# VILLAGE BOARD MEETING

## TUESDAY, NOVEMBER 17, 2026 – 5:30 PM

Sister Bay Liberty Grove Fire Station, 2258 Mill Rd., Large Meeting Rm.
To access the meeting electronically, click:
https://zoom.us/j/4439901723?pwd=yAVpi40M1OlqgNufcVUE8XWCUSkKaH.1&omn=97063638580
Meeting ID 443 990 1723, Code 304078; Connect by Phone 1-301-715-8592, Meeting ID 4439901723#
Deviations from the agenda order shown may occur
For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

**AGENDA**

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Comments, Correspondence and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
5. Public Hearing: 2027 Budget
6. Discussion & Action
   a) Resolution 2026-16 Adopting the 2027 Budget
7. Adjourn

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

**Public Notice**

Public participation at meetings and correspondence is welcome. Submit emails or letters to the Village Clerk at clerk@sisterbaywi.gov or at the Village Administration Office at 2383 Maple Drive, Sister Bay. Letters may not be read at the meeting but referenced and/or summarized. You may also email Board members directly. Questions regarding the nature of the agenda items or more detail on the items listed can be directed to the Village Administrator at administrator@sisterbaywi.gov. Copies of reports and other supporting documentation are available for review online and at the Village Administration Office during operating hours (8 a.m. to 4 p.m. Mondays – Thursdays, 8 a.m. to noon on Fridays).

Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Village Administration Office at 920-854-4118; (FAX) 920-854-9637; emailing the Village Clerk at clerk@sisterbaywi.gov, or, by writing to the Village Administration Office, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234 (allow adequate mail time).

It is possible that members of and possibly a quorum of members of other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above.

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

Posted Date: [Date]

# Village of Sister Bay

# 2027 Budget Overview

Village Board Budget Public Hearing
November 17, 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 | $456.22 | Revenue less expenditures |

## Main budget changes

The proposal shifts $433,880 of the existing levy allocation from General Fund operations to capital projects, increasing the planned CIP transfer from $620,720 to $1,054,600 for future Mill Road reconstruction. Reserving these funds in 2027 would help reduce future borrowing and related 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 $1,054,600 transfer flexible. If monitoring projects a modest 2027 General Fund deficit, the transfer could be reduced by the amount needed. The Treasurer would document any adjustment for Finance Committee review, approval and oversight, with any required Village Board budget amendment. A reduction would lower the amount reserved for future Mill Road reconstruction.

## Village Board action requested

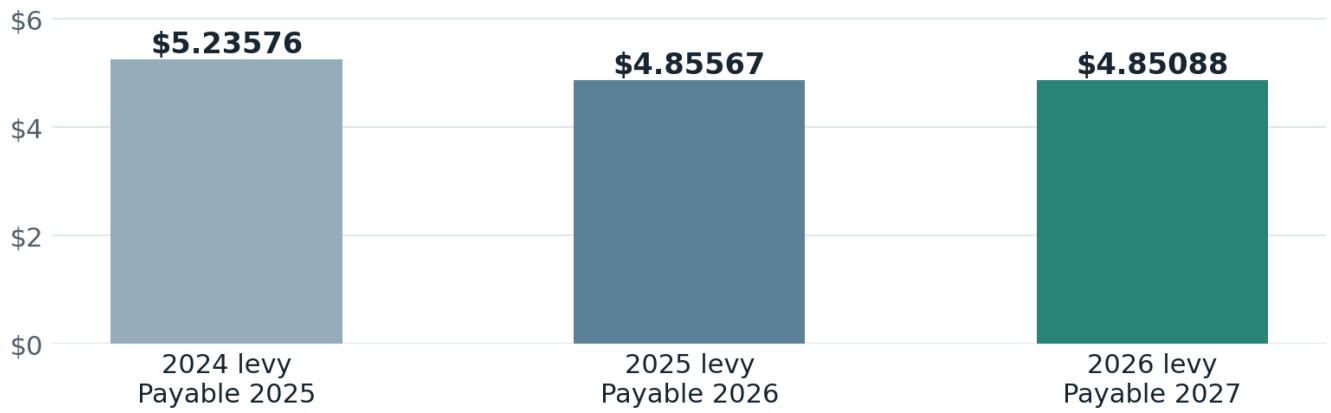
Receive public comment, review the proposed 2027 budget and levy allocation, provide direction on CIP transfer flexibility, and consider adoption of the budget and levy. Additional costs could be offset by a corresponding reduction in the CIP transfer to maintain the proposed levy and mill rate.

## 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 | $1,573,643 |
| Debt service | $790,000 | $790,000 | $790,000 |
| Capital projects | $1,114,000 | $620,720 | $1,054,600 |
| **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



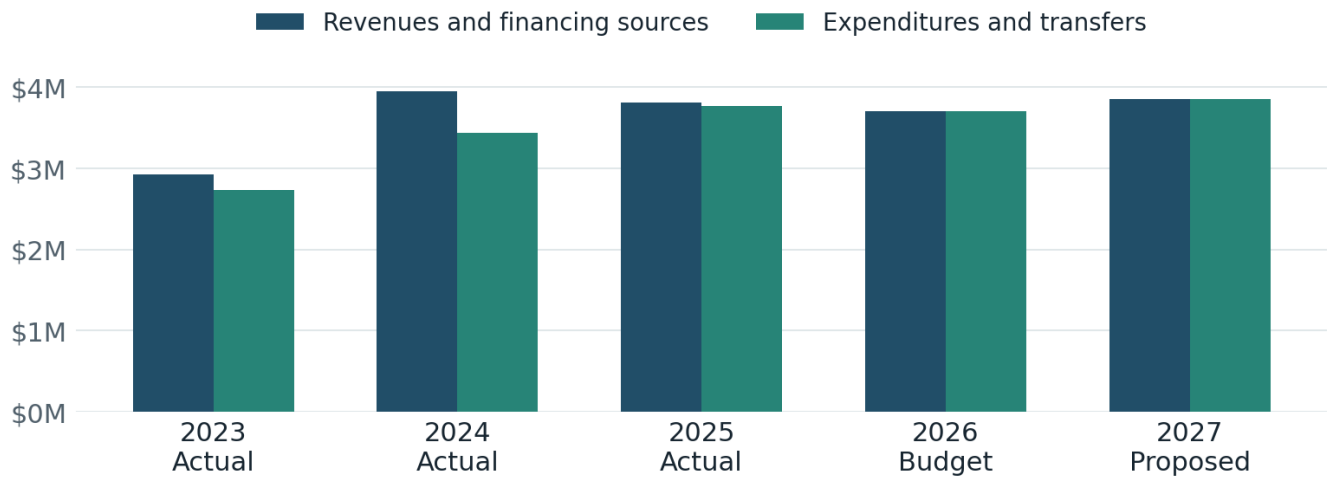

The total levy rises 1.28%, while assessed value rises 1.38%. The resulting mill rate falls 0.10% from last year and 7.35% from the 2024 levy rate.

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. Source: Budget Notice worksheet.

# 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 comparison distinguishes actual results from budgets and includes 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: Budget Notice and Gen Sum worksheets. Actual results are shown for 2023–2025, the adopted budget for 2026 and the proposed budget for 2027. The 2024 revenue figure excludes $40,000 in applied committed funds; total 2024 resources in Gen Sum are $3,988,362. Annual differences are not accumulated fund balances. Amounts and differences are rounded independently from underlying values.

### What changes in 2027

Revenues increase by $150,553 (4.06%) from the 2026 budget. Expenditures and transfers rise by $155,098 (4.19%). The proposed budget margin is $456.22.

The proposed budget applies no General Fund and includes the full $1,054,600 CIP transfer. The proposed flexibility described in the overview 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, $1,054,600 is proposed for transfer to the CIP Fund for future Mill Road reconstruction, leaving a $1,573,643 operating levy allocation. Total transfers of $1,106,600 also include $52,000 to TKH.

### 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 | $807,029 | -$79,611 | -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 | $332,451 | +$63,376 | +23.6% |
| Transfers | $672,720 | $1,106,600 | +$433,880 | +64.5% |
| **Total** | **$3,702,953** | **$3,858,051** | **+$155,098** | **+4.19%** |

Source: Gen Sum and GF Transfers worksheets. Changes and percentages use underlying values before rounding; displayed amounts may differ by $1.

### Revenue changes

| Revenue source | 2026 budget | 2027 proposed | Change | Percent |
|---|---|---|---|---|
| Taxes | $2,693,706 | $2,693,895 | +$189 | +0.01% |
| Intergovernmental revenues | $273,156 | $298,747 | +$25,591 | +9.4% |
| Licenses and permits | $260,125 | $228,400 | -$31,725 | -12.2% |
| Fines, forfeitures and penalties | $2,500 | $9,000 | +$6,500 | +260.0% |
| Public charges | $39,700 | $82,400 | +$42,700 | +107.6% |
| Miscellaneous revenues | $188,767 | $306,065 | +$117,298 | +62.1% |
| Other financing sources | $250,000 | $240,000 | -$10,000 | -4.0% |
| **Total** | **$3,707,954** | **$3,858,507** | **+$150,553** | **+4.06%** |

Investment interest increases $115,000 , memorial revenue increases $47,500 and state road aid increases $21,368. 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.

General government decreases $322,524. Public works decreases $79,611, culture and recreation increases $39,696, and development increases $63,376.

*Village of Sister Bay*

# 2027 Capital Improvement Plan Funding

**Village Board**
**Meeting: November 17, 2026**
**Prepared by: Volodymyr Gannik, Financial Specialist / Village Treasurer**

## Background and status

Proposed 2027 Capital Improvement Plan funding across all 11 categories totals approximately $4,483,802. This includes current project allocations, funding from reserves and contributions reserved for future projects.

## Proposed 2027 funding by category

| No. | Category | Proposed funding |
|---|---|---|
| 1 | General Government and Administration | $75,000 |
| 2 | Fire | $193,500 |
| 3 | Parks | $217,202 |
| 4 | Public Works Vehicles and Equipment | $20,000 |
| 5 | Streets | $1,154,600 |
| 6 | Library | $10,500 |
| 7 | Ice Rink | $100,000 |
| | **Subtotal for categories 1–7** | **$1,770,802** |
| 8 | Water | $305,000 |
| 9 | Wastewater Treatment Plant | $12,000 |
| 10 | Collection | $36,000 |
| 11 | Marina | $2,360,000 |
| | **Grand total proposed 2027 funding** | **$4,483,802** |

Categories 8–11 total approximately $2,713,000 and are included in the grand total above. Totals include an estimated $300,000 in additional Marina spending funded from reserves.

## Funding approach

Of the $1,770,802 subtotal for categories 1–7, $1,054,600 is proposed to be set aside for future Mill Road reconstruction through the General Fund transfer to the Capital Improvement Fund. This allocation would remain flexible based on the year-end budget position, available funds and final budget decisions. Refer to the budget report for additional funding details.

The remaining $716,202 within categories 1–7 is anticipated to fund the other listed allocations through sources other than the property-tax levy.

## Board action requested

Review the proposed funding allocations and reserve contributions.

Follow a link to the full 2027–2031 Capital Improvement Plan report:
https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:ddb7ed52-aa1c-4c1f-b443-d1927c2c1b3b

# 2027 project summaries

### 1. General Government and Administration

Allocate $75,000 for demolition of the Village Administration Building.

### 2. Fire

| Allocation | 2027 funding |
|---|---|
| SCBA | $35,000 |
| Engine 6 | $108,500 |
| Fire maintenance | $15,000 |
| Fire flooring | $35,000 |
| **Total** | **$193,500** |

### 3. Parks

| Project | Proposed 2027 funding |
|---|---|
| Village Hall painting | $25,000 |
| Post Office painting | $15,000 |
| Highway 57 Trail | $17,202 |
| Marina restrooms | $150,000 |
| Logerquist re-roofing | $10,000 |
| **Total** | **$217,202** |

### 4. Public Works Vehicles and Equipment

Allocate $20,000 for the used boom/flail mower.

### 5. Streets

| Project or reserve | Proposed 2027 funding |
|---|---|
| Annual road improvements | $100,000 |
| Mill Road reconstruction reserve | $1,054,600 |
| **Total** | **$1,154,600** |

The $100,000 supports annual road improvements. The $1,054,600 is reserved for future Mill Road reconstruction; the current five-year schedule places Mill Road construction in 2028.

### 6. Library

| Project | Proposed 2027 funding |
|---|---|
| Interior painting of lower walls | $5,000 |
| Parking lot restriping | $2,500 |
| Concrete step work | $3,000 |
| **Total** | **$10,500** |

# 2027 project summaries continued

### 7. Ice Rink

Reserve $100,000 in 2027 for the future Community Center/Warming House. No construction expenditure is planned for 2027.

### 8. Water

| 2027 project remaining in the schedule | Amount |
|---|---|
| Annual meter replacement | $50,000 |
| Well No. 3 rebuild and inspection | $30,000 |
| Booster pump replacement | $75,000 |
| PRV installation | $150,000 |
| **Total separate Water projects** | **$305,000** |

The $280,000 Highway 57 water extension is on hold, reducing active 2027 Water projects from $585,000 to $305,000.

### 9. Wastewater Treatment Plant

The 2027 project is a BOD incubator at $12,000.

### 10. Collection

| 2027 project remaining in the schedule | Amount |
|---|---|
| Sanitary sewer camera | $16,000 |
| Little Sister lift-station pumps | $20,000 |
| **Total separate Collection projects** | **$36,000** |

The $1,500,000 Highway 57 sanitary sewer extension is on hold until further notice. Exclude it from active 2027 spending and review the corresponding capital-contribution revenue.

### 11. Marina

Anticipated bond proceeds for the Marina building are $2,000,000, with approximately $300,000 in additional building spending funded from Marina reserves.

| 2027 project | Proposed 2027 funding |
|---|---|
| Marina building reconstruction | $2,000,000 |
| Vendor tables | $10,000 |
| Launch-ramp piers | $50,000 |
| Marina building spending from reserves (estimated) | $300,000 |
| **Total proposed Marina projects** | **$2,360,000** |

# Proposed 2027 expenditures by project

Proposed 2027 project expenditures total approximately $3,569,511 across the 11 CIP categories, including an estimated $300,000 in additional Marina spending funded from reserves. These amounts represent planned project spending. The preceding funding section includes allocations and contributions reserved for future projects.

| No. | CIP category | Project | 2027 expenditure |
|---|---|---|---|
| **1** | **General Government and Administration** | Village Administration Building demolition | $75,000 |
| | | Administration Building engineering | $150,000 |
| | | Public Works building demolition | $75,000 |
| | | **Category total** | **$300,000** |
| **2** | **Fire** | Fire station flooring replacement | $95,000 |
| | | Generator replacement | $27,000 |
| | | Fire maintenance | $15,000 |
| | | **Category total** | **$137,000** |
| **3** | **Parks** | Village Hall painting | $25,000 |
| | | Post Office painting | $18,000 |
| | | Logerquist re-roofing | $10,000 |
| | | Marina building restrooms | $150,000 |
| | | Highway 57 Trail | $86,011 |
| | | **Category total** | **$289,011** |
| **4** | **Public Works Vehicles and Equipment** | Boom/flail mower | $20,000 |
| | | **Category total** | **$20,000** |
| **5** | **Streets** | Yearly street improvements | $100,000 |
| | | **Category total** | **$100,000** |
| **6** | **Library** | Concrete step work | $3,000 |
| | | Parking lot restriping | $2,500 |
| | | Interior painting | $5,000 |
| | | **Category total** | **$10,500** |

## Proposed 2027 expenditures continued

| No. | CIP category | Project | 2027 expenditure |
|---|---|---|---|
| **7** | **Ice Rink** | No proposed expenditures | $0 |
| | | **Category total** | **$0** |
| **8** | **Water** | Annual meter replacement | $50,000 |
| | | Well No. 3 rebuild | $30,000 |
| | | Booster pump replacement | $75,000 |
| | | PRV installation | $150,000 |
| | | **Category total** | **$305,000** |
| **9** | **Wastewater Treatment Plant** | BOD incubator | $12,000 |
| | | **Category total** | **$12,000** |
| **10** | **Collection** | Sanitary sewer camera | $16,000 |
| | | Little Sister lift station | $20,000 |
| | | **Category total** | **$36,000** |
| **11** | **Marina** | Marina building | $2,000,000 |
| | | Vendor tables | $10,000 |
| | | Launch-ramp piers | $50,000 |
| | | Marina building spending from reserves (estimated) | $300,000 |
| | | **Category total** | **$2,360,000** |
| | | **Grand total proposed 2027 expenditures** | **$3,569,511** |

**Marina financing note:** Staff are working with the Marina team and engineers to determine the taxable and tax-exempt funding split for the building project. The current plan anticipates borrowing $2,000,000 through tax-exempt financing, with the goal of obtaining a substantially lower interest rate, and funding approximately $300,000 in additional building expenditures from Marina reserves. The final financing split is still being developed.

**Reconciliation note:** The 2027 CIP figures presented in this document have been reconciled. The full 2027–2031 CIP book may still contain errors due to technical issues.

# Village of Sister Bay
# 2027 Annual Budget

**Approved November 17, 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<br>Marina<br>Parks and Streets<br>Utilities<br>Administration<br>Fire Board<br>Library<br>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<br>Marina<br>Parks and Streets<br>Utilities<br>Administration<br>Fire Board<br>Library<br>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<br>Marina<br>Parks and Streets<br>Utilities<br>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)<br>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<br>Marina<br>Parks and Streets<br>Utilities<br>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)<br>2027 CIP: Preliminary Review and Discussion<br>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)<br>2027 Capital Improvement Plan<br>2027 Operational Budget | Finance Committee | 8/17/2026 | 8/28/2026 | 8/31/2026 |
| Village Board Meeting (1)<br>Capital Improvement Plan Update | Village Board | | | 9/15/2026 |
| Finance Committee Meeting (5)<br>2027 Capital Improvement Plan (Workshop)<br>2027 Operational Budget (Workshop) | Finance Committee | | | 10/12/2026 |
| Village Board Meeting (2)<br>2027 Capital Improvement Plan (Update)<br>2027 Operational Budget (Update) | Village Board | | | 10/20/2026 |
| 2027 Budget Hearing Notice<br>Draft Budget Hearing Notice<br>Submit Public Hearing Notice to Newspaper<br>Publish Notice in Newspaper (15 days Prior to Public Hearing) | <br>Finance Specialist/Treasurer<br>Village Clerk<br>Peninsula Pulse | 10/21/2026 | 10/23/2026 | <br>10/21/2026<br>10/23/2026<br>10/30/2026 |
| Finance Committee Meeting (5)<br>2027 Capital Improvement Plan (Finalize and Recommend Adoption)<br>2027 Operational Budget (Finalize and Recommend Adoption) | Finance Committee | | | 11/9/2026 |
| Village Board Meeting (3)<br>2027 Budget Public Hearing<br>2027 Capital Improvement Plan (Adoption)<br>2027 Operational Budget (Adoption) | Village Board | | | 11/17/2026 |
| 2027 Budget Follow-Up Actions<br>Formal Submission of County Forms and Worksheets<br>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<br>General Fund | 2023<br>Actual | 2024<br>Actual | 2025<br>Actuals | 2026<br>Adopted Budget | 2027<br>Proposed Budget | %<br>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 | 807,029 | -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 | 332,451 | 24% |
| Transfers & Other Expenses | 482,000 | 1,117,477 | 1,458,172 | 672,720 | 1,106,600 | 64% |
| **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 | - | 3,930,100 | 3,930,100 | 3,770,802 | 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** | **$ 1,573,643** | **$ 2,007,523** | **$ 1,506,241** | **$ (433,880)** |
| **Debt Service Fund** | **$ 790,000** | **$ 790,000** | **$ 790,000** | **$ -** |
| **Capital Projects Fund** | **$ 1,054,600** | **$ 620,720** | **$ 1,114,000** | **$ 433,880** |
| **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<br>Description | 12/31/2022<br>Actual | 12/31/2023<br>Actual | 12/31/2024<br>Actual | 12/31/2025<br>Actual | 3/31/2026<br>Actual | 6/30/2026<br>Actual | 2026<br>Budget | 2027<br>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 | 2,084,575 |
| **Total Revenues** | 6,524,321 | 7,222,526 | 15,862,312 | 9,885,330 | 811,404 | 4,078,632 | 14,670,397 | 11,470,640 |
| **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 | 807,029 |
| 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 | 332,451 |
| CAPITAL OUTLAY | 2,231,576 | 2,144,837 | 5,073,134 | 6,112,274 | 692,363 | 895,449 | 8,973,154 | 6,147,376 |
| 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 | 10,461,221 |
| **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 | | | | | | |

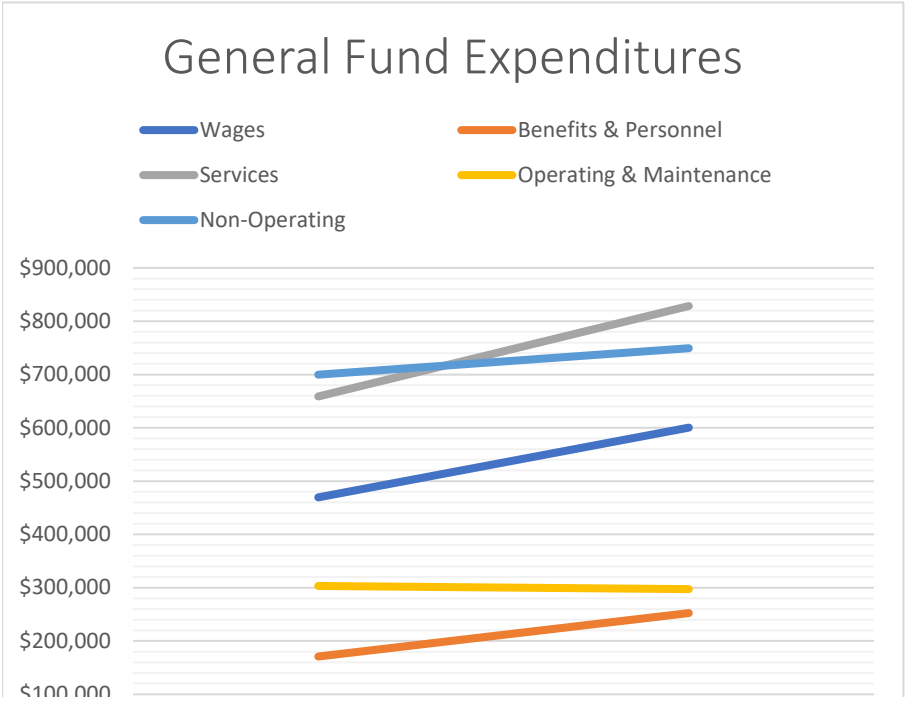
# Village of Sister Bay
# 2027 Annual Budget

| 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 | 807,029 |
| 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 | 332,451 |
| TRANSFERS | 435,000 | 482,000 | 1,117,477 | 1,458,172 | 168,180 | 336,360 | 672,720 | 1,106,600 |
| **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

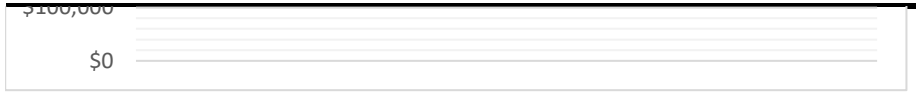
| 100 | General Fund Summary | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| | Unassigned Reserves | *1,361,072* | *1,591,454* | *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 | 1,135,566 | 522,026 |
| Benefits & Personnel | 170,832 | 252,316 | 271,743 | 271,743 | 87,002 | 157,381 | 429,129 | 239,702 |
| 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 | 190,499 |
| Non-Operating | 699,719 | 749,321 | 1,405,474 | 1,405,474 | 310,092 | 531,650 | 1,479,881 | 241,541 |
| **Total Expenditures** | 2,302,037 | 2,727,751 | 3,430,423 | 3,430,423 | 766,077 | 1,517,628 | 4,247,906 | 1,851,088 |



# 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 |
| 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 |

# 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 |
| 100-45210-000-000 | CITATIONS/PKG TICKETS | 1,700 | 1,136 | 2,469 | 5,580 | 55 | 165 | 1,000 | 5,000 |
| | | 1,793 | 9,161 | 3,214 | 9,296 | 536 | 646 | 2,500 | 9,000 |
| 100-46000-00-0000 | GENERAL FUND - PUBLIC CHARGES FOR SERVICES | | | | | | | | |
| 100-46110-000-000 | ASSESSMENT LETTER FEES | 3,780 | 2,910 | 2,940 | 2,070 | 120 | 120 | 3,000 | 2,000 |
| 100-46120-000-000 | PLAN COMMISSION FEES | 1,750 | 10,500 | 18,600 | 17,000 | 1,000 | 5,400 | 14,000 | 17,000 |
| 100-46140-000-000 | PUBLISHING FEES | 800 | 800 | 790 | 1,200 | - | - | 1,000 | 1,000 |
| 100-46150-000-000 | TOURISM ZONE CHARGES | 35,724 | - | - | - | - | - | - | - |
| 100-46161-000-000 | MEMORIALS | 2,000 | 2,500 | 1,250 | 2,000 | - | 1,000 | 500 | 48,000 |
| 100-46190-000-000 | MISC CHARGES FOR SERVICES | 256 | 385 | 4,324 | 830 | 2,279 | 2,668 | 1,250 | 1,250 |
| 100-46310-000-000 | HWY DEPT CHGS REIMB | 120 | - | - | - | - | - | 150 | 150 |
| 100-46350-000-000 | TRANSPORTATION CHARGES & DONATIONS | 11,500 | - | - | 3,000 | - | - | 10,000 | 3,000 |
| 100-46710-000-000 | LIBRARY CHARGES | 2,706 | 1,800 | 2,265 | 3,888 | 2,784 | 3,408 | 3,000 | 3,000 |
| 100-46720-000-000 | PARK RENTAL | 7,587 | 5,203 | 5,948 | 10,349 | 840 | 1,615 | 4,800 | 5,000 |
| 100-46741-000-000 | FESTIVALS/EVENTS | - | - | - | - | - | - | - | - |
| 100-46750-000-000 | RECREATION CHARGES | 3,971 | 3,321 | 1,392 | - | - | 2,500 | 2,000 | 2,000 |
| | | 70,194 | 27,419 | 37,510 | 40,337 | 7,023 | 16,711 | 39,700 | 82,400 |
| 100-48000-00-0000 | GENERAL FUND - MISCELLANEOUS REVENUES | | | | | | | | |
| 100-48110-000-000 | INTEREST ON INVESTMENTS | 25,689 | 133,303 | 161,290 | 184,141 | 74,029 | 133,037 | 150,000 | 265,000 |
| 100-48210-000-000 | BLDG RENTAL - POST OFFICE | 18,867 | 17,410 | 17,410 | 17,410 | 4,717 | 11,572 | 18,867 | 20,565 |
| 100-48215-000-000 | POST OFFICE REIMB | - | 2,036 | 861 | 956 | - | - | 2,500 | 1,000 |
| 100-48220-000-000 | BLDG RENTAL - VILLAGE HALL | 777 | 1,524 | 1,324 | 1,715 | 395 | 595 | 1,000 | 1,500 |
| 100-48240-000-000 | BLDG RENTAL - FIRE STATION | 1,277 | 1,497 | 1,315 | 1,178 | 889 | 1,514 | 1,500 | 1,500 |
| 100-48250-000-000 | EMS BUILDING RENTAL CHARGES | 28,636 | 13,968 | 14,037 | 6,956 | 2,506 | 5,650 | 10,000 | 10,000 |
| 100-48260-000-000 | LAND LEASES | 750 | 850 | 700 | 500 | - | 1 | 400 | 400 |
| 100-48300-000-000 | SALE OF PROPERTY & EQUIPMENT | - | 150 | 589 | 10,000 | - | - | - | - |
| 100-48422-000-000 | INSURANCE RECOVERY | 4,254 | 6,040 | 2,744 | 5,195 | - | 1,595 | 3,000 | 2,500 |
| 100-48500-000-000 | DONATIONS | - | 2,606 | - | 84 | - | 231 | - | - |
| 100-48510-000-000 | INTEREST ON LEASE | | 1,876 | 1,184 | 464 | - | - | 1,000 | 600 |
| 100-48995-000-000 | MISC OTHER REVENUE | 637 | 223 | 8,594 | 9,212 | 390 | 395 | 500 | 3,000 |
| | | 80,887 | 181,483 | 210,048 | 237,810 | 82,926 | 154,590 | 188,767 | 306,065 |
| 100-49000-00-0000 | GENERAL FUND - OTHER FINANCING SOURCES | | | | | | | | |
| 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 |

# 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 |
| 100-49268-000-000 | TRANSFERS FROM MARINA: PILOT | 52,644 | 45,297 | 46,195 | 42,033 | 12,500 | 25,000 | 50,000 | 40,000 |
| | Applied Fund Balance | | | | - | - | | - | - |
| | | 112,439 | 100,816 | 543,225 | 339,266 | 26,250 | 52,500 | 250,000 | 240,000 |
| | Total Revenues | 2,584,677 | 2,924,769 | 3,948,362 | 3,810,491 | 174,741 | 3,162,604 | 3,707,954 | 3,858,507 |

| Revenue Summary | 2022 | 2023 | 2024 | 2025 | 3/31/2026 | 6/30/2025 | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|---|---|
| TAXES | 2,002,526 | 2,299,007 | 2,641,678 | 2,678,783 | 29 | 2,628,272 | 2,693,706 | 2,693,895 |
| INTERGOVERNMENTAL REVENUE | 152,610 | 144,713 | 241,900 | 288,117 | 35,613 | 141,518 | 273,156 | 298,747 |
| LICENSES & PERMITS | 164,228 | 162,171 | 270,789 | 216,882 | 22,365 | 168,368 | 260,125 | 228,400 |
| FINES, FORFEITS & PENALTIES | 1,793 | 9,161 | 3,214 | 9,296 | 536 | 646 | 2,500 | 9,000 |
| PUBLIC CHARGES | 70,194 | 27,419 | 37,510 | 40,337 | 7,023 | 16,711 | 39,700 | 82,400 |
| MISCELLANEOUS REVENUES | 80,887 | 181,483 | 210,048 | 237,810 | 82,926 | 154,590 | 188,767 | 306,065 |
| OTHER FINANCING SOURCES | 112,439 | 100,816 | 543,225 | 339,266 | 26,250 | 52,500 | 250,000 | 240,000 |
| Total Revenues | 2,584,677 | 2,924,769 | 3,948,362 | 3,810,491 | 174,741 | 3,162,604 | 3,707,954 | 3,858,507 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51100-00-0000 | LEGISLATIVE - VILLAGE BOARD | | | | | | | | | |
| 100-51100-111-000 | FULL-TIME WAGES | 41,488 | 40,675 | 44,412 | 47,863 | 56,675 | 10,625 | 22,113 | 57,000 | 57,000 |
| 100-51100-132-000 | SOCIAL SECURITY | 3,174 | 3,112 | 3,338 | 3,662 | 4,336 | 813 | 1,692 | 4,361 | 4,361 |
| 100-51100-143-000 | RECOGNITION | 313 | 297 | 314 | 157 | 411 | 547 | 1,100 | 500 | 500 |
| 100-51100-144-000 | MILEAGE | 28 | - | 42 | 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 | 188 | - | - | - | - |
| 100-51100-310-000 | COMPUTER SOFTWARE/HARDWARE | 132 | 1,232 | 2,683 | 2,683 | 79 | - | - | 4,000 | 6,600 |
| 100-51100-311-000 | WEBSITE | 533 | 1,348 | 1,500 | - | 23 | 4,400 | 4,400 | 2,000 | 2,000 |
| 100-51100-312-000 | IT SUPPORT | 2,008 | 1,049 | 1,183 | 1,271 | 1,768 | - | 500 | 2,500 | 2,500 |
| 100-51100-321-000 | OFFICE SUPPLIES | 8 | 628 | 17 | 89 | 90 | 15 | 15 | 500 | 500 |
| 100-51100-325-000 | ADVERTISING & PUBLICATIONS | 3,940 | 4,566 | 4,000 | 1,808 | 1,128 | - | - | 2,500 | 2,500 |
| 100-51100-332-000 | EDUCATION/TRAINING | 250 | 305 | 300 | 300 | 148 | - | - | 300 | 300 |
| 100-51100-333-000 | CONFERENCES/MEETINGS | - | 251 | - | 500 | 470 | - | - | 500 | 500 |
| 100-51100-512-000 | WORKERS COMPENSATION | 58 | 59 | 43 | 58 | 67 | 19 | 36 | 88 | 77 |
| | | 55,042 | 54,729 | 58,019 | 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 | 15,000 | 29,945 | 40,355 | 1,681 | 9,648 | 45,000 | 45,000 |
| | | 15,707 | 28,340 | 15,000 | 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 | 150,227 | 107,165 | 48,636 | 8,596 | 22,575 | 50,870 | 44,514 |
| 100-51410-112-000 | FULL-TIME OVERTIME WAGES | - | - | 1,140 | 2,643 | 2,496 | - | - | 3,473 | 1,256 |
| 100-51410-113-000 | COMP TIME - ADMIN | | | 1,221 | - | 729 | 89 | 243 | - | - |
| 100-51410-114-000 | UNWORKED WAGES | 17,766 | 22,676 | 22,676 | 20,736 | 28,911 | 60,646 | 100,587 | 279,384 | 12,000 |
| 100-51410-115-000 | BONUSES -ADMIN | | | 1,000 | - | 2,325 | - | - | - | - |
| 100-51410-131-000 | RETIREMENT | 4,084 | 8,528 | 10,366 | 8,595 | 3,357 | 892 | 2,108 | 13,409 | 3,583 |
| 100-51410-132-000 | SOCIAL SECURITY | 4,814 | 9,513 | 11,492 | 9,320 | 6,602 | 5,308 | 9,425 | 16,230 | 3,800 |
| 100-51410-133-000 | HEALTH | 17,560 | 16,231 | 20,913 | 28,512 | 5,054 | 4,679 | 10,997 | 18,690 | 6,294 |
| 100-51410-134-000 | DENTAL | 534 | 1,105 | 1,296 | 1,734 | 635 | 286 | 598 | 1,097 | 328 |
| 100-51410-135-000 | LIFE | 505 | 882 | 1,064 | 829 | 540 | 19 | 59 | 1,094 | 64 |
| 100-51410-136-000 | DISABILITY | 411 | 811 | 1,023 | 170 | 169 | 34 | 102 | 703 | 184 |
| 100-51410-137-000 | HSA | 3,813 | 7,392 | 6,525 | 5,302 | 578 | 1,549 | 3,250 | 5,635 | 970 |
| 100-51410-138-000 | EAP | 255 | 263 | 276 | 276 | 276 | 46 | 115 | 343 | 276 |
| 100-51410-140-000 | VISION | - | 181 | 132 | 203 | 66 | 28 | 62 | 301 | 41 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51410-142-000 | RECRUITMENT/TESTING | - | - | - | 1,000 | 17,894 | - | - | 5,000 | - |
| 100-51410-143-000 | RECOGNITION | 900 | 900 | 900 | 888 | 1,080 | 111 | 226 | 900 | 900 |
| 100-51410-144-000 | MILEAGE | 282 | 253 | 230 | 226 | 136 | - | - | 1,000 | 250 |
| 100-51410-145-000 | EXPENSE ALLOWANCE | 377 | 486 | 1,000 | 23 | 147 | 159 | 159 | 1,000 | 250 |
| 100-51410-190-000 | OTHER PERSONNEL SERVICES | 465 | 450 | 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 | 1,000 | 775 | 4 | 169 | 169 | 1,000 | 1,000 |
| 100-51410-302-000 | COMPUTER EQUIPMENT | 3,704 | 643 | 250 | 250 | - | - | - | 2,000 | 1,000 |
| 100-51410-310-000 | COMPUTER SOFTWARE | 1,391 | 2,311 | 1,750 | 2,036 | 3,074 | 404 | 553 | 1,750 | 1,750 |
| 100-51410-312-000 | IT SUPPORT | 8,639 | 5,631 | 7,000 | 7,034 | 8,340 | 2,070 | 4,170 | 7,000 | 7,000 |
| 100-51410-321-000 | OFFICE SUPPLIES | 2,632 | 2,365 | 3,000 | 532 | 2,469 | 1,435 | 2,761 | 3,000 | 3,000 |
| 100-51410-322-000 | POSTAGE | 5,059 | 4,574 | 3,300 | 1,420 | 2,867 | 421 | 681 | 3,300 | 3,300 |
| 100-51410-323-000 | PUBLICATIONS/SUBSCRIPTIONS | - | 129 | 300 | 82 | 90 | - | - | 300 | 300 |
| 100-51410-324-000 | PRINTING/COPYING | 6,773 | 8,886 | 6,650 | 6,305 | 5,941 | 1,347 | 2,365 | 6,000 | 6,000 |
| 100-51410-325-000 | ADVERTISING & PUBLICATIONS | 910 | | 500 | 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 | 2,454 | 3,134 | 4,810 | 4,810 | 4,500 | 3,500 |
| 100-51410-332-000 | EDUCATION/TRAINING | 90 | 289 | 289 | 364 | 99 | - | - | 300 | 250 |
| 100-51410-333-000 | CONFERENCES/MEETINGS | - | 146 | - | - | - | - | - | 1,500 | 1,000 |
| 100-51410-352-000 | MINOR EQUIPMENT & TOOL- ADMIN | | | 26 | - | 32 | - | - | | |
| 100-51410-353-000 | GENERAL SUPPLIES | 156 | 101 | 186 | 335 | 11 | - | 36 | 150 | 150 |
| 100-51410-392-000 | MISCELLANEOUS | 191 | 190 | - | - | - | 25 | 25 | 100 | 100 |
| 100-51410-512-000 | WORKERS COMPENSATION | 172 | 134 | 147 | 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 | 101 | 1,014 | 393 | 10 | 10 | 1,000 | 250 |
| | | 171,308 | 202,019 | 258,883 | 211,378 | 146,513 | 94,077 | 167,579 | 457,853 | 109,488 |
| 100-51420-000-000 | GENERAL ADMINISTRATION - CLERK | | | | | | | | | |
| 100-51420-111-000 | FULL-TIME WAGES | 30,208 | 37,787 | 38,918 | 35,053 | 33,557 | 10,035 | 14,624 | 47,930 | 36,173 |
| 100-51420-112-000 | FULL-TIME OVERTIME WAGES | 1,567 | 3,755 | 3,024 | 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 | 1,324 | 4,913 | 14,863 | 495 | 733 | 5,500 | 5,500 |
| 100-51420-131-000 | RETIREMENT | 2,583 | 3,189 | 2,927 | 2,861 | 2,820 | 771 | 1,119 | 3,493 | 2,774 |
| 100-51420-132-000 | SOCIAL SECURITY | 2,881 | 3,573 | 3,246 | 3,156 | 3,722 | 761 | 1,119 | 3,752 | 2,959 |
| 100-51420-133-000 | HEALTH | 4,437 | 5,206 | 4,810 | 4,528 | 6,005 | 4,852 | 5,799 | 17,093 | 13,043 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51420-134-000 | DENTAL | 275 | 394 | 314 | 300 | 280 | 184 | 220 | 1,184 | 903 |
| 100-51420-135-000 | LIFE | 54 | 61 | 64 | 52 | 62 | 42 | 50 | 266 | 160 |
| 100-51420-136-000 | DISABILITY | 195 | 321 | 262 | 56 | 88 | 56 | 66 | 222 | 143 |
| 100-51420-137-000 | HSA | 1,724 | 3,667 | 2,988 | 2,703 | 4,648 | 1,014 | 1,212 | 3,515 | 1,668 |
| 100-51420-138-000 | EAP | 128 | 131 | 131 | 138 | 138 | 23 | 69 | 142 | 142 |
| 100-51420-140-000 | VISION | - | 51 | 40 | 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 | 300 | 66 | 190 | 61 | 61 | 125 | 125 |
| 100-51420-310-000 | COMPUTER SOFTWARE HARDWARE | 1,386 | 60 | 750 | - | - | - | - | 500 | 500 |
| 100-51420-312-000 | IT SUPPORT | 211 | 215 | 243 | 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 | 65 | 200 | 200 |
| 100-51420-332-000 | EDUCATION/TRAINING | 199 | 279 | 400 | 400 | 450 | 68 | 567 | 400 | 400 |
| 100-51420-333-000 | CONFERENCES/MEETINGS | 405 | 255 | 455 | - | 229 | - | - | 650 | 650 |
| 100-51420-392-000 | MISCELLANEOUS | - | - | - | - | 20 | - | - | - | - |
| 100-51420-512-000 | WORKERS COMPENSATION | 57 | 65 | 58 | 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 | 60,319 | 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 | 9,944 | 6,250 | 4,397 | 3,659 | 6,073 | 9,572 | 19,731 |
| 100-51430-112-000 | FULL-TIME OVERTIME W | 923 | 761 | 2,710 | 230 | 641 | - | - | 237 | 949 |
| 100-51430-114-000 | UNWORKED WAGES | | | | | 900 | 143 | 203 | | |
| 100-51430-121-000 | PART-TIME WAGES | 4,675 | 2,568 | 5,043 | 4,438 | 2,445 | 216 | 1,956 | 2,530 | 2,660 |
| 100-51430-122-000 | PART-TIME OVERTIME W | 345 | 178 | 159 | 405 | - | - | - | - | - |
| 100-51430-131-000 | RETIREMENT | 356 | 249 | 746 | 538 | 422 | 274 | 475 | 661 | 1,513 |
| 100-51430-132-000 | SOCIAL SECURITY | 725 | 423 | 1,212 | 844 | 490 | 271 | 470 | 903 | 1,614 |
| 100-51430-133-000 | HEALTH | 824 | 616 | 1,344 | 1,230 | 1,250 | 1,634 | 2,724 | 3,234 | 7,115 |
| 100-51430-134-000 | DENTAL | 59 | 46 | 84 | 84 | 66 | 62 | 107 | 224 | 492 |
| 100-51430-135-000 | LIFE | 8 | 5 | 4 | 12 | 12 | 14 | 24 | 50 | 87 |
| 100-51430-136-000 | DISABILITY | 30 | 17 | 66 | 32 | 23 | 19 | 31 | 42 | 78 |
| 100-51430-137-000 | HSA | - | | 65 | 65 | 245 | 341 | 569 | 665 | 1,455 |
| 100-51430-140-000 | VISION | - | 7 | 5 | 12 | 7 | 8 | 14 | 28 | 34 |
| 100-51430-144-000 | MILEAGE | 119 | 94 | 163 | 306 | 164 | 62 | 93 | 146 | 200 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51430-310-000 | COMPUTER SOFTWARE | 1,678 | 1,661 | 4,429 | 8,133 | 1,197 | - | - | 2,000 | 2,000 |
| 100-51430-321-000 | OFFICE SUPPLIES | 117 | - | 200 | 31 | 48 | - | 64 | 150 | 150 |
| 100-51430-322-000 | POSTAGE | 656 | 235 | 215 | 659 | 298 | 234 | 246 | 300 | 300 |
| 100-51430-324-000 | PRINTING/COPYING | 109 | - | 35 | 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 | 406 | 580 | 293 | - | 163 | 350 | 400 |
| | | 15,023 | 9,786 | 26,830 | 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 | 55,451 | 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 | 22,146 | 23,996 | 3,792 | 613 | 3,168 | 1,905 | 1,000 |
| 100-51510-131-000 | RETIREMENT | 2,927 | 3,741 | 3,826 | 1,480 | 4,915 | 1,012 | 2,105 | 6,378 | 6,570 |
| 100-51510-132-000 | SOCIAL SECURITY | 2,721 | 3,733 | 4,242 | 2,870 | 4,996 | 982 | 1,993 | 7,318 | 7,323 |
| 100-51510-133-000 | HEALTH | 8,047 | 9,188 | 9,775 | 1,354 | 6,592 | 1,457 | 2,530 | 19,387 | 23,321 |
| 100-51510-134-000 | DENTAL | 710 | 727 | 707 | 84 | 404 | 82 | 140 | 1,201 | 1,575 |
| 100-51510-135-000 | LIFE | 55 | 53 | 52 | 3 | 101 | 14 | 24 | 122 | 132 |
| 100-51510-136-000 | DISABILITY | 288 | 473 | 230 | (114) | 251 | 59 | 103 | 276 | 337 |
| 100-51510-137-000 | HSA | 2,268 | 2,142 | 2,160 | 1,639 | 3,487 | 628 | 1,078 | 3,658 | 4,802 |
| 100-51510-138-000 | EAP | 128 | 131 | 131 | 138 | 138 | 23 | 69 | 142 | 138 |
| 100-51510-139-000 | BENEFIT FEES | - | - | - | - | - | - | - | - | - |
| 100-51510-140-000 | VISION | - | 126 | 119 | 2 | 50 | 8 | 14 | 148 | 100 |
| 100-51510-142-000 | RECRUTING | | | 143 | - | 2 | - | - | | |
| 100-51510-143-000 | RECOGNITION | 450 | 450 | 450 | 450 | 600 | - | - | 450 | 450 |
| 100-51510-144-000 | MILEAGE | 617 | 402 | 449 | 751 | 81 | - | - | 1,000 | 250 |
| 100-51510-145-000 | EXPENSE ALLOWANCE | 250 | 136 | 300 | 91 | - | - | - | 300 | 100 |
| 100-51510-200-000 | OTHER CONTRACTED SERVICES | 2,827 | 2,860 | 4,383 | 4,995 | 17,016 | 2,680 | 4,480 | 20,100 | 20,000 |
| 100-51510-310-000 | COMPUTER SOFTWARE/HARDWARE | 2,837 | 9,144 | 6,550 | 4,594 | 3,907 | 2,125 | 4,993 | 6,550 | 24,757 |
| 100-51510-312-000 | IT SUPPORT | 331 | 215 | 243 | 321 | 402 | 120 | 120 | 750 | 750 |
| 100-51510-322-000 | POSTAGE | 952 | 1,083 | 151 | 1,129 | 1,332 | 124 | 234 | 1,200 | 1,200 |
| 100-51510-325-000 | ADVERTISING & PUBLIC NOTICES | 230 | 245 | 350 | 190 | 247 | - | - | 350 | 350 |
| 100-51510-331-000 | MEMBERSHIP DUES | 746 | 404 | 329 | 489 | 25 | - | 41 | 900 | 500 |
| 100-51510-332-000 | EDUCATION/TRAINING | 55 | 295 | 834 | 3,298 | - | - | - | 500 | 250 |
| 100-51510-333-000 | CONFERENCES/MEETINGS | 785 | 1,459 | 951 | 2,000 | 175 | - | - | 2,000 | 500 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51510-392-000 | MISCELLANEOUS EXPENSES | 172 | - | - | - | 108 | - | - | 200 | 200 |
| 100-51510-512-000 | WORKERS COMPENSATION | 47 | 50 | 70 | 31 | 101 | 28 | 53 | 165 | 165 |
| 100-51510-523-000 | UNEMPLOYMENT COSTS | - | - | - | - | - | - | - | - | - |
| 100-51510-550-000 | BANK SERVICES CHARGES & FEES | 2,777 | 2,959 | 3,000 | 3,327 | 4,882 | 360 | 903 | 3,000 | 3,000 |
| 100-51510-551-000 | OTHER FEES | 3 | - | - | - | - | - | - | 50 | 50 |
| | | 76,389 | 97,121 | 117,042 | 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 | 28,500 | 12,228 | 24,456 | 48,920 | 48,920 |
| | | 28,500 | 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 | 17,600 | 41,888 | 20,970 | 9,377 | 14,627 | 30,000 | 25,000 |
| | | 13,651 | 15,696 | 17,600 | 41,888 | 20,970 | 9,377 | 14,627 | 30,000 | 25,000 |
| 100-51600-000-000 | GENERAL BUILDINGS AND PLANT - GENERAL | | | | | | | | | |
| 100-51600-111-000 | FULL-TIME WAGES | 7,153 | 15,355 | 18,397 | 15,979 | 25,594 | 7,470 | 14,020 | 16,279 | 15,653 |
| 100-51600-112-000 | FULL-TIME OVERTIME | 107 | 484 | 430 | 289 | 584 | 172 | 222 | 434 | 1,044 |
| 100-51600-121-000 | PART-TIME WAGES | 1,119 | 109 | 158 | 415 | 2,817 | 1,420 | 2,402 | 152 | 431 |
| 100-51600-131-000 | RETIREMENT | 471 | 1,087 | 1,381 | 1,124 | 1,803 | 497 | 972 | 1,192 | 1,239 |
| 100-51600-132-000 | SOCIAL SECURITY | 586 | 1,142 | 1,531 | 1,209 | 2,116 | 660 | 1,214 | 1,390 | 1,515 |
| 100-51600-133-000 | HEALTH | 1,371 | 4,058 | 6,110 | 4,533 | 7,999 | 2,655 | 4,786 | 5,775 | 5,929 |
| 100-51600-134-000 | DENTAL | 118 | 291 | 406 | 316 | 473 | 165 | 297 | 347 | 368 |
| 100-51600-135-000 | LIFE | 9 | 30 | 15 | 17 | 22 | 7 | 13 | 28 | 16 |
| 100-51600-136-000 | DISABILITY | 39 | 83 | 131 | 55 | 88 | 28 | 50 | 62 | 62 |
| 100-51600-137-000 | HSA | 211 | 156 | 180 | 101 | 273 | - | - | 1,188 | 1,213 |
| 100-51600-140-000 | VISION | - | 43 | 60 | 48 | 64 | 19 | 34 | 39 | 39 |
| 100-51600-200-000 | CONTRACTED SERVICES | 653 | 2,181 | 3,000 | 2,896 | 1,096 | 1,114 | 1,507 | 3,300 | 5,000 |
| 100-51600-201-000 | ELECTRIC/GAS | 10,045 | 12,163 | 10,750 | 11,272 | 13,892 | 1,018 | 3,026 | 16,000 | 16,000 |
| 100-51600-202-000 | WATER/SEWER/STORM | 2,175 | 1,980 | 2,450 | 1,923 | 2,789 | - | 869 | 2,450 | 2,450 |
| 100-51600-203-000 | PHONE | 674 | 786 | 800 | 893 | 760 | 26 | 223 | 800 | 800 |
| 100-51600-205-000 | INTERNET | 2,015 | 2,045 | 2,250 | 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 | 19 | 224 | 331 | - | - | 500 | 500 |
| 100-51600-361-000 | REPAIRS & MAINTENANCE | 15 | | - | 509 | 123 | 26 | 26 | 500 | 500 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51600-362-000 | GROUNDS MAINTENANCE | - | 23 | - | - | - | - | - | 500 | 500 |
| 100-51600-366-000 | BUILDING MAINTENANCE | 8,040 | 933 | 1,000 | 763 | 86 | - | - | 2,021 | 2,021 |
| 100-51600-401-000 | CUSTODIAL SUPPLIES | 5,539 | 6,766 | 7,000 | 7,106 | 6,156 | 660 | 2,350 | 7,000 | 9,500 |
| 100-51600-510-000 | PROPERTY & LIAB INSURANCE | 8,076 | 8,813 | 8,906 | 9,065 | 9,266 | 10,357 | 10,357 | 9,729 | 12,000 |
| | | 48,725 | 58,738 | 64,974 | 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 | 8,000 | 2,600 | 2,354 | 277 | 1,081 | 4,000 | 4,000 |
| 100-51610-202-000 | WATER/SEWER/STORM | 2,260 | 2,244 | 2,750 | 2,117 | 2,346 | - | 518 | 2,750 | 2,750 |
| 100-51610-203-000 | PHONE | 482 | 480 | 500 | 480 | 280 | - | - | 500 | 500 |
| 100-51610-205-000 | INTERNET | 1,814 | 1,564 | 1,850 | 1,844 | 1,962 | 549 | 1,114 | 1,850 | 1,850 |
| 100-51610-352-000 | MINOR EQUIPMENT | - | - | | - | - | - | - | - | - |
| 100-51610-353-000 | GENERAL SUPPLIES | 20 | - | 104 | 104 | 13 | - | - | 100 | 100 |
| 100-51610-361-000 | REPAIRS AND MAINTENANCE | 1,185 | 727 | 428 | 428 | 648 | 183 | 183 | 1,000 | 1,000 |
| 100-51610-366-000 | BUILDING MAINTENANCE | 3,171 | 3,855 | 5,000 | 288 | 936 | - | 194 | 3,000 | 3,000 |
| 100-51610-408-000 | MISCELLANEOUS | - | | - | - | - | - | - | - | - |
| 100-51610-599-000 | LICENSE & PERMIT FEES | | | | | 153 | - | - | | |
| | | 16,354 | 15,763 | 18,632 | 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 | 2,233 | 1,456 | 707 | 242 | 242 | 1,628 | 1,114 |
| 100-51620-112-000 | FULL-TIME OVERTIME | - | 108 | 37 | 37 | - | - | - | - | - |
| 100-51620-121-000 | PART TIME Wages - POST OFFICE | | 40 | - | - | 234 | - | - | - | - |
| 100-51620-131-000 | RETIREMENT | - | 195 | 171 | 103 | 49 | 17 | 17 | 119 | 91 |
| 100-51620-132-000 | SOCIAL SECURITY | - | 202 | 190 | 104 | 68 | 17 | 17 | 139 | 117 |
| 100-51620-133-000 | HEALTH | - | 914 | 815 | 538 | 281 | 95 | 95 | 577 | 474 |
| 100-51620-134-000 | DENTAL | - | 65 | 55 | 37 | 17 | 6 | 6 | 35 | 30 |
| 100-51620-135-000 | LIFE | - | 2 | 1 | 2 | 1 | 0 | 0 | 3 | 1 |
| 100-51620-136-000 | DISABILITY | - | 11 | 16 | 6 | 3 | 1 | 1 | 6 | 4 |
| 100-51620-140-000 | VISION | - | 9 | 8 | 6 | 3 | 1 | 1 | 4 | 3 |
| 100-51620-366-000 | BUILDING MAINTENANCE | 992 | 17,786 | 4,500 | 506 | 5,840 | - | - | 4,000 | 4,000 |
| | | 992 | 22,127 | 8,026 | 2,794 | 7,202 | 380 | 380 | 6,511 | 5,834 |
| 100-51630-000-000 | BUILDINGS - FIRE STATION | | | | | | | | | |
| 100-51630-111-000 | FULL-TIME WAGES | - | | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 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 | 3,000 | 1,720 | 1,015 | 540 | 671 | 3,000 | 3,000 |
| 100-51630-201-000 | ELECTRIC/GAS | 32,659 | 33,274 | 42,000 | 22,986 | 24,261 | 8,388 | 16,748 | 35,000 | 35,000 |
| 100-51630-202-000 | WATER/SEWER/STORM | 8,667 | 8,884 | 10,000 | 8,599 | 9,422 | - | 2,407 | 10,000 | 10,000 |
| 100-51630-207-000 | RECYCLING | 728 | 590 | 750 | 689 | 696 | 781 | 387 | 750 | 750 |
| 100-51630-353-000 | GENERAL SUPPLIES | 370 | 239 | 350 | 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 | 1,056 | 15,000 | 9,084 | 3,626 | 3,626 | 5,000 | 5,000 |
| 100-51630-369-000 | EQUIPMENT MAINTENANCE | 14,790 | 24,410 | 4,213 | 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 | 61,369 | 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 | 673 | 739 | - | - | 7,000 | 2,000 |
| 100-51640-201-000 | ELECTRIC/GAS | 4,729 | 5,699 | 5,000 | 5,111 | 5,294 | 940 | 3,226 | 5,000 | 5,000 |
| 100-51640-202-000 | WATER/SEWER/STORM | 776 | 832 | 1,000 | 797 | 906 | - | 285 | 1,000 | 1,000 |
| 100-51640-203-000 | PHONE | 1,896 | 3,115 | 2,500 | 2,371 | 2,226 | 195 | 761 | 2,500 | 2,500 |
| 100-51640-205-000 | INTERNET | 1,946 | 900 | 2,100 | 1,920 | 1,784 | 480 | 935 | 2,100 | 2,100 |
| 100-51640-352-000 | MINOR EQUIPMENT | | | 47 | - | - | - | - | | |
| 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 |

# Village of Sister Bay
# 2026 Annual Budget

| 51000 | General Government | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-51640-366-000 | BUILDING MAINTENANCE | 210 | 1,197 | - | - | 590 | - | 57 | 1,000 | 1,000 |
| | | 10,458 | 12,786 | 11,320 | 10,871 | 12,027 | 1,629 | 5,277 | 19,600 | 14,600 |
| 100-51910-000-000 | OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS | | | | | | | | | |
| 100-51910-390-000 | TAX REFUNDS | - | | - | - | - | - | - | - | - |
| 100-51910-391-000 | UNCOLLECTIBLE TAXES | 38 | 46 | - | - | - | - | - | 50 | - |
| 100-51931-514-000 | CRIME INSURANCE | - | 664 | 147 | 196 | 216 | 47 | 101 | 745 | 745 |
| 100-51938-510-000 | PROPERTY & LIABILITY INSURANCE | 6,431 | 7,470 | 7,500 | 6,636 | 7,429 | 1,611 | 3,468 | 9,000 | 9,000 |
| 100-51980-000-000 | MISCELLANEOUS | - | - | - | 2,685 | - | - | - | - | - |
| | | 6,469 | 8,180 | 7,647 | 9,517 | 7,645 | 1,658 | 3,569 | 9,795 | 9,745 |
| | Total General Government Expenditures | 660,606 | 690,965 | 754,162 | 728,065 | 663,527 | 227,442 | 410,498 | 1,131,402 | 808,879 |
| | Wages | 215,502 | 291,770 | 377,380 | 332,114 | 291,845 | 116,406 | 211,443 | 572,156 | 296,921 |
| | Benefits & Personnel | 74,136 | 97,470 | 110,530 | 95,062 | 96,887 | 33,292 | 59,889 | 158,291 | 113,416 |
| | Services | 174,840 | 163,795 | 166,044 | 177,226 | 180,876 | 41,784 | 88,477 | 245,770 | 256,870 |
| | Operating & Maintenance | 177,991 | 113,069 | 75,663 | 98,228 | 67,294 | 22,947 | 35,400 | 105,991 | 116,199 |
| | Non-Operating | 18,138 | 20,475 | 19,972 | 23,148 | 22,785 | 12,634 | 15,289 | 49,194 | 25,473 |
| | Total General Government Expenditures | 660,606 | 686,578 | 749,589 | 725,777 | 659,686 | 227,063 | 410,498 | 1,131,402 | 808,879 |

# Village of Sister Bay
# 2027 Annual Budget

| 52000 | Public Safety | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-52100-000-000 | LAW ENFORCEMENT | | | | | | | | |
| 100-52100-200-000 | SHERIFF SECURITY SERVICES | 4,129 | 1,693 | 5,221 | 4,372 | - | - | 6,000 | 6,000 |
| | | 4,129 | 1,693 | 5,221 | 4,372 | - | - | 6,000 | 6,000 |
| 100-52200-000-000 | FIRE PROTECTION | | | | | | | | |
| 100-52200-000-000 | FIRE DEPARTMENT SUPPORT | 155,064 | 159,248 | 171,032 | 186,838 | 46,725 | 93,450 | 186,900 | 197,180 |
| | | 155,064 | 159,248 | 171,032 | 186,838 | 46,725 | 93,450 | 186,900 | 197,180 |
| 100-52400-000-000 | INSPECTION | | | | | | | | |
| 100-52400-200-000 | BUILDING INSPECTION SERVICES | 52,258 | 24,280 | 22,835 | 18,358 | 3,341 | 5,464 | 30,000 | 32,000 |
| | | 52,258 | 24,280 | 22,835 | 18,358 | 3,341 | 5,464 | 30,000 | 32,000 |
| | Total Public Safety Expenditures | 211,451 | 185,221 | 199,088 | 209,568 | 50,066 | 98,914 | 222,900 | 235,180 |
| | Wages | - | - | - | - | - | - | - | - |
| | Benefits & Personnel | - | - | - | - | - | - | - | - |
| | Services | 56,386 | 25,973 | 28,056 | 22,729 | 3,341 | 5,464 | 36,000 | 38,000 |
| | Operating & Maintenance | - | - | - | - | - | - | - | - |
| | Non-Operating | 155,064 | 159,248 | 171,032 | 186,838 | 46,725 | 93,450 | 186,900 | 197,180 |
| | | 211,451 | 185,221 | 199,088 | 209,568 | 50,066 | 98,914 | 222,900 | 235,180 |

# Village of Sister Bay
# 2027 Annual Budget

| 53000 | Public Works | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-53311-000-000 | HIGHWAY & STREET MAINTENANCE | | | | | | | | |
| 100-53311-200-000 | CONTRACTED SERVICES | - | - | - | - | - | - | - | - |
| 100-53311-890-000 | CAPITAL OUTLAY | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| 100-53312-000-000 | PUBLIC WORKS | | | | | | | | |
| 100-53312-111-000 | FULL-TIME WAGES | 78,208 | 82,411 | 60,543 | 104,754 | 35,391 | 68,670 | 149,734 | 137,598 |
| 100-53312-112-000 | FULL-TIME OVERTIME WAGES | 1,451 | 2,565 | 1,595 | 3,871 | 1,111 | 1,404 | 2,997 | 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 |

# Village of Sister Bay
# 2027 Annual Budget

| 53000 | Public Works | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-53312-321-000 | 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
# 2027 Annual Budget

| 53000 | Public Works | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-53314-131-000 | 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 |

# Village of Sister Bay
# 2027 Annual Budget

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

# Village of Sister Bay
# 2027 Annual Budget

| 53000 | Public Works | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-53319-200-000 | 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 | | | | | | | | |

# Village of Sister Bay
# 2027 Annual Budget

| 53000 | Public Works | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-53441-111-000 | 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 | 15,532 |
| 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 | 1,269 |
| 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 | 4,050 |
| 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 |

# Village of Sister Bay
# 2027 Annual Budget

| 53000 | Public Works | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-53520-408-000 | 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 | 24,816 |
| 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 | 807,029 |
| | Wages | 164,393 | 194,760 | 188,189 | 221,323 | 61,207 | 113,669 | 241,307 | 225,105 |
| | Benefits & Personnel | 71,244 | 107,383 | 106,398 | 122,448 | 42,503 | 71,704 | 128,798 | 126,286 |
| | 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 | 74,300 |
| | 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 | 807,029 |

# Village of Sister Bay
# 2027 Annual Budget

| 54000 | Health & Human Services | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-54100-000-000 | HEALTH & HUMAN SERVICES - ANIMAL CONTROL | | | | | | | | |
| 100-54100-121-000 | PART-TIME WAGES | 1,147 | 1,200 | 1,305 | 1,135 | 300 | 600 | 1,482 | 1,482 |
| 100-54100-132-000 | SOCIAL SECURITY | 88 | 92 | 100 | 87 | 23 | 46 | 113 | 113 |
| 100-54100-144-000 | MILEAGE | 44 | - | 151 | 55 | - | - | 200 | 200 |
| 100-54100-512-000 | WORKERS COMP | 2 | 51 | 45 | 40 | 11 | 21 | 59 | 59 |
| | | 1,281 | 1,343 | 1,600 | 1,317 | 334 | 667 | 1,854 | 1,854 |
| 100-54910-000-000 | HEALTH & HUMAN SERVICES - CEMETERY | | | | | | | | |
| 100-54910-000-000 | CEMETERY | 4,275 | 2,627 | 8,010 | 8,271 | - | - | 8,000 | 16,000 |
| | | 4,275 | 2,627 | 8,010 | 8,271 | - | - | 8,000 | 16,000 |
| | Total Health & Human Services Expenditures | 5,556 | 3,970 | 9,610 | 9,588 | 334 | 667 | 9,854 | 17,854 |
| | Wages | 1,147 | 1,200 | 1,305 | 1,135 | 300 | 600 | 1,482 | 1,482 |
| | Benefits & Personnel | 132 | 92 | 251 | 141 | 23 | 46 | 313 | 313 |
| | Services | 4,275 | 2,627 | 8,010 | 8,271 | - | - | 8,000 | 16,000 |
| | Operating & Maintenance | - | - | - | - | - | - | - | - |
| | Non-Operating | 2 | 51 | 45 | 40 | 11 | 21 | 59 | 59 |
| | | 5,556 | 3,970 | 9,610 | 9,588 | 334 | 667 | 9,854 | 17,854 |

# Village of Sister Bay
# 2027 Annual Budget

| 55000 | Culture, Recreation & Educa | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | 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 | 1,396 | 1,061 | 809 | 53 | 80 | 1,628 | 1,114 |
| 100-55110-112-000 | FULL-TIME OVERTIME WAGES | 86 | - | 37 | 37 | 124 | - | - | 100 | - |
| 100-55110-121-000 | PART-TIME WAGES | 302 | 454 | 300 | 169 | 227 | 80 | 80 | 233 | 663 |
| 100-55110-131-000 | RETIREMENT | 80 | 86 | 83 | 76 | 66 | 4 | 6 | 119 | 91 |
| 100-55110-132-000 | SOCIAL SECURITY | 109 | 125 | 126 | 90 | 84 | 9 | 11 | 139 | 117 |
| 100-55110-133-000 | HEALTH | 238 | 317 | 330 | 350 | 381 | 116 | 125 | 577 | 474 |
| 100-55110-134-000 | DENTAL | 20 | 23 | 22 | 24 | 25 | 7 | 8 | 35 | 30 |
| 100-55110-135-000 | LIFE | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 3 | 1 |
| 100-55110-136-000 | DISABILITY | 7 | 7 | 4 | 4 | 4 | 1 | 1 | 6 | 4 |
| 100-55110-137-000 | HSA BENEFITS -LIBRARY | | 26 | | - | - | - | - | 119 | 97 |
| 100-55110-140-000 | VISION | - | 4 | 3 | 4 | 4 | 1 | 1 | 4 | 3 |
| 100-55110-200-000 | OTHER CONTRACTED SERVICES | 37,892 | 42,476 | 39,229 | 39,229 | 41,817 | 9,672 | 20,144 | 41,888 | 41,888 |
| 100-55110-201-000 | ELECTRIC/GAS | - | - | 1,624 | - | 1,783 | 996 | 84 | 1,600 | - |
| 100-55110-510-000 | INSURANCE | | | 1,744 | 1,744 | 1,900 | 2,109 | 2,109 | 2,000 | - |
| | | 39,886 | 44,781 | 44,899 | 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 | 19,640 | 15,394 | 568 | - | - | 2,500 | 1,250 |
| 100-55191-000-000 | HISTORICAL SOCIETY | 30,000 | 5,000 | 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 | 500 |
| 100-55198-000-000 | SAIL DOOR COUNTY | | | | | - | 10,000 | 10,000 | 10,000 | 10,000 |
| | | 32,273 | 7,500 | 25,140 | 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 | 5,583 | 8,587 | 8,733 | 1,584 | 3,096 | 14,307 | 13,987 |
| 100-55193-112-000 | FULL-TIME OVERTIME WAGES | 4,606 | 4,486 | 8,662 | 2,941 | 945 | - | - | 5,600 | 12,114 |
| 100-55193-113-000 | COMP TIME | - | - | - | - | - | - | - | - | - |
| 100-55193-121-000 | PART-TIME WAGES | 1,508 | 1,244 | 2,939 | 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 | 428 | 795 | 673 | 114 | 223 | 720 | 1,057 |
| 100-55193-132-000 | SOCIAL SECURITY | 623 | 885 | 547 | 940 | 768 | 118 | 230 | 1,100 | 1,281 |
| 100-55193-133-000 | HEALTH | 1,195 | 3,441 | 2,036 | 2,680 | 1,565 | 374 | 699 | 3,000 | 4,980 |
| 100-55193-134-000 | DENTAL | 113 | 246 | 137 | 129 | 93 | 20 | 39 | 278 | 308 |
| 100-55193-135-000 | LIFE | 5 | 11 | 5 | 10 | 10 | 2 | 3 | 20 | 14 |
| 100-55193-136-000 | DISABILITY | 41 | 62 | 40 | 38 | 22 | 7 | 12 | 40 | 54 |
| 100-55193-137-000 | HSA SBAA SUPPORT | | 60 | | - | 19 | 0 | 0 | - | 1,019 |

# Village of Sister Bay
# 2027 Annual Budget

| 55000 | Culture, Recreation & Educa | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55193-140-000 | VISION | - | 38 | 21 | 34 | 13 | 2 | 4 | 40 | 32 |
| 100-55193-145-000 | EXPENSE ALLOWANCE | 35 | 139 | 200 | - | - | - | - | - | - |
| 100-55193-200-000 | SUPPORT | 32,349 | 57,483 | 63,728 | 64,134 | 68,270 | - | 17,961 | 70,000 | 72,000 |
| 100-55193-208-000 | GARBAGE | 1,391 | 1,469 | 1,500 | - | 1,358 | - | - | 1,500 | 1,500 |
| 100-55193-303-000 | EQUIPMENT RENTAL | 1,791 | 1,791 | 2,000 | 1,762 | 2,201 | - | - | 2,000 | 2,000 |
| 100-55193-353-000 | GENERAL SUPPLIES | 82 | 201 | 100 | 197 | 187 | - | 59 | 200 | 200 |
| 100-55193-362-000 | GROUNDS REPAIR & MAINTENA | 29 | 435 | 200 | - | - | - | - | 200 | - |
| 100-55193-401-000 | CUSTODIAL SUPPLIES | - | - | 300 | - | - | - | - | 300 | - |
| | | 48,954 | 79,612 | 88,426 | 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 | 5,000 | - | - |
| 100-55195-000-000 | DOOR COUNTY SOIL & WATER | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | - |
| 100-55196-000-000 | YOUTH CENTER SUPPORT | (4,377) | - | - | - | - | - | - | - | - |
| 100-55197-000-000 | NORTHERN DOOR CHILDREN'S CENTER | | | 1,000 | 5,000 | - | - | - | - | - |
| | | 1,623 | 6,000 | 7,000 | 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 | 72,125 | 85,636 | 72,531 | 9,702 | 28,127 | 104,005 | 110,252 |
| 100-55200-112-000 | FULL-TIME OVERTIME WAGES | 2,314 | 2,631 | 8,969 | 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 | 12,966 | 7,128 | 9,397 | 383 | 988 | 6,545 | 9,088 |
| 100-55200-131-000 | RETIREMENT | 3,128 | 4,120 | 5,494 | 6,205 | 5,174 | 697 | 2,033 | 7,601 | 8,618 |
| 100-55200-132-000 | SOCIAL SECURITY | 3,977 | 4,764 | 6,963 | 6,952 | 6,223 | 756 | 2,176 | 8,767 | 10,389 |
| 100-55200-133-000 | HEALTH | 7,430 | 17,265 | 25,557 | 27,649 | 20,064 | 2,207 | 6,774 | 34,648 | 37,313 |
| 100-55200-134-000 | DENTAL | 684 | 1,259 | 1,713 | 1,865 | 1,183 | 117 | 382 | 2,101 | 2,280 |
| 100-55200-135-000 | LIFE | 36 | 63 | 64 | 85 | 111 | 9 | 23 | 227 | 109 |
| 100-55200-136-000 | DISABILITY | 244 | 547 | 250 | 330 | 247 | 39 | 99 | 398 | 435 |
| 100-55200-137-000 | HSA | 1536.31 | 704 | 225 | - | 330 | 1 | 1 | 7,125 | 7,518 |
| 100-55200-140-000 | VISION | 0 | 191 | 260 | 293 | 159 | 12 | 40 | 241 | 244 |
| 100-55200-200-000 | OTHER CONTRACTED SERVICES | 4,341 | 10,867 | 13,285 | 14,924 | 12,500 | - | 5,338 | 12,500 | 12,500 |
| 100-55200-201-000 | ELECTRIC/GAS | 1,503 | 1,960 | 2,250 | 1,946 | 1,962 | 2,148 | 4,203 | 2,250 | 2,250 |
| 100-55200-202-000 | WATER/SEWER/STORM | 4,008 | 4,255 | 4,000 | 4,300 | 4,512 | - | 1,106 | 4,000 | 4,000 |
| 100-55200-205-000 | INTERNET | | | | | - | 60 | 407 | | |
| 100-55200-312-000 | IT SUPPORT | 132 | - | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2027 Annual Budget

| 55000 | Culture, Recreation & Educa | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55200-331-000 | MEMBERSHIPS/DUES | - | 480 | 500 | - | 208 | - | - | 500 | - |
| 100-55200-333-000 | CONFERENCES/MEETINGS | - | 475 | 1,000 | - | - | - | - | 1,000 | - |
| 100-55200-351-000 | MEDICAL/SAFETY SUPPLIES | - | 547 | 33 | 33 | - | - | - | - | - |
| 100-55200-352-000 | MINOR EQUIPMENT AND TOOL | 2,687 | 1,809 | 6,000 | 663 | 1,882 | - | 189 | 2,000 | 2,000 |
| 100-55200-353-000 | GENERAL SUPPLIES | 1,619 | 11,178 | 14,000 | 5,785 | 14,000 | 187 | 2,093 | 6,500 | 14,100 |
| 100-55200-355-000 | MEMORIALS SUPPLIES | 241 | 961 | 1,000 | 145 | 1,159 | - | 593 | 4,000 | 20,800 |
| 100-55200-358-000 | FLOWER POTS | 4,340 | 4,058 | 6,500 | 5,448 | 4,435 | - | 894 | 5,500 | 5,000 |
| 100-55200-361-000 | REPAIRS AND MAINTENANCE | 4,488 | 7,124 | 5,000 | 14,326 | 22,999 | - | 3,346 | 18,000 | 5,000 |
| 100-55200-362-000 | GROUNDS MAINTENANCE | 5,260 | 11,616 | 12,500 | 10,672 | 7,824 | 2,770 | 3,022 | 5,000 | 5,000 |
| 100-55200-369-000 | EQUIPMENT MAINTENANCE | - | | 1,500 | - | 302 | - | 275 | 1,500 | 1,500 |
| 100-55200-402-000 | CHEMICALS | 44 | 20 | 100 | - | - | - | - | 100 | - |
| | | 101,291 | 151,442 | 202,254 | 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 | 1,500 | 1,320 | 1,245 | 375 | 750 | 1,320 | 1,300 |
| 100-55201-202-000 | WATER/SEWER | 199 | 205 | 275 | 205 | 246 | - | 39 | 275 | 275 |
| 100-55201-353-000 | GENERAL SUPPLIES | 626 | 419 | 489 | 489 | - | - | - | 500 | - |
| 100-55201-362-000 | GROUNDS MAINTENANCE | - | - | - | - | - | - | - | - | 2,000 |
| | | 2,095 | 1,834 | 2,264 | 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 | - | - | - | - | - |
| 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 | | | | | | | | | |

# Village of Sister Bay
# 2027 Annual Budget

| 55000 | Culture, Recreation & Educa | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55300-111-000 | FULL-TIME WAGES | - | 835 | 558 | 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 | 43 | 47 | 1 | - | - | 48 | 102 |
| 100-55300-132-000 | SOCIAL SECURITY | - | 61 | 55 | 45 | 0 | - | - | 56 | 116 |
| 100-55300-133-000 | HEALTH | - | 145 | 204 | 291 | 59 | - | - | 231 | 427 |
| 100-55300-134-000 | DENTAL | - | 11 | 14 | 18 | 4 | - | - | 14 | 26 |
| 100-55300-135-000 | LIFE | - | 0 | 1 | 1 | 0 | - | - | 1 | 1 |
| 100-55300-136-000 | DISABILITY | - | 1 | 1 | 3 | 1 | - | - | 2 | 6 |
| 100-55300-137-000 | HSA | - | | 114 | 114 | - | - | - | 48 | 88 |
| 100-55300-140-000 | VISION | - | 2 | 1 | 3 | 1 | - | - | 2 | 2 |
| 100-55300-144-000 | MILEAGE | - | - | 410 | 410 | 557 | - | 460 | 750 | 750 |
| 100-55300-145-000 | EXPENSE ALLOWANCE | - | 55 | 600 | 80 | 186 | - | - | 600 | 600 |
| 100-55300-200-000 | CONTRACTED SERVICES | - | 2,387 | 2,500 | - | - | - | - | - | - |
| 100-55300-358-000 | FIREWORKS | - | 6,893 | 8,000 | 8,583 | 6,068 | 135 | 14,814 | 9,000 | 6,000 |
| 100-55300-392-000 | MISCELLANEOUS | 9,214 | 282 | 11,329 | 206 | - | - | - | 200 | 200 |
| | | 9,214 | 10,728 | 23,830 | 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 | 25,401 | 14,437 | 12,272 | 2,644 | 5,456 | 19,534 | 17,868 |
| 100-55400-112-000 | FULL-TIME OVERTIME WAGES | 265 | 162 | 256 | 346 | 618 | - | 111 | 188 | - |
| 100-55400-121-000 | PART-TIME WAGES | 3,090 | 5,303 | 8,518 | 6,323 | 6,385 | 206 | 923 | 2,101 | 5,970 |
| 100-55400-131-000 | RETIREMENT | 1,027 | 1,203 | 1,948 | 1,020 | 858 | 190 | 401 | 1,430 | 1,421 |
| 100-55400-132-000 | SOCIAL SECURITY | 1,369 | 1,637 | 2,489 | 1,544 | 1,427 | 208 | 476 | 1,668 | 1,748 |
| 100-55400-133-000 | HEALTH | 2,380 | 5,311 | 6,000 | 4,696 | 3,639 | 827 | 1,658 | 6,930 | 6,878 |
| 100-55400-134-000 | DENTAL | 224 | 381 | 624 | 348 | 221 | 49 | 101 | 417 | 428 |
| 100-55400-135-000 | LIFE | 12 | 14 | 23 | 14 | 11 | 3 | 6 | 33 | 19 |
| 100-55400-136-000 | DISABILITY | 90 | 178 | 182 | 56 | 43 | 11 | 22 | 75 | 71 |
| 100-55400-137-000 | HSA | 72 | - | 190 | 190 | 55 | - | - | 1,425 | 1,407 |
| 100-55400-140-000 | VISION | - | 57 | 29 | 56 | 31 | 5 | 11 | 47 | 46 |
| 100-55400-200-000 | OTHER CONTRACTED SERVICES | 540 | 48 | 375 | 1,007 | 2,527 | - | 1,083 | 9,300 | 9,300 |
| 100-55400-201-000 | ELECTRIC/GAS | 7,316 | 6,210 | 7,500 | 6,828 | 7,317 | 7,409 | 9,948 | 7,500 | 7,500 |
| 100-55400-202-000 | WATER/SEWER/STORM | 10,501 | 8,416 | 10,000 | 7,629 | 9,667 | - | 809 | 10,000 | 10,000 |
| 100-55400-203-000 | PHONE | 326 | 391 | 400 | 443 | 419 | 31 | 125 | 400 | 400 |
| 100-55400-205-000 | INTERNET | | | | | | 380 | 380 | | |

# Village of Sister Bay
# 2027 Annual Budget

| 55000 | Culture, Recreation & Educa | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55400-351-000 | MEDICAL & SAFETY | | | 69 | 69 | 76 | - | - | | |
| 100-55400-352-000 | MINOR EQUIPMENT | 557 | 851 | 1,000 | - | 34 | - | - | 1,000 | - |
| 100-55400-353-000 | GENERAL SUPPLIES | 768 | 260 | 344 | 809 | 1,282 | - | 127 | 1,500 | - |
| 100-55400-361-000 | REPAIRS & MAINTENANCE | 2,206 | 5,534 | 5,534 | 4,032 | 276 | - | 1,115 | 5,000 | 1,000 |
| 100-55400-362-000 | GROUNDS MAINTENANCE | 2,086 | 3,279 | 14,250 | 9,645 | 4,786 | 1,848 | 7,890 | 5,000 | 5,000 |
| 100-55400-366-000 | BUILDING MAINTENANCE | 2,810 | 572 | 2,000 | 18 | - | - | - | 2,000 | - |
| | | 51,373 | 57,339 | 87,132 | 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 | 1,600 | 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 | 1,600 | 2,047 | 2,065 | 160 | 1,030 | 5,000 | 3,500 |
| Total Other Culture & Recreation Expenditures | | 291,202 | 386,642 | 482,545 | 431,265 | 405,920 | 79,340 | 185,449 | 510,362 | 550,058 |
| | Wages | 86,986 | 105,321 | 147,710 | 133,072 | 115,233 | 14,653 | 38,993 | 160,744 | 181,491 |
| | Benefits & Personnel | 25,209 | 44,252 | 57,437 | 57,488 | 44,310 | 5,907 | 16,024 | 81,085 | 90,604 |
| | Services | 103,983 | 145,681 | 169,406 | 159,405 | 156,257 | 21,231 | 63,408 | 167,033 | 166,163 |
| | Operating & Maintenance | 42,101 | 79,887 | 93,748 | 63,056 | 67,720 | 4,940 | 34,416 | 74,000 | 71,300 |
| | Non-Operating | 32,923 | 11,500 | 14,244 | 18,244 | 22,400 | 32,609 | 32,609 | 27,500 | 40,500 |
| | Capital Outlay | - | - | - | - | - | - | - | - | - |
| | | 291,202 | 386,642 | 482,545 | 431,265 | 405,920 | 79,340 | 185,449 | 510,362 | 550,058 |
| | | - | - | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2027 Annual Budget

| 56000 | Conservation & Development | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-56110-000-000 | FORESTRY | | | | | | | | |
| 100-56110-111-000 | FULL-TIME WAGES | - | 6,652 | 123 | 771 | 468 | 873 | 1,628 | 1,563 |
| 100-56110-121-000 | PART-TIME WAGES | - | 632 | 128 | - | - | - | 280 | 796 |
| 100-56110-131-000 | RETIREMENT | - | 452 | 9 | 54 | 34 | 63 | 119 | 124 |
| 100-56110-132-000 | SOCIAL SECURITY | - | 512 | - | 56 | 34 | 64 | 139 | 152 |
| 100-56110-133-000 | HEALTH | - | 1,956 | - | 222 | 132 | 231 | 577 | 593 |
| 100-56110-134-000 | DENTAL | - | 136 | - | 13 | 7 | 13 | 35 | 37 |
| 100-56110-135-000 | LIFE | - | 5 | - | 1 | 1 | 1 | 3 | 1 |
| 100-56110-136-000 | DISABILITY | - | 38 | - | 3 | 2 | 4 | 6 | 8 |
| 100-56110-140-000 | VISION | - | 19 | - | 2 | 1 | 1 | 4 | 5 |
| 100-56110-200-000 | CONTRACTED SERVICES | - | 35 | 14,396 | - | - | - | 5,000 | 5,000 |
| | | - | 10,438 | 14,656 | 1,121 | 679 | 1,251 | 7,791 | 8,279 |
| 100-56200-000-000 | ENVIRONMENTAL PROTECTION - GREEN TIER | | | | | | | | |
| 100-56200-144-000 | MILEAGE | - | - | - | - | - | - | 250 | 500 |
| 100-56200-200-000 | SERVICES & GENERAL SUPPORT | - | - | - | - | - | - | 1,000 | 2,000 |
| 100-56200-311-000 | WEBSITE | - | - | 23 | - | - | 23 | 250 | 500 |
| 100-56200-325-000 | ADVERTISING & NOTICES | - | - | 448 | 495 | - | - | 750 | 1,500 |
| 100-56200-332-000 | EDUCATION | - | - | - | - | - | - | 150 | 300 |
| 100-56200-353-000 | GENERAL SUPPLIES | - | - | - | - | - | 180 | 100 | 200 |
| | | - | - | 471 | 495 | - | 203 | 2,500 | 5,000 |
| 100-56300-000-000 | PLANNING | | | | | | | | |
| 100-56300-121-000 | PART-TIME WAGES | 725 | - | - | - | - | - | - | - |
| 100-56300-132-000 | SOCIAL SECURITY | 55 | - | - | - | - | - | - | - |
| 100-56300-200-000 | CONTRACTED SERVICES | 438 | - | 14,396 | 13,226 | - | - | 37,800 | 10,000 |
| | | 1,218 | - | 14,396 | 13,226 | - | - | 37,800 | 10,000 |
| 100-56400-000-000 | ZONING | | | | | | | | |
| 100-56400-111-000 | FULL-TIME WAGES | - | - | 32,764 | 80,658 | 11,620 | 21,535 | 46,991 | 106,040 |
| 100-56400-112-000 | FULL-TIME WAGES OT | | | | 829 | - | - | | 1,256 |
| 100-56400-114-000 | UNWORKED WAGES | - | - | - | 1,888 | 435 | 611 | | |

# Village of Sister Bay
# 2027 Annual Budget

| 56000 | Conservation & Development | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-56400-121-000 | 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 | 7,797 |
| 100-56400-132-000 | SOCIAL SECURITY | 55 | - | 3,444 | 8,138 | 1,006 | 2,364 | 3,413 | 10,510 |
| 100-56400-133-000 | HEALTH | - | - | 3,215 | 6,376 | 2,475 | 4,183 | 6,842 | 25,990 |
| 100-56400-134-000 | DENTAL | - | - | 206 | 369 | 142 | 240 | 390 | 1,702 |
| 100-56400-135-000 | LIFE | - | - | 222 | 422 | 29 | 50 | 180 | 191 |
| 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 | 159 |
| 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 | 222 |
| | | 9,063 | - | 79,384 | 140,446 | 21,471 | 50,464 | 110,821 | 213,196 |
| 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 | | | | | | | | |

# Village of Sister Bay
# 2027 Annual Budget

| 56000 | Conservation & Development | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-56700-200-000 | 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 | 332,451 |
| | Wages | 1,450 | 7,284 | 33,016 | 103,721 | 13,629 | 31,712 | 68,675 | 139,130 |
| | Benefits & Personnel | 111 | 3,119 | 12,544 | 26,974 | 5,277 | 9,718 | 17,986 | 51,123 |
| | 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 | 76,198 |
| | Total Conservation & Development Expenditures | 62,200 | 230,668 | 196,067 | 233,591 | 75,244 | 109,149 | 269,075 | 332,451 |

# Village of Sister Bay
# 2027 Annual Budget

| 59000 | Other Financing Uses | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Projected | 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 | 25,000 | 13,000 | 26,000 | 52,000 | 52,000 |
| 100-59300-000-000 | TRANSFER TO DEBT SERVICE | - | | 180,000 | 180,000 | 319,172 | - | - | - | - |
| 100-59400-000-000 | TRANSFER TO CAPITAL PROJECTS | 420,000 | 467,000 | 912,477 | 912,477 | 1,114,000 | 155,180 | 310,360 | 620,720 | 1,054,600 |
| | | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 | 168,180 | 336,360 | 672,720 | 1,106,600 |
| | Total Transfers | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 | 168,180 | 336,360 | 672,720 | 1,106,600 |
| | Wages | - | - | - | - | - | - | - | - | - |
| | Benefits & Personnel | - | - | - | - | - | - | - | - | - |
| | Services | - | - | - | - | - | - | - | - | - |
| | Operating & Maintenance | - | - | - | - | - | - | - | - | - |
| | Non-Operating | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 | 168,180 | 336,360 | 672,720 | 1,106,600 |
| | | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 | 168,180 | 336,360 | 672,720 | 1,106,600 |

# Village of Sister Bay
# 2027 Annual Budget

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

# Village of Sister Bay
# 2027 Annual Budget

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

# Village of Sister Bay
# 2027 Annual Budget

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

# Village of Sister Bay
# 2027 Annual Budget

| 300 | Debt Service Fund | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Beginning Fund Balance** | | **178,876** | **489,256** | **565,025** | **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 | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2027 Annual Budget

| 300 | Debt Service Fund | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 300-58100-601-051 | #51 JOHNSON PROPERTY | - | - | - | - | - | - | - | - |
| 300-58100-601-053 | #53 BEACH EXPANSION LOAN | - | - | - | - | - | - | - | - |
| 300-58100-601-054 | #54 GAROT INFRASTRUCTURE LOAN | 123,509 | 177,106 | 53,402 | - | - | - | - | - |
| 300-58100-601-055 | #55 BRAUN PROPERTY LOAN | - | - | - | - | - | - | - | - |
| 300-58100-601-057 | #57 QUARRY LOAN | - | - | - | - | - | - | - | - |
| 300-58100-601-058 | #58 WTRFT/SP CPX PRINCIPAL | 480,000 | 725,000 | 760,000 | 785,000 | 820,000 | 820,000 | 785,000 | 830,000 |
| 300-58100-601-060 | #60 PEBBLE BEACH | - | 402,149 | 597,831 | - | - | - | - | - |
| 300-58100-601-064 | #64 WILTSE PROPERTY | 84,000 | 87,000 | 270,000 | - | - | - | - | - |
| 300-58100-601-065 | #65 STFLP BROADBAND | - | - | - | 3,300,000 | - | - | - | - |
| 300-58100-601-066 | #66 WILTSE/PW BLDG | - | - | 4,000,035 | - | - | - | - | - |
| 300-58100-601-067 | #67 WILTSE/PW BLDG | - | - | - | 145,000 | 125,000 | 125,000 | 275,000 | 130,000 |
| 300-58100-601-068 | #68 BROADBAND BONDS | - | - | - | 300,000 | 110,000 | 110,000 | 120,000 | 115,000 |
| 300-58100-604-000 | PMT TO BOND ESCROW AGENT | - | - | - | - | - | - | - | - |
| | | | | | - | - | - | - | - |
| | | 877,509 | 1,391,255 | 5,681,268 | 4,530,000 | 1,055,000 | 1,055,000 | 1,180,000 | 1,075,000 |
| 300-58200-000-000 | INTEREST EXPENDITURES | | | | | | | | |
| 300-58200-602-032 | #32 LIBRARY INTEREST | - | - | - | - | - | - | - | - |
| 300-58200-602-034 | #34 SPORTS COMPLEX LAND INT | - | - | - | - | - | - | - | - |
| 300-58200-602-036 | #36 SPORTS CMPLX/FIRE STA INT | - | - | - | - | - | - | - | - |
| 300-58200-602-039 | #39 STATE TRUST/FIRE STA INT | - | - | - | - | - | - | - | - |
| 300-58200-602-047 | #47 BAYSHORE PRV INTEREST | - | - | - | - | - | - | - | - |
| 300-58200-602-050 | #50 WATERFRONT/SPRTS COMP INT | 3,420 | - | - | - | - | - | - | - |
| 300-58200-602-051 | #51 JOHNSON BOND INTEREST | - | - | - | - | - | - | - | - |
| 300-58200-602-053 | #53 BEACH EXPANSION LOAN INT | - | - | - | - | - | - | - | - |
| 300-58200-602-054 | #54 GAROT LOAN INT | 8,791 | 5,194 | 1,343 | - | - | - | - | - |
| 300-58200-602-055 | #55 BRAUN PROP LOAN INT | - | - | - | - | - | - | - | - |
| 300-58200-602-057 | #57 QUARRY LOAN INTEREST | - | - | - | - | - | - | - | - |
| 300-58200-602-058 | #58 WTRFT/SP CPX INTEREST | 205,400 | 193,350 | 178,500 | 163,050 | 77,600 | 77,600 | 163,050 | 122,250 |
| 300-58200-602-060 | #60 PEBBLE BEACH | 37,499 | 28,106 | 21,924 | - | - | - | - | - |
| 300-58200-602-064 | #64 WILTSE PROPERTY | 7,804 | 4,013 | 1,728 | - | - | - | - | - |
| 300-58200-602-065 | #65 STFLP BROADBAND | - | - | - | 147,483 | - | - | - | - |
| 300-58200-602-066 | #66 WILTSE/PW BLDG | - | - | 315,489 | - | - | - | - | - |
| 300-58200-602-067 | #67 WILTSE/PW BLDG | - | - | - | 156,229 | 86,575 | 86,575 | 176,869 | 163,650 |
| 300-58200-602-068 | #68 BROADBAND BONDS | - | - | - | 139,653 | 75,860 | 75,860 | 168,947 | 144,852 |

# Village of Sister Bay
# 2027 Annual Budget

| 300 | Debt Service Fund | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 300-58200-603-000 | DEBT ISSUANCE EXPENSE | - | - | - | - | - | - | - | - |
| | | 262,915 | 230,662 | 518,984 | 606,416 | 240,035 | 240,035 | 508,866 | 430,752 |
| 300-59000-000-000 | TRANSFERS AND OTHER | | | | | | | | |
| 300-59100-000-000 | TRANSFER TO GENERAL FUND | 35,724 | - | - | - | - | - | - | - |
| 300-59400-000-000 | | | | - | | | - | | |
| 300-59500-000-000 | | | | - | | | - | | |
| | | 35,724 | - | - | - | - | - | - | - |
| **Total Debt Service Expenditures** | | 1,176,147 | 1,621,917 | 6,200,252 | 5,136,416 | 1,295,035 | 1,295,035 | 1,688,866 | 1,505,752 |
| | **Ending Fund Balance** | **489,256** | **565,025** | **3,669,837** | **505,968** | **(1,305,277)** | **(1,305,277)** | **357,977** | **528,191** |
| | *Proof to Audit (p.10)* | *489,256* | 565,025 | 20,225 | | | | | |

# Village of Sister Bay
# 2027 Annual Budget

| 400 | Capital Improvement Fund | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Beginning Fund Balance** | | **1,214,791** | **1,598,959** | **2,122,886** | **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 | 1,054,600 |
| 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 | 3,054,600 |
| **Total Capital Revenues** | | 429,785 | 686,637 | 8,708,170 | 2,305,927 | 694,407 | 912,746 | 8,179,587 | 3,930,100 |

# Village of Sister Bay
# 2027 Annual Budget

| 400 | Capital Improvement Fund | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Expenditures** | | | | | | | | | |
| 400-51500-000-000 | FIXED CHARGES | | | | | | | | |
| 400-51510-200-000 | CONTRACTED SERVICES | 488 | - | - | - | - | - | - | - |
| 400-51510-550-000 | FEES AND CHARGES | 1,879 | 4,591 | 2,786 | 1,854 | - | - | | |
| | | 2,366 | 4,591 | 2,786 | 1,854 | - | - | - | - |
| 400-57000-000-000 | CAPITAL OUTLAYS | | | | | | | | |
| 400-57100-820-000 | LAND PURCHASES | - | 1,200 | 999,916 | - | - | - | - | - |
| 400-57140-810-000 | LIBRARY | | | - | - | - | - | | |
| 400-57140-820-000 | BUILDINGS/FACILITIES RESERVE | - | 37,988 | 1,016,711 | 3,067,532 | 618 | 3,352 | 3,350,000 | 175,000 |
| 400-57190-800-000 | EQUIPMENT RESERVE | 43,251 | - | 13,926 | 5,820 | - | - | | |
| 400-57190-810-000 | VEHICLES RESERVE | - | - | 193,991 | 74,441 | - | 14,036 | 120,000 | 20,000 |
| 400-57190-850-000 | INFO TECH/SOFTWARE RESERVE | - | 13,615 | - | 13,495 | - | - | | |
| 400-57190-851-000 | BROADBAND | - | - | - | - | - | - | | |
| 400-57190-860-205 | RESERVE FOR ICE RINK | - | - | - | - | 500,000 | 500,000 | | |
| 400-57220-000-000 | SBLG FIRE DEPT CAP RESERVE | - | - | 119,516 | 300,000 | 10,000 | 10,000 | 99,000 | 193,500 |
| 400-57331-890-000 | STREETS, ST SEWER & SIDEWALKS | - | - | 272,557 | 122,356 | 8,289 | 10,638 | 1,470,000 | 1,154,600 |
| 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 | 1,770,802 |
| 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 | 3,770,802 |
| | **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
# 2027 Annual Budget

| 410 | Capital Projects Funded by PRAT | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Beginning Fund Balance** | | **793,297** | **981,179** | **1,053,302** | **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 | - | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2027 Annual Budget

| 410 | Capital Projects Funded by PRAT | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 410-57190-880-000 | 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* | | | | | | | |

# Village of Sister Bay
# 2027 Annual Budget

| 500 | TIF #1 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Beginning Fund Balance** | | **530,454** | **529,978** | **827,740** | **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 |

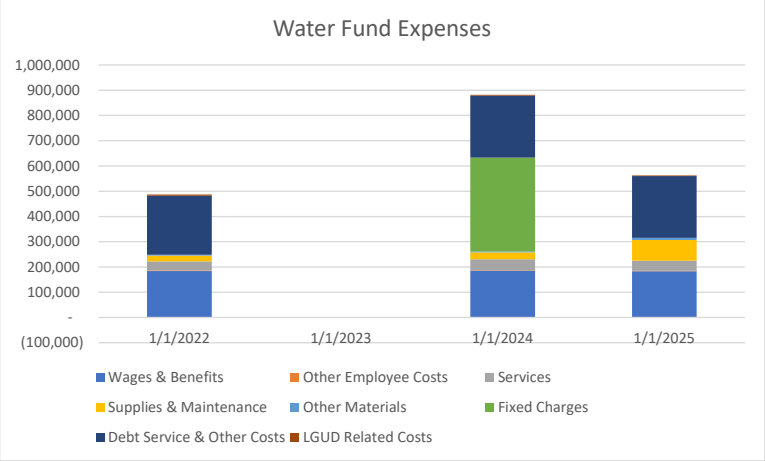
| 610 | Enterprise Fund - Water | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 610-61500-202-622 | FUEL FOR PUMPING | - | 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
# 2027 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 610-61500-369-641 | EQUIP MAINT - T&D | - | - | - | - | - | - | - | |
| | | 22,638 | 65,958 | 27,710 | 82,431 | 14,324 | 55,161 | 129,925 | 334,787 |
| 610-61500-400-000 | MATERIALS | | | | | | | | |
| 610-61500-401-921 | CUSTODIAL SUPPLIES | 72 | 70 | 243 | 51 | 12 | 12 | 250 | 250 |
| 610-61500-402-631 | CHEMICALS | 3,671 | 3,002 | 2,906 | 3,207 | 450 | 1,943 | 3,500 | 3,500 |
| 610-61500-403-630 | WATER TESTING SUPPLIES | - | - | 3,050 | 3,324 | 349 | 1,873 | 3,500 | 3,500 |
| 610-61500-403-653 | METER PARTS & SUPPLIES | - | 467 | 77 | 70 | 30 | 30 | 500 | 750 |
| 610-61500-408-652 | DISTRIBUTION PARTS - W SYSTEM | 148 | 698 | (995) | (693) | - | - | 1,000 | 1,000 |
| 610-61500-408-654 | HYDRANT PARTS & SUPPLIES | 34 | 3,042 | (2,338) | 1,978 | - | 197 | 2,000 | 2,000 |
| | | 3,925 | 7,279 | 2,942 | 7,937 | 841 | 4,056 | 10,750 | 11,000 |
| 610-61500-500-000 | FIXED CHARGES | | | | | | | | |
| 610-61500-510-924 | PROPERTY INSURANCE | 1,994 | 2,783 | 3,471 | 3,908 | 4,269 | 4,269 | 4,104 | 4,309 |
| 610-61500-510-925 | LIABILITY INSURANCE | 1,435 | 1,442 | 1,342 | 1,577 | 416 | 810 | 2,500 | 2,200 |
| 610-61500-511-925 | VEHICLE & EQUIPMENT INSURANCE | 629 | 865 | 920 | 664 | 236 | 402 | 1,000 | 1,000 |
| 610-61500-512-925 | INSURANCE, WORK COMP | 2,455 | 2,265 | 2,224 | 2,093 | 519 | 1,042 | 3,678 | 2,500 |
| 610-61500-523-930 | UNEMPLOYMENT | - | - | - | - | - | - | - | - |
| 610-61500-550-921 | BANK FEES & FINANCE CHARGES | 2,450 | 1,520 | 2,017 | 2,210 | 485 | 812 | 1,500 | 2,300 |
| 610-61500-551-408 | TAXES - WATER | (11,386) | (11,272) | (11,818) | (10,559) | - | - | (12,000) | (11,000) |
| 610-61500-551-904 | BAD DEBT EXP - WATER | - | - | - | - | - | - | - | - |
| 610-61500-551-928 | MISC OTHER EXP - REGULATORY | 511 | 509 | 648 | 588 | - | - | 750 | 750 |
| 610-61500-551-930 | IMPACT FEE REFUNDS | - | 5,391 | 373,126 | - | - | - | - | - |
| | | (1,912) | 3,503 | 371,930 | 481 | 5,925 | 7,335 | 1,532 | 2,059 |
| 610-61500-600-000 | DEBT SERVICE COSTS | | | | | | | | |
| 610-61500-602-427 | INTEREST ON LONG-TERM DEBT - W | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| 610-61500-900-000 | OTHER COSTS | | | | | | | | |
| 610-61500-899-403 | DEPRECIATION EXP -WATER SYSTEM | 173,198 | 182,558 | 188,973 | 192,288 | 47,500 | 95,000 | 190,000 | 195,000 |
| 610-61500-900-408 | PAYMENT IN LIEU OF TAXES | 59,795 | 55,519 | 57,030 | 52,233 | 13,750 | 27,500 | 55,000 | 55,000 |
| 610-61500-900-921 | TAXES - WATER | - | 6,059 | - | - | - | - | - | - |
| | | 232,993 | 244,136 | 246,003 | 244,521 | 61,250 | 122,500 | 245,000 | 250,000 |
| 610-64000-000-000 | LGUD RELATED COSTS | | | | | | | | |
| 610-64000-111-000 | WAGES - LGSD WATER | 4,786 | 4,060 | 1,456 | 1,699 | 64 | 578 | 7,747 | 2,500 |
| 610-64000-112-000 | OVERTIME - LGSD WATER | 23 | - | 41 | - | - | 124 | 380 | - |
| 610-64000-131-000 | RETIERMENT | | 330 | 130 | 134 | - | - | | |
| 610-64000-132-000 | SOC SEC | | 363 | 147 | 140 | - | - | | |
| 610-64000-133-000 | HEALTH | | 738 | 510 | 534 | - | - | | |
| 610-64000-134-000 | DENTAL | | 56 | 35 | 31 | - | - | | |
| 610-64000-135-000 | LIFE | | 12 | 4 | 3 | - | - | | |
| 610-64000-136-000 | DISABILITY | | 31 | 7 | 7 | - | - | | |
| 610-64000-137-000 | HAS | | 222 | 125 | 113 | - | - | | |
| 610-64000-140-000 | VISION | | 7 | 5 | 4 | - | - | | |
| 610-64000-200-930 | LGUD OTHER REIMB | 99 | 1,347 | 35 | (338) | 379 | 610 | 750 | 750 |
| 610-64000-201-622 | LGUD ELECTRIC - REIMB. | - | - | - | - | - | 612 | - | 500 |
| 610-64000-324-921 | PRINTING & COPYING LGUD | 66 | 90 | 66 | 37 | - | - | 125 | 500 |
| | | 4,974 | 7,256 | 2,562 | 2,364 | 443 | 1,924 | 9,002 | 4,250 |
| **Total Water Expenditures** | | 484,858 | 581,618 | 881,473 | 562,700 | 141,671 | 297,705 | 704,239 | 905,598 |
| | **Income/(Loss) before transfers** | **217,151** | **138,467** | **(188,604)** | **134,339** | **14,343** | **(18,883)** | **(10,396)** | **(199,320)** |

| Expense Summary | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 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 |

| 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 |



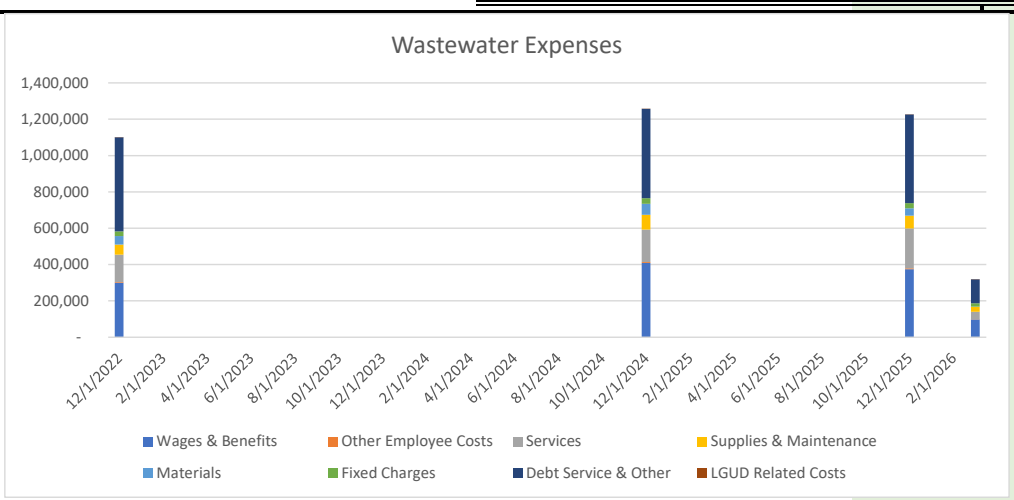
| 620 | Enterprise Fund - Wastewater | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Revenues** | | | | | | | | | |
| 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
## 2027 Annual Budget

| 620 | Enterprise Fund - Wastewater | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 620-62500-133-000 | 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 |

| 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 |



# Village of Sister Bay
# 2027 Annual Budget

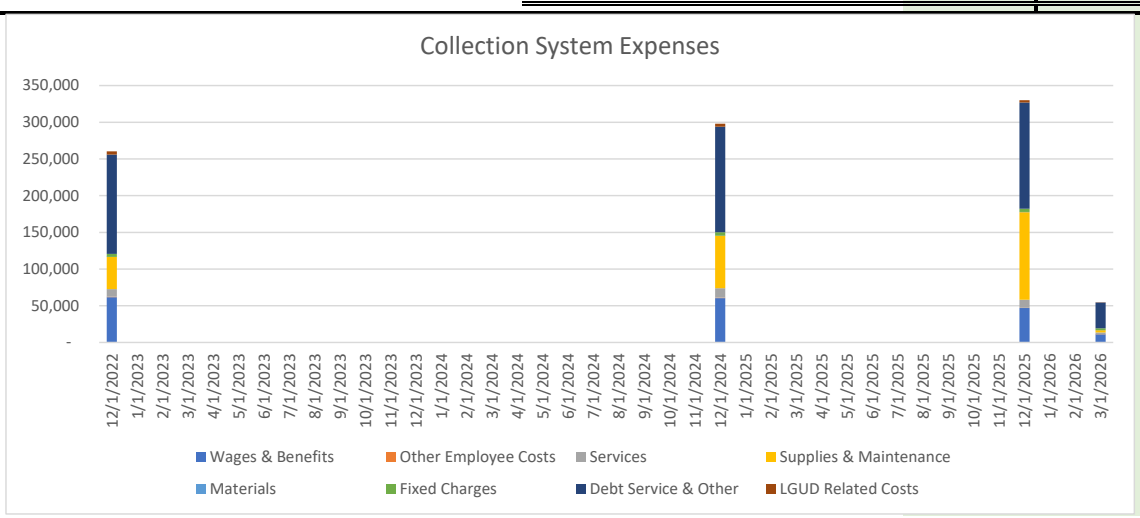
| 630 | Enterprise Fund - Collection | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| **Revenues** | | | | | | | | | |
| 630-43000-000-000 | GRANTS | | | | | | | | |
| 630-43200-000-000 | FEDERAL GRANTS | - | - | - | - | - | - | - | - |
| 630-43500-000-000 | STATE/DNR GRANTS | | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| 630-46000-000-000 | CUSTOMER CHARGES | | | | | | | | |
| 630-46110-000-000 | ASSESSMENT LETTER FEES | 3,345 | 2,985 | 3,120 | 2,175 | 315 | 780 | 3,200 | 3,200 |
| 630-46411-100-000 | SEWER SERVICE - VILLAGE (C) | 4,883 | 4,387 | 5,813 | 7,231 | 1,892 | 1,892 | 6,685 | 7,000 |
| 630-46411-200-000 | SEWER SERVICE - COMMERCIAL | 75,485 | 70,594 | 70,213 | 102,208 | 24,159 | 24,159 | 80,745 | 92,500 |
| 630-46411-400-000 | SEWER SERVICE - RESIDENTIAL | 151,641 | 138,967 | 140,468 | 215,321 | 56,073 | 56,073 | 161,538 | 200,000 |
| 630-46411-500-000 | SEWER SERVICE - MULTI FAMILY | 18,806 | 19,570 | 21,157 | 31,543 | 8,365 | 8,365 | 24,331 | 35,000 |
| 630-46411-900-000 | SERVICE: OTHER COLLECT SYSTEMS | - | 147 | 134 | - | - | - | 250 | 250 |
| 630-46412-000-000 | COLLECTION SYSTEM MAINTENANCE | - | - | - | - | - | - | - | - |
| 630-46414-000-000 | LATERAL INSPECTION - SEWER | 4,121 | 2,413 | 1,858 | 2,118 | 166 | 333 | 2,500 | 2,500 |
| 630-46470-000-000 | LATE PAYMENT FEES | 835 | 289 | 231 | 364 | 193 | 193 | 500 | 500 |
| | | 259,115 | 239,352 | 242,994 | 360,961 | 91,163 | 91,794 | 279,749 | 340,950 |
| 630-47000-000-000 | INTERGOVERNMENTAL CHARGES | | | | | | | | |
| 630-47341-000-000 | COLLECTION SYSTEM MAINT - LGUD | 1,695 | 1,140 | - | - | - | - | 1,750 | 20,000 |
| | | 1,695 | 1,140 | - | - | - | - | 1,750 | 20,000 |
| 630-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | | |
| 630-48110-000-000 | INTEREST/DIVIDENDS-COLLECTION | 4,649 | 22,382 | 25,460 | 50,590 | 7,918 | 13,236 | 25,000 | 27,000 |
| 630-48300-000-000 | SALE OF PROPERTY - COLLECTION | - | - | - | - | - | - | 900 | 900 |
| 630-48420-710-000 | IMPACT FEE-DOWNTOWN SEWER MAIN | 25,691 | 22,410 | 10,260 | 14,506 | 1,266 | 2,325 | 12,000 | 12,000 |
| 630-48420-740-000 | SEWER CONNECTION FEES/REU | 8,241 | 4,825 | 3,716 | 4,237 | 333 | 665 | 5,200 | 5,200 |
| 630-48422-000-000 | INSURANCE RECOVERY - C | - | - | - | - | - | - | - | - |
| 630-48425-000-000 | SURCHARGE: COLL SYSTEM SERVICE | 179 | 1,015 | 12 | 6 | - | - | 500 | 500 |
| 630-48490-000-000 | OTHER COLLECTION SYSTEM 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 |

| 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 | - | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2027 Annual Budget

| 630 | Enterprise Fund - Collection | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| | | - | - | - | - | - | - | - | - |
| 630-63500-900-000 | OTHER OUTLAYS & EXPENDITURES | | | | | | | | |
| 630-63500-899-000 | DEPRECIATION EXP - COLLECTION | 123,930 | 128,884 | 131,803 | 134,091 | 35,250 | 70,500 | 141,000 | 137,000 |
| 630-63500-900-000 | TAXES - SEWER | 11,386 | 25,506 | 11,818 | 10,559 | - | - | 13,250 | 13,250 |
| | | 135,316 | 154,390 | 143,621 | 144,650 | 35,250 | 70,500 | 154,250 | 150,250 |
| 630-64000-000-000 | LGUD RELATED COSTS | | - | | | | | | |
| 630-64000-111-000 | WAGES, LGUD COLLECTION | 4,366 | 3,163 | 2,556 | 1,788 | 110 | 242 | 1,994 | 1,780 |
| 630-64000-112-000 | OVERTIME - LGSD COLLECTION | - | - | 72 | 93 | - | - | 98 | 88 |
| 630-64000-131-000 | Retierment- LGUD Collection | - | 253 | 238 | 149 | - | - | | |
| 630-64000-132-000 | SOCIAL SEC | | 275 | 262 | 156 | - | - | | |
| 630-64000-133-000 | HEALTH | | 547 | 761 | 613 | - | - | | |
| 630-64000-134-000 | DENTAL | | 42 | 51 | 37 | - | - | | |
| 630-64000-135-000 | LIFE | | 11 | 9 | 3 | - | - | | |
| 630-64000-136-000 | DISABILITY | | 24 | 13 | 8 | - | - | | |
| 630-64000-137-000 | HAS | | 183 | 209 | 129 | - | - | | |
| 630-64000-140-000 | VISION | | 4 | 7 | 5 | - | - | | |
| 630-64000-200-000 | OTHER SERVICES- LGUD | | (428) | - | - | - | - | - | - |
| | | 4,366 | 4,074 | 4,177 | 2,980 | 110 | 242 | 2,091 | 1,868 |
| **Total Collection Expenditures** | | 260,245 | 269,426 | 298,003 | 329,906 | 54,620 | 111,104 | 349,494 | 346,122 |
| | **Income before Transfers** | **39,887** | **21,758** | **(15,412)** | **143,270** | **46,059** | **(3,081)** | **225,605** | **1,560,428** |

| Expense Summary | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|---|---|
| Wages & Benefits | 61,770 | 63,599 | 60,319 | 46,983 | 11,101 | 22,164 | 54,436 | 42,233 |
| Other Employee Costs | 405 | 560 | 619 | 320 | 10 | 55 | 925 | 925 |
| Services | 10,401 | 9,345 | 12,938 | 10,972 | 2,560 | 5,305 | 40,195 | 33,695 |
| Supplies & Maintenance | 44,122 | 33,300 | 71,633 | 119,361 | 3,161 | 9,898 | 91,675 | 111,826 |
| Materials | 16 | 23 | 75 | 13 | 3 | 3 | 50 | 50 |
| Fixed Charges | 3,849 | 4,135 | 4,620 | 4,628 | 2,436 | 2,937 | 5,871 | 5,275 |
| Debt Service & Other | 135,316 | 154,390 | 143,621 | 144,650 | 35,250 | 70,500 | 154,250 | 150,250 |
| LGUD Related Costs | 4,366 | 4,074 | 4,177 | 2,980 | 110 | 242 | 2,091 | 1,868 |
| | 260,245 | 269,426 | 298,003 | 329,906 | 54,630 | 111,104 | 349,494 | 346,122 |



# Village of Sister Bay
# 2027 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | | Actual | Actual | Actual | Actual | Budget | Budget |
| **Revenues** | | | | | | | | | |
| 690-42000-000-000 | DEBT PREMIUMS | | | | | | | | |
| 690-42800-000-000 | AMORTIZATION OF PREMIUM | 4,475 | 4,167 | 3,846 | 3,515 | - | - | 2,803 | 3,250 |
| | | 4,475 | 4,167 | 3,846 | 3,515 | - | - | 2,803 | 3,250 |
| 690-43000-000-000 | GRANTS | | | | | | | | |
| 690-43690-000-000 | DNR GRANTS | - | 19,685 | - | - | - | - | - | - |
| | | - | 19,685 | - | - | - | - | - | - |
| 690-46000-000-000 | PUBLIC CHARGES | | | | | | | | |
| 690-46371-000-000 | SEASONAL SLIP FEES | 416,185 | 427,252 | 441,322 | 451,464 | 450,232 | 489,699 | 467,851 | 485,203 |
| 690-46372-000-000 | DAILY DOCKING/TRANSIENT FEES | 253,628 | 289,254 | 322,914 | 305,931 | 157,590 | 212,417 | 278,500 | 288,350 |
| 690-46373-000-000 | LAUNCH FEES | 15,416 | 17,039 | 16,085 | 16,979 | - | 8,274 | 16,500 | 16,500 |
| 690-46375-000-000 | PUMP OUT SERVICES | 2,170 | 283 | 472 | 1,439 | 165 | 259 | 2,350 | 2,350 |
| 690-46376-000-000 | COMMERCIAL DOCKING | 103,209 | 122,830 | 143,462 | 144,708 | 14,570 | 77,667 | 144,244 | 165,000 |
| 690-46377-000-000 | DISCOUNTED SALES | - | - | - | - | - | - | (1,000) | - |
| 690-46380-000-000 | LAUNDRY NON-TAXABLE | 260 | 410 | 278 | 411 | - | 11 | 500 | 500 |
| 690-46381-000-000 | PRODUCT SALES | 4,034 | 3,781 | 2,711 | 6,249 | - | 3,543 | 8,000 | 8,000 |
| 690-46382-000-000 | VENDING SALES | 94 | - | - | - | - | - | - | - |
| 690-46383-000-000 | NON TAXABLE PRODUCT SALES | 190 | 356 | 234 | 558 | - | 62 | 500 | 500 |
| 690-46900-000-000 | MISC CHARGES FOR SERVICES | - | - | - | - | - | - | - | - |
| | | 795,187 | 861,205 | 927,478 | 927,738 | 622,557 | 791,932 | 917,445 | 966,403 |
| 690-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | | |
| 690-48110-000-000 | INTEREST ON INVESTMENTS | 12,542 | 47,304 | 65,971 | 68,612 | 13,873 | 27,232 | 50,000 | 30,000 |
| 690-48260-000-000 | BLDG RENTAL - BOATHOUSE | 18,000 | 9,000 | - | - | - | - | - | - |
| 690-48300-000-000 | SALE OF PROPERTY AND EQUIPMENT | - | - | - | - | - | - | - | - |
| 690-48500-000-000 | DONATIONS | - | - | - | - | - | - | - | - |
| 690-48995-000-000 | MISC OTHER REVENUE | 1,257 | 1,346 | 354 | 384 | 259 | 318 | 300 | 300 |
| | | 31,798 | 57,650 | 66,325 | 68,996 | 14,132 | 27,550 | 50,300 | 30,300 |
| 690-49000-000-000 | OTHER FINANCING SOURCES & TRANSFERS | | | | | | | | |

# Village of Sister Bay
# 2027 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | | Actual | Actual | Actual | Actual | Budget | Budget |
| 690-49210-000-000 | TRANSFERS FROM GENERAL FUND | - | - | - | - | - | - | - | - |
| 690-49240-000-000 | TRANSFERS FROM CIP FUND | - | - | - | - | - | - | 1,000,000 | 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 |

# Village of Sister Bay
# 2027 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | | Actual | Actual | Actual | Actual | Budget | Budget |
| 690-53540-190-000 | 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 |

# Village of Sister Bay
# 2027 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | | Actual | Actual | Actual | Actual | Budget | Budget |
| 690-53540-353-000 | 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
# 2027 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | | Actual | Actual | Actual | Actual | Budget | Budget |
| 690-53541-203-000 | 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 |

# Village of Sister Bay
# 2027 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 | 3/31/2026 | 6/30/2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | | Actual | Actual | Actual | Actual | Budget | Budget |
| | 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 |

# RESOLUTION NO. 2026-16

## ADOPTING THE 2027 ANNUAL BUDGET

**WHEREAS**, the Finance Committee of the Village of Sister Bay has reviewed the financial needs of the Village and recommended the 2027 Annual Budget to the Board of Trustees; and,

**WHEREAS**, the Board of Trustees of the Village of Sister Bay has reviewed the proposed revenues from all sources, the proposed expenditures for all purposes, budget policies and documents, debt schedules, and capital needs; and,

**WHEREAS**, a public hearing on the 2027 Annual Budget was held on November 17, 2026, after due and proper notice of said hearing having been given in accordance with §65.90 of the Wisconsin Statutes.

**NOW, THEREFORE IT BE RESOLVED**, that the Board of Trustees of the Village of Sister Bay does hereby approve and adopt the 2027 Annual Budget; a notice and summary of which is attached hereto and made a part hereof by reference, hereafter referred to as the "budget summary," and does hereby appropriate the sums of money or so much thereof as may be needed and deemed necessary to defray all expenses and liabilities for municipal purposes of the fiscal year, commencing the 1st day of January 2027 and ending the 31st day of December 2027.

**BE IT FURTHER RESOLVED** that a property tax in the amount of $4,062,909.49 to fund the expenses of the Village government as contained in the 2027 budget summary be hereby levied as a tax upon all taxable property in the Village of Sister Bay.

**BE IT FURTHER RESOLVED** that the various interfund loans and repayment schedules are approved as specified in the budget document.

**BE IT FURTHER RESOLVED** that the Village Clerk/ Village Treasurer is hereby authorized and directed to place this tax on the current tax roll of the Village of Sister Bay.

**BE IT FURTHER RESOLVED** that the Village Clerk/ Village Treasurer is hereby authorized and directed to utilize unused previous years' levy increase, to increase the allowable levy (on the Municipal Levy Limit Worksheet) for this year's levy.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay conducted on the 17th day of November, 2026. Passed and adopted this 17th day of November, 2026

_____

Nate Bell, President

ATTEST:

VOTE: Ayes _____ Nays _____

_____

Julie A. Thyssen, Village Clerk

**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<br>General Fund | 2023<br>Actual | 2024<br>Actual | 2025<br>Actuals | 2026<br>Adopted Budget | 2027<br>Proposed Budget | %<br>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 | 807,029 | -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 | 332,451 | 24% |
| Transfers & Other Expenses | 482,000 | 1,117,477 | 1,458,172 | 672,720 | 1,106,600 | 64% |
| **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 | - | 3,930,100 | 3,930,100 | 3,770,802 | 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 | $ 1,573,643 | $ 2,007,523 | $ 1,506,241 | $ (433,880) |
| Debt Service Fund | $ 790,000 | $ 790,000 | $ 790,000 | $ - |
| Capital Projects Fund | $ 1,054,600 | $ 620,720 | $ 1,114,000 | $ 433,880 |
| 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