



**Village of Sister Bay  
2019 Annual Budget  
and  
Capital Improvement Program**

Approved Tuesday, November 13, 2018

**Notice of Public Hearing**  
**Village of Sister Bay**  
**Proposed Consolidated Budget for 2019**

NOTICE IS HEREBY GIVEN that on Thursday, November 1, 2018, at 6:00 p.m. at the Sister Bay Village Hall, 10693 N. Bay Shore Drive, Sister Bay, Wisconsin, a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wisconsin Stats. 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 Friday, excluding holidays. It is also available on our website at www.sisterbaywi.info under Official Documents/Annual Budgets and Audits.

Signed this 10th day of October by Heidi Teich, Village Clerk.

Budget Summary	2017	Mid-Year 2018	2018	2018	2019	%
General Fund	Actual	Actual	Projected	Budget	Budget	Change
<b>Revenues</b>						
Property Taxes	1,813,602	1,099,670	1,599,793	1,599,763	1,228,537	-23%
Other Taxes	145	76	248	59	200	239%
Intergovernmental Revenue	97,176	43,414	106,089	105,040	144,525	38%
Licenses & Permits	72,291	23,578	96,321	22,360	30,955	38%
Fines, Forfeitures, and Penalties	2,610	100	3,105	1,500	3,500	133%
Public Charges for Services	40,912	4,183	18,702	31,900	34,800	9%
Intergovernmental Charges	9,280	3,943	9,673	9,700	9,000	-7%
Miscellaneous Revenue	40,988	18,177	32,328	24,044	26,552	10%
Other Financing Sources	111,723	53,125	108,463	101,824	109,318	7%
<b>Total General Fund Revenues</b>	<b>2,188,728</b>	<b>1,246,268</b>	<b>1,974,722</b>	<b>1,896,190</b>	<b>1,587,387</b>	<b>-16%</b>
<b>Expenditures</b>						
General Government	549,133	333,509	625,078	596,885	693,461	16%
Administration	303,278	106,890	198,718	294,750	319,433	8%
Parks & Streets	718,365	307,722	606,661	810,648	731,821	-10%
Transfers & Other Expenses	705,000	113,000	207,000	207,000	208,000	0%
<b>Total General Fund Expenditures</b>	<b>2,275,776</b>	<b>861,122</b>	<b>1,637,457</b>	<b>1,909,283</b>	<b>1,952,715</b>	<b>2%</b>
<b>Beginning Fund Balance</b>	<b>703,457</b>		<b>616,410</b>	<b>616,410</b>	<b>953,675</b>	
<b>Actual or Projected Fund Balance</b>	<b>616,410</b>		<b>953,675</b>	<b>603,317</b>	<b>588,348</b>	

All Village Funds	2019 Proposed Budget					
	Property Taxes	Other Taxes or Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/19	Fund Bal. 12/31/19
General Fund	1,228,537	358,850	1,587,387	1,952,715	953,675	588,348
Debt Service	1,222,130	188,130	1,410,260	1,430,173	24,541	4,627
Capital Improvement	-	193,000	193,000	188,000	1,010,735	1,015,735
Capital Funded by PRAT	-	174,000	175,000	-	43,544	43,544
Tax Increment District #1	160,752	32,421	193,173	89,648	(25,583)	77,942
Tax Increment District #2	-	175,000	175,000	206,715	(49,104)	(80,819)
Special Revenue Funds	-	55,150	55,150	55,637	33,022	32,535
Marina Proprietary Fund	-	797,803	797,803	724,502	1,647,127	1,720,428
Utility Proprietary Fund	-	1,577,035	1,577,035	1,668,805	10,618,266	10,526,496

<b>Property Tax Levy - 2018</b>	2,367,893	<b>Assessed Valuation 2017</b>	415,756,581	<b>Mill Rate - 2017</b>	0.00569538
<b>Property Tax Levy - 2019</b>	2,450,667	<b>Assessed Valuation 2018</b>	416,804,692	<b>Mill Rate - 2018</b>	0.00587965
		<b>Base Percentage Change in Mill Rate</b>			3.24%
		(3,326,089)	<b>Change in Valuation</b>		0.80%
		4,374,200	<b>Net New Construction</b>		-1.05%
			<b>Net Change in Mill Rate</b>		2.98%

I hereby certify that I have posted a copy of this agenda at the following locations:		
<input type="checkbox"/> Administration Building	<input type="checkbox"/> Library	<input type="checkbox"/> Post Office
Name _____		Date _____



## 2019 Budget Policies

In years prior to 2017, the Village relied on informal policies and State Statute references to guide revenues and expenditures. The Government Finance Officers Association recommends that policies that direct expenditures at a lower level be adopted by the governing body to ensure that its directives will be carried out in an efficient and appropriate manner. The policies established in 2017, and reviewed annually thereafter, are part of a multi-year effort to move the Village's budgeting process toward a GFOA Certifiable budget.

Budget Policy 001-110316 – The Village Board desires to stay informed as to major outlays. Though authorized by the Budget Resolution, sums expended in excess of \$15,000 should be reported to the Village Board and to the respective Operational Committee charged with oversight for the section of the Budget from which funds were appropriated.

Budget Policy 002-110316 – A Committee Chair is authorized to move up to \$5,000 within the department's operational budget, but any transfers in excess of that amount shall be made by the Village Board. Any unbudgeted, emergency expenditure of funds in excess of \$5000 will require the approval of the Village President and Village Administrator, as well as notification of the Chair of the Affected Committee and the Chair of the Finance Committee, and the Village Board shall be notified that said actions were taken at their next meeting.

Budget Policy 003-110316 – All contracts in excess of \$15,000.00, or for a multiple year term must be approved by the Village Board, regardless of the Committee overseeing the contract award. The Village President must execute all such contracts. All contracts shall be for a term of no more than 5 years. At the end of a 5 year term, all subsequent renewals or reissues of contracts shall be subject to a public solicitation of a request for proposals. Request for Proposals shall use objective, verifiable data to rank respondents, and to award a contract solely based on merit.

Budget Policy 004-110316 – Department heads are authorized to move funds within a section of the budget in consultation with the Village Administrator and/or Finance Director. Department Heads, with the approval of the Village Administrator and/or Finance Director, may move funds within sections of their own budget to make more efficient use of funds. Any moves must result in an end of year-net-zero-effect in the department's budget.

Budget Policy 005-110316 – The Capital Improvement Fund is intended to help the Village plan for future expenditures by saving monies for future contemplated expenditures. It is challenging to plan for every contingency that may arise. From time to time, what may have been anticipated as a future need in order to address an anticipated issue may no longer be a suitable solution to the issue. In such cases, the Board authorizes the Finance Committee to make recommendations on repurposing of those funds into suitable CIP categories. The Village Board will review those recommendations, and approve as it deems appropriate based on the overall needs of the Village. The intent is to use CIP monies for the benefit of the Village through public expenditure on Capital Items.

Budget Policy 006-110316 – All funds unspent in any budget section will revert to the unassigned fund balance.

Budget Policy 007-110316 – All CIP funds unspent will remain allocated and appropriated in the Capital Detail Budget Line Item for which they were originally, or through subsequent amendment reallocated, for all future budget years until such time that those funds are expended or repurposed.

Budget Policy 008-112117 – The Village Board will consider COLA wage increases for its employees. The Board will also, from time to time, consider wage increases for meritorious service at the recommendation of the Department Head and Village Administrator.

Budget Policy 009-110316 – The Village Board establishes procurement through competitive pricing. Awards for goods or services shall be made to the responsible firm (through experience and technical knowledge) that demonstrates the lowest responsive cost.

Budget Policy 010-110316 - The Village Board establishes a local purchasing preference. Businesses located physically within the Village Boundaries may be awarded a contract for goods and services in an amount 10% higher than a comparable firm based outside Sister Bay.

Budget Policy 011-110316 – The Village Board establishes a purchasing rotation for procurements whereby more than one Village of Sister Bay based business offers similar goods or services. Department Heads are directed to equitably spread purchases across such businesses.

Budget Policy 012-110316 – Village Operational Committees are subject to review by the Village Board. They exist to monitor operations and to recommend policy changes to the Village Board. Policies recommendations on rates, charges, or credits are subject to review and approval by the Village Board.

Budget Policy 014-102417 – The Village Board has authorized funds to be spent in recognition of employees' hard work and extraordinary efforts. The Village Board authorizes recognition funds to be spent in an equitable manner whether through direct pay to employees or at a recognition event for all employees.

Budget Policy 015-102417 – Tax Increment Finance District #1 has used monies from other funds to pay for a variety of projects. Based on activity within the TIF, the Village Board expects that the TIF will generate increment and revenues in order to pay back some, or all, of those borrowed funds. Toward that end, the Village Board authorizes the Finance Director, upon review by auditors, to make a transfer of cash near the end of each calendar year to pay off borrowings in the following order:

1. Repayment of the advance from the Capital Projects Fund to the TIF
2. Repayment of the project costs funded by the Utility Fund
3. Repayment of the project costs funded by the Capital Projects Fund
4. Repayment of the project costs funded by the General Fund
5. Repayment of the project costs funded by the Marina

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

Budget Policy 016-102417 – The Village Board recognizes that there must be a starting point for the budget in terms of tax revenue. For purposes of budgeting, management will begin budgeting with no more than a 3% increase in the mill rate.

These policies are authorized for 2019 and should be reviewed and approved as a part of each subsequent budget approval process. Additional budget policies should be recommended by Trustees and Committees as we move forward in creating a GFOA certifiable budget, and memorialized in this document following board action.



## Village of Sister Bay 2019 Annual Budget

Governmental Funds Summary	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019
Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
<b>Beginning Fund Balance</b>	<b>3,232,236</b>	<b>1,645,341</b>	<b>1,892,954</b>	<b>1,760,568</b>	<b>1,760,568</b>	<b>1,760,568</b>	<b>1,704,190</b>
<b>Revenues</b>							
TAXES	2,318,885	2,438,230	2,526,751	2,002,748	2,676,138	2,667,733	2,973,749
INTERGOVERNMENTAL REVENUE	105,410	111,935	387,866	43,414	107,151	106,102	145,613
LICENSES & PERMITS	31,659	63,149	72,291	23,578	96,321	22,360	30,955
FINES, FORFEITS & PENALTIES	334	505	2,610	100	3,105	1,500	3,500
PUBLIC CHARGES	62,172	33,253	49,935	14,445	31,263	46,100	54,700
INTERGOVERNMENTAL CHARGES	778,704	10,380	9,280	3,943	9,673	9,700	9,000
MISCELLANEOUS REVENUES	956,160	64,879	82,407	45,615	389,120	123,574	79,135
DEBT PROCEEDS	1,160,000	2,374,353	8,613,994	9,998	9,998	-	-
OTHER FINANCING SOURCES	1,613,474	948,202	1,598,096	176,123	627,211	308,824	492,318
<b>Total Revenues</b>	<b>7,026,798</b>	<b>6,044,886</b>	<b>13,343,229</b>	<b>2,319,964</b>	<b>3,949,981</b>	<b>3,285,893</b>	<b>3,788,970</b>
<b>Expenditures</b>							
GENERAL GOVERNMENT	532,026	477,842	549,133	333,509	625,078	596,885	693,461
ADMINISTRATION	243,954	249,076	303,278	106,890	198,718	294,750	319,433
PARKS AND STREETS	549,130	620,348	718,365	307,722	606,661	810,648	731,821
SPECIAL REVENUE FUNDS	136,265	25,297	22,973	24,353	45,870	49,781	55,637
CAPITAL	1,079,379	682,623	429,730	40,424	225,411	188,000	188,000
TAX INCREMENT DISTRICTS	3,546,038	590,124	1,073,455	38,357	117,421	76,499	296,363
DEBT SERVICE	1,629,949	2,479,643	9,673,687	722,554	1,404,309	1,104,675	1,430,173
TRANSFERS	896,955	672,319	705,000	113,000	516,998	221,034	383,000
<b>Total Expenditures</b>	<b>8,613,696</b>	<b>5,797,272</b>	<b>13,475,620</b>	<b>1,686,811</b>	<b>3,740,466</b>	<b>3,342,272</b>	<b>4,097,888</b>
Rounding Adjustment	3	1	5				
<b>Ending Fund Balance</b>	<b>1,645,341</b>	<b>1,892,954</b>	<b>1,760,568</b>	<b>2,393,721</b>	<b>1,970,084</b>	<b>1,704,190</b>	<b>1,395,272</b>
Proof to Audit	1,645,341	1,892,954	1,760,564				



## Village of Sister Bay 2019 Annual Budget

<b>100 General Fund Summary</b>	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019
Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
<b>Beginning Fund Balance</b>	<b>748,452</b>	<b>756,370</b>	<b>703,457</b>	<b>616,410</b>	<b>616,410</b>	<b>616,410</b>	<b>953,675</b>
<b>Revenues</b>							
TAXES	1,188,637	1,201,206	1,813,747	1,099,747	1,600,041	1,599,822	1,228,737
INTERGOVERNMENTAL REVENUE	105,410	111,400	97,176	43,414	106,089	105,040	144,525
LICENSES & PERMITS	31,659	63,149	72,291	23,578	96,321	22,360	30,955
FINES, FORFEITS & PENALTIES	334	505	2,610	100	3,105	1,500	3,500
PUBLIC CHARGES	9,698	21,028	40,912	4,183	18,702	31,900	34,800
INTERGOVERNMENTAL CHARGES	16,697	10,380	9,280	3,943	9,673	9,700	9,000
MISCELLANEOUS REVENUES	713,709	47,356	40,988	18,177	32,328	24,044	26,552
OTHER FINANCING SOURCES	163,837	168,079	111,723	53,125	108,463	101,824	109,318
<b>Total Revenues</b>	<b>2,229,981</b>	<b>1,623,104</b>	<b>2,188,728</b>	<b>1,246,268</b>	<b>1,974,722</b>	<b>1,896,190</b>	<b>1,587,387</b>
<b>Expenditures</b>							
GENERAL GOVERNMENT	532,026	477,842	549,133	333,509	625,078	596,885	693,461
ADMINISTRATION	243,954	249,076	303,278	106,890	198,718	294,750	319,433
PARKS AND STREETS	549,130	620,348	718,365	307,722	606,661	810,648	731,821
TRANSFERS	896,955	331,556	455,000	113,000	207,000	207,000	208,000
DEBT	-	-	250,000	-	-	-	-
<b>Total Expenditures</b>	<b>2,222,065</b>	<b>1,678,822</b>	<b>2,275,776</b>	<b>861,122</b>	<b>1,637,457</b>	<b>1,909,283</b>	<b>1,952,715</b>
<b>Ending Fund Balance</b>	<b>756,368</b>	<b>703,456</b>	<b>616,410</b>	<b>1,001,555</b>	<b>953,675</b>	<b>603,317</b>	<b>588,348</b>
Proof to Audit	756,369	703,456	616,409				
<b>Fund Balance Classifications</b>							
Nonspendable	40,154	19,638	22,757	50,000	99,104	50,000	105,819
Restricted	1,807	-	-	-	-	-	-
Committed	999,570	-	12,000	-	-	-	-
Assigned	197,622	367,589	1,386	-	365,335	-	-
Unassigned Reserves	<b>406,188</b>	<b>316,230</b>	<b>580,265</b>	<b>951,555</b>	<b>489,236</b>	<b>553,317</b>	<b>482,529</b>
<b>Total Fund Balance</b>	<b>1,645,341</b>	<b>703,457</b>	<b>616,408</b>	<b>1,001,555</b>	<b>953,675</b>	<b>603,317</b>	<b>588,348</b>
<b>Fund Balance Percentage</b>	<b>24.19%</b>	<b>13.90%</b>	<b>30.39%</b>		<b>25.05%</b>	<b>28.34%</b>	<b>24.71%</b>
<b>Amount Over/(Under) Reserve Policy 25%</b>	<b>(\$149,328)</b>	<b>(\$103,475)</b>	<b>\$11,321</b>		<b>\$1,057</b>	<b>\$75,996</b>	<b>(\$5,650)</b>



## Village of Sister Bay 2019 Annual Budget

100 General Fund Revenues		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-41000-00-0000	TAXES								
100-41110-00-0000	GENERAL PROPERTY TAXES	1,188,580	1,201,173	1,813,602	1,099,670	1,599,793	1,599,763	1,228,537	3% tax inc. less DS
100-41150-00-0000	MANAGED FOREST LANDS	34	32	34	72	171	34	100	
100-41800-00-0000	INTEREST & PENALTIES - TAXES	23	2	111	4	77	25	100	Based on history
		1,188,637	1,201,206	1,813,747	1,099,747	1,600,041	1,599,822	1,228,737	
100-43000-00-0000	INTERGOVERNMENTAL REVENUE								
100-43410-00-0000	STATE SHARED REVENUE	9,036	9,036	9,036	-	9,036	9,036	9,036	Estimated by State
100-43411-00-0000	PERSONAL PROPERTY AID							3,233	
100-43415-00-0000	EXPENDITURE RESTRAINT	-	10,752	-	-	-	-	23,690	Know mid-Sept
100-43420-00-0000	FIRE INSURANCE DUES	13,589	14,244	15,465	-	14,506	15,465	14,500	Estimated by State
100-43430-00-0000	COMPUTER AIDS	1,185	1,415	758	-	769	769	788	Formula-driven
100-43531-00-0000	STATE AID - ROADS	50,445	58,011	66,713	38,360	76,720	76,720	88,228	Estimated by State
100-43650-00-0000	FOREST LANDS	3	13	42	-	4	50	50	Estimated by State
100-43690-00-0000	STATE GRANTS - OTHER	25,555	15,000	-	-	-	-	-	
100-43791-00-0000	RECYCLING REBATE	5,597	2,929	5,161	5,054	5,054	3,000	5,000	
		105,410	111,400	97,176	43,414	106,089	105,040	144,525	
100-44000-00-0000	LICENSES & PERMITS								
100-44110-00-0000	LIQUOR	8,208	30,985	21,810	10,950	11,792	11,000	11,400	Based on history
100-44120-00-0000	OPERATORS LICENSES	750	760	1,010	832	1,022	850	1,000	Based on history
100-44130-00-0000	SODA	135	135	150	170	175	135	180	Based on history
100-44140-00-0000	TOBACCO	50	50	50	50	50	50	50	Based on history
100-44210-00-0000	DOG LICENSES	28	56	8	23	23	25	25	Based on history
100-44300-00-0000	BUILDING	16,513	15,519	26,261	7,268	73,507	6,000	12,000	Based on est. projects
100-44410-00-0000	REZONING PETITION & FEES	3,825	13,330	17,875	3,740	8,560	3,000	5,000	Based on est. projects
100-44420-00-0000	CONDITIONAL USE REQUESTS	800	-	400	-	-	-	-	
100-44430-00-0000	MAP/TEXT AMENDMENT REQUESTS	900	1,300	400	-	-	-	-	
100-44910-00-0000	SIGN PERMITS	450	1,015	775	-	-	-	-	
100-44990-00-0000	OTHER PERMITS	-	-	3,553	545	1,193	1,300	1,300	Based on history
		31,659	63,149	72,291	23,578	96,321	22,360	30,955	
100-45000-00-0000	FINES, FORFEITS & PENALTIES								
100-45210-00-0000	CITATIONS/PKG TICKETS	334	505	2,610	100	3,105	1,500	3,500	Based on history
		334	505	2,610	100	3,105	1,500	3,500	
100-46000-00-0000	PUBLIC CHARGES								
100-46110-00-0000	ASSESSMENT LETTER FEES	3,180	3,090	3,570	1,650	3,810	2,500	3,500	Based on history
100-46120-00-0000	PLAN COMMISSION FEES	-	6,650	-	-	1,250	-	-	
100-46140-00-0000	PUBLISHING FEES	440	600	560	540	593	400	600	Based on history





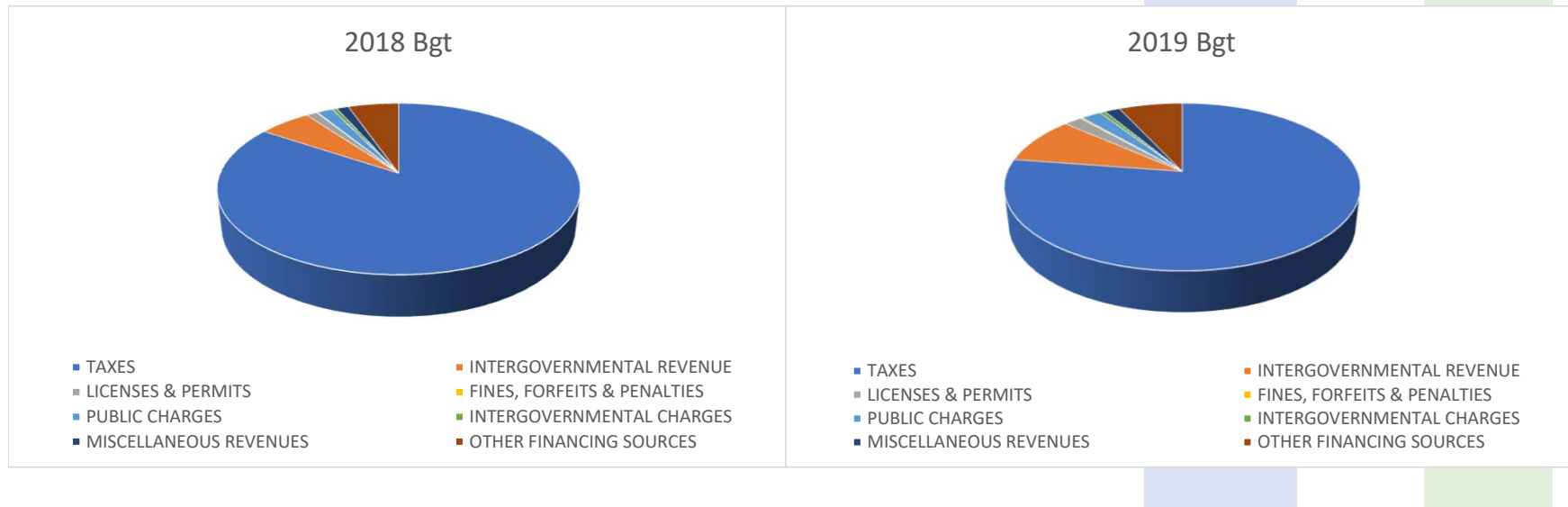
## Village of Sister Bay 2019 Annual Budget

100 General Fund Revenues		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-46310-00-0000	HWY DEPT CHGS REIMB	280	1,615	551	390	390	500	500	Based on history
100-46721-00-0000	MEMORIAL BENCHES	400	1,200	1,200	-	1,600	1,200	1,200	Based on history
100-46725-00-0000	RECREATION CHARGES	-	-	4,957	-	3,770	-	4,000	Based on history
100-46741-00-0000	FESTIVALS/EVENTS	4,650	-	5,000	-	5,000	5,000	5,000	Based on history
100-46744-00-0000	TROLLEY ROUTE SPONSORSHIP	-	-	4,000	-	-	4,000	2,500	
100-46745-00-0000	TRANSPORTATION ADVERTISING	-	-	17,240	-	-	17,000	15,000	
100-46746-00-0000	TROLLEY DONATIONS	-	-	850	-	-	800	-	
100-46840-00-0000	SUBDIVISION PLAT FEES	-	-	400	-	-	-	-	
100-46900-00-0000	MISC CHARGES FOR SERVICES	748	7,873	2,584	1,603	2,289	500	2,500	Based on history
		9,698	21,028	40,912	4,183	18,702	31,900	34,800	
100-47000-00-0000 INTERGOVERNMENTAL CHARGES									
100-47324-00-0000	EMS BLDG RENTAL CHARGES	14,446	6,262	6,233	2,158	7,252	6,500	6,500	Based on history
100-47390-00-0000	LIBRARY CHARGES	2,250	4,118	3,047	1,785	2,421	3,200	2,500	Based on history
		16,697	10,380	9,280	3,943	9,673	9,700	9,000	
100-48000-00-0000 MISCELLANEOUS REVENUES									
100-48110-00-0000	INTEREST ON INVESTMENTS	3,240	331	453	1,549	6,364	1,200	3,500	Increasing rates & new ac
100-48210-00-0000	BLDG RENTAL - POST OFFICE	14,850	16,914	18,581	8,576	15,723	16,944	17,152	Per agreement
100-48220-00-0000	BLDG RENTAL - VILLAGE HALL	2,953	3,688	2,768	1,045	2,340	2,500	2,500	Based on history
100-48240-00-0000	BLDG RENTAL - FIRE STATION	389	778	543	683	723	650	650	Based on history
100-48250-00-0000	PARK RENTAL	930	7,813	2,700	2,745	3,013	2,500	2,500	Based on history
100-48300-00-0000	SALE OF PROPERTY & EQUIPMENT	690,955	-	-	-	-	-	-	
100-48400-00-0000	INSURANCE RECOVERY	-	5,366	5,898	3,466	3,466	-	-	
100-48500-00-0000	DONATIONS	-	-	363	-	5	-	-	
100-48741-00-0000	EVENT SPONSORSHIPS	-	-	2,418	-	-	-	-	
100-48910-00-0000	REFUNDS	231	56	-	-	-	-	-	
100-48990-00-0000	MISC OTHER REVENUE	161	12,410	7,265	112	694	250	250	Based on history
		713,709	47,356	40,988	18,177	32,328	24,044	26,552	
100-49000-00-0000 OTHER FINANCING SOURCES									
100-49220-00-0000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-	
100-49221-00-0000	TRANSFERS FROM MARINA: PILOT	128,380	126,356	56,497	26,325	53,237	51,477	53,237	Estimate per formula
100-49261-00-0000	TRANSFERS FROM UTILITY PILOT	35,457	41,723	55,226	26,800	55,226	50,347	56,081	Estimate per formula
		163,837	168,079	111,723	53,125	108,463	101,824	109,318	
	Subtotal Revenues	2,229,981	1,623,104	2,188,728	1,246,268	1,974,722	1,896,190	1,587,387	
	Proof to Audit	2,229,981	1,623,106	2,188,767					
	Committed Fund Balance						12,000		
	Total Revenues	2,229,981	1,623,104	2,188,728	1,246,268	1,974,722	1,908,190	1,587,387	



## Village of Sister Bay 2019 Annual Budget

100	General Fund Revenues	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	Revenue Summary	2015	2016	2017		2018 Proj	2018 Bgt	2019 Bgt	
	TAXES	1,188,637	1,201,206	1,813,747	1,099,747	1,600,041	1,599,822	1,228,737	
	INTERGOVERNMENTAL REVENUE	105,410	111,400	97,176	43,414	106,089	105,040	144,525	
	LICENSES & PERMITS	31,659	63,149	72,291	23,578	96,321	22,360	30,955	
	FINES, FORFEITS & PENALTIES	334	505	2,610	100	3,105	1,500	3,500	
	PUBLIC CHARGES	9,698	21,028	40,912	4,183	18,702	31,900	34,800	
	INTERGOVERNMENTAL CHARGES	16,697	10,380	9,280	3,943	9,673	9,700	9,000	
	MISCELLANEOUS REVENUES	713,709	47,356	40,988	18,177	32,328	24,044	26,552	
	OTHER FINANCING SOURCES	163,837	168,079	111,723	53,125	108,463	101,824	109,318	





## Village of Sister Bay 2019 Annual Budget

51 General Expenditures		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51000-00-0000	GENERAL GOVERNMENT								
100-51105-00-0000	WAGES, TRUSTEES	29,580	33,400	31,200	17,460	34,380	34,400	43,390	
100-51105-02-0000	WAGES, ELECTIONS	-	-	-	2,815	4,403	5,512	2,080	
100-51120-00-0000	SOCIAL SECURITY	2,263	2,555	2,387	1,551	2,967	3,053	3,478	
100-51145-00-0000	INSURANCE, WORK COMP	25	90	107	80	110	130	110	
		31,868	36,045	33,694	21,905	41,860	43,095	49,058	
100-51200-00-0000	INDIRECT EMPLOYEE COSTS								
100-51201-00-0000	TRAVEL/TRAINING	630	403	583	1,436	1,481	2,500	2,500	
100-51210-00-0000	EXPENSE ALLOWANCE	35	505	32	-	460	500	500	
100-51225-00-0000	RECOGNITION	460	457	2,275	716	789	750	500	
		1,125	1,365	2,890	2,152	2,730	3,750	3,500	
100-51300-00-0000	UTILITY COSTS								
100-51301-00-0000	ADMINISTRATION BUILDING	4,661	4,253	4,256	2,697	4,504	5,200	6,000	
100-51305-00-0000	VILLAGE HALL	9,104	6,890	7,814	4,916	9,936	8,800	10,000	
100-51315-00-0000	FIRE STATION	33,039	24,386	26,205	17,473	32,096	30,000	34,000	
100-51360-00-0000	HYDRANT RENTAL FEES	49,781	39,281	52,375	26,188	52,375	55,000	52,375	
100-51370-00-0000	INTERNET	2,159	2,159	2,159	1,079	2,159	2,500	2,500	
		98,775	76,969	92,809	52,353	101,069	101,500	104,875	
100-51400-00-0000	SUPPLIES								
100-51405-00-0000	COMPUTER HARDWARE/SOFTWARE	1,299	720	-	423	423	1,000	1,000	
100-51410-00-0000	PRINTING AND COPYING	145	816	194	1	37	300	300	
100-51420-00-0000	DUES & PUBLICATIONS	1,527	1,347	1,332	1,358	1,358	1,600	1,600	League Dues \$1310.40
100-51425-00-0000	MAPS	45	179	68	950	350	200	200	
100-51450-00-0000	PUBLIC RELATIONS	19	913	678	-	800	1,500	1,000	
100-51495-00-0000	MISC SUPPLIES	15	661	-	25	25	50	50	
		3,050	4,636	2,272	2,757	2,993	4,650	4,150	
100-51500-00-0000	OTHER SERVICES								
100-51502-00-0000	BUILDING INSPECTION SERVICES	4,033	12,311	27,494	6,409	47,217	7,000	8,400	
100-51504-00-0000	INFORMATION TECHNOLOGY	325	4,461	4,889	1,334	1,974	6,000	4,500	
100-51505-00-0000	ENGINEERING	8,460	3,245	5,796	27,387	3,900	12,000	5,000	
100-51510-00-0000	CONSULTING	6,681	2,692	4,660	29,355	20,462	8,000	8,000	
100-51514-00-0000	SHERIFF SECURITY SERVICES	3,322	1,470	1,591	-	1,834	3,500	3,500	
100-51515-00-0000	LEGAL SERVICES	34,201	15,178	34,923	17,944	53,966	50,000	75,000	



## Village of Sister Bay 2019 Annual Budget

51 General Expenditures		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51520-00-0000	ASSESSMENT SERVICES	34,500	34,500	28,500	14,250	28,500	28,500	28,500	
100-51525-00-0000	PROPERTY/LIABILITY INSURANCE	12,233	16,884	16,002	14,196	16,340	17,900	17,500	
100-51530-00-0000	LEGAL NOTICES & ADS	1,070	2,177	2,093	1,268	2,520	2,000	3,000	
100-51532-00-0000	PUBLICITY	412	428	413	412	412	1,200	750	
100-51535-00-0000	WEBSITE SUPPORT	240	307	470	-	460	500	500	
100-51540-00-0000	TAX BILLING COSTS	2,568	2,308	2,195	1,491	2,393	2,750	2,750	
100-51541-00-0000	PROPERTY TAXES OWED	-	-	5,095	-	-	-	-	
100-51542-00-0000	TAX ASSESSMENT REFUNDS	16,395	-	-	-	-	1,500	1,500	
100-51545-00-0000	ELECTION COSTS	963	988	1,144	212	323	1,500	750	
100-51546-00-0000	ELECTION JUDGES	1,100	4,308	2,436	-	-	-	-	
100-51555-00-0000	BOARD OF REVIEW	171	219	-	611	611	500	500	
100-51567-00-0000	FESTIVAL/EVENT COSTS	6,110	-	9,597	6,463	9,146	7,000	7,000	
100-51575-00-0000	PLAN COMMISSION	1,421	1,929	840	-	-	2,000	-	
100-51590-00-0000	MISC BOARDS	800	1,826	320	-	-	900	-	
100-51595-00-0000	MISC SERVICES	618	-	35	-	-	100	100	
		135,622	105,230	148,492	121,330	190,059	152,850	167,250	
<b>100-51600-00-0000 MAINTENANCE</b>									
100-51641-00-0000	ADMINISTRATION BLDG	2,970	1,629	1,458	926	5,419	3,500	3,500	concrete work
100-51642-00-0000	VILLAGE HALL	1,841	1,491	6,158	865	6,087	2,500	2,500	concrete work
100-51643-00-0000	POST OFFICE	1,995	970	52	60	180	1,500	1,500	
100-51645-00-0000	FIRE STATION	44,594	6,585	8,143	4,004	27,779	32,000	95,000	roof repair \$70K
100-51647-00-0000	PAVILION	92	1,626	117	-	50	1,000	500	
		51,491	12,301	15,929	5,854	39,516	40,500	103,000	
<b>100-51800-00-0000 SUPPORT</b>									
100-51801-00-0000	CEMETERY	2,592	2,739	2,834	3,170	3,170	3,000	3,500	
100-51805-00-0000	LIBRARY	30,422	30,000	30,000	15,000	30,000	30,000	30,000	no change from 2018
100-51810-00-0000	SISTER BAY ADVANCEMENT	50,000	75,000	70,000	27,500	65,000	65,000	69,996	
100-51830-00-0000	HUMANE SOCIETY	1,000	1,000	4,000	4,000	4,000	4,000	5,000	asking for \$7000
100-51840-00-0000	FIRE SERVICES	115,321	120,790	129,912	66,095	132,190	132,190	137,732	lim to 2% + CPI on 9/30
100-51850-00-0000	HISTORICAL SOCIETY	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
100-51860-00-0000	ECONOMIC DEVELOPMENT	2,500	2,500	3,000	5,000	5,000	5,000	5,000	
100-51865-00-0000	LEGISLATIVE DAYS	-	-	-	-	-	500	500	
100-51880-00-0000	COASTAL BYWAYS	300	600	300	300	300	300	300	



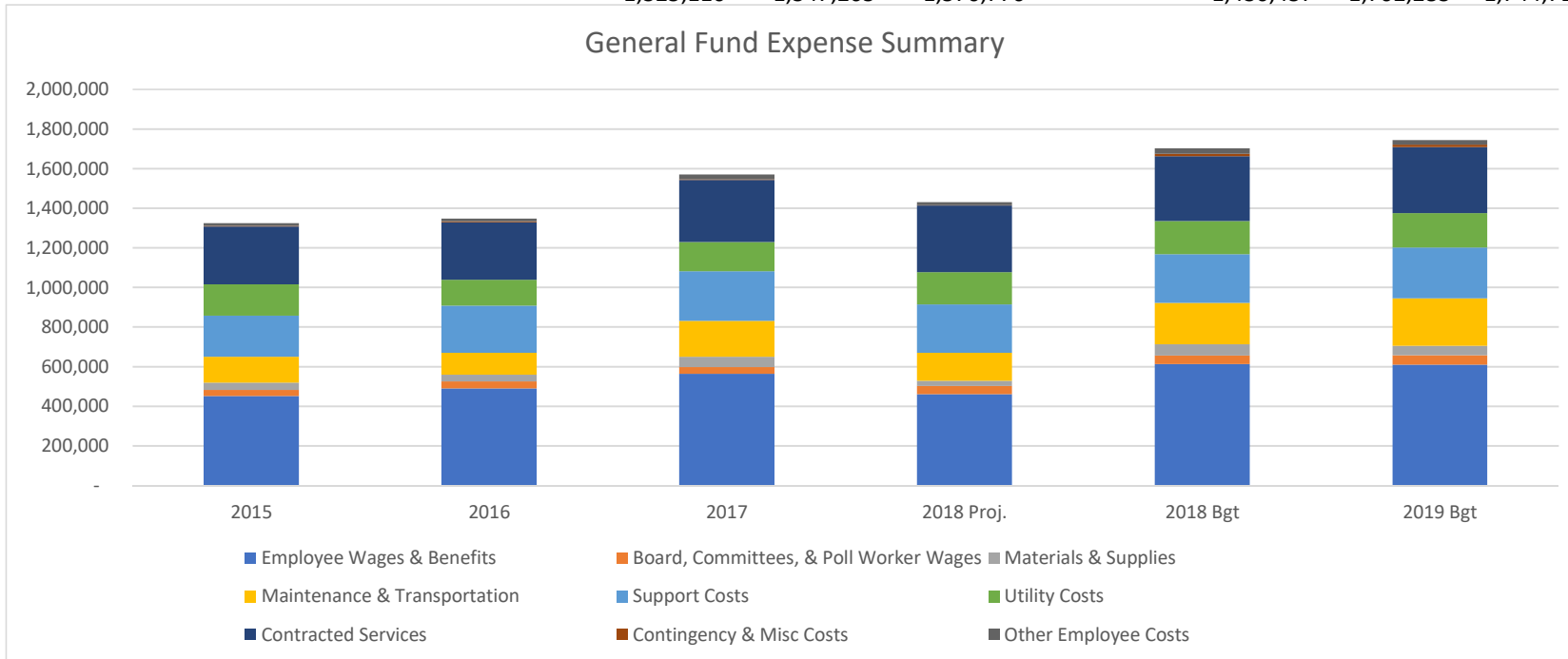
## Village of Sister Bay 2019 Annual Budget

51	General Expenditures	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		207,136	237,629	250,046	126,065	244,660	244,990	257,028	
100-51900-00-0000	OTHER								
100-51910-00-0000	BAD DEBT EXP	459	760	78	-	-	500	250	
100-51930-00-0000	BANK FEES & FINANCE CHARGES	2,471	2,861	2,879	1,083	2,181	3,000	2,800	
100-51950-00-0000	MISC OTHER EXPENDITURE	30	46	44	10	10	50	50	
100-51992-00-0000	TRANSFER TO SPECIAL REV FUND	16,000	21,556	15,000	19,000	19,000	19,000	20,000	
100-51993-00-0000	TRANSFER TO DEBT SERVICE FUND	-	-	250,000	-	-	-	-	
100-51994-00-0000	TRANSFER TO CIP FUND	190,000	310,000	239,000	94,000	188,000	188,000	188,000	
100-51995-00-0000	TRANSFER TO TID FUND	690,955	-	201,000	-	-	-	-	
100-51995-00-0510	TRANSFER TO TID #2 FUND	-	-	-	-	-	-	-	
100-51998-00-0000	CHANGE IN JOINT FIRE DEPT INV	-	-	-	-	-	-	-	
100-51999-00-0000	CONTINGENCY	-	-	-	-	-	2,000	1,500	
		899,915	335,223	708,001	114,093	209,191	212,550	212,600	
	Personnel Costs	31,868	36,045	33,694	21,905	41,860	43,095	49,058	
	Subtotal Non-Personnel Operating	500,158	441,797	515,439	311,604	583,218	553,790	644,403	
	Subtotal Transfers	896,955	331,556	455,000	113,000	207,000	207,000	208,000	
	Subtotal Debt	-	-	250,000	-	-	-	-	
	<b>Total General Expenditures</b>	<b>1,397,113</b>	<b>773,354</b>	<b>1,254,133</b>	<b>424,604</b>	<b>790,218</b>	<b>760,790</b>	<b>852,403</b>	
	<i>Proof to Audit (p.10, add transfers)</i>	<i>1,428,982</i>	<i>809,399</i>	<i>1,254,130</i>					



## Village of Sister Bay 2019 Annual Budget

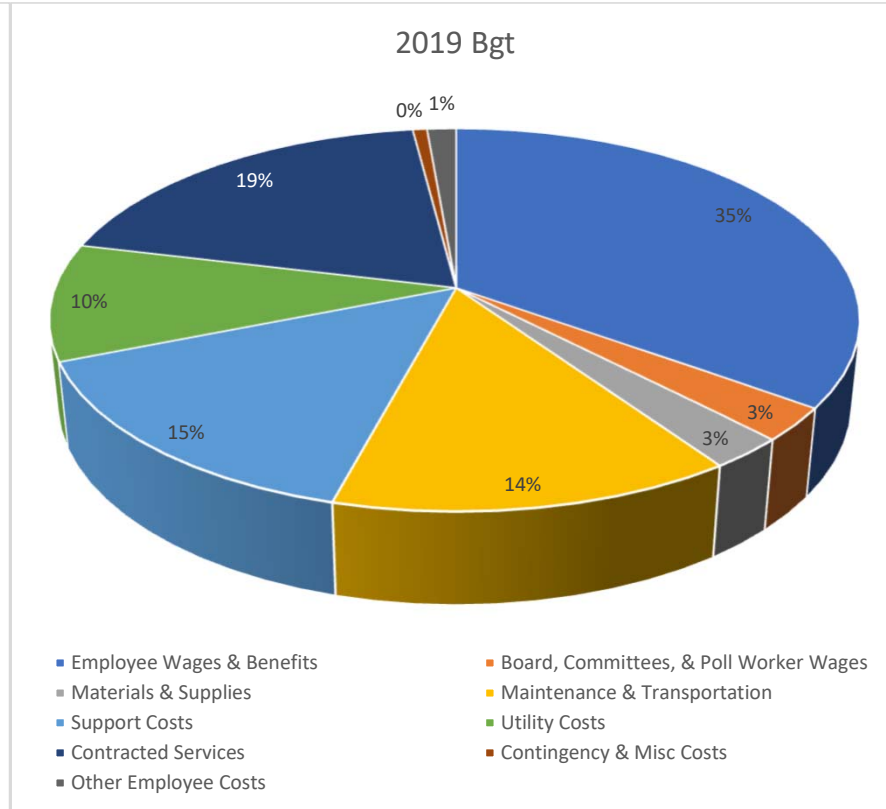
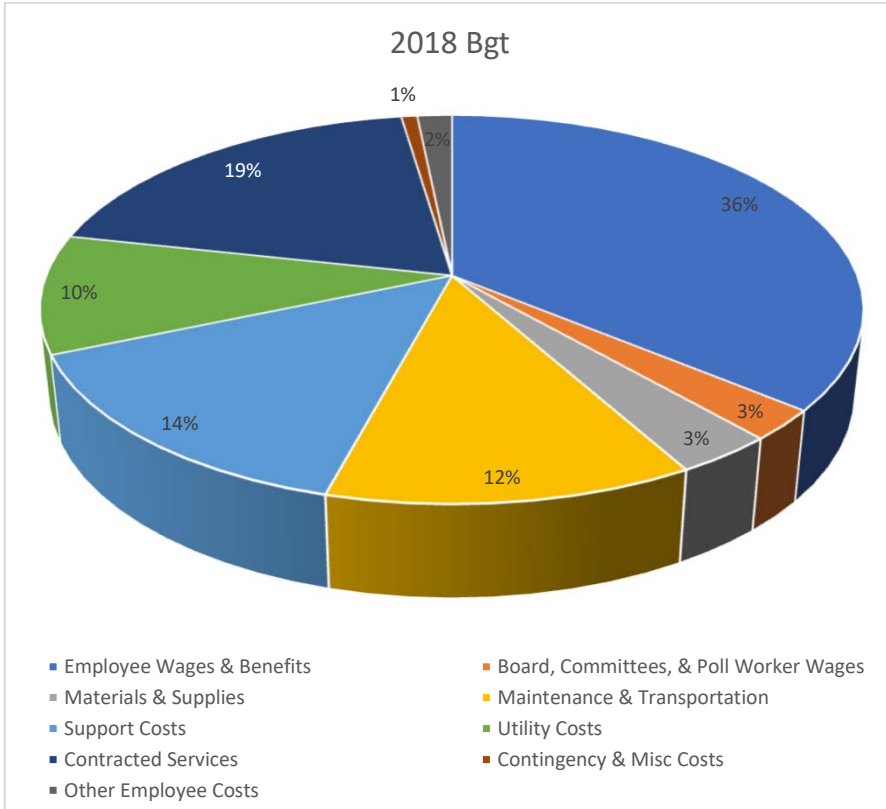
51	General Expenditures	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
General Fund Expense Summary		2015	2016	2017		2018 Proj.	2018 Bgt	2019 Bgt	
	Employee Wages & Benefits	451,474	490,052	564,904		461,334	612,791	609,504	
	Board, Committees, & Poll Worker Wages	31,868	36,045	33,694		41,860	43,095	49,058	
	Materials & Supplies	35,591	33,408	51,970		26,273	57,000	46,500	
	Maintenance & Transportation	132,019	110,687	180,959		140,932	209,357	240,000	
	Support Costs	207,136	237,629	250,046		244,660	244,990	257,028	
	Utility Costs	158,406	131,642	148,023		161,502	168,100	172,675	
	Contracted Services	291,323	290,114	313,402		336,903	326,950	334,700	
	Contingency & Misc Costs	2,960	3,667	3,001		2,191	12,550	11,600	
	Other Employee Costs	14,334	14,022	24,776		14,802	27,450	23,650	
		1,325,110	1,347,265	1,570,776		1,430,457	1,702,283	1,744,715	
		1,325,110	1,347,265	1,570,776		1,430,457	1,702,283	1,744,715	





## Village of Sister Bay 2019 Annual Budget

51	General Expenditures	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions





## Village of Sister Bay 2019 Annual Budget

52 Administration	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-52000-00-0000	ADMINISTRATION							
100-52101-00-0000	132,607	184,730	181,057	69,969	134,604	234,257	236,121	
100-52101-20-0000	2,644	-	20,440	15,276	19,304	-	-	
100-52101-21-0000	29,722	28,896	20,616	1,411	13,642	-	36,963	
100-52101-22-0000	59	719	404	-	323	-	4,107	
100-52105-00-0000	-	-	-	-	-	1,831	1,125	
100-52105-20-0000	1,040	-	-	-	-	-	-	
100-52105-21-0000	13,339	980	767	26	176	-	-	
100-52110-00-0000	-	47	-	92	92	630	-	
100-52110-21-0000	82	380	70	-	57	-	711	
100-52110-26-0000	-	-	-	-	-	-	16	
100-52112-00-0000	23,789	18,139	32,447	2,568	9,130	-	-	
100-52113-00-0000	229	1,128	-	-	-	-	-	
100-52115-00-0000	13,712	14,938	18,116	5,997	11,881	15,861	18,278	
100-52120-00-0000	14,553	16,399	17,993	6,271	13,566	18,111	21,347	
100-52125-00-0000	30,155	28,189	36,794	17,150	33,353	42,185	46,022	
100-52127-00-0000	-	15,094	14,861	10,584	10,584	15,205	13,920	
100-52130-00-0000	2,291	3,270	3,604	1,248	2,414	2,913	3,394	
100-52135-00-0000	1,408	1,427	1,687	516	967	1,827	1,737	
100-52140-00-0000	576	631	770	327	446	864	1,046	
100-52145-00-0000	206	589	720	466	609	853	745	
100-52150-00-0000	-	1,220	7,175	-	-	-	-	
100-52190-00-0000	941	1,017	1,167	425	425	1,200	500	
100-52192-00-0000	(12,745)	(12,020)	(21,138)	(10,400)	(17,334)	(20,800)	(24,292)	
100-52195-00-0000	(49,065)	(65,577)	(55,855)	(17,925)	(35,849)	(35,849)	(43,206)	
100-52196-00-0000	(17,041)	(49,379)	(40,848)	(23,816)	(38,847)	(47,629)	(56,951)	
	189,319	190,984	242,016	80,188	159,542	231,459	261,583	
100-52200-00-0000	INDIRECT EMPLOYEE COSTS							
100-52201-00-0000	2,023	4,723	6,276	1,239	2,869	5,500	4,500	
100-52202-00-0000	2,896	505	4,049	979	1,179	4,000	2,500	
100-52205-00-0000	873	-	1,628	1,110	1,110	200	2,500	
100-52210-00-0000	267	424	828	110	500	500	500	
100-52211-00-0000	-	-	-	-	-	800	500	
100-52212-00-0000	141	232	740	326	419	500	500	
100-52225-00-0000	3,978	3,992	2,800	-	1,300	1,300	1,300	





## Village of Sister Bay 2019 Annual Budget

52 Administration	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	10,178	9,876	16,321	3,764	7,378	12,800	12,300	
100-52300-00-0000 UTILITY COSTS								
100-52360-00-0000 TELEPHONE	2,567	2,910	2,742	1,514	2,986	3,000	3,100	
100-52365-00-0000 CELL PHONE	622	1,097	1,131	-	45	1,200	1,200	
100-52370-00-0000 INTERNET	1,950	1,687	1,907	675	1,755	2,000	2,000	
	5,139	5,694	5,779	2,189	4,786	6,200	6,300	
100-52400-00-0000 SUPPLIES								
100-52401-00-0000 OFFICE SUPPLIES	4,485	4,358	4,210	1,838	2,795	5,200	5,000	
100-52405-00-0000 COMPUTER HARDWARE/SOFTWARE	1,347	2,674	2,988	600	1,308	2,000	1,500	
100-52410-00-0000 PRINTING AND COPYING	6,358	7,901	9,284	3,262	5,409	6,200	5,600	
100-52415-00-0000 POSTAGE	2,828	1,997	2,938	611	1,238	3,000	3,000	
100-52420-00-0000 DUES AND PUBLICATIONS	411	421	1,097	230	447	1,200	1,000	
100-52460-00-0000 MINOR EQUIPMENT	863	364	483	355	355	500	500	
100-52495-00-0000 MISC OTHER SUPPLIES	50	252	12	12	25	400	250	
	16,342	17,967	21,014	6,909	11,577	18,500	16,850	
100-52500-00-0000 OTHER SERVICES								
100-52501-00-0000 AUDIT	9,895	16,081	11,103	11,320	11,320	12,500	12,500	
100-52502-00-0000 ACCOUNTING SUPPORT	915	928	2,369	1,090	2,180	2,500	2,500	
100-52504-00-0000 INFORMATION TECHNOLOGY	2,308	2,371	4,062	1,048	1,477	5,500	3,000	
100-52510-00-0000 CONSULTING	9,550	4,880	-	-	-	3,000	2,000	
	22,668	24,259	17,534	13,458	14,977	23,500	20,000	
100-52600-00-0000 MAINTENANCE								
100-52601-00-0000 OFFICE EQUIPMENT	308	296	615	383	458	291	400	
100-52605-00-0000 COMPUTER MAINTENANCE	-	-	-	-	-	-	-	
	308	296	615	383	458	291	400	
100-52999-00-0000 CONTINGENCY - ADMIN	-	-	-	-	-	2,000	2,000	
<b>Total Administration Expenditures</b>	<b>243,954</b>	<b>249,076</b>	<b>303,278</b>	<b>106,890</b>	<b>198,718</b>	<b>294,750</b>	<b>319,433</b>	
<i>Proof to Audit (p.10)</i>	<i>243,952</i>	<i>249,076</i>	<i>303,278</i>					
Personnel Costs	189,319	190,984	242,016	80,188	159,542	231,459	261,583	
Non-personnel Costs	54,635	58,092	61,262	26,702	39,176	63,291	57,850	



## Village of Sister Bay 2019 Annual Budget

53 Parks & Streets Dept		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53000-00-0000 PARKS AND STREETS									
100-53100-00-0000 DIRECT EMPLOYEE COSTS									
100-53101-00-0000	WAGES, FULL-TIME	122,897	137,054	113,282	77,262	137,994	191,623	210,641	
100-53105-00-0000	WAGES, PART-TIME	20,582	26,385	56,354	6,821	22,771	49,504	-	
100-53105-25-0000	WAGES, PT, TRANSPORTATION	1	-	8,710	-	-	11,133	8,250	
100-53106-00-0000	WAGES, ANIMAL CONTROL	399	194	-	-	75	500	500	
100-53110-00-0000	OVERTIME	6,842	9,060	7,754	2,643	5,415	7,355	8,928	
100-53111-00-0000	BONUSES	-	58	200	-	-	-	-	
100-53112-00-0000	UNWORKED WAGES	31,012	21,338	30,858	26,193	32,963	-	-	
100-53113-00-0000	COMP TIME USED	1,163	10,723	4,144	1,658	5,414	-	-	
100-53115-00-0000	RETIREMENT	11,055	11,028	9,960	6,417	13,710	12,606	14,372	
100-53120-00-0000	SOCIAL SECURITY	13,956	14,823	15,053	8,348	15,654	18,641	16,820	
100-53125-00-0000	INSURANCE, MEDICAL	36,471	31,808	40,021	22,927	38,936	50,210	51,353	
100-53127-00-0000	HSA EXPENSE	-	17,650	22,240	9,283	9,283	14,007	13,702	
100-53130-00-0000	INSURANCE, DENTAL	3,066	3,019	3,343	1,591	2,826	3,087	3,173	
100-53135-00-0000	INSURANCE, DISABILITY	1,333	1,076	1,054	558	1,047	1,269	1,213	
100-53140-00-0000	INSURANCE, GROUP LIFE	368	457	525	313	565	946	847	
100-53145-00-0000	INSURANCE, WORK COMP	12,623	14,130	18,099	11,592	15,136	20,451	18,122	
100-53150-00-0000	UNEMPLOYMENT COSTS	167	194	-	-	-	-	-	
100-53190-00-0000	BENEFIT FEES AND PENALTIES	221	71	-	2	2	-	-	
		262,154	299,069	322,888	175,608	301,792	381,332	347,921	
100-53200-00-0000 INDIRECT EMPLOYEE COSTS									
100-53201-00-0000	TRAVEL/TRAINING	178	1,355	2,618	253	253	5,000	2,000	
100-53205-00-0000	RECRUIT/TESTING/PHYSICALS	818	-	1,171	877	877	2,000	1,250	
100-53210-00-0000	EXPENSE ALLOWANCE	-	100	126	-	100	100	200	
100-53215-00-0000	UNIFORMS & CLOTHING	2,035	1,327	1,650	533	2,164	2,500	2,500	
100-53225-00-0000	RECOGNITION, PARKS	-	-	-	-	1,300	1,300	1,900	
		3,031	2,782	5,565	1,664	4,694	10,900	7,850	
100-53300-00-0000 UTILITY COSTS									
100-53325-00-0000	PARKS	3,478	2,842	4,939	1,720	3,965	5,000	5,000	
100-53330-00-0000	SPORTS COMPLEX	10,175	10,931	8,850	4,929	12,791	11,750	13,000	
100-53335-00-0000	MAINTENANCE BUILDINGS	8,712	5,481	6,393	4,994	7,601	10,000	9,500	
100-53345-00-0000	INFORMATION BOOTH	471	819	763	831	2,006	650	2,100	shared cost w/ Utility
100-53360-00-0000	TELEPHONE SPORT COMPLEX	588	541	511	285	570	600	600	
100-53365-00-0000	CELL PHONES	2,202	1,469	2,170	1,150	2,303	2,400	3,500	new phone & charges
100-53370-00-0000	INTERNET	1,079	1,079	1,079	540	1,079	1,200	1,200	
100-53380-00-0000	STREET LIGHTING	26,112	24,222	23,184	10,493	23,862	27,000	25,000	
100-53381-00-0000	BIKE TRAIL LIGHTS	1,674	1,593	1,544	617	1,468	1,800	1,600	
		54,491	48,979	49,435	25,557	55,646	60,400	61,500	



## Village of Sister Bay 2019 Annual Budget

53 Parks & Streets Dept		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53400-00-0000 SUPPLIES									
100-53401-00-0000	OFFICE SUPPLIES	95	73	90	80	80	500	500	
100-53405-00-0000	COMPUTER HARDWARE/SOFTWARE	45	-	-	-	160	1,500	500	
100-53430-00-0000	CUSTODIAL SUPPLIES	3,748	3,521	5,444	2,285	3,934	6,000	6,000	
100-53440-00-0000	MEDICAL SAFETY	2,312	1,786	974	1,075	1,299	3,000	8,000	safety signs
100-53445-00-0000	SHOP SUPPLIES	1,314	775	930	914	1,255	850	1,300	
100-53450-00-0000	MEMORIAL BENCH SUPPLIES	165	1,816	2,413	62	62	1,000	1,000	
100-53460-00-0000	MINOR EQUIPMENT	1,452	1,762	2,291	110	524	2,250	2,250	
100-53465-00-0000	CHEMICALS	-	-	-	-	-	-	250	
100-53470-00-0000	RECREATION EQUIP/SUPPLIES	6,478	122	14,859	15	1,515	15,000	2,000	new plygrd equip not nee
100-53480-00-0000	STREET LIGHTS (BULBS)	-	58	419	188	793	1,000	1,000	
100-53490-00-0000	Misc. Municipal Supplies	533	701	1,053	1,127	1,841	2,500	2,500	
100-53495-00-0000	Misc. Other Supplies	58	190	213	85	241	200	200	
		16,200	10,804	28,685	5,941	11,703	33,850	25,500	
100-53500-00-0000 OTHER SERVICES									
100-51885-00-0000	DOOR COUNTY SOIL & WATER	1,000	1,000	1,000	-	1,000	1,000	1,000	
100-53504-00-0000	INFORMATION TECHNOLOGY	-	-	543	605	605	1,500	800	
100-53551-00-0000	RUBBISH DISPOSAL	99,195	101,940	111,331	36,968	103,762	115,000	112,000	
100-53552-00-0000	RECYCLING	8,447	7,803	5,777	3,236	8,348	8,000	8,500	
100-53553-00-0000	SNOW REMOVAL CONTRACT	12,192	27,168	15,713	15,826	18,026	25,000	25,000	
100-53555-00-0000	SPECIAL EVENTS COSTS	-	10,717	-	-	-	-	-	
100-53581-00-0000	YMCA PROGRAM COSTS	12,097	11,867	12,886	-	-	-	-	
100-53595-00-0000	MISCELLANEOUS	102	130	127	18	127	100	150	
		133,033	160,624	147,376	56,652	131,868	150,600	147,450	
100-53600-00-0000 MAINTENANCE									
100-53610-00-0000	SIDEWALKS	2,497	-	725	-	-	1,500	6,500	Sunset sidewalks
100-53611-00-0000	BIKE TRAIL	-	313	-	-	-	50	50	
100-53615-00-0000	GROUNDNS	3,350	732	5,626	2,718	5,986	5,000	5,000	
100-53620-00-0000	PARKS	4,363	22,412	35,404	7,166	9,023	13,000	13,000	
100-53621-00-0000	TREES	-	-	-	-	-	4,900	1,500	
100-53625-00-0000	SPORTS COMPLEX	7,538	7,260	6,198	812	3,701	7,000	7,000	
100-53626-00-0000	DOG PARK	1,778	2,696	900	375	830	1,500	1,000	
100-53630-00-0000	STREET SIGNS	1,581	840	4,986	893	1,004	1,500	1,500	
100-53631-00-0000	SEASONAL DECORATIONS	9,878	1,886	16,272	641	16,036	25,000	10,000	
100-53632-00-0000	SPRING FLOWER POTS	-	3,279	3,576	444	2,324	4,000	3,500	
100-53635-00-0000	LAWN MAINTENANCE	9,130	9,857	9,944	9,316	10,908	11,000	11,500	
100-53640-00-0000	BUILDING (PARKS DEPT)	1,440	1,965	336	1,299	1,452	2,000	2,000	
100-53645-00-0000	INFO BOOTH (BLDGS & GROUNDS)	518	1,423	177	135	971	1,000	1,000	
100-53647-00-0000	PAVILION	1,886	144	72	-	431	1,000	1,500	new lights



## Village of Sister Bay 2019 Annual Budget

53	Parks & Streets Dept	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53650-00-0000	STORM DRAINAGE SYSTEM	6,652	4,735	3,069	1,588	3,229	7,500	7,500	Vortech cleaning
100-53655-00-0000	STREET MAINTENANCE	9,899	14,113	18,633	9,696	14,990	25,000	25,000	
100-53670-00-0000	PICNIC TABLES & BENCHES	15	35	297	284	642	500	500	
100-53671-00-0000	GARBAGE CANS	909	1,000	2,118	1,219	1,240	1,000	1,000	
100-53675-00-0000	EQUIPMENT RENTAL	216	54	-	-	-	316	250	
		61,650	72,743	108,332	36,586	72,766	112,766	99,300	
100-53700-00-0000	VEHICLES & EQUIPMENT								
100-53701-00-0000	VEHICLE MAINTENANCE	1,220	5,695	5,004	1,671	3,137	5,000	5,000	
100-53705-00-0000	EQUIPMENT MAINTENANCE	8,908	9,427	8,192	645	7,031	10,000	10,000	
100-53710-00-0000	GAS/OIL/FLUIDS	8,442	8,600	9,227	2,722	8,839	10,000	10,000	
100-53715-00-0000	TIRES	-	1,625	740	677	1,144	1,500	1,500	
		18,570	25,347	23,163	5,714	20,152	26,500	26,500	
100-53900-00-0000	PUBLIC TRANSPORTATION								
100-53901-00-0000	PUBLIC TRANSPORTATION LEASE	-	-	14,000	-	8,000	17,500	-	
100-53905-00-0000	PUBLIC TRANSPORTATION FUEL	-	-	1,107	-	-	1,200	1,200	
100-53910-00-0000	PUBLIC TRANSPORTATION INSURANC	-	-	90	-	-	100	100	
100-53915-00-0000	PUBLIC TRANSPORTATION TIRES	-	-	301	-	-	500	500	
100-53920-00-0000	PUBLIC TRANSPORTATION MAINT	-	-	996	-	40	1,500	1,000	
100-53925-00-0000	PUBLIC TRANSPORTATION MKTG	-	-	9,483	-	-	5,000	5,000	
100-53930-00-0000	PUBLIC TRANSPORTATION MISC EXP	-	-	6,944	-	-	3,500	3,000	
		-	-	32,921	-	8,040	29,300	10,800	
100-53999-00-0000	CONTINGENCY - PARKS	-	-	-	-	-	5,000	5,000	
	<b>Total Parks &amp; Streets Expenditures</b>	<b>549,130</b>	<b>620,348</b>	<b>718,365</b>	<b>307,722</b>	<b>606,661</b>	<b>810,648</b>	<b>731,821</b>	
	<i>Proof to Audit (p.10)</i>	<i>549,129</i>	<i>620,348</i>	<i>718,367</i>					
	Personnel Costs	262,154	299,069	322,888	175,608	301,792	381,332	347,921	
	Non-personnel Costs	286,976	321,279	395,477	132,114	304,870	429,316	383,900	



## Village of Sister Bay 2019 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
<b>Beginning Fund Balance</b>		9,819	14,069	3,818	4,949	4,949	4,949	2,643
<b>Revenues</b>								
205-46000-00-0000	PUBLIC CHARGES							
205-46751-00-0000	BOARD/BANNER ADVERTISING	6,563	5,390	2,251	-	2,300	5,000	2,500
205-46754-00-0000	SKATE RENTAL	5,416	2,675	3,345	5,964	5,964	3,500	5,000
205-46755-00-0000	SKATE SHARPENING	256	103	206	236	236	250	250
205-46761-00-0000	BROOMBALL FEES	2,860	2,464	1,800	1,474	1,474	2,400	2,000
205-46764-00-0000	PRODUCT SALES	180	31	5	38	38	50	50
205-46765-00-0000	CONCESSIONS	3,561	1,561	1,416	2,549	2,549	3,000	3,000
		19,070	12,225	9,023	10,261	12,561	14,200	12,800
205-48000-00-0000	MISCELLANEOUS REVENUES							
205-48110-00-0000	INTEREST INCOME	2	17	19	-	-	25	-
205-48500-00-0000	DONATIONS	463	-	62	242	242	250	250
205-48990-00-0000	MISC OTHER REVENUE	19	-	-	-	-	-	-
		484	17	81	242	242	275	250
205-49000-00-0000	OTHER FINANCING SOURCES							
205-49210-00-0000	TRANSFERS FROM GENERAL FUND	16,000	-	15,000	19,000	19,000	19,000	20,000
		16,000	-	15,000	19,000	19,000	19,000	20,000
<b>Total Ice Rink Revenues</b>		35,554	12,242	24,104	29,503	31,803	33,475	33,050
<b>Expenditures</b>								
205-55000-00-0000	ICE RINK EXP							
205-55100-00-0000	DIRECT EMPLOYEE COSTS							
205-55101-00-0000	WAGES, MANAGER	2,051	8,928	10,320	5,555	9,827	9,900	10,175
205-55105-00-0000	WAGES, PART-TIME	11,761	3,563	1,477	3,886	3,886	4,743	4,653
205-55105-25-0000	WAGES, ICE RINK CLERK	224	147	336	174	217	275	281
205-55110-00-0000	OVERTIME	1,469	1,785	2,136	3,108	3,696	1,564	1,594
205-55115-00-0000	RETIREMENT	377	269	150	178	178	145	159



## Village of Sister Bay 2019 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
205-55120-00-0000	SOCIAL SECURITY	1,177	1,095	1,082	930	1,348	1,231	1,242
205-55125-00-0000	INSURANCE, MEDICAL	1,058	486	335	604	604	457	596
205-55127-00-0000	HSA EXPENSE	-	299	22	250	250	250	250
205-55130-00-0000	INSURANCE, DENTAL	58	56	41	63	63	40	40
205-55135-00-0000	INSURANCE, DISABILITY	55	30	14	18	18	14	15
205-55140-00-0000	INSURANCE, GROUP LIFE	3	3	1	2	2	2	2
205-55145-00-0000	INSURANCE, WORK COMP	702	1,118	997	510	665	1,178	1,125
205-55195-00-0000	WAGE REIMB TO MARINA	-	-	-	4,402	4,402	4,402	3,424
		19,114	17,780	16,910	19,680	25,158	24,201	23,556
205-55200-00-0000	INDIRECT EMPLOYEE COSTS							
205-55205-00-0000	RECRUIT/TESTING/PHYSICALS	-	-	-	178	178	300	300
205-55225-00-0000	RECOGNITION	-	-	-	-	200	200	200
		-	-	-	178	378	500	500
205-55300-00-0000	OTHER COSTS							
205-55370-00-0000	INTERNET	1,079	1,079	1,079	540	1,079	1,100	1,100
205-55401-00-0000	OFFICE SUPPLIES	97	23	105	8	38	50	50
205-55410-00-0000	PRINTING AND COPYING	-	-	-	-	-	25	25
205-55415-00-0000	POSTAGE	359	123	74	2	93	130	130
205-55430-00-0000	CUSTODIAL SUPPLIES	42	17	9	25	25	50	50
205-55434-00-0000	SUPPLIES FOR RESALE	447	177	86	24	124	600	600
205-55435-00-0000	FOOD/BEVERAGE FOR RESALE	2,028	288	1,213	669	1,092	2,000	2,000
205-55440-00-0000	MEDICAL/SAFETY SUPPLIES	-	-	-	-	-	50	50
205-55460-00-0000	TOOLS/MINOR EQUIPMENT	270	101	122	17	51	200	200
205-55470-00-0000	RECREATION EQUIP/SUPPLIES	321	46	701	31	431	750	750
205-55471-00-0000	BROOMBALL EQUIP/SUPPLIES	617	426	-	562	562	1,000	1,000
205-55475-00-0000	BOARD ADVERTISING SUPPLIES	1,940	1,287	-	-	500	1,500	1,500
		7,200	3,567	3,389	1,877	3,995	7,455	7,455
205-55500-00-0000	OTHER SERVICES							
205-55525-00-0000	PROPERTY/LIABILITY INSURANCE	251	351	192	137	176	350	250
205-55530-00-0000	ADVERTISING	589	-	152	-	100	300	250
205-55561-00-0000	BROOMBALL REF FEES	745	560	270	320	320	600	400



## Village of Sister Bay 2019 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
205-55567-00-0000	FESTIVAL/EVENT COSTS	1,775	66	-	243	243	150	250
		3,360	977	615	700	839	1,400	1,150
205-55600-00-0000	MAINTENANCE							
205-55601-00-0000	OFFICE EQUIPMENT	22	8	17	0	25	50	50
205-55640-00-0000	BUILDING (TKH)	269	23	854	124	498	700	700
205-55647-00-0000	ICE RINK MAINTENANCE	1,030	134	953	19	188	250	250
		1,321	166	1,823	143	711	1,000	1,000
205-55700-00-0000	VEHICLES & EQUIPMENT							
205-55701-00-0000	VEHICLE MAINTENANCE	-	4	-	-	-	100	-
205-55705-00-0000	EQUIPMENT MAINTENANCE	135	-	102	-	-	-	100
205-55710-00-0000	GAS/OIL/FLUIDS	173	-	86	83	83	100	100
		308	4	188	83	83	200	200
205-55900-00-0000	MISC CHARGES & TRANSFERS							
205-55930-00-0000	BANK FEES & FINANCE CHARGES	-	-	45	-	-	25	-
205-55999-00-0000	CONTINGENCY, TKH	-	-	-	-	-	1,000	500
		-	-	47	-	-	1,025	500
<b>Total Ice Rink Expenditures</b>		<b>31,304</b>	<b>22,493</b>	<b>22,973</b>	<b>22,661</b>	<b>31,163</b>	<b>35,781</b>	<b>34,361</b>
	<b>Ending Fund Balance</b>	<b>14,069</b>	<b>3,818</b>	<b>4,949</b>	<b>11,791</b>	<b>5,588</b>	<b>2,643</b>	<b>1,332</b>
	<i>Proof to Audit (p.10)</i>	<i>14,069</i>	<i>3,818</i>	<i>4,949</i>				



## Village of Sister Bay 2019 Annual Budget

204	Special Revenue - Marina Fest Fur	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Projected	Budget	Budget	Assumptions
<b>Beginning Fund Balance</b>		-	-	-	<b>27,433</b>	
<b>Revenues</b>						
204-46000-00-0000	PUBLIC CHARGES					
204-46751-00-0000	REVENUES FROM NON-PROFITS	-	1,524	1,700	2,000	Fire Dept Rev needed
204-46755-00-0000	REIMB OF SECURITY SERVICES	-	546	600	600	
204-46761-00-0000	EVENT ENTRY FEES	-	385	650	500	
204-47761-00-0000	COMM'L FOOD REVENUE SHARE	-	1,905	1,500	2,000	
204-47762-00-0000	COMM'L ENTERTAINMENT REV SHARE	50	1,950	1,200	2,000	
		<u>50</u>	<u>6,310</u>	<u>5,650</u>	<u>7,100</u>	
205-48000-00-0000	MISCELLANEOUS REVENUES					
204-48110-00-0000	INTEREST INCOME	-	-	-	-	
204-48500-00-0000	DONATIONS	3,980	15,830	10,000	15,000	
204-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	
		<u>3,980</u>	<u>15,830</u>	<u>10,000</u>	<u>15,000</u>	
204-49000-00-0000	OTHER FINANCING SOURCES					
204-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	-	-	-	
204-49221-00-0000	TRANSFERS FROM MARINA FUND	20,000	20,000	22,000	-	
		<u>20,000</u>	<u>20,000</u>	<u>22,000</u>	<u>-</u>	
<b>Total Marina Fest Revenues</b>		<u>24,030</u>	<u>42,140</u>	<u>37,650</u>	<u>22,100</u>	
<b>Expenditures</b>						
205-55400-00-0000	OTHER COSTS					
204-55401-00-0000	OFFICE SUPPLIES	59	323	-	300	
204-55410-00-0000	PRINTING AND COPYING	-	75	-	100	
204-55415-00-0000	POSTAGE	612	626	650	650	
204-55430-00-0000	CUSTODIAL SUPPLIES	-	-	-	50	
204-55434-00-0000	GIFT CERTIFICATES AND PRIZES	-	113	125	125	
204-55470-00-0000	FIREWORKS	-	5,020	5,000	5,000	
204-55495-00-0000	MISCELLANEOUS SUPPLIES	22	84	400	400	
		<u>692</u>	<u>6,241</u>	<u>6,175</u>	<u>6,625</u>	
204-55500-00-0000	OTHER SERVICES					
204-55505-00-0000	BAND EXPENSES	1,000	5,400	3,800	5,500	
204-55514-00-0000	SHERIFF SECURITY SERVICES	-	593	700	700	
204-55530-00-0000	ADVERTISING	-	196	1,000	1,000	
204-55551-00-0000	GARBAGE COLLECTION	-	297	325	325	
204-55555-00-0000	TENTS	-	1,280	1,300	1,300	
204-55626-00-0000	PORTA POTTIES	-	700	700	700	
		<u>1,000</u>	<u>8,465</u>	<u>7,825</u>	<u>9,525</u>	
205-55900-00-0000	MISC CHARGES & TRANSFERS					
204-55921-00-0000	TRANSFER TO MARINA	-	-	-	5,126	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,126</u>	
<b>Total Marina Fest Expenditures</b>		<u>1,692</u>	<u>14,706</u>	<u>14,000</u>	<u>21,276</u>	
	<b>Ending Fund Balance</b>	<b>22,338</b>	<b>27,433</b>	<b>23,650</b>	<b>28,258</b>	
	Less: Loan Revenue		(20,000)		-	
	Profit/(Loss) from Festival		7,433		824	





## Village of Sister Bay 2019 Annual Budget

<b>300</b>	<b>Debt Service Fund</b>	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019		2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change		Projected	Change	Projected	Change	Projected
<b>Beginning Fund Balance</b>		<b>13,544</b>	<b>1,807</b>	<b>336,922</b>	<b>162,277</b>	<b>162,277</b>	<b>162,277</b>	<b>24,541</b>				<b>4,627</b>		<b>10328.68</b>		<b>18089.942</b>
<b>Revenues</b>																
300-41000-00-0000 TAXES																
300-41110-00-0000	PROPERTY TAXES	935,774	1,022,646	453,400	768,130	768,130	768,130	1,222,130				820,000		1,000,000		840,000
300-41210-00-0000	ROOM TAXES	147,454	158,512	175,456	11,105	184,200	177,314	188,130	3% increase over 2018	2%	191,893	2%	195,730	2%	199,645	
		1,083,228	1,181,158	628,856	779,235	952,330	945,444	1,410,260	rm taxes in 2018 are up 4% from 2017		1,011,893		1,195,730		1,039,645	
300-48000-00-0000 MISCELLANEOUS REVENUES																
300-48110-00-0000	INTEREST INCOME	4,983	-	6,191	14,243	14,243	28,989	-	repmt from Garot does not occur		-		-		-	
300-48990-00-0000	DEVELOPER REPMT OF PRINCIPAL	-	-	-	-	-	30,406	-	repmt from Garot does not occur		-		-		-	
		4,983	-	6,191	14,243	14,243	59,395	-			-		-		-	
300-49000-00-0000 TRANSFERS																
300-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	-	250,000	-	-	-	-			-		-		-	
300-49240-00-0000	TRANSFERS FROM CIP FUND	-	35,000	-	-	300,000	-	-			-		-		-	
300-49250-00-0000	TRANSFERS FROM TID FUND	-	90,000	-	-	-	-	-			-		-		-	
300-49300-00-0000	DEBT PROCEEDS	530,000	1,724,353	8,411,279	9,998	9,998	-	-			-		-		-	
300-49400-00-0000	DEBT PREMIUM	-	-	202,715	-	-	-	-			-		-		-	
		530,000	1,849,353	8,863,994	9,998	309,998	-	-			-		-		-	
<b>Total Debt Service Revenues</b>		<b>1,618,211</b>	<b>3,030,511</b>	<b>9,499,042</b>	<b>803,476</b>	<b>1,276,571</b>	<b>1,004,839</b>	<b>1,410,260</b>				<b>1,011,893</b>		<b>1,195,730</b>		<b>1,039,645</b>
<b>Expenditures</b>																
300-58100-00-0000 PRINCIPAL PAYMENTS																
300-58132-00-0000	#32 LIBRARY PRINCIPAL	35,000	39,217	8,565	4,351	8,747	8,747	8,933				4,537		-		-
300-58134-00-0000	#34 SPORTS COMPLEX LAND	35,000	140,061	30,589	15,539	31,241	31,241	31,903				16,204		-		-
300-58136-00-0000	#36 SPORTS COMPLX/FIRE STATION	70,000	291,326	63,625	32,322	64,980	64,980	66,359				33,704		-		-
300-58139-00-0000	#39 STATE TRUST/FIRE STATION	180,000	1,064,462	232,476	118,100	237,428	237,428	242,466				123,150		-		-
300-58147-00-0000	#47 BS STORMSEWER/WATER PRV	26,400	155,299	33,917	17,230	34,637	34,639	35,375				17,967		-		-
300-58150-00-0000	#50 WATERFRONT/SPORTS COMPLEX	125,000	150,000	200,000	200,000	200,000	200,000	225,000				250,000		300,000		190,000
300-58151-00-0000	#51 JOHNSON PROPERTY	65,000	65,000	81,250	100,000	97,500	97,500	130,000				146,250		195,000		-
300-58153-00-0000	#53 BEACH EXPANSION LOAN	36,530	37,195	37,881	19,267	38,687	38,687	250,045				-		-		-
300-58154-00-0000	#54 GAROT INFRASTRUCTURE LOAN	530,000	-	-	-	-	-	67,345				69,016		70,802		72,596
300-58155-00-0000	#55 BRAUN PROPERTY LOAN	27,718	56,540	58,094	29,635	59,626	59,626	61,208				62,806		64,499		66,210
300-58156-00-0000	#57 QUARRY LOAN	-	25,926	-	-	302,621	-	8,154	schedule altered to pay principal		8,340		304,958		-	
300-58158-00-0000	#58 WTRFT/SP CPX PRINCIPAL	-	-	-	-	-	-	-				-		-		480,000
		1,130,648	2,025,026	746,395	536,445	1,075,468	772,849	1,126,789				731,974		935,259		808,806
300-58200-00-0000 INTEREST PAYMENTS																
300-58232-00-0000	#32 LIBRARY INTEREST	2,853	890	606	234	423	423	238				48		-		-
300-58234-00-0000	#34 SPORTS COMPLEX LAND INT	7,090	3,526	2,164	837	1,512	1,512	849				172		-		-
300-58236-00-0000	#36 SPORTS COMPLX/FIRE STA INT	14,655	7,334	4,502	1,741	3,146	3,146	1,767				359		-		-
300-58239-00-0000	#39 STATE TRUST/FIRE STA INT	51,095	26,797	16,448	6,362	11,494	11,494	6,456				1,310		-		-
300-58247-00-0000	#47 BAYSHORE PRV INTEREST	7,456	3,523	2,400	928	1,677	1,677	942				191		-		-
300-58250-00-0000	#50 WATERFRONT/SPRTS COMP INT	250,350	247,163	141,548	18,858	34,965	34,965	28,840				21,403		12,090		3,420
300-58251-00-0000	#51 JOHNSON BOND INTEREST	144,422	142,431	81,088	10,400	19,053	19,053	15,072				10,055		3,656		-
300-58253-00-0000	#53 BEACH EXPANSION LOAN INT	8,071	7,405	6,719	3,033	5,913	5,913	5,088				-		-		-
300-58254-00-0000	#54 GAROT LOAN INT	4,983	-	6,191	14,365	14,365	14,955	14,955				13,284		11,498		9,704
300-58255-00-0000	#55 BRAUN PROP LOAN INT	8,327	15,549	13,996	6,410	12,463	12,463	10,881				9,284		7,591		5,879
300-58257-00-0000	#57 QUARRY LOAN INTEREST	-	-	15,864	7,844	13,629	16,250	8,096	schedule altered to reflect princ pmts		7,910		7,675		-	
300-58258-00-0000	#58 WTRFT/SP CPX INTEREST	-	-	22,164	105,100	210,200	209,974	210,200				210,200		210,200		205,400
		499,301	454,617	313,689	176,112	328,841	331,826	303,384				274,217		252,710		224,403



## Village of Sister Bay 2019 Annual Budget

<b>300 Debt Service Fund</b>		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019		2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected	
300-58900-00-0000 TRANSFERS AND OTHER																
300-58975-00-0000	PMT TO BOND ESCROW AGENT	-	-	8,108,851	-	-	-	-				-		-		-
300-58980-00-0000	DEBT ISSUANCE EXPENSE	-	-	153,109	-	-	-	-				-		-		-
300-58995-00-0000	TRANSFER TO TID FUND	-	215,753	351,643	9,998	9,998	14,034	-	no 2018 interest transferred to TIF			-		-		-
		-	215,753	8,613,603	9,998	9,998	14,034	-				-		-		-
<b>Total Debt Service Expenditures</b>		<b>1,629,949</b>	<b>2,695,396</b>	<b>9,673,687</b>	<b>722,554</b>	<b>1,414,307</b>	<b>1,118,709</b>	<b>1,430,173</b>				<b>1,006,191</b>		<b>1,187,969</b>		<b>1,033,210</b>
<b>Ending Fund Balance</b>		<b>1,807</b>	<b>336,922</b>	<b>162,277</b>	<b>243,198</b>	<b>24,541</b>	<b>48,407</b>	<b>4,627</b>				<b>10,329</b>		<b>18,090</b>		<b>24,525</b>
<i>Proof to Audit (p.10)</i>		<i>1,807</i>	<i>336,922</i>	<i>162,277</i>												



## Village of Sister Bay 2019 Annual Budget

### Debt Service Fund - 300 Principal and Interest Payment Schedules

	2018	2019	2020	2021	2022	2023	2024+	Remaining Payments	Balance Due
<b>DESCRIPTION - GENERAL FUND</b>									
Loan 50 - Waterfront & Sports Complex - 5/24/11 - 4.21%									
Principal	200,000	225,000	250,000	300,000	190,000	-	-	965,000	1,030,753
Interest	34,965	28,840	21,403	12,090	3,420	-	-	65,753	
Loan 51 - Johnson Property - 4/26/11 - 4.43%									
Principal	97,500	130,000	146,250	195,000	-	-	-	471,250	500,033
Interest	19,053	15,072	10,055	3,656	-	-	-	28,783	
Loan 53 - Beach Expansion - 5/19/15 - 2.09%									
Principal	38,687	250,045	-	-	-	-	-	250,045	255,134
Interest	5,913	5,088	-	-	-	-	-	5,088	
Loan 54 - Stony Ridge Development - 5/25/16 - 2.5%									
Principal	-	67,345	69,016	70,802	72,596	74,436	235,805	590,000	659,401
Interest	14,955	14,955	13,284	11,498	9,704	7,864	12,095	69,401	
Loan 55 - Braun Property - 4/28/15 - 2.60%									
Principal	59,626	61,208	62,806	64,499	66,210	67,967	105,340	428,031	468,582
Interest	12,463	10,881	9,284	7,591	5,879	4,122	2,794	40,552	
Loan 56 - 2016 Bank Refinancing Loans 32-48 - 4/8/16 - 2.086%									
Principal 32 Library	8,747	8,933	4,537	-	-	-	-	13,470	592,932
Interest 32 Library	423	238	48	-	-	-	-	286	
Principal 34 Sports Complex	31,241	31,903	16,204	-	-	-	-	48,107	
Interest 34 Sports Complex	1,512	849	172	-	-	-	-	1,022	
Principal 36 Fire Station A	64,980	66,359	33,704	-	-	-	-	100,063	
Interest 36 Fire Station A	3,146	1,767	359	-	-	-	-	2,126	
Principal 39 Fire Station B	237,428	242,466	123,150	-	-	-	-	365,617	
Interest 39 Fire Station B	11,494	6,456	1,310	-	-	-	-	7,766	
Principal 47 Bay Shore Stormsewer	34,639	35,375	17,967	-	-	-	-	53,342	
Interest 47 Bay Shore Stormsewer	1,677	942	191	-	-	-	-	1,133	
Loan 57 - Quarry Property - 11/21/16 - 2.50%									
Principal	302,621	8,154	8,340	304,958	-	-	-	321,453	345,133
Interest	13,629	8,096	7,910	7,675	-	-	-	23,681	
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property - 8/23/17 - 2.53%									
Principal	-	-	-	-	480,000	725,000	6,855,000	8,060,000	9,921,900
Interest	210,200	210,200	210,200	210,200	205,400	193,350	832,550	1,861,900	
<b>Subtotal Principal Due</b>	<b>1,075,470</b>	<b>1,126,789</b>	<b>731,974</b>	<b>935,259</b>	<b>808,806</b>	<b>867,403</b>	<b>7,196,145</b>	<b>11,666,378</b>	
<b>Subtotal Interest Due</b>	<b>329,431</b>	<b>303,384</b>	<b>274,217</b>	<b>252,710</b>	<b>224,403</b>	<b>205,336</b>	<b>847,440</b>	<b>2,107,490</b>	
<b>TOTAL GENERAL FUND DEBT SERVICE</b>	<b>1,404,901</b>	<b>1,430,173</b>	<b>1,006,191</b>	<b>1,187,969</b>	<b>1,033,210</b>	<b>1,072,740</b>	<b>8,043,585</b>	<b>13,773,868</b>	<b>13,773,868</b>



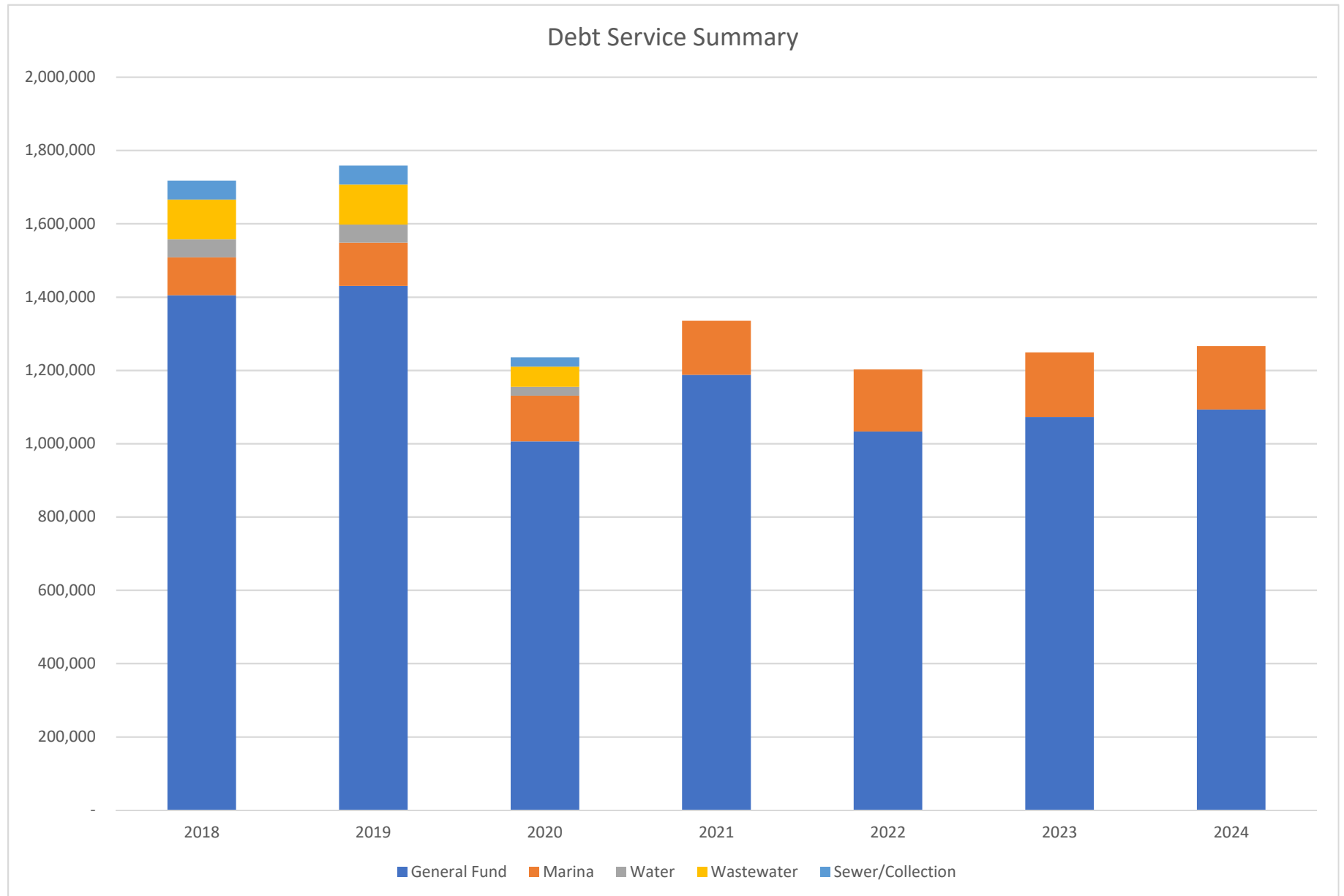
## Village of Sister Bay 2019 Annual Budget

### Enterprise Fund Debt Principal and Interest Payment Schedules

	2018	2019	2020	2021	2022	2023	2024+	Remaining Payments	Balance Due
<b>DESCRIPTION - MARINA FUND</b>									
Loan 51 - Johnson Property									
Principal	52,500	70,000	78,750	105,000	-	-	-	253,750	269,249
Interest	10,260	8,116	5,414	1,969	-	-	-	15,499	
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property									
Principal	-	-	-	-	130,000	140,000	1,290,000	1,560,000	1,914,088
Interest	40,425	40,425	40,425	40,425	39,125	36,425	157,263	354,088	
<b>Subtotal Principal Due</b>	<b>52,500</b>	<b>70,000</b>	<b>78,750</b>	<b>105,000</b>	<b>130,000</b>	<b>140,000</b>	<b>1,290,000</b>	<b>1,813,750</b>	
<b>Subtotal Interest Due</b>	<b>50,685</b>	<b>48,541</b>	<b>45,839</b>	<b>42,394</b>	<b>39,125</b>	<b>36,425</b>	<b>157,263</b>	<b>369,586</b>	
<b>TOTAL MARINA FUND DEBT SERVICE</b>	<b>103,185</b>	<b>118,541</b>	<b>124,589</b>	<b>147,394</b>	<b>169,125</b>	<b>176,425</b>	<b>1,447,263</b>	<b>2,183,336</b>	<b>2,183,336</b>
<b>DESCRIPTION - WATER FUND</b>									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 40 Forest/Sunnyside	29,129	29,747	15,109	-	-	-	-	44,855	45,808
Interest 40 Forest/Sunnyside	1,410	792	161	-	-	-	-	953	
Principal 47 Bay Shore Dr	17,845	18,223	9,256	-	-	-	-	27,479	28,063
Interest 47 Bay Shore Dr	864	485	98	-	-	-	-	584	
<b>Subtotal Principal Due</b>	<b>46,973</b>	<b>47,970</b>	<b>24,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,334</b>	
<b>Subtotal Interest Due</b>	<b>2,274</b>	<b>1,277</b>	<b>259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,536</b>	
<b>TOTAL WATER FUND DEBT SERVICE</b>	<b>49,247</b>	<b>49,247</b>	<b>24,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,871</b>	<b>73,871</b>
<b>DESCRIPTION - WASTEWATER FUND</b>									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 48 WWTP Expansion	103,718	105,919	53,797	-	-	-	-	159,717	163,109
Interest 48 WWTP Expansion	5,021	2,820	572	-	-	-	-	3,393	
<b>Subtotal Principal Due</b>	<b>103,718</b>	<b>105,919</b>	<b>53,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,717</b>	
<b>Subtotal Interest Due</b>	<b>5,021</b>	<b>2,820</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,393</b>	
<b>TOTAL WASTEWATER FUND DEBT SERVICE</b>	<b>108,740</b>	<b>108,740</b>	<b>54,370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,109</b>	<b>163,109</b>
<b>DESCRIPTION - SEWER COLLECTION FUND</b>									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 40 Forest/Sunnyside	49,597	50,650	25,725	-	-	-	-	76,375	77,998
Interest 40 Forest/Sunnyside	2,401	1,349	274	-	-	-	-	1,622	
<b>Subtotal Principal Due</b>	<b>49,597</b>	<b>50,650</b>	<b>25,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,375</b>	
<b>Subtotal Interest Due</b>	<b>2,401</b>	<b>1,349</b>	<b>274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,622</b>	
<b>TOTAL SEWER FUND DEBT SERVICE</b>	<b>51,998</b>	<b>51,998</b>	<b>25,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,998</b>	<b>77,998</b>
<b>Subtotal Principal Due</b>	<b>1,328,259</b>	<b>1,401,328</b>	<b>914,612</b>	<b>1,040,259</b>	<b>938,806</b>	<b>1,007,403</b>	<b>8,486,145</b>	<b>13,788,554</b>	
<b>Subtotal Interest Due</b>	<b>389,812</b>	<b>357,371</b>	<b>321,161</b>	<b>295,104</b>	<b>263,528</b>	<b>241,761</b>	<b>1,004,702</b>	<b>3,488,330</b>	
<b>TOTAL DEBT SERVICE PAYMENTS</b>	<b>1,718,071</b>	<b>1,758,699</b>	<b>1,235,773</b>	<b>1,335,363</b>	<b>1,202,335</b>	<b>1,249,165</b>	<b>9,490,847</b>	<b>16,272,182</b>	<b>16,272,182</b>
<b>DESCRIPTION - INTERFUND LOANS</b>									
Loan 52 - TIF #1 to Marina									
Principal	51,716	52,751	53,806	54,882	55,979	57,099	303,089	577,605	643,028
Interest	12,586	11,552	10,497	9,421	8,323	7,204	18,425	65,423	
Total of Loan 52	<b>64,303</b>	<b>64,303</b>	<b>64,303</b>	<b>64,303</b>	<b>64,303</b>	<b>64,303</b>	<b>321,514</b>	<b>643,028</b>	
Loan 59 - Marina to Marina Fest Fund									
Principal	-	4925.62	4974.88	5024.63	5074.87	-	-	20,000	20,502
Interest	-	200	151	101	51	-	-	502	
Total of Loan 59	<b>-</b>	<b>5,126</b>	<b>5,126</b>	<b>5,126</b>	<b>5,126</b>	<b>-</b>	<b>-</b>	<b>20,502</b>	



# Village of Sister Bay 2019 Annual Budget





Village of Sister Bay  
2019 Annual Budget

<b>400</b>	<b>Capital Improvement Fund</b>	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>6/30/2018</b>	<b>12/31/2018</b>	<b>12/31/2018</b>	<b>2019</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>		<b>1,402,972</b>	<b>982,696</b>	<b>1,228,233</b>	<b>1,043,467</b>	<b>1,043,467</b>	<b>1,043,467</b>	<b>1,010,735</b>
<b>Revenues</b>								
400-41000-00-0000	TAXES							
400-41110-00-0000	PROPERTY TAXES	-	-	-	-	-	-	-
400-41110-06-0015	FOR WATERFRONT PROPERTY ACQ	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
400-43000-00-0000	INTERGOVERNMENTAL REVENUE							
400-43680-00-0000	FEDERAL GRANTS	-	-	-	-	-	-	-
400-43690-00-0000	STATE GRANTS	-	-	-	-	-	-	-
400-47393-00-0000	WI DOT CREDIT	516,729	-	-	-	-	-	-
		516,729	-	-	-	-	-	-
400-48000-00-0000	MISCELLANEOUS REVENUES							
400-48110-00-0000	INTEREST ON INVESTMENTS	2,410	3,160	5,964	3,137	4,679	3,240	5,000
400-48300-00-0000	SALE OF PROPERTY OR EQUIPMENT	(35)	-	-	-	300,000	-	-
400-48500-00-0000	DONATIONS	-	-	-	-	-	-	-
400-48519-00-0000	DONATIONS - BASEBALL	-	-	-	-	-	-	-
400-48533-00-0000	DONATIONS - MEMORIAL TREES	-	-	-	-	-	-	-
400-48549-00-0000	DONATIONS - SC PLAY APPARATUS	-	-	-	-	-	-	-
400-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	-	-	-
		2,375	3,160	5,964	3,137	304,679	3,240	5,000
400-49000-00-0000	OTHER FINANCING SOURCES							
400-49210-00-0000	TRANSFERS FROM GENERAL FUND	140,000	310,000	239,000	94,000	188,000	188,000	188,000
400-49220-00-0000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-
400-49220-06-0015	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-
400-49230-00-0000	TRANSFERS FROM DEBT SERVICE	-	-	-	-	-	-	-
400-49250-00-0000	TRANSFERS FROM TIF #1	-	-	-	-	-	-	-
400-49260-00-0000	TRANSFERS FROM UTILITY FUND	-	-	-	-	-	-	-
400-49300-00-0000	DEBT PROCEEDS	-	650,000	-	-	-	-	-
		140,000	960,000	239,000	94,000	188,000	188,000	188,000
<b>Total Capital Revenues</b>		<b>659,104</b>	<b>963,160</b>	<b>244,964</b>	<b>97,137</b>	<b>492,679</b>	<b>191,240</b>	<b>193,000</b>



Village of Sister Bay  
2019 Annual Budget

<b>400 Capital Improvement Fund</b>		<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>6/30/2018</b>	<b>12/31/2018</b>	<b>12/31/2018</b>	<b>2019</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures</b>								
400-57500-00-0000	SERVICES							
400-57510-00-0000	CONSULTING	-	445	-	-	-	-	-
		-	445	-	-	-	-	-
400-57900-00-0000	OTHER							
400-57910-00-0000	BAD DEBT EXP	-	-	-	-	-	-	-
400-57930-00-0000	BANK FEES & FINANCE CHARGES	-	-	-	-	1,384	-	-
		-	-	-	-	1,384	-	-
400-57990-00-0000	TRANSFERS							
400-57991-00-0000	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-
400-57992-00-0000	TRANSFER TO MARINA FUND	-	-	-	-	-	-	-
400-58993-00-0000	TRANSFER TO DEBT SERVICE FUND	-	35,000	-	-	300,000	-	-
400-58994-00-0000	TRANSFER TO TID FUND	552,682	-	429,730	-	-	-	-
		552,682	35,000	429,730	-	300,000	-	-
400-57995-00-0000	CAPITAL OUTLAYS							
400-57995-00-0000	CAPITAL OUTLAYS	526,697	682,178	-	-	-	-	-
400-57995-00-0001	SBLG FIRE DEPT CAP RESERVE	-	-	-	-	53,761	30,000	100,000
400-57995-00-0002	STREETS, ST SEWER & SIDEWALKS	-	-	-	-	-	28,000	33,000
400-57995-00-0003	PARKS RESERVE	-	-	-	-	-	20,000	15,000
400-57995-00-0004	BUILDINGS/FACILITIES RESERVE	-	-	-	-	-	10,000	-
400-57995-00-0005	VEHICLES/EQUIPMENT RESERVE	-	-	-	-	125,047	50,000	40,000
400-57995-00-0006	INFO TECH/SOFTWARE RESERVE	-	-	-	40,424	45,219	30,000	-
400-57995-00-0007	RESERVE FOR ICE RINK	-	-	-	-	-	20,000	-
400-57995-00-0008	RESERVE FOR MARINA	-	-	-	-	-	-	-
400-57995-00-0009	RESERVE FOR UTILITY	-	-	-	-	-	-	-
		526,697	682,178	-	40,424	224,027	188,000	188,000
400-58900-00-0000	MISCELLANEOUS							
400-58980-00-0000	DEBT ISSUANCE COSTS	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<b>Total Capital Expenditures</b>		<b>1,079,379</b>	<b>717,623</b>	<b>429,730</b>	<b>40,424</b>	<b>525,411</b>	<b>188,000</b>	<b>188,000</b>
	<b>Ending Fund Balance</b>	<b>982,697</b>	<b>1,228,233</b>	<b>1,043,467</b>	<b>1,100,180</b>	<b>1,010,735</b>	<b>1,046,707</b>	<b>1,015,735</b>
	<i>Proof to Audit (p.10)</i>	<i>982,697</i>	<i>1,228,233</i>	<i>1,043,467</i>				

**Cumulative Major Project Reserves  
projected year end**

No.	Project	Year-End Adjmts. 2017	Budget Funding 2018	Opening Balance 2018	CASH ADJUSTMENTS			YTD balance 2018	Year-End Adjmts. 2019	Budget Funding 2019	Opening Balance 2019	CASH ADJUSTMENTS			YTD balance 2019
					added in 2018	adjusted in 2018	expended in 2018					added in 2019	adjusted in 2019	expended in 2019	
00 01	SBLG Fire Dept Capital Spending Reserve	60,000	30,000	90,000.00			53,761	36,239.28		100,000	136,239.28			136,239.28	
00 02	Streets, Storm Sewer, & Sidewalks Reserve		28,000	28,000.00				28,000.00		33,000	61,000.00		17,004	43,996.00	
00 03	Parks Reserve		20,000	20,000.00				20,000.00		15,000	35,000.00		22,958	12,042.00	
00 04	Buildings/Facilities Reserve		10,000	10,000.00				10,000.00		0	10,000.00			10,000.00	
00 05	Vehicles and Equipment Reserve	90,000	50,000	140,000.00			125,047	14,952.79		40,000	54,952.79		23,549	31,403.79	
00 06	Information Technology/Software Reserve	20,000	30,000	50,000.00			45,219	4,780.87		0	4,780.87			4,780.87	
00 07	Reserves for Ice Rink		20,000	20,000.00				20,000.00		0	20,000.00			20,000.00	
00 08	Reserves for Marina			0.00				0.00		0	0.00			0.00	
00 09	Reserves for Utility			0.00				0.00		0	0.00			0.00	
	Unallocated			0.00	300,000		-300,000.00	0.00			0.00			0.00	
	Additional Unallocated			0.00				0.00			0.00			0.00	
	CIP CIP Expense			0.00			-1,384.00	(1,384.00)			0.00			0.00	
	CIP Grants, other			0.00				0.00			0.00			0.00	
	CIP Interest Income			0.00	4,679.00			4,679.00			0.00			0.00	
	CIP Advance to TID - Asset			(873,467.00)				(873,467.00)			(873,467.00)			(873,467.00)	
	CIP YE Balance in AP - Liability			0.00				0.00			0.00			0.00	
	Reconciliation of Fund Balance - TID funds in CIP fund			0.00				0.00			0.00			0.00	
	CIP Transfers In & Out (not budget funding)			0.00				0.00			0.00			0.00	
	<b>CIP Cash Totals</b>	170,000.00	188,000	358,000.00	304,679.00	0.00	(77,356.94)	137,267.94	0.00	188,000	321,972.94	0	0.00	63,511.00	

Capital Projects for 2019  
 \$17,004 repaving SB North  
 \$23,549 Trackless  
 Tennis Court Resurfacing - \$22,958  
 Parks Vehicle Replacement - Pickup or Dump truck  
 Swim dock repair - \$40,000 - after TID advance repayment??

Capital projects for 2020  
 Rescue Refurb \$300,000

Capital Projects 2021  
 FD Weight Room Remodel \$42,000





## Village of Sister Bay 2019 Annual Budget

410	Capital Projects Funded by PRAT	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Projected	Budget	Budget	Assumptions
<b>Beginning Fund Balance</b>		-	-	-	43,544	
<b>Revenues</b>						
410-41000-00-0000	TAXES					
410-41200-00-0000	PREMIER RESORT AREA TAXES	-	43,500	-	174,000	
		-	43,500	-	174,000	
410-43000-00-0000	INTERGOVERNMENTAL REVENUE					
410-43690-00-0000	STATE GRANTS	-	-	-	-	
		-	-	-	-	
410-48000-00-0000	MISCELLANEOUS REVENUES					
410-48110-00-0000	INTEREST ON INVESTMENTS	-	44	-	1,000	
410-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	
		-	44	-	1,000	
<b>Total PRAT Related Revenues</b>		-	43,544	-	175,000	
<b>Expenditures</b>						
410-57900-00-0000	OTHER					
410-57930-00-0000	BANK FEES & FINANCE CHARGES	-	-	-	-	
410-57995-00-0000	CAPITAL OUTLAYS					
410-57995-00-0001	FIREFIGHTING & EMERGENCY EQUIPMEN	-	-	-	-	
410-57995-00-0002	STREETS, ST SEWER & SIDEWALKS	-	-	-	-	
410-57995-00-0003	PUBLIC PARKING	-	-	-	-	
410-57995-00-0004	COMMUNITY FACILITIES	-	-	-	-	
410-57995-00-0005	SAFETY & PUBLIC WORKS EQUIPMENT	-	-	-	-	
410-57995-00-0006	PARKS & BEACHES	-	-	-	-	
410-57995-00-0007	RECREATIONAL FACILITIES	-	-	-	-	
410-57995-00-0008	LAUNCHING FACILITIES	-	-	-	-	
410-57995-00-0009	WATER & SEWER PROJECTS	-	-	-	175,000	
<b>Total PRAT Qualified Expenditures</b>		-	-	-	175,000	
<b>Ending Fund Balance</b>		-	43,544	-	43,544	

**Premier Resort Area Tax Outlay Tracking  
projected year end**

No.	Project	Budgeted Funding 2018	CASH ADJUSTMENTS		YTD balance 2018
			added in 2018	adjusted in 2018	
Revenues					
	PRA Taxes		43,500		43,500
	Grant Funds Received		-		-
	Miscellaneous Revenues		44		44
	Transfer from General Fund		-		-
	Transfer from Marina Fund		-		-
	Transfer from Debt Service Fund		-		-
	Transfer from Utility		-		-
	Debt Proceeds		-		-
Subtotal: Revenues					43,544
Less: Total Allocated Funding					(43,544)
Total Revenues					-

	Allocated or Reserved Funding	CASH ADJUSTMENTS		YTD balance 2018
		adjusted in 2018	expended in 2018	
Capital Outlays				
	1 Firefighting & Emergency Equipment			0
	2 Streets, Storm Sewer & Sidewalks	43,544		43,544
	3 Public Parking			0
	4 Community Facilities			0
	5 Safety & Public Works			0
	6 Parks & Beaches			0
	7 Recreational Facilities			0
	8 Launching Facilities			0
	9 Water & Sewer Projects			0
Total Capital Outlays				43,544
<b>PRAT Total Unexpended Cash Reserves</b>				<b>43,544</b>

Budgeted Funding 2019	CASH ADJUSTMENTS		YTD balance 2019
	added in 2019	adjusted in 2019	
174,000			174,000
	-		-
	1,000		1,000
	-		-
	-		-
	-		-
	-		-
	-		-
Subtotal: Revenues			175,000
Less: Total Allocated Funding			(175,000)
Total Revenues			-

Allocated or Reserved Funding	CASH ADJUSTMENTS		YTD balance 2018
	adjusted in 2018	expended in 2018	
			0
			43,544
			0
			0
			0
			0
			0
			0
			0
			0
	175,000		175,000
Total Capital Outlays			218,544
<b>PRAT Total Unexpended Cash Reserves</b>			<b>218,544</b>



## Village of Sister Bay 2019 Annual Budget

500	TIF #1	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
<b>Beginning Fund Balance</b>		1,054,645	(90,849)	(379,475)	(66,538)	(66,538)	(66,538)	(25,583)	
<b>Revenues</b>									
500-41100-00-0000	TAXES								
500-41110-00-0000	PROPERTY TAX INCREMENTS	47,020	55,865	84,147	123,767	123,767	122,467	160,752	
		47,020	55,865	84,147	123,767	123,767	122,467	160,752	
500-43000-00-0000	INTERGOVERNMENTAL REVENUE								
500-43430-00-0000	COMPUTER AIDS - TID	636	535	1,047	-	1,063	1,062	1,088	
500-43680-00-0000	FEDERAL GRANTS	-	-	-	-	-	-	-	
500-43690-00-0000	STATE GRANTS	244,643	-	289,643	-	-	-	-	
		245,279	535	290,690	-	1,063	1,062	1,088	
500-48000-00-0000	MISCELLANEOUS REVENUES								
500-48110-00-0000	INTEREST ON INVESTMENTS	-	229	15,823	408	3,785	14,034	5,680	
500-48152-00-0000	INTEREST ON INTERNAL LOAN #52	14,859	14,116	13,359	-	12,586	12,586	11,552	
500-48153-00-0000	INTEREST ON LAND CONTRACT	-	-	-	-	-	-	3,600	
500-48300-00-0000	SALE OF PROPERTY & EQUIPMENT	219,750	105,000	-	-	-	-	3,257	
500-48500-00-0000	DONATIONS	-	-	-	-	-	-	-	
500-48990-00-0000	MISC OTHER REVENUE	-	-	-	5,428	5,428	-	7,244	Old School MAV Pmts
		234,609	119,345	29,182	5,836	21,798	26,620	31,333	
500-49000-00-0000	OTHER FINANCING SOURCES								
500-49210-00-0000	TRANSFERS FROM GENERAL FUND	690,955	-	201,000	-	-	-	-	
500-49220-00-0000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-	
500-49230-00-0000	TRANSFER FROM DEBT SERVICE	-	215,753	351,643	9,998	11,748	-	-	
500-49240-00-0000	TRANSFERS FROM CIP	552,682	-	429,730	-	-	-	-	
500-49260-00-0000	TRANSFERS FROM UTILITY FUND	-	-	-	-	-	-	-	
		1,243,637	215,753	982,373	9,998	11,748	-	-	
500-49300-00-0000	DEBT PROCEEDS	630,000	-	-	-	-	-	-	
		630,000	-	-	-	-	-	-	
<b>Total TID Revenues</b>		<b>2,400,544</b>	<b>391,499</b>	<b>1,386,392</b>	<b>139,600</b>	<b>158,376</b>	<b>150,149</b>	<b>193,173</b>	



## Village of Sister Bay 2019 Annual Budget

<b>Expenditures</b>								
<b>500-56000-00-0000 TAX INCREMENTAL DISTRICT EXP</b>								
500-56400-00-0000	SUPPLIES	-	-	-	-	-	-	-
500-56415-00-0000	POSTAGE	17	-	-	-	-	-	-
		17	-	-	-	-	-	-
<b>500-56500-00-0000 SERVICES</b>								
500-56501-00-0000	AUDIT	1,995	2,691	7,033	2,535	2,535	3,000	3,000
500-56503-00-0000	VILLAGE ADMINISTRATION	49,065	65,577	56,418	17,925	35,849	35,849	33,998
500-56510-00-0000	CONSULTING	135	310	-	2,523	2,828	-	5,000
500-56515-00-0000	LEGAL SERVICES	5,375	17,145	10,230	1,559	9,960	7,500	7,500
500-56570-00-0000	TAX INCREMENTAL DISTRICT FEES	150	150	150	550	550	150	150
		56,720	85,873	73,831	25,092	51,722	46,499	49,648
500-56930-00-0000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-
500-56986-00-0000	Interest on Long-Term Debt	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<b>500-56990-00-0000 TRANSFERS</b>								
500-56991-00-0000	TRF TO GENERAL FUND	-	-	-	-	-	-	-
500-56992-00-0000	TRF TO MARINA FUND	-	-	-	-	-	-	-
500-56993-00-0000	TRF TO DEBT SERVICE	-	90,000	-	-	-	-	-
500-56994-00-0000	TRF TO CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
500-56996-00-0000	TRF TO UTILITIES	-	-	-	-	-	-	-
		-	90,000	-	-	-	-	-
<b>500-56995-00-0000 CAPITAL OUTLAYS</b>								
500-56995-07-5046	WATERFRONT DEVELOPMENT	1,285,917	728	20,196	-	-	-	40,000
500-56995-10-5064	JOHNSON PROPERTY ACQ	-	-	-	-	-	-	-
500-56995-11-5067	BAYSHORE DR RECONSTRUCTION	116,685	247,178	-	-	-	-	-
500-56995-12-5074	PAVILION	9,137	-	-	-	-	-	-
500-56995-14-5079	BSD STORMWATER	2,512	-	-	-	-	-	-
500-56995-14-5081	BSD OVERHEAD LINE BURIAL	1,235,329	-	-	-	-	-	-
500-56995-14-5082	BSD DOWNTOWN LIGHTING	-	1,927	11,352	-	-	-	-
500-56995-15-5087	DOWNTOWN REDEVELOPMENT	839,721	38,665	616,433	3,268	6,952	30,000	-
500-56995-16-5092	STONY RIDGE PROJECT	-	215,753	351,643	9,998	58,748	-	-
		3,489,301	504,251	999,624	13,265	65,699	30,000	40,000
<b>Total TID Expenditures</b>		<b>3,546,038</b>	<b>680,124</b>	<b>1,073,455</b>	<b>38,357</b>	<b>117,421</b>	<b>76,499</b>	<b>89,648</b>
	<b>Ending Fund Balance</b>	<b>(90,849)</b>	<b>(379,474)</b>	<b>(66,538)</b>	<b>34,705</b>	<b>(25,583)</b>	<b>7,112</b>	<b>77,942</b>
	<i>Proof to Audit (p.10)</i>	<i>(90,849)</i>	<i>(379,475)</i>	<i>(66,538)</i>				

TID #1 Tracking

No.	Project	Year-End Adjmts. 2017	Budget Funding 2018	Opening Balance 2018	CASH ADJUSTMENTS			YTD balance 2018	Year-End Adjmts. 2019	Budget Funding 2019	Opening Balance 2019	CASH ADJUSTMENTS			YTD balance 2019
					added in 2018	adjusted in 2018	expended in 2018					added in 2019	adjusted in 2019	expended in 2019	
<b>TIF Expenditures &amp; Uses</b>															
07	5046 Waterfront Development'			(248,524.07)				(248,524.07)			(248,524.07)			(248,524.07)	
11	5067 Bay Shore Drive reconstruction			(840,772.53)				(840,772.53)			(840,772.53)			(840,772.53)	
14	5079 BSD Stormwater			(189,625.82)				(189,625.82)			(189,625.82)			(189,625.82)	
14	5082 BSD Lighting			(12,390.00)				(12,390.00)			(12,390.00)			(12,390.00)	
14	5081 BSD Overhead Line Burial			(65,163.78)				(65,163.78)			(65,163.78)			(65,163.78)	
	Johnson Property Acquisition			0.00				0.00			0.00			0.00	
	Street & Storm Sewers			(102,525.00)				(102,525.00)			(102,525.00)			(102,525.00)	
	Sanitary & Water Mains			(1,444,860.00)				(1,444,860.00)			(1,444,860.00)			(1,444,860.00)	
	Playground Expansion			(133,275.00)				(133,275.00)			(133,275.00)			(133,275.00)	
14	Marina Capital Projects			(46,195.00)				(46,195.00)			(46,195.00)			(46,195.00)	
15	5087 Downtown Redevelopment			135.52			(6,951.51)	(6,815.99)			(6,815.99)	6,857.20		41.21	
16	5088 Braun Parking Lot			24,525.61				24,525.61			24,525.61			24,525.61	
17	5089 Dahlstrom Site Improvements			1,000.00				1,000.00			1,000.00			1,000.00	
16	5092 Developer Reimbursement			0.00	11,748.00		(58,747.60)	(46,999.60)			(46,999.60)			(46,999.60)	
	TIF Debt Service Expenditures			(1,290,194.00)				(1,290,194.00)			(1,290,194.00)			(1,290,194.00)	
	TIF Miscellaneous Expenditures			(498,356.93)			(51,722.11)	(550,079.04)			(550,079.04)		(49,648.00)	(599,727.04)	
<b>TIF Revenues &amp; Sources</b>															
				0.00				0.00			0.00			0.00	
	TIF Property Tax Increments			190,686.40	123,767.00			314,453.40			314,453.40	160,752.00		475,205.40	
	TIF Computer Aids			7,026.00	1,062.51			8,088.51			8,088.51	1,087.70		9,176.21	
	TIF Stewardship Grant - loaned to marina			850,000.00				850,000.00			850,000.00			850,000.00	
	TIF Interest Earned			108,082.18	16,370.80			124,452.98			124,452.98	17,232.11		141,685.09	
	TIF Balance Loan to Marina			(629,321.89)		51,716.36		(577,605.53)			(577,605.53)		52,750.69	(524,854.84)	
	<b>TIF Project Costs paid by CIP</b>			<b>878,411.00</b>				<b>878,411.00</b>			<b>878,411.00</b>			<b>878,411.00</b>	
	<b>TIF Project Costs paid by Marina</b>			<b>33,598.00</b>				<b>33,598.00</b>			<b>33,598.00</b>			<b>33,598.00</b>	
	<b>TIF Project Costs paid by Utility</b>			<b>1,613,326.00</b>				<b>1,613,326.00</b>			<b>1,613,326.00</b>			<b>1,613,326.00</b>	
	<b>TIF Project Costs Paid by General Fund</b>			<b>0.00</b>				<b>0.00</b>			<b>0.00</b>			<b>0.00</b>	
	<b>TIF Project Costs Financed by Debt Service</b>			<b>1,108,553.00</b>				<b>1,108,553.00</b>			<b>1,108,553.00</b>			<b>1,108,553.00</b>	
	TIF Other Revenues & Donations			0.00	5,427.50			5,427.50			5,427.50	7,244.00		12,671.50	
	TIF Transfers In (not budget funding)			90,000.00				90,000.00			90,000.00			90,000.00	
	Reconciliation of Fund Balance - TID funds in CIP fund			(100,000.00)				(100,000.00)			(100,000.00)			(100,000.00)	
	TIF Transfers Out														
	<b>TIF Cash Balance Subtotal</b>			<b>(\$695,860)</b>	<b>158,375.81</b>	<b>51,716.36</b>	<b>(117,421.22)</b>	<b>(\$603,189)</b>			<b>(\$603,189)</b>			<b>(\$406,914)</b>	
	<b>TIF Advance to CIP - liability</b>			<b>873,467</b>			<b>0</b>	<b>957,806</b>			<b>957,806</b>			<b>957,806</b>	
	<b>TIF Accounts Payable Balance YE</b>	0		84,339					0		0				
	<b>TIF Cash Balance Per Financials</b>			261,946				354,617			354,617			550,892	



## Village of Sister Bay 2019 Annual Budget

502	TIF #2	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Projected	Budget	Budget	Assumptions
<b>Beginning Fund Balance</b>		-	-	-	(49,104)	
<b>Revenues</b>						
510-41100-00-0000	TAXES					
510-41110-00-0000	PROPERTY TAX INCREMENTS	-	-	-	-	
		-	-	-	-	
510-43000-00-0000	INTERGOVERNMENTAL REVENUE					
510-43430-00-0000	COMPUTER AIDS - TID	-	-	-	-	
510-43680-00-0000	FEDERAL GRANTS	-	-	-	-	
510-43690-00-0000	STATE GRANTS	-	-	-	-	
		-	-	-	-	
510-48000-00-0000	MISCELLANEOUS REVENUES					
510-48110-00-0000	INTEREST ON INVESTMENTS	-	-	-	-	
510-48300-00-0000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	
510-48500-00-0000	DONATIONS	-	-	-	-	
510-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	
		-	-	-	-	
510-49000-00-0000	OTHER FINANCING SOURCES					
510-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	-	-	-	
510-49220-00-0000	TRANSFERS FROM MARINA FUND	-	-	-	-	
510-49230-00-0000	TRANSFER FROM DEBT SERVICE	-	-	-	-	
510-49240-00-0000	TRANSFERS FROM CIP	-	-	-	-	
510-49241-00-0000	CONTRIBUTIONS FROM PRAT FUND	-	-	-	175,000	
510-49260-00-0000	TRANSFERS FROM UTILITY FUND	-	-	-	-	
		-	-	-	175,000	
510-49300-00-0000	DEBT PROCEEDS	-	-	-	-	
		-	-	-	-	
<b>Total TID Revenues</b>		-	-	-	175,000	



## Village of Sister Bay 2019 Annual Budget

502	TIF #2	6/30/2018	12/31/2018	12/31/2018	2019	2019
Account	Description	Actual	Projected	Budget	Budget	Assumptions
<b>Expenditures</b>						
510-56500-00-0000	SERVICES					
510-56501-00-0000	AUDIT	-	-	-	-	
510-56503-00-0000	VILLAGE ADMINISTRATION	-	-	-	20,715	
510-56505-00-0000	ENGINEERING	-	26,526	-	-	
510-56510-00-0000	CONSULTING	-	22,578	-	10,000	
510-56515-00-0000	LEGAL SERVICES	-	-	-	-	
510-56530-00-0000	LEGAL NOTICES & ADS	-	-	-	-	
510-56570-00-0000	TAX INCREMENTAL DISTRICT FEES	-	-	-	1,000	
		-	49,104	-	31,715	
510-56930-00-0000	BANK FEES & FINANCE CHARGES	-	-	-	-	
510-56986-00-0000	Interest on Long-Term Debt	-	-	-	-	
		-	-	-	-	
510-56990-00-0000	TRANSFERS					
510-56991-00-0000	TRF TO GENERAL FUND	-	-	-	-	
510-56996-00-0000	TRF TO UTILITIES	-	-	-	-	
		-	-	-	-	
510-56995-00-0000	TRANSFERS					
510-56995-19-0001	AREA H LIFT STATION	-	-	-	-	
510-56995-19-0002	SOUTH 57 GRAVITY SANITARY MAIN	-	-	-	87,500	
510-56995-19-0003	SOUTH 57 WATER MAIN	-	-	-	87,500	
510-56995-19-0004	FIELDCREST WATER MAIN	-	-	-	-	
510-56995-19-0005	FIELDCREST SANITARY MAIN	-	-	-	-	
510-56995-19-0006	ENGINEERING OPTION 2	-	-	-	-	
510-56995-19-0007	CONTINGENCY OPTION 2	-	-	-	-	
510-56995-19-0008	ROADWAY IMPROVEMENTS	-	-	-	-	
		-	-	-	175,000	
		-	-	-	-	
<b>Total TID Expenditures</b>		-	49,104	-	206,715	
		-	-	-	-	
	<b>Ending Fund Balance</b>	-	<b>(49,104)</b>	-	<b>(80,819)</b>	
	<i>Proof to Audit (p.10)</i>					

**VILLAGE OF SISTER BAY  
TID #2 PROJECTIONS**

<u>TID #2</u>	2018	2019	2020	2021	2022	2023	Cumulative
Revenues							
Tax increments							-
Computer aids							-
Federal Grants							-
State Grants							-
Interest on Investments							-
Sale of property & equipment							-
Donations							-
Other revenues							-
Total Revenues	-	-	-	-	-	-	-
Expenditures							
Planning and administration	49,104	31,715					80,819
Area H lift station							-
South 57 Gravity Sanitary Main		87,500					87,500
South 57 Water Main		87,500					87,500
Fieldcrest Water Main							-
Fieldcrest Sanitary Main							-
Engineering Option 2							-
Contingency Option 2							-
Roadway Improvements							-
Debt Service							-
Principal							-
Interest							-
Total Expenditures	49,104	206,715	-	-	-	-	255,819
Excess of Revenues Over (Under) Expenditures	(49,104)	(206,715)	-	-	-	-	(255,819)
Other Financing Sources (Uses)							
Debt Proceeds							-
Transfer from General fund							-
Repayment of transfer from general fund							-
Transfer from Capital Projects Fund							-
Repayment of transfer from capital projects fund							-
Project Costs Financed by PRAT		175,000					175,000
Project costs financed by Utility fund							-
Repayment of project costs financed by utility fund							-
Project costs financed by Debt Service fund	-	-	-	-	-	-	-
Reimbursement of project costs financed by Debt Service							-
Project costs financed by Marina fund							-
Reimbursement of project costs financed by Marina							-
Total Other Financing Sources (Uses)	-	175,000	-	-	-	-	175,000
Net Change in Cash	(49,104)	(31,715)	-	-	-	-	(80,819)
Cash Balance Beginning	-	(49,104)	(80,819)	(80,819)	(80,819)	(80,819)	-
Cash Balance Ending	(49,104)	(80,819)	(80,819)	(80,819)	(80,819)	(80,819)	(80,819)
Net Unreimbursed Project costs	(49,104)	(255,819)	(255,819)	(255,819)	(255,819)	(255,819)	





## Village of Sister Bay 2019 Annual Budget

201 Account	Enterprise Fund - Marina Description	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018 Projected	12/31/2018 Budget	2019 Budget	2019 Assumptions	% Change	2020 Projected	% Change	2021 Projected	% Change	2021 Projected
<b>Revenues</b>															
201-42000-00- DEBT PREMIUMS															
201-42800-00- AMORTIZATION OF PREMIUM															
		-	-	1,402	-	-	-	-			-		-		-
		-	-	1,402	-	-	-	-			-		-		-
201-43000-00- GRANTS															
201-43690-00- DNR GRANTS															
		-	-	-	-	31,091	-	31,091			-		-		-
		-	-	-	-	31,091	-	31,091			-		-		-
201-46700-00- PUBLIC CHARGES															
201-46741-00- MARINA FEST															
		49,898	28,696	23,128	-	-	-	-			-		-		-
201-46751-00- SEASONAL SLIP FEES															
		338,982	353,660	387,987	402,932	403,539	371,306	417,663	3.5% increase on 2018 pr	0%	417,663	0%	417,663	0%	417,663
201-46752-00- DAILY DOCKING/TRANSIENT FEES															
		119,518	141,360	147,410	92,125	182,106	137,751	196,674	2.5% inc & tiered price	3%	202,575	3%	208,652	3%	214,911
201-46753-00- LAUNCH FEES															
		11,758	14,479	18,941	9,062	18,287	18,000	19,000	No price change	0%	19,000	0%	19,000	0%	19,000
201-46755-00- PUMP OUT SERVICES															
		626	1,694	2,417	202	2,144	2,000	2,250		0%	2,250	0%	2,250	0%	2,250
201-46759-00- DISCOUNTED SALES															
		-	-	-	(379)	(379)	(2,500)	(2,500)	used for comm'l disc.	0%	(2,500)	0%	(2,500)	0%	(2,500)
201-46761-00- COMMERCIAL DOCKING															
		76,733	76,851	86,765	44,091	95,434	92,115	98,774	3.5% increase on 2018	2%	100,256	2%	101,760	2%	103,286
201-46764-00- PRODUCT SALES															
		2,271	3,178	3,638	883	5,311	3,500	6,000	includes dock boxes	0%	6,000	0%	6,000	0%	6,000
201-46765-00- NON TAXABLE PRODUCT SALES															
		-	-	368	165	426	250	500	No price change	0%	500	0%	500	0%	500
201-46767-00- VENDING SALES															
		-	186	187	-	190	200	200		0%	200	0%	200	0%	200
201-46768-00- WASHER/DRYER															
		726	659	624	173	424	650	500		0%	500	0%	500	0%	500
201-46900-00- MISC CHARGES FOR SERVICES															
		129	-	-	-	-	-	-		0%	-	0%	-	0%	-
		600,640	620,763	671,465	549,254	707,482	623,272	739,061			746,443		754,024		761,810
201-48000-00- MISCELLANEOUS REVENUES															
201-48110-00- INTEREST ON INVESTMENTS															
		580	984	3,489	3,727	8,370	3,000	9,650	1.4% interest on 675K	0.50%	9,698	0.50%	9,747	0.50%	9,795
201-48260-00- BLDG RENTAL - BOATHOUSE															
		14,053	18,525	18,500	9,250	18,500	18,500	17,500	Lease term 2019-2021	0%	17,500	0%	17,500	0%	17,500
201-48265-00- BOATHOUSE TV & UTILITY CHARGES															
		150	-	-	-	-	-	-		0%	-	0%	-	0%	-
201-48300-00- SALE OF PROPERTY/EQUIPMENT															
		(7,388)	-	-	-	-	-	-		0%	-	0%	-	0%	-
201-48500-00- DONATIONS															
		259	220	7,000	-	300	250	250		0%	250	0%	250	0%	250
201-48990-00- MISC OTHER REVENUE															
		1,949	434	313	146	168	250	250		0%	250	0%	250	0%	250
		9,603	20,163	29,302	13,124	27,338	22,000	27,650			27,698		27,747		27,795
<b>Total Marina Revenues</b>		<b>610,244</b>	<b>640,926</b>	<b>702,169</b>	<b>562,377</b>	<b>765,911</b>	<b>645,272</b>	<b>797,803</b>			<b>774,142</b>		<b>781,771</b>		<b>789,606</b>
<b>Expenditures</b>															
201-55100-00- DIRECT EMPLOYEE COSTS															
201-55101-00- WAGES, MANAGER															
		33,151	35,049	44,654	27,649	55,726	55,726	59,862		2.50%	61,359	2.50%	62,893	2.50%	64,465
201-55101-08- MANAGER, PARKS															
		-	-	7,840	-	-	-	-		2.50%	-	2.50%	-	2.50%	-
201-55105-00- WAGES, ADMIN															
		9,495	12,081	20,994	9,124	17,334	19,464	19,158		2.50%	19,637	2.50%	20,128	2.50%	20,631
201-55105-04- MAINTENANCE, PARKS															
		11,039	8,498	11,443	14,224	21,282	15,308	16,045		-5.00%	15,243	-5.00%	14,481	-5.00%	13,757
201-55105-08- DOCKMASTERS, PART-TIME															
		40,004	39,303	53,712	18,039	53,627	61,600	60,600		2.50%	62,115	2.50%	63,668	2.50%	65,260
201-55105-32- WAGES, MARINA FEST															
		2,541	-	-	-	-	-	-		2.50%	-	2.50%	-	2.50%	-
201-55110-08- OVERTIME, DOCKMASTERS															
		172	1,993	2,968	93	1,909	2,731	2,868	OT dockmasters	2.50%	2,940	2.50%	3,013	2.50%	3,089
201-55111-00- BONUSES, DOCKMASTERS															
		750	1,977	5,500	-	12,050	12,050	12,050		2.50%	12,351	2.50%	12,660	2.50%	12,977
201-55112-00- UNWORKED WAGES															
		655	2,791	2,759	214	929	-	-		2.50%	-	2.50%	-	2.50%	-
201-55115-00- RETIREMENT															
		1,066	2,606	4,870	3,425	6,029	6,722	7,139		2.50%	7,317	2.50%	7,500	2.50%	7,688
201-55120-00- SOCIAL SECURITY															
		5,388	7,912	12,103	5,114	12,459	13,017	13,346		2.50%	13,680	2.50%	14,022	2.50%	14,372



## Village of Sister Bay 2019 Annual Budget

201 Enterprise Fund - Marina		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
201-55125-00-	INSURANCE, MEDICAL	5,982	6,970	8,270	7,909	12,632	9,566	13,248		5.00%	13,910	5.00%	14,606	5.00%	15,336
201-55127-00-	HSA EXPENSE MARINA	-	3,883	2,146	4,168	4,297	2,430	4,272		0.00%	4,272	0.00%	4,272	0.00%	4,272
201-55130-00-	INSURANCE, DENTAL	566	771	533	767	681	471	1,185		5.00%	1,244	5.00%	1,306	5.00%	1,372
201-55135-00-	INSURANCE, DISABILITY	216	388	519	335	581	623	651		5.00%	684	5.00%	718	5.00%	754
201-55140-00-	INSURANCE, GROUP LIFE	38	81	117	67	128	175	222		5.00%	233	5.00%	245	5.00%	257
201-55145-00-	INSURANCE, WORK COMP	5,017	5,389	8,671	6,069	7,924	11,275	11,215		2.50%	11,495	2.50%	11,783	2.50%	12,077
201-55150-00-	UNEMPLOYMENT COSTS	-	1,746	8,867	-	-	8,140	-		2.50%	-	2.50%	-	2.50%	-
201-55155-00-	TRANSFER TO TKH	-	-	-	(4,402)	(4,402)	(4,402)	(3,424)		2.50%	(3,510)	2.50%	(3,597)	2.50%	(3,687)
201-55190-00-	BENEFIT FEES AND PENALTIES	31	18	-	-	-	-	-		2.50%	-	2.50%	-	2.50%	-
		116,169	131,454	195,967	92,795	203,185	214,896	218,437			222,970		227,696		232,618
201-55200-00-	INDIRECT EMPLOYEE COSTS														
201-55201-00-	TRAVEL/TRAINING	2,248	1,289	4,372	-	1,500	8,000	3,000	Manager's conference	1%	3,030	1%	3,060	1%	3,091
201-55205-00-	RECRUIT/TESTING/PHYSICALS	430	132	824	327	327	500	500		1%	505	1%	510	1%	515
201-55210-00-	EXPENSE ALLOWANCE	6	39	-	-	47	200	200		1%	202	1%	204	1%	206
201-55215-00-	UNIFORMS & CLOTHING	493	935	1,232	800	976	1,500	1,500		1%	1,515	1%	1,530	1%	1,545
201-55225-00-	RECOGNITION	-	-	570	-	750	750	750		0%	750	0%	750	0%	750
		3,177	2,395	6,997	1,127	3,600	10,950	5,950			6,002		6,055		6,108
201-55300-00-	UTILITY COSTS														
201-55340-00-	MARINA UTILITIES	22,444	20,975	22,802	10,394	24,698	25,000	26,000		1%	26,260	1%	26,523	1%	26,788
201-55341-00-	BOATHOUSE UTILITIES	1,818	967	568	524	984	1,175	1,175		1%	1,187	1%	1,199	1%	1,211
201-55360-00-	TELEPHONE	735	749	1,013	606	1,176	1,000	1,200		1%	1,212	1%	1,224	1%	1,236
201-55365-00-	CELL PHONES	861	773	305	226	456	275	500		1%	505	1%	510	1%	515
201-55370-00-	INTERNET	1,751	1,885	7,834	1,530	3,270	5,000	4,000		1%	4,040	1%	4,080	1%	4,121
201-55375-00-	CHARTER TV	1,046	381	560	509	869	350	900		1%	909	1%	918	1%	927
201-55380-00-	HOLDING TANK EXPENSE	-	-	155	-	150	150	160	\$1.05 per pump out in 20	1%	162	1%	163	1%	165
		28,655	25,730	33,236	13,789	31,602	32,950	33,935			34,274		34,617		34,963
201-55400-00-	SUPPLIES														
201-55401-00-	OFFICE SUPPLIES	(651)	1,303	625	208	423	1,800	1,000		1%	1,010	1%	1,020	1%	1,030
201-55405-00-	COMPUTER HARDWARE/SOFTWARE	8,411	147	353	6,550	8,550	4,000	4,000		1%	4,040	1%	4,080	1%	4,121
201-55410-00-	PRINTING AND COPYING	613	485	783	674	774	600	600		1%	606	1%	612	1%	618
201-55415-00-	POSTAGE	581	172	285	113	275	500	500		1%	505	1%	510	1%	515
201-55420-00-	DUES & PUBLICATIONS	290	463	413	435	735	500	500		1%	505	1%	510	1%	515
201-55430-00-	CUSTODIAL SUPPLIES	1,545	2,510	2,505	700	2,349	2,750	2,750		1%	2,778	1%	2,805	1%	2,833
201-55434-00-	SUPPLIES FOR RESALE	1,746	1,627	2,834	1,351	3,587	3,000	3,000		1%	3,030	1%	3,060	1%	3,091
201-55440-00-	MEDICAL & SAFETY	-	277	197	192	192	300	2,300	\$2000 defib.	1%	303	1%	306	1%	309
201-55460-00-	MINOR EQUIPMENT	51	2,412	3,455	1,745	1,784	2,000	2,000		1%	2,020	1%	2,040	1%	2,061
201-55465-00-	SERVICE EQUIPMENT	612	159	495	5,338	7,905	6,000	2,000		1%	2,020	1%	2,040	1%	2,061
201-55470-00-	RECREATION EQUIP/SUPPLIES	54	-	748	120	724	500	500		1%	505	1%	510	1%	515
201-55475-00-	BICYCLES	-	-	1,671	-	1,040	1,000	1,000		1%	1,010	1%	1,020	1%	1,030
201-55490-00-	AMENITIES	621	632	1,219	345	797	1,000	1,000		1%	1,010	1%	1,020	1%	1,030
201-55495-00-	MISCELLANEOUS SUPPLIES	(61)	931	58	317	338	300	400		1%	404	1%	408	1%	412
		13,811	11,117	15,639	18,089	29,473	24,250	21,550			19,746		19,943		20,142
201-55500-00-	OTHER SERVICES														
201-55501-00-	AUDIT	3,210	3,391	3,183	3,245	3,245	3,500	3,500		2%	3,570	2%	3,641	2%	3,714
201-55502-00-	ACCOUNTING SUPPORT	1,630	8,402	2,999	909	2,476	3,000	3,000		1%	3,030	1%	3,060	1%	3,091



## Village of Sister Bay 2019 Annual Budget

201 Enterprise Fund - Marina		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
201-55503-00-	CREDIT CARD FEES	8,149	8,859	9,780	7,503	11,657	9,500	12,500		5%	13,125	5%	13,781	5%	14,470
201-55504-00-	INFORMATION TECHNOLOGY	1,002	2,702	2,400	740	1,997	2,500	2,500		1%	2,525	1%	2,550	1%	2,576
201-55505-00-	ENGINEERING	-	-	-	-	-	5,000	5,000	J dock structural review	1%	5,050	1%	5,101	1%	5,152
201-55510-00-	CONSULTING	1,225	1,164	1,650	-	-	1,500	1,500		1%	1,515	1%	1,530	1%	1,545
201-55515-00-	LEGAL SERVICES	535	6,932	1,007	-	248	500	500		1%	505	1%	510	1%	515
201-55525-00-	PROPERTY/LIABILITY INSURANCE	7,622	2,727	2,872	7,609	8,183	3,600	18,750	wharf coverage	5%	19,688	5%	20,672	5%	21,705
201-55530-00-	LEGAL NOTICES	-	734	34	-	-	150	150		0%	150	0%	150	0%	150
201-55532-00-	MARKETING/PUBLICITY	6,297	1,871	1,544	1,155	1,605	1,500	1,750		1%	1,768	1%	1,785	1%	1,803
201-55535-00-	WEBSITE SUPPORT	507	95	1,626	179	232	500	500		1%	505	1%	510	1%	515
201-55551-00-	GARBAGE PICKUP	2,165	1,619	1,834	268	2,327	2,500	2,500		1%	2,525	1%	2,550	1%	2,576
201-55552-00-	RECYCLING	147	205	225	23	370	400	400		1%	404	1%	408	1%	412
201-55565-00-	MARINA COMMITTEE	160	520	440	-	-	500	-		0%	-	0%	-	0%	-
201-55567-00-	MARINA FEST EVENT COSTS	68,772	20,178	16,051	-	2,000	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
201-55568-00-	EVENT COSTS FOR MARINA	-	-	-	487	2,015	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
201-55570-00-	PERMITS & FEES	227	110	995	317	417	225	400		0%	400	0%	400	0%	400
201-55595-00-	MISC SERVICES	-	-	-	90	90	100	100		0%	100	0%	100	0%	100
		101,649	59,508	46,640	22,526	36,862	38,975	57,050			58,859		60,749		62,725
201-55600-00-	MAINTENANCE COSTS														
201-55601-00-	OFFICE EQUIPMENT	345	9	359	9	84	300	300		0%	300	0%	300	0%	300
201-55605-00-	COMPUTER MAINTENANCE	-	-	-	-	-	200	200		0%	200	0%	200	0%	200
201-55615-00-	GROUNDS MAINTENANCE	74	875	1,077	76	410	1,500	1,500		1%	1,515	1%	1,530	1%	1,545
201-55635-00-	WEED CONTROL SERVICES	3,178	-	3,208	1,600	3,110	3,500	3,500		3%	3,605	3%	3,713	3%	3,825
201-55640-00-	BUILDING MAINTENANCE	2,616	691	2,176	371	950	2,000	33,000	roof repair - better est.	2%	2,040	2%	2,081	2%	2,122
201-55641-00-	BOATHOUSE MAINTENANCE	1,425	6,282	374	16	65	2,000	1,000		1%	1,010	1%	1,020	1%	1,030
201-55647-00-	DOCK MAINTENANCE	15,863	17,329	17,480	9,237	21,758	27,000	20,000		1%	20,200	1%	20,402	1%	20,606
201-55675-00-	EQUIPMENT RENTAL	-	-	-	-	-	200	200		0%	200	0%	200	0%	200
		23,501	25,186	24,675	11,309	26,378	36,700	59,700			29,070		29,446		29,829
201-55700-00-	VEHICLES & EQUIPMENT														
201-55701-00-	VEHICLE MAINTENANCE	124	-	20	-	18	200	200		0%	200	0%	200	0%	200
201-55705-00-	EQUIPMENT MAINTENANCE	879	151	1,372	561	1,332	2,500	1,750		2%	1,785	2%	1,821	2%	1,857
201-55710-00-	GAS/OIL/FLUIDS	422	394	292	-	117	400	400		0%	400	0%	400	0%	400
		1,425	545	1,684	561	1,468	3,100	2,350			2,385		2,421		2,457
201-55900-00-	MISC CHARGES & TRANSFERS														
201-55910-00-	BAD DEBT EXP	277	506	-	3,113	3,113	3,113	-		1%	-	1%	-	1%	-
201-55930-00-	BANK FEES & FINANCE CHARGES	101	158	309	269	269	200	200		1%	202	1%	204	1%	206
201-55950-00-	MISC OTHER EXP	20	121	-	15	15	-	-		1%	-	1%	-	1%	-
201-55971-00-	DEPRECIATION EXPENSE	203,934	205,477	205,591	103,500	207,000	207,000	207,000		1%	209,070	1%	211,161	1%	213,272
201-55986-00-	Interest on Long-Term Debt	92,299	90,474	74,886	25,781	63,271	63,497	60,093			56,336		42,394		39,125
201-55992-00-	MARINA PILOT TRANSFER	128,380	126,356	56,497	26,325	53,237	51,477	53,237		2%	54,302	2%	55,388	2%	56,496
201-55994-00-	TRF TO MARINA FEST FUND	-	-	-	20,000	20,000	20,000	-			-		-		-
201-55999-00-	CONTINGENCY, MARINA	-	-	-	3,836	3,836	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
		425,011	423,092	366,958	182,840	350,742	350,287	325,530			324,910		314,146		314,099
<b>Total Marina Expenditures</b>		<b>713,397</b>	<b>679,028</b>	<b>691,797</b>	<b>343,035</b>	<b>683,310</b>	<b>712,108</b>	<b>724,502</b>			<b>698,216</b>		<b>695,073</b>		<b>702,941</b>
	<b>Net Income/(Loss)</b>	<b>(103,154)</b>	<b>(38,102)</b>	<b>10,371</b>	<b>219,342</b>	<b>82,601</b>	<b>(66,836)</b>	<b>73,301</b>			<b>75,925</b>		<b>86,698</b>		<b>86,665</b>



## Village of Sister Bay 2019 Annual Budget

201	Enterprise Fund - Marina	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
	<b>Beginning Net Asset Balance</b>	<b>1,695,410</b>	<b>1,592,256</b>	<b>1,554,155</b>	<b>1,564,526</b>	<b>1,564,526</b>	<b>1,564,526</b>	<b>1,647,127</b>							
	Prior Period Adjustment														
	<b>Beginning Net Asset Balance</b>	<b>1,592,256</b>	<b>1,554,155</b>	<b>1,564,526</b>	<b>1,783,868</b>	<b>1,647,127</b>	<b>1,497,690</b>	<b>1,720,428</b>							
	<i>Proof to Audit</i>	<i>1,592,257</i>	<i>1,554,154</i>	<i>1,564,525</i>											
RECONCILIATION OF OPERATING INCOME/(LOSS) TO CHANGE IN CASH															
	<b>Operating Income/(Loss)</b>	<b>100,780</b>	<b>177,745</b>	<b>166,538</b>	<b>291,557</b>	<b>183,483</b>	<b>70,138</b>	<b>150,889</b>							
<b>Adjustments</b>															
	Add back Depreciation	203,934	205,477	205,591	103,500	207,000	207,000	207,000							
	Adjust for Net Pension Liability/Asset		(1,556)	(2,349)	-	-	-	-							
	Change in Accounts Receivable		19,513	206	3,113	3,113	3,113	206							
	Due from other governments		-	-	-	-	-	-							
	Change in Inventories & Prepaids	(43,789)	1,179	(5,561)	-	-	-	-							
	Changes in Accounts Payable		(6,838)	(3,379)	-	-	-	-							
	Change in Accrued Liabilities		-	-	-	-	-	-							
	Change in Deposits	(37,124)	42,272	3,608	-	-	-	-							
	Subtotal	\$ 123,021	\$ 260,047	\$ 198,116	\$ 106,613	\$ 210,113	\$ 210,113	\$ 207,206							
	<b>Net Cash Provided by Operating Activities</b>	<b>19,867</b>	<b>437,792</b>	<b>364,654</b>	<b>398,170</b>	<b>393,596</b>	<b>280,251</b>	<b>358,095</b>							
	Due to Other Funds		46,744	(19,375)	(20,000)	(20,000)	(20,000)	(20,000)							
	Accounting for Transfers Out		(126,356)	(56,497)	(53,237)	(53,237)	(51,477)	(56,497)							
	Acquisition of Capital Assets		(6,873)			(93,500)		(30,865)							
	Adj. for LT Debt Principal & Costs			29,311											
	Debt Principal Payments		(72,867)	(82,374)	(52,500)	(104,216)	(52,500)	(122,751)							
	Interest Payments on LT Debt		(90,810)	(90,624)	(50,685)	(63,271)	(50,685)	(60,093)							
	Interest Revenue		984	3,489	3,727	8,370	3,000	9,850							
	<b>Change in Cash &amp; Cash Equivalents</b>		<b>188,614</b>	<b>148,585</b>	<b>225,476</b>	<b>67,742</b>	<b>108,589</b>	<b>77,740</b>							
<b>Estimated Net Cash Available</b>															
	Beginning of Year	\$ 296,093	\$ 280,965	\$ 469,579	\$ 618,164	\$ 618,164	\$ 618,164	\$ 685,906							
	At Year-End	\$ 280,965	\$ 469,579	\$ 618,164	\$ 843,639	\$ 685,906	\$ 726,753	\$ 763,645							



# MARINA

## Capital Improvement Planning 2019

Category/Asset	Last Purchase	Useful Life	Est. Cost/ Book Cost	2019	2020	2021	2022	2023
<b>Buildings</b>								
Dock Office	1/1/1994	40	117,735					
Marina Restrooms	6/1/2015	25	78,431					
Office Roof			30,000	30,000				
Comm'l Kiosk	1/1/2011	40	18,926					
Boathouse	12/31/2010	20	253,238					
Boathouse Furnishings	6/1/2013	5	15,554					
<b>Grounds</b>								
48 Hour Parking Lot	4/1/2018	25	30,865	30,865				
Launch Area Lot								
Launch Ramp								
<b>Improvements</b>								
A Dock Breakwall	1/1/1993	50	936,846					
A Dock Piers	1/1/1993	20	101,914					
A Dock Surfacing	11/1/2018	20	93,500					
Floating B Dock	1/1/1993	20	96,225					
Floating C Dock	1/1/1993	20	322,896					
Floating D Dock	1/1/1993	20	34,274					
D Dock Shore Piers	1/1/1993	20	11,583					
Launch Ramp Dock	1/1/1993	20	4,633					
E Dock Piers	1/1/2009	20	19,242					
J Dock Breakwall	12/31/2010	10	1,204,358		1,500,000	??		
J Dock Piers	1/1/2011	20	883,189					
Boardwalk	1/1/2003	30	239,820					
Outdoor Lighting	1/1/1993	20	14,626					
<b>Equipment/Vehicles</b>								
Van	2/1/2015	3	1,000					
Golf Cart	3/1/2018	8	5,000					
Pump Out Cart	3/1/2016	10	6,873					
<b>Totals</b>		<b>21.182</b>	<b>4,520,728</b>	<b>60,865</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding</b>								
Cap. Reserve Funds								
Operating Funds				30,000				
Grants				62,183	750,000			
Debt Proceeds					750,000			
Gen. Fund Levy								
<b>Totals</b>				<b>92,183</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>600 Utility Fund Summary</b>		<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>6/30/2018</b>	<b>12/31/2018</b>	<b>12/31/2018</b>	<b>2019</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>								
600-44600-00-0000	UTILITY PERMITS & FEES	6,649	14,204	6,291	1,028	8,909	9,150	18,900
600-46100-00-0000	PUBLIC CHARGES	7,110	7,080	8,250	4,140	8,520	5,000	8,800
600-46400-00-0000	CUSTOMER CHARGES	999,843	1,063,779	1,086,828	522,579	1,175,028	1,118,862	1,202,398
600-47300-00-0000	INTERGOVERNMENTAL CHARGES	95,535	102,416	97,258	74,035	107,047	104,215	109,951
600-47400-00-0000	PUBLIC AUTHORITY CHARGES	86,155	80,672	78,563	37,017	81,540	87,058	84,910
600-48000-00-0000	OTHER REVENUE	74,328	140,147	120,474	34,406	106,836	66,815	152,075
600-49000-00-0000	OTHER FINANCING SOURCES	51,865	552,553	128,985	-	-	-	-
<b>Total Utility Revenues</b>		<b>1,321,484</b>	<b>1,960,852</b>	<b>1,526,648</b>	<b>673,206</b>	<b>1,487,879</b>	<b>1,391,100</b>	<b>1,577,035</b>
<b>Expenditures</b>								
600-6X100-00-0000	DIRECT EMPLOYEE COSTS	388,767	430,959	450,874	254,993	471,612	497,085	580,908
600-6X200-00-0000	INDIRECT EMPLOYEE COSTS	5,830	8,397	8,784	2,580	9,092	17,150	17,025
600-6X300-00-0000	UTILITY COSTS	96,199	92,720	96,334	44,513	99,441	102,680	106,380
600-6X400-00-0000	SUPPLIES	63,981	54,126	54,648	25,584	52,817	73,930	72,710
600-6X500-00-0000	OTHER SERVICES	87,399	117,620	99,356	46,209	133,288	159,935	152,420
600-6X600-00-0000	MAINTENANCE COSTS	79,986	94,953	75,308	22,001	64,427	128,685	165,185
600-6X700-00-0000	VEHICLES & EQUIPMENT	11,845	11,979	6,988	3,430	9,499	14,490	13,600
600-6X900-00-0000	MISC CHARGES & TRANSFERS	528,825	538,174	567,817	271,540	543,931	542,094	560,576
<b>Total Utility Expenditures</b>		<b>1,262,831</b>	<b>1,348,927</b>	<b>1,360,111</b>	<b>670,850</b>	<b>1,384,107</b>	<b>1,536,049</b>	<b>1,668,805</b>
<b>Net Income/(Loss)</b>		<b>58,652</b>	<b>101,095</b>	<b>92,778</b>	<b>29,155</b>	<b>149,249</b>	<b>(104,352)</b>	<b>(45,689)</b>
<b>Adjustments for Other Sources &amp; Uses of Cash</b>								
	Add back Depreciation	448,940	472,070	487,101	237,526	475,051	475,051	481,996
	Add: Repl Funds/Impact Fee Funds U	19,179	7,696	480,812	856,550	896,654	856,550	-
	Subtract Repl. Fund Addition	(140,636)	(139,470)	(167,800)	(185,762)	(197,793)	(206,858)	(214,535)
	Subtract Impact Fees	(30,875)	(79,697)	(61,592)	(10,060)	(32,214)	(38,440)	-
	Subtract Debt Principal	(153,600)	(96,512)	(196,122)	(200,288)	(200,289)	(200,288)	(103,240)
	Subtract Capital Expenses	(1,009,768)	(552,553)	(73,058)	(1,185,050)	(1,040,893)	(1,185,050)	(124,322)
	Subtotal	\$ (866,760)	\$ (388,466)	\$ 469,341	\$ (487,084)	\$ (99,485)	\$ (299,035)	\$ 39,899
<b>Net Change in Available Net Assets Balance</b>		<b>\$ (808,108)</b>	<b>\$ (287,371)</b>	<b>\$ 562,119</b>	<b>\$ (457,929)</b>	<b>\$ 49,764</b>	<b>\$ (403,387)</b>	<b>\$ (5,790)</b>
<b>Proof to separate department pages:</b>		<b>\$ (808,108)</b>	<b>\$ (287,371)</b>	<b>\$ 562,119</b>				
<b>Total Beginning Net Position</b>		<b>10,216,492</b>	<b>10,275,144</b>	<b>10,376,239</b>	<b>10,469,017</b>	<b>10,469,017</b>	<b>10,469,017</b>	<b>10,618,266</b>
<b>Total Ending Net Position</b>		<b>10,275,144</b>	<b>10,376,239</b>	<b>10,469,017</b>	<b>10,498,172</b>	<b>10,618,266</b>	<b>10,364,665</b>	<b>10,572,577</b>



## Village of Sister Bay Utilities 2019 Annual Budget

610	Enterprise Fund - Water	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
<b>Revenues</b>															
600-44600-00-0000	UTILITY PERMITS & FEES														
600-44611-10-0000	Lateral Inspection - Water	875	3,227	1,260	145	1,415	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-44615-10-0000	Well Permits	3,150	1,300	1,250	450	3,250	3,150	800	16 permits in 2019	50%	1,200	20%	1,440	10%	1,584
600-44631-10-0000	Water Connection Fees/REU	-	-	-	-	1,270	-	7,100	est. Pre-3 connection fee	-5%	6,745	-5%	6,408	-5%	6,087
		4,025	4,527	2,510	595	5,935	4,650	9,400			9,445		9,348		9,171
600-46100-00-0000	PUBLIC CHARGES														
600-46110-10-0000	Assessment Letter Fees	3,555	3,540	4,125	2,070	4,215	3,000	4,500		0%	4,500	0%	4,500	0%	4,500
		3,555	3,540	4,125	2,070	4,215	3,000	4,500			4,500		4,500		4,500
600-46400-00-0000	CUSTOMER CHARGES														
600-46450-10-0000	Metered Water Sales-MultiFam	17,599	18,148	18,091	8,759	18,439	20,802	18,400	4.73% increase	3%	18,952	3%	19,521	0%	19,521
600-46451-10-0000	Metered Water Sales-Resident'l	148,129	157,194	159,023	74,705	165,051	183,883	167,900	4.73% increase	5%	176,295	3%	181,584	0%	181,584
600-46452-10-0000	Metered Water Sales-Commercial	95,931	104,370	106,083	46,261	121,185	124,763	116,500	4.73% increase	8%	125,820	3%	129,595	0%	129,595
600-46453-10-0000	Public Fire Protection	44,720	45,609	46,410	23,247	46,504	46,300	47,500	change for Stony Ridge, C	0%	47,500	0%	47,500	0%	47,500
600-46454-10-0000	Private Fire Protect/Sprinklrs	7,292	8,596	7,388	4,197	8,394	8,000	9,000	change for Stony Ridge, C	0%	9,000	0%	9,000	0%	9,000
600-46455-10-0000	Hydrant Use -Commercial/Public	150	180	510	217	217	311	350	No change	0%	350	0%	350	0%	350
600-46456-10-0000	Unmetered Water Sales-Comm/Pub	83	219	728	36	17	403	400	No change	0%	400	0%	400	0%	400
600-46457-10-0000	Water System Maintenance	619	859	1,893	-	-	1,000	1,000	No change	0%	1,000	0%	1,000	0%	1,000
600-46458-10-0000	Late Payment Penalties	893	638	705	279	707	700	700	No change	0%	700	0%	700	0%	700
600-46459-10-0000	Reconnect Fees & Misc. - Water	4,620	(680)	4,225	330	3,025	4,000	4,000	No change	0%	4,000	0%	4,000	0%	4,000
		320,037	335,134	345,057	158,031	363,541	390,162	365,750			384,017		393,649		393,649
600-47300-00-0000	INTERGOVERNMENTAL CHARGES														
600-47391-10-0000	Sale of Water - LGUD	14,766	14,672	13,784	8,543	14,487	16,067	15,200	4.73% increase	3%	15,656	3%	16,126	3%	16,609
600-47393-10-0000	Public Fire Protection -LGUD	5,856	5,564	5,564	4,173	5,564	6,000	6,000	No change	0%	6,000	0%	6,000	0%	6,000
600-47394-10-0000	Admin Charges - LGUD (W)	7,038	6,170	6,239	5,170	7,025	6,200	7,200	2.5% increase on projecti	2%	7,344	2%	7,491	2%	7,641
600-47396-10-0000	Unmetered Water Sales - LGUD	193	185	99	418	584	173	250		0%	250	0%	250	0%	250
600-47397-10-0000	Water System Maint - LGUD	1,445	1,423	978	559	1,619	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-47398-10-0000	Surcharge: W System Service	208	178	108	91	225	175	200		0%	200	0%	200	0%	200
		29,505	28,192	26,772	18,955	29,504	30,115	30,350			30,950		31,567		32,200
600-47400-00-0000	PUBLIC AUTHORITY CHARGES														
600-47491-10-0000	Metered Water Sales - Village	10,280	12,357	10,528	4,118	13,352	13,145	13,145	4.73% increase	5%	13,802	0%	13,802	0%	13,802
600-47493-10-0000	Public F/P - Village Accts	2,016	2,018	2,018	1,009	2,018	2,025	2,025	No Change	0%	2,025	0%	2,025	0%	2,025
600-47494-10-0000	Public Fire Prot. -Hydrant Rent	49,781	52,375	52,375	26,188	52,375	55,000	52,375	No Change	0%	52,375	0%	52,375	0%	52,375
600-47495-10-0000	Hydrant Use - Village	60	60	150	-	-	173	150		0%	150	0%	150	0%	150
600-47496-10-0000	Unmetered Water Sales-Village	154	94	10	-	-	115	115		0%	115	0%	115	0%	115
600-47497-10-0000	Water System/Hydrant Maint - V	-	296	-	-	-	100	100		0%	100	0%	100	0%	100
		62,291	67,200	65,578	31,315	67,746	70,558	67,910			68,567		68,567		68,567
600-48000-00-0000	OTHER REVENUE														
600-48110-10-0000	Interest/Dividends - Water	3,779	2,813	4,368	4,026	7,673	2,200	9,000	Est. based on current int	1.50%	9,135	1.50%	9,272	1.50%	9,411
600-48200-10-0000	Rent from Water Dept Property	4,800	4,800	4,800	2,400	4,800	4,800	4,800		0%	4,800	0%	4,800	0%	4,800
600-48952-10-0000	Impact Fees - Water Tower	17,200	43,675	32,409	5,040	22,244	25,000	55,000	Pre-3 collection estimate	-60%	22,000	-20%	17,600	-10%	15,840
600-48953-10-0000	Impact Fee-Downtown Water Main	5,470	14,409	11,674	2,008	9,970	5,440	13,700	Pre-3 collection estimate	-60%	5,480	-20%	4,384	-10%	3,946
600-48990-10-0000	Other Water System Revenue	2,952	3,441	4,796	-	3,755	1,000	4,000		0%	4,000	0%	4,000	0%	4,000
600-48995-10-0000	Misc Non-Operating Revenue	390	1,245	421	3,329	11,569	500	500		0%	500	0%	500	0%	500
		34,639	70,383	58,467	16,802	60,011	38,940	87,000			45,915		40,556		38,497
600-49000-00-0000	OTHER FINANCING SOURCES														
600-49800-10-0000	Capital Contributions - Water	38,120	264,432	73,058	-	-	-	-		0%	-	0%	-	0%	-
		38,120	264,432	73,058	-	-	-	-			-		-		-
<b>Total Water Revenues</b>		<b>492,171</b>	<b>773,407</b>	<b>575,567</b>	<b>227,767</b>	<b>530,951</b>	<b>537,425</b>	<b>564,910</b>			<b>543,394</b>		<b>548,187</b>		<b>546,584</b>



## Village of Sister Bay Utilities 2019 Annual Budget

610 Enterprise Fund - Water		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
<b>Expenditures</b>															
600-61100-00-0000	DIRECT EMPLOYEE COSTS							28%							
600-61101-00-0000	FULL-TIME EMPLOYEE WAGES	37,627	39,448	46,511	26,092	49,011	71,780	74,902		1%	75,651	1%	76,408	1%	77,172
600-61105-00-0920	WAGES, ADMIN ALLOCATION	3,184	13,544	10,674	5,158	9,238	10,314	11,595		1%	11,711	1%	11,828	1%	11,947
600-61105-61-0902	WAGES, CLERK - WATER	15,016	6,668	10,864	5,198	10,323	9,422	9,691		1%	9,787	1%	9,885	1%	9,984
600-61110-00-0000	OVERTIME	5,417	5,576	6,290	3,973	7,199	4,245	8,768		1%	8,856	1%	8,944	1%	9,034
600-61112-61-0000	PAID LEAVE - WATER	-	-	-	3,564	-	-	-			-		-		-
600-61112-61-0930	PAID LEAVE - WATER	18,390	17,050	12,065	-	10,318	-	-		1%	-	1%	-	1%	-
600-61113-61-0000	COMP TIME USED	-	-	418	14	-	-	-			-		-		-
600-61113-61-0620	COMP TIME USED - MISC	897	(1,498)	229	-	-	-	-		1%	-	1%	-	1%	-
600-61115-00-0000	RETIREMENT	-	-	-	2,602	-	-	-			-		-		-
600-61115-00-0926	RETIREMENT	5,336	7,355	5,584	392	5,768	6,410	6,543		6.60%	80,734	6.70%	82,777	6.80%	88,406
600-61120-00-0000	SOCIAL SECURITY	-	-	-	2,557	-	-	-			-		-		-
600-61120-00-0408	SOCIAL SECURITY	7,376	6,442	5,826	343	6,586	7,325	7,601		0.00%	93,578	0	94,514		94,514
600-61125-00-0000	INSURANCE, MEDICAL	-	-	-	11,443	-	-	-			-		-		-
600-61125-00-0926	INSURANCE, MEDICAL	27,244	18,662	21,787	791	22,513	24,865	29,178	5.5% increase	15%	33,555	15%	38,588	15%	44,376
600-61127-00-0000	HSA EXPENSE WATER	-	-	-	5,355	-	-	-			-		-		-
600-61127-00-0926	HSA EXPENSE WATER	-	6,136	3,710	324	6,329	6,995	6,929		0%	6,929	0%	6,929	0%	6,929
600-61130-00-0000	INSURANCE, DENTAL	-	-	-	674	-	-	-			-		-		-
600-61130-00-0926	INSURANCE, DENTAL	1,630	1,651	1,658	66	1,343	1,375	1,423	5% increase	3%	1,465	3%	1,509	3%	1,555
600-61135-00-0000	INSURANCE, DISABILITY	-	-	-	233	-	-	-			-		-		-
600-61135-00-0926	INSURANCE, DISABILITY	705	442	516	37	473	581	649	13% increase	3%	668	3%	688	3%	709
600-61140-00-0000	INSURANCE, GROUP LIFE	-	-	-	171	-	-	-			-		-		-
600-61140-00-0926	INSURANCE, GROUP LIFE	287	295	355	11	277	405	464	5% increase	3%	478	3%	492	3%	507
600-61145-00-0925	INSURANCE, WORK COMP	3,203	3,748	4,953	3,274	4,267	5,408	5,513	mod factor 1.21	0%	5,513	0%	5,513	0%	5,513
600-61190-00-0926	BENEFIT FEES AND PENALTIES	138	32	-	65	119	-	120		0%	120	0%	120	0%	120
		126,449	125,553	131,438	72,336	133,765	149,125	163,374			329,046		338,197		350,765
600-61200-00-0000	INDIRECT EMPLOYEE COSTS														
600-61201-00-0000	Travel/Training - Water System	1,905	3,082	2,441	1,404	3,174	4,500	3,500		0%	3,500	0%	3,500	0%	3,500
600-61205-00-0930	Recruitment/Testing/Physicals	-	273	352	-	-	465	465		0%	465	0%	465	0%	465
600-61210-00-0000	Expense Allowance/Meals	18	22	-	-	180	180	180		0%	180	0%	180	0%	180
600-61215-00-0903	Uniforms & Clothing	780	529	591	77	656	750	875	add'l employee	0%	875	0%	875	0%	875
600-61225-00-0930	Recognition, Water	-	-	-	-	300	300	475		0%	475	0%	475	0%	475
		2,703	3,906	3,384	1,481	4,310	6,195	5,495			5,495		5,495		5,495
600-61300-00-0000	UTILITY COSTS														
600-61310-00-0622	Electric Power	20,929	19,432	19,140	10,201	20,862	24,600	21,000		0.50%	21,105	0.50%	21,211	0.50%	21,317
600-61315-00-0622	Fuel for Pumping	633	709	1,277	-	1,178	2,500	2,500		0.50%	2,513	0.50%	2,525	0.50%	2,538
600-61360-00-0921	Telephones	1,019	1,661	1,675	942	1,891	1,850	1,950		0.50%	1,960	0.50%	1,970	0.50%	1,979
600-61365-00-0921	Cellphones	553	977	1,110	506	881	1,000	2,000	additional data & ee	0.50%	2,010	0.50%	2,020	0.50%	2,030
600-61370-00-0921	Internet	504	504	518	216	432	550	550		0%	550	0%	550	0%	550
600-61375-00-0921	Telemetry	762	376	73	140	180	100	200		0%	200	0%	200	0%	200
		24,399	23,659	23,794	12,005	25,423	30,600	28,200			28,337		28,475		28,614
600-61400-00-0000	SUPPLIES														
600-61401-00-0921	Office Supplies & Exp.	339	742	477	327	790	800	800		1.00%	808	1.00%	816	1.00%	824
600-61405-00-0921	Computer Hardware/Software	245	27	-	-	510	510	510		1.00%	515	1.00%	520	1.00%	525
600-61410-00-0921	Printing & Copying	1,085	847	976	909	1,150	1,250	1,250		1.00%	1,263	1.00%	1,275	1.00%	1,288
600-61415-00-0921	Postage & Shipping	2,260	1,433	1,269	516	1,263	1,500	1,500		1.00%	1,515	1.00%	1,530	1.00%	1,545
600-61420-00-0930	Dues & Publications	865	859	1,015	1,016	1,073	1,200	1,200		1.00%	1,212	1.00%	1,224	1.00%	1,236
600-61425-00-0921	MAPS	11	3	88	-	-	150	150		0%	150	0%	150	0%	150
600-61430-00-0921	Custodial Supplies	90	46	61	46	56	195	195		0%	195	0%	195	0%	195





## Village of Sister Bay Utilities 2019 Annual Budget

610 Enterprise Fund - Water		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-61440-00-0000	Medical/Safety Supplies	231	688	511	495	689	1,200	3,000	safety signage	-50%	1,500	0%	1,500	0%	1,500
600-61451-00-0653	Meter Parts & Supplies	(7,910)	-	-	(44)	-	-	-		0%	-	0%	-	0%	-
600-61452-00-0652	Distribution Parts - W System	8,161	5,547	3,443	-	-	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
600-61460-00-0000	Tools/Minor Equipment	2,895	2,200	1,836	437	1,276	3,000	3,000		0%	3,000	0%	3,000	0%	3,000
600-61465-00-0631	Chemicals	8,430	1,031	1,628	914	1,587	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-61490-00-0000	Misc System Operating Supplies	101	265	379	189	189	375	375		0%	375	0%	375	0%	375
600-61495-00-0000	Misc. Other Supplies	377	1,408	1,727	340	1,401	750	1,200		0%	1,200	0%	1,200	0%	1,200
		<b>18,402</b>	<b>15,095</b>	<b>13,409</b>	<b>5,147</b>	<b>9,983</b>	<b>17,930</b>	<b>20,180</b>			<b>18,733</b>		<b>18,786</b>		<b>18,839</b>
600-61500-00-0000	OTHER SERVICES														
600-61501-00-0923	Audit	3,717	3,758	3,799	3,240	3,240	2,820	3,400	5% increase est.	4%	3,536	4%	3,677	4%	3,825
600-61502-00-0923	Accounting/Software Support	3,627	11,421	4,211	1,633	4,147	3,450	4,000		1%	4,040	1%	4,080	1%	4,121
600-61504-00-0921	Information Technology	223	1,191	1,055	-	4,050	4,050	4,050	Beacon software & new l	0%	4,050	0%	4,050	0%	4,050
600-61505-00-0923	Engineering	2,448	-	4,435	-	5,872	15,000	5,000	reduced to normal levels	0%	5,000	0%	5,000	0%	5,000
600-61507-00-0630	Testing	328	219	3,308	-	335	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-61508-00-0602	Cross Connection Inspections	-	2,730	-	-	-	2,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-61509-00-0923	Locating	619	1,284	604	511	735	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-61510-00-0923	Consulting	1,192	1,773	2,700	-	-	2,500	2,000		0%	2,000	0%	2,000	0%	2,000
600-61512-00-0923	Laundry Service	-	7	52	25	53	100	100		0%	100	0%	100	0%	100
600-61515-00-0923	Legal Services - Water	1,467	218	947	33	704	2,400	2,000		0%	2,000	0%	2,000	0%	2,000
600-61525-00-0924	Property Insurance	2,359	3,247	3,326	3,132	3,468	4,000	4,000		2%	4,080	2%	4,162	2%	4,245
600-61525-00-0925	Liability Insurance	1,182	1,749	1,776	1,382	1,843	2,050	2,050		2%	2,091	2%	2,133	2%	2,175
600-61530-00-0921	Legal Notices & Ads	565	798	1,007	853	853	850	850		0%	850	0%	850	0%	850
600-61542-00-0930	IMPACT FEE REFUNDS	1,846	5,306	-	-	-	-	28,073	exp. 2019 water tower refunds		18,248		2,135		5,179
600-61553-00-0600	Snow Removal - Wells	-	10	140	-	-	150	150		0%	150	0%	150	0%	150
600-61554-00-0600	Lawn Maintenance - Wells	712	2,065	61	-	50	-	547		0%	547	0%	547	0%	547
600-61554-00-0620	Lawn Maintenance - Pumping	158	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61595-00-0923	Misc. Other Services	530	1,431	95	-	78	150	150		0%	150	0%	150	0%	150
		<b>20,972</b>	<b>37,207</b>	<b>27,514</b>	<b>10,810</b>	<b>25,429</b>	<b>42,520</b>	<b>60,370</b>			<b>50,842</b>		<b>35,035</b>		<b>38,392</b>
600-61600-00-0000	MAINTENANCE COSTS														
600-61601-00-0921	Office Equipment - Office Exp	289	257	222	32	206	105	105		0%	105	0%	105	0%	105
600-61601-00-0935	Office Equipment	-	37	-	-	81	-	-		0%	-	0%	-	0%	-
600-61605-00-0935	Computer Maintenance	25	-	-	-	130	130	130		0%	130	0%	130	0%	130
600-61610-00-0000	Water Plant (Wells & Storage)	-	-	-	-	-	15,000	20,000	roofing all wells	0%	20,000	0%	20,000	0%	20,000
600-61610-00-0623	Water Plant - Pumping Op.	449	254	-	-	-	-	-		0%	-	0%	-	0%	-
600-61610-00-0625	Water Plant - Pumping Maint	16,433	1,255	1,391	179	2,247	-	-		0%	-	0%	-	0%	-
600-61610-00-0635	Water Plant - Treatment Maint	7,225	398	87	-	-	-	-		0%	-	0%	-	0%	-
600-61610-00-0935	Water Plant - Facility Maint	-	22	1,084	-	4	-	-		0%	-	0%	-	0%	-
600-61615-00-0000	Distribution System Maint.	-	-	-	-	-	12,000	17,000	Water Tower Inspection	0%	17,000	0%	17,000	0%	17,000
600-61615-00-0650	Distribution Maint - Storage	-	20	10,450	-	-	-	-		0%	-	0%	-	0%	-
600-61615-00-0651	Distribution Maint - Mains	557	(328)	1,756	-	-	-	-		0%	-	0%	-	0%	-
600-61615-00-0652	Distribution Maint - Services	4,834	1,599	1,927	25	25	-	-		0%	-	0%	-	0%	-
600-61615-00-0653	Distribution Maint - Meters	2,422	4,600	1,773	-	-	-	-		0%	-	0%	-	0%	-
600-61615-00-0655	Distribution Maint - Other	15	2,683	10,308	115	115	-	-		0%	-	0%	-	0%	-
600-61650-00-0654	Hydrant Maintenance	1,036	3,211	416	171	338	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
		<b>33,285</b>	<b>14,009</b>	<b>29,413</b>	<b>522</b>	<b>3,146</b>	<b>29,235</b>	<b>39,235</b>			<b>39,235</b>		<b>39,235</b>		<b>39,235</b>
600-61700-00-0000	VEHICLES & EQUIPMENT														
600-61701-00-0933	Vehicle Maintenance	1,040	1,186	706	401	1,172	1,075	1,075		0%	1,075	0%	1,075	0%	1,075
600-61705-00-0000	Equipment Maintenance	1,995	208	22	7	7	765	765		0%	765	0%	765	0%	765
600-61710-00-0933	Vehicle Gas/Oil/Fluids	1,401	1,212	1,477	583	1,661	1,950	1,950		0%	1,950	0%	1,950	0%	1,950
600-61715-00-0000	Equipment Gas/Oil/Fluids	157	572	298	-	240	555	555		0%	555	0%	555	0%	555



## Village of Sister Bay Utilities 2019 Annual Budget

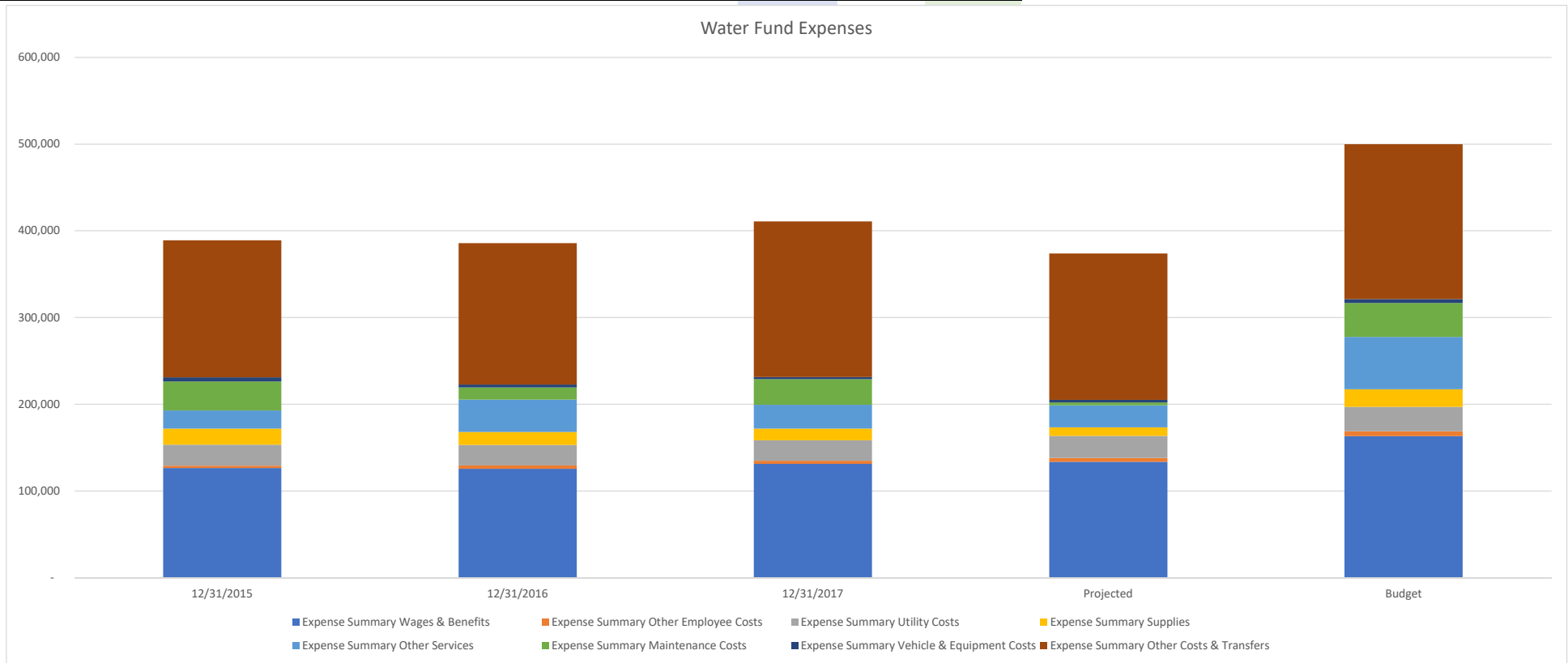
610 Enterprise Fund - Water		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
		4,766	3,178	2,502	991	3,080	4,345	4,345			4,345		4,345		4,345
600-61900-00-0000	MISC CHARGES & TRANSFERS														
600-61905-00-0408	Taxes - Water	330	478	427	-	450	500	500		0%	500	0%	500	0%	500
600-61910-00-0904	Bad Debt Exp - Water	45	-	-	-	-	-	3		0%	3	0%	3	0%	3
600-61930-00-0921	Bank Fees & Finance Charges	172	709	807	437	830	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-61935-00-0921	Taxes - Water	(692)	(8,104)	(10,047)	-	(9,750)	(9,750)	(10,000)		0%	(10,000)	0%	(10,000)	0%	(10,000)
600-61950-00-0928	Misc Other Exp - Regulatory	514	-	2,340	391	391	-	-		0%	-	0%	-	0%	-
600-61950-00-0930	Misc Other Exp - Gen Admin	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61971-00-0000	Depreciation Exp -Water System	11,754	-	(5,989)	-	-	-	-		0%	-	0%	-	0%	-
600-61971-00-0403	Depreciation Exp -Water System	100,444	123,518	133,656	59,624	119,247	119,247	124,422		0%	124,422	0%	124,422	0%	124,422
600-61975-00-0426	Other Non-Operating Exp -Water	-	-	1	-	-	-	-		0%	-	0%	-	0%	-
600-61986-00-0427	Interest on Long-Term Debt - W	9,980	4,873	3,022	1,259	2,274	2,274	1,277			259		-		-
600-61991-00-0408	PAYMENT IN LIEU OF TAXES	35,457	41,723	55,226	26,800	55,226	50,347	56,081	estimated	2%	56,922	2%	57,776	2%	58,643
600-61999-00-0930	Contingency Expense, Water	-	-	-	-	-	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
		<u>158,003</u>	<u>163,196</u>	<u>179,442</u>	<u>88,510</u>	<u>168,668</u>	<u>169,118</u>	<u>178,783</u>			<u>178,606</u>		<u>179,201</u>		<u>180,068</u>
<b>Total Water Expenditures</b>		<u>388,979</u>	<u>385,803</u>	<u>410,897</u>	<u>191,800</u>	<u>373,805</u>	<u>449,068</u>	<u>499,982</u>			<u>654,640</u>		<u>648,768</u>		<u>665,753</u>
	<b>Net Income/(Loss)</b>	<b>103,192</b>	<b>164,894</b>	<b>136,791</b>	<b>62,767</b>	<b>202,623</b>	<b>128,954</b>	<b>111,009</b>			<b>(64,323)</b>		<b>(52,806)</b>		<b>(70,526)</b>
	<i>Proof to Audit</i>	<i>103,191</i>	<i>164,895</i>	<i>136,791</i>											
<b>Adjustments for Other Sources &amp; Uses of Cash</b>															
	Add Assessment Principal	-	-	-	-	-	-	-							
	Add back Depreciation	112,198	123,518	127,667	59,624	119,247	119,247	124,422							
	Add: Repl Funds/Impact Fee Funds U	(5,539)	7,696	240,406	119,050	149,555	119,050	-							
	Subtract Repl. Fund Addition	(47,266)	(47,267)	(61,467)	(61,237)	(53,617)	(61,237)	(66,033)							
	Subtract Impact Fees	(22,670)	(58,084)	(44,083)	(7,048)	(32,214)	(30,440)	-							
	Subtract Debt Principal	(35,800)	(22,635)	(45,997)	(46,973)	(46,973)	(46,973)	(47,970)							
	Subtract Capital Expenses	(38,120)	(264,432)	(73,058)	(275,050)	(233,727)	(275,050)	(62,000)							
	Subtotal	\$ (37,197)	\$ (261,204)	\$ 143,468	\$ (211,634)	\$ (97,730)	\$ (175,403)	\$ (51,581)							
<b>Net Change in Available Net Assets Balance</b>		<b>\$ 65,995</b>	<b>\$ (96,309)</b>	<b>\$ 280,259</b>	<b>\$ (148,867)</b>	<b>\$ 104,893</b>	<b>\$ (46,449)</b>	<b>\$ 59,427</b>							



## Village of Sister Bay Utilities 2019 Annual Budget

<b>610</b>	<b>Enterprise Fund - Water</b>	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>6/30/2018</b>	<b>12/31/2018</b>	<b>12/31/2018</b>	<b>2019</b>							
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>	<b>2019</b>	<b>%</b>	<b>2020</b>	<b>%</b>	<b>2021</b>	<b>%</b>	<b>2022</b>
									<b>Assumptions</b>	<b>Change</b>	<b>Projected</b>	<b>Change</b>	<b>Projected</b>	<b>Change</b>	<b>Projected</b>

Expense Summary	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018 Projected	12/31/2018 Budget	2019 Budget
Wages & Benefits	126,449	125,553	131,438	72,336	133,765	149,125	163,374
Other Employee Costs	2,703	3,906	3,384	1,481	4,310	6,195	5,495
Utility Costs	24,399	23,659	23,794	12,005	25,423	30,600	28,200
Supplies	18,402	15,095	13,409	5,147	9,983	17,930	20,180
Other Services	20,972	37,207	27,514	10,810	25,429	42,520	60,370
Maintenance Costs	33,285	14,009	29,413	522	3,146	29,235	39,235
Vehicle & Equipment Costs	4,766	3,178	2,502	991	3,080	4,345	4,345
Other Costs & Transfers	158,003	163,196	179,442	88,510	168,668	169,118	178,783
	<b>388,979</b>	<b>385,803</b>	<b>410,897</b>	<b>191,800</b>	<b>373,805</b>	<b>449,068</b>	<b>499,982</b>





## Village of Sister Bay Utilities 2019 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
<b>Revenues</b>															
600-46400-00-0000	CUSTOMER CHARGES														
600-46410-20-0000	Sewer Service - Multi Family	31,626	31,463	33,816	17,745	36,198	33,500	36,831	1.75% increase	1%	37,199	1%	37,571	1%	37,947
600-46411-20-0000	Sewer Service - Residential	220,799	228,684	248,067	127,757	272,790	238,500	277,564	1.75% increase	1%	280,339	1%	283,143	1%	285,974
600-46412-20-0000	Sewer Service - Commercial	135,516	142,191	156,610	73,827	179,217	152,000	182,354	1.75% increase	1%	184,177	1%	186,019	1%	187,879
600-46418-20-0000	Late Payment Fees	1,159	660	926	755	1,352	800	1,000		0%	1,000	0%	1,000	0%	1,000
600-46436-20-0000	Septic & Holding - Sister Bay	3,087	4,695	3,027	2,448	5,068	3,500	4,500		1%	4,545	1%	4,590	1%	4,636
600-46437-20-0000	Septic & Holding-Liberty Grove	80,889	86,753	94,201	44,894	102,967	75,000	105,000		5%	110,250	5%	115,763	5%	121,551
600-46438-20-0000	Septic & Holding - Other areas	3,591	12,820	15,044	6,534	15,743	14,500	18,500		5%	19,425	5%	20,396	5%	21,416
600-46447-20-0000	Unmetered Wastewater	63	181	-	375	376	150	150		0%	150	0%	150	0%	150
		<u>476,730</u>	<u>507,447</u>	<u>551,691</u>	<u>274,335</u>	<u>613,711</u>	<u>517,950</u>	<u>625,898</u>			<u>637,086</u>		<u>648,632</u>		<u>660,553</u>
600-47300-00-0000	INTERGOVERNMENTAL CHARGES														
600-47391-20-0000	Fixed Sewer Meter Charges-LGUD	44,462	48,279	48,958	38,375	52,402	49,500	54,236	3.5% increase	1%	54,778	1%	55,326	1%	55,879
600-47392-20-0000	Measured Sewer Service - LGUD	15,193	20,048	15,541	10,155	17,185	17,750	17,916	4.25% increase	1%	18,095	1%	18,276	1%	18,458
600-47394-20-0000	Admin Charges - LGUD (WW)	5,439	4,550	4,810	4,148	4,935	5,500	5,500		0.50%	5,528	0.50%	5,555	0.50%	5,583
600-47396-20-0000	Unmetered Wastewater - LGUD	224	-	91	199	321	150	250		0%	250	0%	250	0%	250
		<u>65,318</u>	<u>72,876</u>	<u>69,401</u>	<u>52,877</u>	<u>74,843</u>	<u>72,900</u>	<u>77,901</u>			<u>78,651</u>		<u>79,407</u>		<u>80,171</u>
600-47400-00-0000	PUBLIC AUTHORITY CHARGES														
600-47491-20-0000	Sewer Service - Village (WW)	7,719	7,857	8,830	3,684	9,862	10,000	10,500		0%	10,500	0%	10,500	0%	10,500
		<u>7,719</u>	<u>7,857</u>	<u>8,985</u>	<u>3,684</u>	<u>9,862</u>	<u>10,000</u>	<u>10,500</u>			<u>10,500</u>		<u>10,500</u>		<u>10,500</u>
600-48000-00-0000	OTHER REVENUE														
600-48110-20-0000	Interest/Dividends - WW	18,116	17,887	19,071	9,563	14,785	8,000	14,000		1.50%	14,210	1.50%	14,423	1.50%	14,639
600-48200-20-0000	Rent from WW Dept Property	1,080	1,080	1,200	-	1,200	1,080	1,200		0%	1,200	0%	1,200	0%	1,200
600-48300-20-0000	SALE OF WW PROPERTY	-	-	-	-	1,000	-	-		0%	-	0%	-	0%	-
600-48951-20-0000	Impact Fees - WWTP Expansion	11,449	27,488	23,173	3,807	15,430	10,000	37,675	Impact fees from large pr	--	5,000	0%	5,000	0%	5,000
600-48995-20-0000	Misc Other Revenue	-	195	83	287	287	195	200		0%	200	0%	200	0%	200
		<u>30,739</u>	<u>46,650</u>	<u>43,527</u>	<u>13,658</u>	<u>32,702</u>	<u>19,275</u>	<u>53,075</u>			<u>20,610</u>		<u>20,823</u>		<u>21,039</u>
600-49000-00-0000	OTHER FINANCING SOURCES														
600-49100-20-0000	Debt Proceeds	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>		<u>-</u>		<u>-</u>
<b>Total Wastewater Revenues</b>		<u>580,507</u>	<u>634,830</u>	<u>673,604</u>	<u>344,554</u>	<u>731,118</u>	<u>620,125</u>	<u>767,375</u>			<u>746,846</u>		<u>759,362</u>		<u>772,264</u>
<b>Expenditures</b>															
600-61100-00-0000	DIRECT EMPLOYEE COSTS							64%							
600-62101-00-0000	FULL-TIME EMPLOYEE WAGES	90,194	117,706	124,041	65,463	129,334	143,559	179,629		2.50%	184,120	2.50%	188,723	2.50%	193,441
600-62105-00-0000	WAGES, ADMIN - WW	4,687	19,940	15,714	10,316	17,038	20,627	26,504		2.50%	27,166	2.50%	27,845	2.50%	28,542
600-62105-62-0000	WAGES, CLERK - WW	16,193	10,022	16,003	10,393	20,087	18,844	22,150		2.50%	22,704	2.50%	23,271	2.50%	23,853
600-62110-00-0000	OVERTIME	6,555	5,973	7,935	5,549	10,846	8,491	9,743		2.50%	9,986	2.50%	10,236	2.50%	10,492
600-62112-62-0000	PAID LEAVE - JOINT WWTP	23,546	23,271	16,683	7,129	14,807	-	-		0%	-	0%	-	0%	-
600-62113-62-0000	COMP TIME USED	3,921	(1,498)	844	22	22	-	-		0%	-	0%	-	0%	-
600-62115-00-0000	RETIREMENT	6,982	11,429	8,654	6,716	12,871	12,819	15,507			16,346		16,346		16,346
600-62120-00-0000	SOCIAL SECURITY	10,549	12,566	12,218	6,423	14,697	14,650	18,017			18,664		18,664		18,664
600-62125-00-0000	INSURANCE, MEDICAL	39,146	37,627	47,368	28,249	52,998	49,730	68,950		15%	79,292	15%	91,186	15%	104,864
600-62127-00-0000	HSA EXPENSE WWTP	-	12,239	12,494	12,497	12,697	13,991	16,326		0%	16,326	0%	16,326	0%	16,326
600-62130-00-0000	INSURANCE, DENTAL	2,381	3,290	3,267	1,547	2,848	2,750	3,332		3%	3,432	3%	3,535	3%	3,641
600-62135-00-0000	INSURANCE, DISABILITY	1,023	1,042	1,099	601	1,076	1,162	1,544		3%	1,590	3%	1,638	3%	1,687
600-62140-00-0000	INSURANCE, GROUP LIFE	390	656	827	466	802	810	1,117		3%	1,150	3%	1,185	3%	1,220
600-62145-00-0000	INSURANCE, WORK COMP	8,036	8,975	10,266	6,806	8,864	10,817	13,188		3%	13,584	3%	13,992	3%	14,411
600-62190-00-0000	BENEFIT FEES AND PENALTIES	211	47	-	241	445	-	500		0%	500	0%	500	0%	500
		<u>213,813</u>	<u>263,285</u>	<u>277,413</u>	<u>162,416</u>	<u>299,431</u>	<u>298,250</u>	<u>376,506</u>			<u>394,861</u>		<u>413,447</u>		<u>433,987</u>



## Village of Sister Bay Utilities 2019 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-61200-00-0000	INDIRECT EMPLOYEE COSTS														
600-62201-00-0000	Travel/Training - Wastewater	1,498	2,453	2,517	789	2,368	5,850	5,500		0%	5,500	0%	5,500	0%	5,500
600-62205-00-0000	Recruitment/Testing/ Physicals	-	402	518	-	-	930	930		0%	930	0%	930	0%	930
600-62210-00-0000	Expense Allowance/Meals	35	-	69	-	360	360	360		0%	360	0%	360	0%	360
600-62215-00-0000	Uniforms & Clothing	1,148	918	871	153	1,024	1,500	1,875	add'l employee	0%	1,875	0%	1,875	0%	1,875
600-62225-00-0000	Recognition, Wastewater	-	-	-	-	600	600	1,100		0%	1,100	0%	1,100	0%	1,100
		2,681	3,774	3,974	943	4,352	9,240	9,765			9,765		9,765		9,765
600-61300-00-0000	UTILITY COSTS														
600-62320-00-0000	Electric Power	55,316	52,978	55,506	24,056	55,915	55,000	56,000		2%	57,120	2%	58,262	2%	59,428
600-62325-00-0000	Fuel	7,246	4,871	6,608	2,949	7,239	6,500	8,600	22% increase in fuel costs	2%	8,772	2%	8,947	2%	9,126
600-62360-00-0000	Telephones	1,019	1,590	1,675	942	1,881	1,980	1,980		2%	2,020	2%	2,060	2%	2,101
600-62365-00-0000	Cellphones	815	1,439	1,635	1,013	1,655	1,850	3,500	additional data	2%	3,570	2%	3,641	2%	3,714
600-62370-00-0000	Internet	749	749	763	432	864	800	1,000		2%	1,020	2%	1,040	2%	1,061
600-62375-00-0000	Telemetry	762	1,701	73	115	81	100	100		2%	102	2%	104	2%	106
		65,907	63,327	66,260	29,506	67,635	66,230	71,180			72,604		74,056		75,537
600-61400-00-0000	SUPPLIES														
600-62401-00-0000	Office Supplies & Exp.	1,556	1,242	930	594	1,505	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-62405-00-0000	Computer Hardware/Software	194	39	-	-	1,050	1,050	1,000		0%	1,000	0%	1,000	0%	1,000
600-62410-00-0000	Printing & Copying	1,008	1,390	909	291	559	1,920	1,800		0%	1,800	0%	1,800	0%	1,800
600-62415-00-0000	Postage & Shipping	1,360	1,569	1,497	757	1,595	1,300	1,600		0%	1,600	0%	1,600	0%	1,600
600-62420-00-0000	Dues & Publications	1,374	1,381	77	1,517	1,567	1,800	1,700		0%	1,700	0%	1,700	0%	1,700
600-62430-00-0000	Custodial Supplies	205	351	155	192	212	375	375		0%	375	0%	375	0%	375
600-62440-00-0000	Medical/Safety Supplies	497	1,206	1,085	936	1,469	1,450	1,450		0%	1,450	0%	1,450	0%	1,450
600-62460-00-0000	Tools/Minor Equipment	3,204	735	3,315	283	1,973	4,000	3,000		0%	3,000	0%	3,000	0%	3,000
600-62461-00-0000	Sludge Treatment Supplies	5,895	3,271	5,119	3,599	5,524	5,000	5,500		5%	5,775	5%	6,064	5%	6,367
600-62465-00-0000	Chemicals	8,991	14,622	16,555	9,182	17,702	18,000	18,000		1%	18,180	1%	18,362	1%	18,545
600-62470-00-0000	Lab Supplies - WWTP	3,966	3,607	2,761	1,023	1,973	8,000	5,000		1%	5,050	1%	5,101	1%	5,152
600-62490-00-0000	Misc. Plant Operating Supplies	53	846	305	245	374	500	500		0%	500	0%	500	0%	500
600-62495-00-0000	Misc. Other Supplies	174	333	821	430	584	500	500		0%	500	0%	500	0%	500
		28,478	30,591	33,528	19,049	36,087	45,395	41,925			42,430		42,951		43,489
600-61500-00-0000	OTHER SERVICES														
600-62501-00-0000	Audit	4,508	6,637	5,593	6,480	6,480	6,000	6,500		4%	6,760	4%	7,030	4%	7,312
600-62502-00-0000	Accounting/Software Support	4,502	13,830	6,826	3,266	6,533	6,900	6,900		1%	6,969	1%	7,039	1%	7,109
600-62504-00-0000	INFORMATION TECHNOLOGY	329	2,003	881	-	4,785	6,000	7,000	reading software & handl	0%	7,000	0%	7,000	0%	7,000
600-62505-00-0000	Engineering	-	-	2,835	146	35,166	20,000	5,000		0%	5,000	0%	5,000	0%	5,000
600-62506-00-0000	Pumping	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-62507-00-0000	Testing	1,215	1,359	1,240	688	1,489	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-62510-00-0000	Consulting	3,427	2,610	-	-	-	1,500	1,000		0%	1,000	0%	1,000	0%	1,000
600-62511-00-0000	Building Cleaning	-	222	-	-	-	-	-		0%	-	0%	-	0%	-
600-62512-00-0000	Laundry Service	1,067	510	936	494	1,118	1,500	1,200		0%	1,200	0%	1,200	0%	1,200
600-62515-00-0000	Legal Services	229	332	2,445	66	264	4,800	2,500		0%	2,500	0%	2,500	0%	2,500
600-62525-00-0000	Property/Liability Ins.	9,021	12,157	11,633	10,601	11,758	12,200	11,000		3%	11,330	3%	11,670	3%	12,020
600-62530-00-0000	Legal Notices & Ads	73	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-62551-00-0000	Rubbish Disposal	3,763	2,939	5,200	1,651	4,090	7,500	5,000		2%	5,100	2%	5,202	2%	5,306
600-62552-00-0000	Recycling	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-62553-00-0000	Snow Removal	-	15	425	219	219	300	300		0%	300	0%	300	0%	300
600-62554-00-0000	Lawn Maintenance	2,009	3,317	883	259	900	500	1,251		0%	1,251	0%	1,251	0%	1,251
600-62561-00-0000	Sludge Hauling & Processing	23,973	25,591	26,898	8,181	29,186	35,000	32,500		0%	32,500	0%	32,500	0%	32,500
600-62595-00-0000	Misc. Other Services	863	71	262	-	-	-	-		0%	-	0%	-	0%	-
		54,978	71,594	66,058	32,052	101,989	103,700	81,651			82,410		83,192		83,997
600-61600-00-0000	MAINTENANCE COSTS														



## Village of Sister Bay Utilities 2019 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-62601-00-0000	Office Equipment	275	374	324	43	87	210	210		0%	210	0%	210	0%	210
600-62605-00-0000	Computer Maintenance	37	-	-	1,253	1,253	255	255		0%	255	0%	255	0%	255
600-62620-00-0000	WWTP- Bldg & Structures Maint.	1,263	834	4,433	199	200	7,500	14,000	update blower bldg	-50%	7,000	-50%	3,500	-50%	1,750
600-62624-00-0000	WWTP- Lab Equipment Maint.	1,075	1,296	1,623	329	2,188	1,200	1,200		0%	1,200	0%	1,200	0%	1,200
600-62625-00-0000	WWTP- Fixed Equipment Maint.	27,818	30,320	16,166	13,176	47,339	40,000	35,000		0%	35,000	0%	35,000	0%	35,000
600-62630-00-0000	Main Lift Station/Force Main	7,402	5,567	392	530	530	5,000	20,000	main lift station roof	0%	20,000	0%	20,000	0%	20,000
600-62675-00-0000	Equipment Rental	110	-	12	-	-	200	200		0%	200	0%	200	0%	200
		<u>37,980</u>	<u>38,390</u>	<u>22,949</u>	<u>15,531</u>	<u>51,597</u>	<u>54,365</u>	<u>70,865</u>			<u>63,865</u>		<u>60,365</u>		<u>58,615</u>
600-61700-00-0000	VEHICLES & EQUIPMENT														
600-62701-00-0000	Vehicle Maintenance	1,793	1,563	1,030	801	2,066	2,145	2,145		0%	2,145	0%	2,145	0%	2,145
600-62705-00-0000	Equipment Maintenance	1,439	1,975	59	118	274	1,530	1,250		0%	1,250	0%	1,250	0%	1,250
600-62710-00-0000	Vehicle Gas/Oil/Fluids	2,077	1,786	2,174	1,166	2,916	3,900	3,400		0%	3,400	0%	3,400	0%	3,400
600-62715-00-0000	Equipment Gas/Oil/Fluids	769	509	438	-	361	1,110	1,000		0%	1,000	0%	1,000	0%	1,000
		<u>6,078</u>	<u>5,834</u>	<u>3,701</u>	<u>2,086</u>	<u>5,617</u>	<u>8,685</u>	<u>7,795</u>			<u>7,795</u>		<u>7,795</u>		<u>7,795</u>
600-61900-00-0000	MISC CHARGES & TRANSFERS														
600-62930-00-0000	Bank fees & Finance Charges	195	976	1,751	874	1,800	1,500	1,800		0%	1,800	0%	1,800	0%	1,800
600-62950-00-0000	Miscellaneous Other Exp	19	-	3,077	-	-	-	-		0%	-	0%	-	0%	-
600-62971-00-0000	Depreciation Exp - WWTP	261,992	263,330	270,963	133,161	266,321	266,321	270,832		0%	270,832	0%	270,832	0%	270,832
600-62975-00-0000	Other Non-Operating Exp - WW	479	-	3,949	-	-	-	-		0%	-	0%	-	0%	-
600-62986-00-0000	Interest on Long-Term Debt-WW	22,081	11,953	6,659	2,779	5,021	5,021	2,820		0%	2,820	0%	2,820	0%	2,820
600-62999-00-0000	Contingency, Wastewater	-	-	-	-	-	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
		<u>284,766</u>	<u>276,258</u>	<u>286,398</u>	<u>136,814</u>	<u>273,142</u>	<u>277,842</u>	<u>280,452</u>			<u>280,452</u>		<u>280,452</u>		<u>280,452</u>
<b>Total Wastewater Expenditures</b>		<u>694,681</u>	<u>753,052</u>	<u>760,281</u>	<u>398,396</u>	<u>839,849</u>	<u>863,707</u>	<u>940,138</u>			<u>954,181</u>		<u>972,022</u>		<u>993,637</u>
	<b>Net Income/(Loss)</b>	<b>(114,174)</b>	<b>(118,222)</b>	<b>(86,677)</b>	<b>(53,843)</b>	<b>(108,731)</b>	<b>(243,582)</b>	<b>(172,763)</b>			<b>(207,335)</b>		<b>(212,660)</b>		<b>(221,373)</b>
	<i>Proof to Audit</i>	<i>(114,177)</i>	<i>(118,224)</i>	<i>(86,675)</i>											
<b>Adjustments for Other Sources &amp; Uses of Cash</b>															
	Add back Depreciation	261,992	263,330	270,963	133,161	266,321	266,321	270,832							
	Add: Repl Funds/Impact Fee Funds Us	18,889	-	240,406	707,500	747,099	707,500	-							
	Subtract Repl. Fund Addition	(86,448)	(83,541)	(84,903)	(103,061)	(122,661)	(124,157)	(126,341)							
	Subtract Debt Principal	(80,000)	(49,978)	(101,562)	(103,718)	(103,718)	(103,718)	(105,919)							
	Subtract Capital Expenses	(11,685)	-	-	(834,500)	(772,870)	(834,500)	(27,000)							
	Subtotal	\$ 102,748	\$ 129,811	\$ 324,904	\$ (200,618)	\$ 14,171	\$ (88,554)	\$ 11,572							
<b>Net Change in Available Net Assets Balance</b>		<b>\$ (11,426)</b>	<b>\$ 11,589</b>	<b>\$ 238,227</b>	<b>\$ (254,461)</b>	<b>\$ (94,560)</b>	<b>\$ (332,136)</b>	<b>\$ (161,191)</b>							

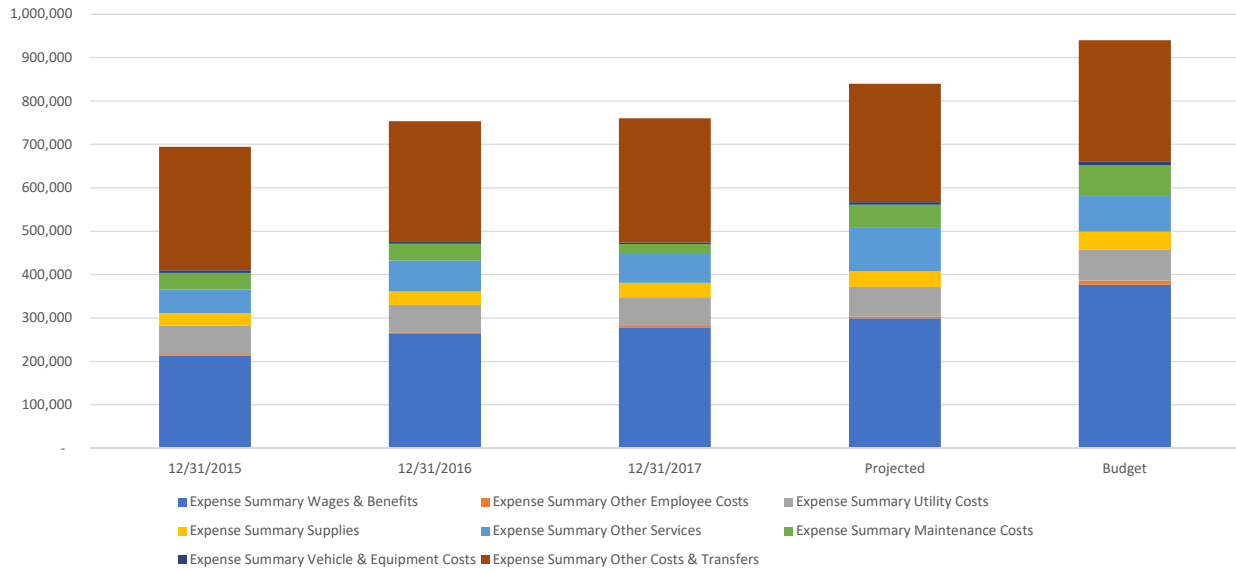


## Village of Sister Bay Utilities 2019 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019	%	2020	%	2021	%	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected

Expense Summary	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019
	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Wages & Benefits	213,813	263,285	277,413	162,416	299,431	298,250	376,506
Other Employee Costs	2,681	3,774	3,974	943	4,352	9,240	9,765
Utility Costs	65,907	63,327	66,260	29,506	67,635	66,230	71,180
Supplies	28,478	30,591	33,528	19,049	36,087	45,395	41,925
Other Services	54,978	71,594	66,058	32,052	101,989	103,700	81,651
Maintenance Costs	37,980	38,390	22,949	15,531	51,597	54,365	70,865
Vehicle & Equipment Costs	6,078	5,834	3,701	2,086	5,617	8,685	7,795
Other Costs & Transfers	284,766	276,258	286,398	136,814	273,142	277,842	280,452
<b>Total</b>	<b>694,681</b>	<b>753,052</b>	<b>760,281</b>	<b>398,396</b>	<b>839,849</b>	<b>863,707</b>	<b>940,138</b>

Wastewater Expenses





**Village of Sister Bay Utilities  
2019 Annual Budget**

630	Enterprise Fund - Collection	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	Assumptions	2019 %	2020 %	2021 %	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget		Change	Projected Change	Projected Change	Projected
<b>Revenues</b>													
600-44600-00-0000	UTILITY PERMITS & FEES												
600-44611-30-0000	Lateral Inspection - Sewer	875	3,227	1,260	145	145	2,000	2,000		0%	2,000	0%	2,000
600-44631-30-0000	Sewer Connection Fees/REU	1,749	6,451	2,520	289	2,830	2,500	7,500	Large project fees	-50%	3,750	-50%	1,875
		2,624	9,678	3,780	434	2,974	4,500	9,500			5,750		2,938
600-46100-00-0000	PUBLIC CHARGES												
600-46110-30-0000	Assessment Letter Fees	3,555	3,540	4,125	2,070	4,305	2,000	4,300		0%	4,300	0%	4,300
		3,555	3,540	4,125	2,070	4,305	2,000	4,300			4,300		4,300
600-46400-00-0000	CUSTOMER CHARGES												
600-46410-30-0000	Sewer Service - Multi Family	16,847	18,052	15,599	7,445	15,586	16,250	16,250		1%	16,413	1%	16,577
600-46411-30-0000	Sewer Service - Residential	120,738	133,089	120,716	57,977	124,327	130,000	130,000		1%	131,300	1%	132,613
600-46412-30-0000	Sewer Service - Commercial	64,349	69,324	53,401	24,533	57,407	62,000	62,000		1%	62,620	1%	63,246
600-46418-30-0000	Late Payment Fees	492	487	364	153	350	500	500		0%	500	0%	500
600-46449-30-0000	Collection system maintenance	650	246	-	106	106	2,000	2,000		0%	2,000	0%	2,000
		203,076	221,198	190,080	90,213	197,776	210,750	210,750			212,833		217,060
600-47300-00-0000	INTERGOVERNMENTAL CHARGES												
600-47397-30-0000	Collection System Maint - LGUD	602	1,171	978	616	1,423	1,000	1,500		1%	1,515	1%	1,530
600-47398-30-0000	Surcharge: Coll System Service	110	177	107	94	182	200	200		0%	200	0%	200
600-47399-30-0000	Service: Other Collect Systems	-	-	-	1,492	1,095	-	-		0%	-	0%	-
		712	1,348	1,085	2,203	2,700	1,200	1,700			1,715		1,745
600-47400-00-0000	PUBLIC AUTHORITY CHARGES												
600-47491-30-0000	Sewer Service - Village (C)	4,088	4,450	3,753	1,777	3,692	4,000	4,000		1%	4,040	1%	4,080
600-47497-30-0000	Collection System Maint - V	-	11	-	-	-	-	-		0%	-	0%	-
600-47499-30-0000	Other Services Provided to V	12,057	1,155	247	241	241	2,500	2,500		0%	2,500	0%	2,500
		16,145	5,615	4,000	2,018	3,932	6,500	6,500			6,540		6,621
600-48000-00-0000	OTHER REVENUE												
600-48110-30-0000	Interest/Dividends-Collection	625	558	971	934	1,915	600	3,000		2%	3,045	2%	3,091
600-48910-30-0000	Refunds/Rebates - C	19	-	-	-	-	-	-		0%	-	0%	-
600-48953-30-0000	Impact Fee-Downtown Sewer Main	8,205	21,613	17,509	3,012	12,207	8,000	9,000		-50%	4,500	-50%	2,250
600-48995-30-0000	Misc Other Revenue	100	943	-	-	-	-	-		0%	-	0%	-
		8,950	23,115	18,480	3,946	14,123	8,600	12,000			7,545		4,262
600-49000-00-0000	OTHER FINANCING SOURCES												
600-49800-30-0000	Capital Contributions - Sewer	13,745	288,121	55,927	-	-	-	-		0%	-	0%	-
		13,745	288,121	55,927	-	-	-	-			-		-
<b>Total Collection Revenues</b>		<b>248,806</b>	<b>552,615</b>	<b>277,477</b>	<b>100,885</b>	<b>225,810</b>	<b>233,550</b>	<b>244,750</b>			<b>238,683</b>		<b>236,926</b>
<b>Expenditures</b>													
600-61100-00-0000	DIRECT EMPLOYEE COSTS								10%		8%		
600-63101-00-0000	FULL-TIME EMPLOYEE WAGES	19,057	18,246	15,036	6,566	16,433	23,927	18,768		3%	19,237	3%	19,718
600-63105-00-0000	WAGES, ADMIN - COLLECTION	973	4,138	3,261	1,719	3,439	3,438	3,313		3%	3,396	3%	3,481
600-63105-63-0000	WAGES, CLERK - COLLECTION	3,367	2,063	3,324	1,730	3,195	3,141	2,769		3%	2,838	3%	2,909
600-63110-00-0000	OVERTIME	1,434	597	1,062	522	1,164	1,415	974		3%	999	3%	1,024
600-63112-63-0000	PAID LEAVE - COLLECTION	10,395	6,182	4,932	1,188	-	-	-		0%	-	0%	-
600-63113-63-0000	COMP TIME USED	(3,037)	(4,350)	357	-	-	-	-		0%	-	0%	-
600-63115-00-0000	RETIREMENT	2,031	2,564	2,027	801	1,623	2,137	1,697		3%	1,739	3%	1,783
600-63120-00-0000	SOCIAL SECURITY	2,662	2,098	1,779	766	1,854	2,442	1,970		3%	2,019	3%	2,070
600-63125-00-0000	INSURANCE, MEDICAL	9,999	5,948	6,500	3,358	6,035	8,288	7,631		15%	8,776	15%	10,092
600-63127-00-0000	HSA EXPENSE WW-COLLECTION	-	1,968	846	1,839	2,244	2,332	1,827		0%	1,827	0%	1,827
600-63130-00-0000	INSURANCE, DENTAL	621	559	522	210	381	458	381		3%	393	3%	405





## Village of Sister Bay Utilities 2019 Annual Budget

630 Enterprise Fund - Collection		12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019		2019 %	2020 %	2021 %	2022
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected
600-63135-00-0000	INSURANCE, DISABILITY	259	149	155	73	134	194	166		3%	171	3%	177
600-63140-00-0000	INSURANCE, GROUP LIFE	88	87	96	45	80	135	115		3%	118	3%	122
600-63145-00-0000	INSURANCE, WORK COMP	1,668	1,863	2,124	1,407	1,834	1,803	1,392		3%	1,433	3%	1,476
600-63190-00-0000	BENEFIT FEES AND PENALTIES	47	10	-	17	-	-	25		0%	25	0%	25
		48,505	42,122	42,023	20,242	38,416	49,710	41,028			42,972		45,107
600-61200-00-0000	INDIRECT EMPLOYEE COSTS												
600-63201-00-0000	Travel/Training - Collection	208	553	1,138	131	142	1,150	1,150		0%	1,150	0%	1,150
600-63205-00-0000	Recruitment/Testing/ Physicals	-	-	107	-	-	155	155		0%	155	0%	155
600-63210-00-0000	Expense Allowance/Meals	-	-	-	-	60	60	60		0%	60	0%	60
600-63215-00-0000	Uniforms & Clothing	238	164	181	26	128	250	250		0%	250	0%	250
600-63225-00-0000	Recognition, Collection	-	-	-	-	100	100	150		0%	150	0%	150
		446	717	1,426	156	430	1,715	1,765			1,765		1,765
600-61300-00-0000	UTILITY COSTS												
600-63330-00-0000	Electric Power	4,991	4,977	4,891	2,577	5,411	5,000	5,500		2%	5,610	2%	5,722
600-63335-00-0000	Fuel	131	101	161	-	86	150	150		2%	153	2%	156
600-63365-00-0000	Cellphones	175	299	339	169	338	350	1,000	additional data	2%	1,020	2%	1,040
600-63370-00-0000	Internet	187	187	158	72	180	250	250		2%	255	2%	260
600-63375-00-0000	Telemetry	410	171	731	184	368	100	100		2%	102	2%	104
		5,893	5,734	6,281	3,001	6,383	5,850	7,000			7,140		7,283
600-61400-00-0000	SUPPLIES												
600-63401-00-0000	Office Supplies & Exp.	366	251	113	78	176	200	200		0%	200	0%	200
600-63405-00-0000	Computer Hardware/Software	41	8	-	-	170	170	170		0%	170	0%	170
600-63410-00-0000	Printing & Copying	255	360	403	62	164	320	320		0%	320	0%	320
600-63415-00-0000	Postage & Shipping	350	302	323	125	239	350	350		0%	350	0%	350
600-63420-00-0000	Dues & Publications	-	-	6	13	39	100	100		0%	100	0%	100
600-63425-00-0000	MAPS	11	-	88	-	-	100	100		0%	100	0%	100
600-63430-00-0000	Custodial Supplies	27	126	41	15	46	65	65		0%	65	0%	65
600-63440-00-0000	Medical/Safety Supplies	160	175	156	158	236	350	350		1%	354	1%	357
600-63450-00-0000	Parts & Supplies	933	176	44	(17)	17	350	350		0%	350	0%	350
600-63460-00-0000	Tools/Minor Equipment	2,051	311	457	94	282	500	500		0%	500	0%	500
600-63465-00-0000	Chemicals	9,836	3,176	1,585	804	1,206	4,000	3,500		0%	3,500	0%	3,500
600-63470-00-0000	Lab Supplies	-	271	62	11	22	100	100		0%	100	0%	100
600-63490-00-0000	Misc. Sewer Operating Supplies	3,032	3,441	3,755	17	3,825	3,500	4,000		1%	4,040	1%	4,080
600-63495-00-0000	Misc. Other Supplies	38	(158)	678	28	323	500	500		0%	500	0%	500
		17,101	8,439	7,710	1,388	6,747	10,605	10,605			10,649		10,692
600-61500-00-0000	OTHER SERVICES												
600-63501-00-0000	Audit	939	2,254	1,201	1,080	1,080	940	1,200		2%	1,224	2%	1,248
600-63502-00-0000	Accounting/Software Support	1,216	2,882	1,700	544	793	1,150	1,000		0%	1,000	0%	1,000
600-63504-00-0000	INFORMATION TECHNOLOGY	68	364	317	-	1,350	1,350	1,250		2%	1,275	2%	1,301
600-63505-00-0000	Engineering	3,927	-	-	-	-	5,000	1,000		0%	1,000	0%	1,000
600-63508-00-0000	Grease Trap Inspection	-	-	-	-	-	2,000	2,000		0%	2,000	0%	2,000
600-63509-00-0000	Locating	-	326	18	109	109	-	200		0%	200	0%	200
600-63510-00-0000	Consulting	390	542	-	-	-	250	250		0%	250	0%	250
600-63512-00-0000	Laundry Service	-	2	16	8	40	50	50		0%	50	0%	50
600-63515-00-0000	Legal Services	19	67	664	11	326	800	800		0%	800	0%	800
600-63525-00-0000	Property/Liability Ins.	3,506	1,734	1,737	1,595	1,835	2,025	2,000		3%	2,060	3%	2,122
600-63553-00-0000	Snow Removal	-	3	43	-	-	50	50		0%	50	0%	50
600-63554-00-0000	Lawn Maintenance	902	631	-	-	312	-	500		0%	500	0%	500
600-63595-00-0000	Misc. Other Services	481	15	89	-	26	100	100		0%	100	0%	100
		11,449	8,819	5,784	3,348	5,871	13,715	10,400			10,509		10,621
													10,735



**Village of Sister Bay Utilities  
2019 Annual Budget**

630	Enterprise Fund - Collection	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019	2019 %	2020 %	2021 %	2022			
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected Change	Projected Change	Projected		
600-61600-00-0000	MAINTENANCE COSTS														
600-63601-00-0000	Office Equipment	71	76	66	8	35	35	35		0%	35	0%	35	0%	35
600-63605-00-0000	Computer Maintenance	8	-	-	-	50	50	50		0%	50	0%	50	0%	50
600-63630-00-0000	Sewer System Maintenance	2,720	31,843	17,847	5,567	8,433	35,000	45,000		0%	45,000	0%	45,000	0%	45,000
600-63635-00-0000	Lift Station/Force Main Maint.	5,923	10,635	5,033	374	1,165	10,000	10,000		0%	10,000	0%	10,000	0%	10,000
		8,721	42,554	22,946	5,948	9,684	45,085	55,085			55,085		55,085		55,085
600-61700-00-0000	VEHICLES & EQUIPMENT														
600-63701-00-0000	Vehicle Maintenance	376	428	216	134	201	375	375		0%	375	0%	375	0%	375
600-63705-00-0000	Equipment Maintenance	3	2,043	28	-	50	250	250		0%	250	0%	250	0%	250
600-63710-00-0000	Vehicle Gas/Oil/Fluids	499	380	451	194	486	650	650		0%	650	0%	650	0%	650
600-63715-00-0000	Equipment Gas/Oil/Fluids	123	116	91	26	65	185	185		0%	185	0%	185	0%	185
		1,000	2,967	785	354	802	1,460	1,460			1,460		1,460		1,460
600-61900-00-0000	MISC CHARGES & TRANSFERS														
600-63910-00-0000	Taxes	-	57	-	-	-	-	-		0%	-	0%	-	0%	-
600-63930-00-0000	Bank Fees & Finance Charges	76	197	267	146	237	250	250		0%	250	0%	250	0%	250
600-63935-00-0000	Taxes - Sewer	692	8,104	10,047	-	10,000	-	10,000		0%	10,000	0%	10,000	0%	10,000
600-63950-00-0000	Miscellaneous Other Exp	4	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-63971-00-0000	Depreciation Exp - Collection	74,750	85,222	88,471	44,742	89,483	89,483	86,742		0%	86,742	0%	86,742	0%	86,742
600-63986-00-0000	Interest on Long-Term Debt - C	10,533	5,140	3,192	1,329	2,401	2,401	1,349		0%	1,349	0%	1,349	0%	1,349
600-63999-00-0000	Contingency, Collection	-	-	-	-	-	3,000	3,000		0%	3,000	0%	3,000	0%	3,000
		86,055	98,720	101,977	46,216	102,121	95,134	101,341			101,341		101,341		101,341
<b>Total Collection Expenditures</b>		<b>179,172</b>	<b>210,072</b>	<b>188,932</b>	<b>80,654</b>	<b>170,453</b>	<b>223,274</b>	<b>228,684</b>			<b>230,920</b>		<b>233,354</b>		<b>236,013</b>
	<b>Net Income/(Loss) before Trans. &amp; Contr.</b>	<b>69,635</b>	<b>54,422</b>	<b>42,665</b>	<b>20,231</b>	<b>55,357</b>	<b>10,276</b>	<b>16,066</b>			<b>7,762</b>		<b>3,408</b>		<b>914</b>
	<i>Proof to Audit</i>	<i>69,634</i>	<i>54,420</i>	<i>42,665</i>											
<b>Adjustments for Other Sources &amp; Uses of Cash</b>															
Add back Depreciation		74,750	85,222	88,471	44,742	89,483	89,483	86,742							
Add: Repl Funds/Impact Fee Funds U		5,829	-	-	30,000	-	30,000	-							
Subtract Repl. Fund Addition		(6,922)	(8,662)	(21,430)	(21,464)	(21,516)	(21,464)	(22,161)							
Subtract Impact Fees		(8,205)	(21,613)	(17,509)	(3,012)	-	(8,000)	-							
Subtract Debt Principal		(37,800)	(23,899)	(48,563)	(49,597)	(49,597)	(49,597)	50,650							
Subtract Capital Expenses		(959,963)	(288,121)	-	(75,500)	(34,295)	(75,500)	(35,322)							
Subtotal	\$	(932,311)	\$(257,073)	\$ 969	\$(74,831)	\$(15,925)	\$(35,078)	\$ 79,909							
<b>Net Change in Available Net Assets Balance</b>	\$	<b>(862,677)</b>	<b>\$(202,651)</b>	<b>\$ 43,634</b>	<b>\$(54,600)</b>	<b>\$ 39,431</b>	<b>\$(24,802)</b>	<b>\$ 95,975</b>							

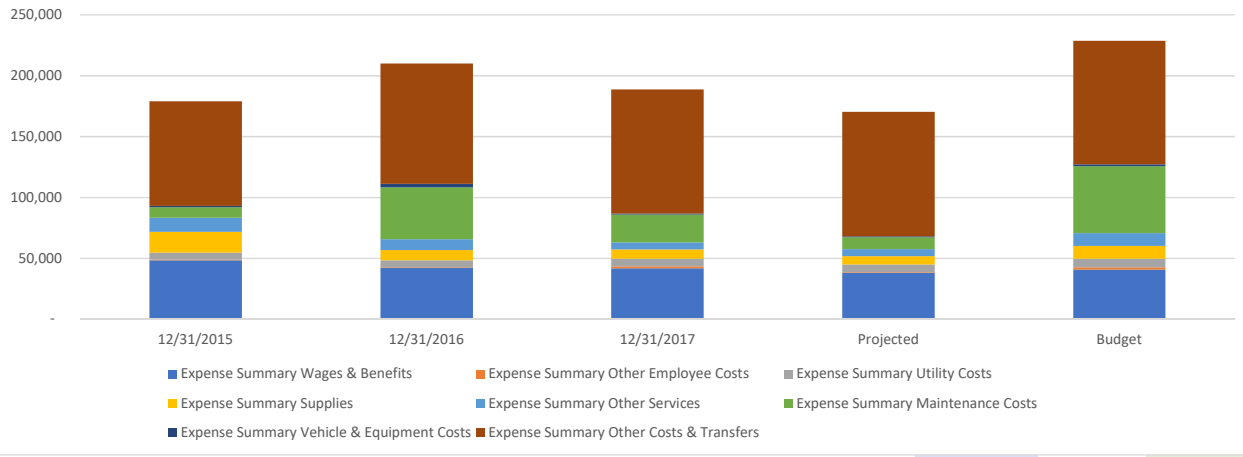


## Village of Sister Bay Utilities 2019 Annual Budget

<b>630</b>	<b>Enterprise Fund - Collection</b>	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018	12/31/2018	2019					
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>	<b>Assumptions</b>	<b>2019 % Change</b>	<b>2020 % Projected Change</b>	<b>2021 % Projected Change</b>	<b>2022 Projected</b>

Expense Summary	12/31/2015	12/31/2016	12/31/2017	6/30/2018	12/31/2018 Projected	12/31/2018 Budget	2019 Budget
Wages & Benefits	48,505	42,122	42,023	20,242	38,416	49,710	41,028
Other Employee Costs	446	717	1,426	156	430	1,715	1,765
Utility Costs	5,893	5,734	6,281	3,001	6,383	5,850	7,000
Supplies	17,101	8,439	7,710	1,388	6,747	10,605	10,605
Other Services	11,449	8,819	5,784	3,348	5,871	13,715	10,400
Maintenance Costs	8,721	42,554	22,946	5,948	9,684	45,085	55,085
Vehicle & Equipment Costs	1,000	2,967	785	354	802	1,460	1,460
Other Costs & Transfers	86,055	98,720	101,977	46,216	102,121	95,134	101,341
	179,172	210,072	188,932	80,654	170,453	223,274	228,684

Collection System Expenses



# VILLAGE OF SISTER BAY UTILITIES

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## CAPITAL PLANNING

Year	Description	Replacement Funds			Impact Fees				Operating Funds				New Debt		
		Water	Wastewater	Collection	DT - Water	DT - Sewer	Water Sys.	Water Tower	Water	Wastewater	WW-Cap Res	Collection	Water	Wastewater	Collection
<b>2017</b>	<b>EOY Totals</b>	<b>355,069</b>	<b>991,943</b>	<b>139,241</b>	<b>39,984</b>	<b>59,974</b>	<b>93,918</b>	<b>247,538</b>			<b>31,886</b>				
2018	2003 Chevy 2500 4x4 Replacement								(10,493)	(20,986)		(3,498)			
2018	IT Upgrade								(2,393)	(4,785)		(798)			
2018	Telemetry System Upgrade - part of MLS			(30,000)											
2018	GIS Mapping								(29,850)			(29,850)			
2018	Main Lift Station Generator Upgrade	(79,266)	(119,250)		(39,984)										
2018	Well No 1 Rehab/Upgrade	(33,168)					(99,078)								
2018	Main Lift Station Pump Rehab/Upgrade		(627,849)												
2018	New Meters								(42,216)						
2018	New Mains								0						
2018	New Services								(36,342)						
2018	New Hydrants								0						
2018	Estimated Replacement Fund Addition	53,617	89,997	21,516					10,493		32,663				
2018	Estimated Impact Fee Additions				9,970	12,207	22,244								
<b>2018</b>	<b>Estimated EOY Totals</b>	<b>296,253</b>	<b>334,841</b>	<b>130,756</b>	<b>9,971</b>	<b>72,182</b>	<b>17,085</b>	<b>247,538</b>	<b>(110,801)</b>	<b>(25,771)</b>	<b>64,550</b>	<b>(34,145)</b>	<b>0</b>	<b>0</b>	<b>0</b>
2019	Replace 2005 Chevy Pickup								(13,500)	(27,000)		(4,500)			
2019	South BSD Manhole Rehab			(30,822)											
2019	Flow Line/Manhole Pheasant Ct			(5,000)											
2019	Flow Line/Manhole SBE			(35,000)											
2019	New Meters								(46,500)						
2019	New Mains								0						
2019	New Services								0						
2019	New Hydrants								(2,000)						
2019	Estimated Replacement Fund Addition	55,225	92,697	22,161					10,808		33,643				
2019	Estimated Impact Fee Additions/(Uses)				13,700	9,000	55,000								
<b>2019</b>	<b>Estimated EOY Totals</b>	<b>351,478</b>	<b>427,538</b>	<b>82,096</b>	<b>23,671</b>	<b>81,182</b>	<b>72,085</b>	<b>247,538</b>	<b>(51,192)</b>	<b>(27,000)</b>	<b>33,643</b>	<b>(4,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>
2020	Additional Chevy Pickup								(13,500)	(27,000)		(4,500)			
2020	Sludge Concentrator													(125,000)	
2020	Pretreatment Building													(50,000)	
2020	Clarifier Dome													(150,000)	
2020	Clarifier Drives													(80,000)	
2020	Clarifier Weirs													(40,000)	
2020	Blacktop at Plant													(145,000)	
2020	WWTP Structural Work													(165,000)	
2020	Piping & Equipment Installation													(206,000)	
2020	Electrical & Controls Upgrades													(272,000)	
2020	Oxidation Ditch Work													(120,000)	
2020	Instrumentation Upgrade													(50,000)	
2020	Solids Building Work													(60,000)	
2020	Service Building Work													(150,000)	

2020 Security Panel Work & SCADA													(145,000)	
2020 Contingency, Construction, & Eng/Admin/Legal costs													(947,000)	
2020 Roof Pretreatment Building		(5,900)												
2020 Roof Solids Building		(8,800)												
2020 Roof Treatment Plant Main Bldg		(28,000)												
2020 Paint Basic Catwalk									(135,000)					
2020 New Meters									(35,000)					
2020 New Mains									0					
2020 New Services									0					
2020 New Hydrants									(2,000)					
2020 Estimated Replacement Fund Addition	56,882	95,478	22,826											
2020 Estimated Impact Fee Additions/(Uses)				3350	6,650	15,000								
<b>2020 Estimated EOY Totals</b>	<b>408,360</b>	<b>480,316</b>	<b>104,922</b>	<b>27,021</b>	<b>87,832</b>	<b>87,085</b>	<b>247,538</b>	<b>(101,692)</b>	<b>(189,000)</b>	<b>33,643</b>	<b>(9,000)</b>	<b>0</b>	<b>(2,705,000)</b>	<b>0</b>
Future Years:														
2021 #3 Well Rebuild									(8,000)					
2021 2007 Ford F150 4x4									(15,000)	(30,000)		(5,000)		
2021 #2 Well Rebuild									(5,100)					
2021 Telemetry & Data Upgrade		(10,000)												
2026 2016 Chevy 4x4 Replacement									(19,500)	(39,000)		(6,500)		
2028 2018 Chevy 4x4 Replacement									(19,500)	(39,000)		(6,500)		
2029 Water Tower Repaint							(100,000)							
2031 Stand Pipe Repaint							(160,000)							
2046 Pretreatment Grit System Rehab		(230,000)												