



**Village of Sister Bay
2020 Annual Budget
and
Capital Improvement Program**

Approved Tuesday, November 5, 2019



2020 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 2020 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.

**Notice of Public Hearing
Village of Sister Bay
Proposed Consolidated Budget for 2020**

NOTICE IS HEREBY GIVEN that on Tuesday, October 15th, 2019, 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 Wis. 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 20th day of September, 2019, by Heidi Teich, Village Clerk.

Budget Summary	2018	Mid-Year 2019	2019	2019	2020	%
General Fund	Actual	Actual	Projected	Budget	Budget	Change
Revenues						
Property Taxes	1,599,763	961,724	1,228,535	1,228,537	1,455,051	18%
Other Taxes	239	201	257	200	250	25%
Intergovernmental Revenue	106,089	49,333	145,672	144,525	167,810	16%
Licenses & Permits	113,930	31,485	45,360	30,955	34,330	11%
Fines, Forfeitures, and Penalties	2,790	100	1,275	3,500	2,000	-43%
Public Charges for Services	20,961	7,420	21,638	34,800	37,550	8%
Intergovernmental Charges	15,266	5,484	15,732	9,000	17,750	97%
Miscellaneous Revenue	33,985	32,382	51,615	26,552	44,352	67%
Other Financing Sources	108,750	54,659	109,318	109,318	109,318	0%
Applied Fund Balance	-	-	-	365,335	131,207	-64%
Total General Fund Revenues	2,001,773	1,142,787	1,619,403	1,952,722	1,999,618	2%
Expenditures						
General Government	628,293	253,801	608,107	693,461	759,797	10%
Administration	220,108	109,044	238,915	319,433	270,402	-15%
Parks & Streets	632,681	307,507	664,582	731,821	784,419	7%
Transfers & Other Expenses	207,000	114,000	208,000	208,000	185,000	-11%
Total General Fund Expenditures	1,688,083	784,351	1,719,604	1,952,715	1,999,618	2%
Beginning Fund Balance	616,405		930,092	930,092	829,892	
Actual or Projected Fund Balance	930,092		829,892	930,099	698,685	

2020 Proposed Budget						
All Village Funds	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/20	Fund Bal. 12/31/20
General Fund	1,455,051	282,153	1,868,411	1,999,618	829,891	698,685
Debt Service	1,026,458	227,739	1,254,197	1,183,601	1,772	72,368
Capital Improvement	-	186,500	186,500	352,504	1,178,171	1,012,167
Capital Funded by PRAT	-	252,953	252,953	-	399,247	652,200
Pebble Beach Fund	-	2,400	2,400	50,468	180,077	132,009
Tax Increment District #1	226,505	25,443	251,948	42,891	69,369	278,426
Tax Increment District #2	4,844	-	4,844	17,935	(73,469)	(86,559)
Special Revenue Funds	-	49,580	49,580	53,939	43,342	38,984
Marina Proprietary Fund	-	839,585	839,585	725,679	1,743,931	1,857,838
Utility Proprietary Fund	-	1,568,870	1,568,870	1,900,094	10,601,710	10,270,486

Property Tax Levy - 2019	2,450,667	Assessed Valuation 2018	416,804,692	Mill Rate - 2018	0.00587965
Property Tax Levy - 2020	2,481,509	Assessed Valuation 2019	422,091,891	Mill Rate - 2019	0.00587907
		Base Percentage Change in Mill Rate			-0.01%
		278,899	Change in Valuation		-0.07%
		4,967,000	Net New Construction		-1.19%
			Net Change in Mill Rate		-1.27%

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 _____



Village of Sister Bay 2019 Annual Budget

Governmental Funds Summary	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance	1,645,341	1,892,954	1,760,564	2,155,158	2,155,158	2,155,154	2,628,401
Revenues							
TAXES	2,438,230	2,526,751	2,829,699	2,006,149	3,033,182	2,973,749	3,148,245
INTERGOVERNMENTAL REVENUE	111,935	387,866	107,152	49,502	1,146,929	145,613	168,899
LICENSES & PERMITS	63,149	72,291	113,930	31,485	45,360	30,955	34,330
FINES, FORFEITS & PENALTIES	505	2,610	2,790	100	1,275	3,500	2,000
PUBLIC CHARGES	33,253	49,935	39,199	12,129	39,176	54,700	60,450
INTERGOVERNMENTAL CHARGES	10,380	9,280	15,266	5,484	15,732	9,000	17,750
MISCELLANEOUS REVENUES	64,879	82,407	517,576	102,981	970,693	79,135	107,239
DEBT PROCEEDS	2,374,353	8,613,994	9,998	-	1,000,000	-	-
OTHER FINANCING SOURCES	948,202	1,598,096	625,748	168,659	577,318	492,318	331,921
Total Revenues	6,044,886	13,343,229	4,261,356	2,376,488	6,829,666	3,788,970	3,870,833
Expenditures							
GENERAL GOVERNMENT	477,842	549,133	628,293	253,801	608,107	693,461	759,797
ADMINISTRATION	249,076	303,278	220,108	109,044	238,915	319,433	270,402
PARKS AND STREETS	620,348	718,365	632,681	307,507	664,582	731,821	784,419
SPECIAL REVENUE FUNDS	25,297	22,973	40,019	16,281	32,483	55,637	53,939
CAPITAL	682,623	429,730	540,910	36,909	2,439,789	363,000	402,972
TAX INCREMENT DISTRICTS	590,124	1,073,455	180,940	137,064	481,248	296,363	60,826
DEBT SERVICE	2,479,643	9,673,687	1,416,808	839,398	1,683,297	1,430,172	1,183,601
TRANSFERS	672,319	705,000	207,000	114,000	208,000	208,000	185,000
Total Expenditures	5,797,272	13,475,620	3,866,760	1,814,003	6,356,422	4,097,887	3,700,956
Rounding Adjustment	1	5	-6				
Ending Fund Balance	1,892,954	1,760,568	2,155,154	2,717,644	2,628,401	1,846,237	2,798,279
Proof to Audit	1,892,954	1,760,564	2,155,158				



Village of Sister Bay 2019 Annual Budget

100 General Fund Summary	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance	756,370	703,457	616,405	930,092	930,092	930,092	829,891
Revenues							
TAXES	1,201,206	1,813,747	1,599,998	961,925	1,228,793	1,228,737	1,455,301
INTERGOVERNMENTAL REVENUE	111,400	97,176	106,089	49,333	145,672	144,525	167,810
LICENSES & PERMITS	63,149	72,291	113,930	31,485	45,360	30,955	34,330
FINES, FORFEITS & PENALTIES	505	2,610	2,790	100	1,275	3,500	2,000
PUBLIC CHARGES	21,028	40,912	20,961	7,420	21,638	34,800	37,550
INTERGOVERNMENTAL CHARGES	10,380	9,280	15,266	5,484	15,732	9,000	17,750
MISCELLANEOUS REVENUES	47,356	40,988	33,985	32,382	51,615	26,552	44,352
OTHER FINANCING SOURCES	168,079	111,723	108,750	54,659	109,318	109,318	109,318
APPLIED FUND BALANCE							131,207
Total Revenues	1,623,104	2,188,728	2,001,769	1,142,787	1,619,403	1,587,387	1,999,618
Expenditures							
GENERAL GOVERNMENT	477,842	549,133	628,293	253,801	608,107	693,461	759,797
ADMINISTRATION	249,076	303,278	220,108	109,044	238,915	319,433	270,402
PARKS AND STREETS	620,348	718,365	632,681	307,507	664,582	731,821	784,419
TRANSFERS	331,556	455,000	207,000	114,000	208,000	208,000	185,000
DEBT	-	250,000	-	-	-	-	-
Total Expenditures	1,678,822	2,275,776	1,688,083	784,351	1,719,604	1,952,715	1,999,618
Ending Fund Balance	703,456	616,410	930,092	1,288,528	829,891	564,764	698,685
Proof to Audit	703,456	616,409	930,092				
Fund Balance Classifications							
Nonspendable	19,638	22,757	54,824	50,000	50,000	50,000	50,000
Committed	-	12,000	12,000	-	-	-	-
Assigned	367,589	1,386	365,335	-	131,207	-	-
Unassigned Reserves	316,230	580,265	497,933	1,238,528	648,684	514,764	648,685
Total Fund Balance	703,457	616,408	930,092	1,288,528	829,891	564,764	698,685
Fund Balance Percentage	13.90%	29.72%	25.50%		32.44%	25.74%	32.44%
Amount Over/(Under) Reserve Policy 25%	(\$103,475)	\$11,321	\$75,912		\$148,780	\$26,585	\$148,780



Village of Sister Bay 2020 Annual Budget

100 General Fund Revenues		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-41000-00-0000	TAXES								
100-41110-00-0000	GENERAL PROPERTY TAXES	1,201,173	1,813,602	1,599,763	961,724	1,228,535	1,228,537	1,455,051	
100-41150-00-0000	MANAGED FOREST LANDS	32	34	171	163	163	100	150	
100-41800-00-0000	INTEREST & PENALTIES - TAXES	2	111	68	38	94	100	100	Based on history
		1,201,206	1,813,747	1,600,002	961,925	1,228,793	1,228,737	1,455,301	
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	Know mid-Sept
100-43411-00-0000	PERSONAL PROPERTY AID					3,233	3,233	1,546	Know mid-Sept
100-43415-00-0000	EXPENDITURE RESTRAINT	10,752	-	-	-	23,690	23,690	28,128	Know mid-Sept
100-43420-00-0000	FIRE INSURANCE DUES	14,244	15,465	14,506	-	15,438	14,500	15,500	Estimated by State
100-43430-00-0000	COMPUTER AIDS	1,415	758	769	-	788	788	788	Not changing
100-43531-00-0000	STATE AID - ROADS	58,011	66,713	76,720	44,114	88,228	88,228	101,462	Estimated by State Oct 1
100-43650-00-0000	FOREST LANDS	13	42	3	4	44	50	50	Estimated by State
100-43690-00-0000	STATE GRANTS - OTHER	15,000	-	-	-	-	-	6,000	restroom grant
100-43791-00-0000	RECYCLING REBATE	2,929	5,161	5,054	5,215	5,215	5,000	5,300	
		111,400	97,176	106,089	49,333	145,672	144,525	167,810	
100-44000-00-0000	LICENSES & PERMITS								
100-44110-00-0000	LIQUOR	30,985	21,810	11,792	21,025	21,700	11,400	11,800	Based on history
100-44120-00-0000	OPERATORS LICENSES	760	1,010	1,022	710	900	1,000	1,280	Fee increase
100-44130-00-0000	SODA	135	150	175	170	175	180	175	Based on history
100-44140-00-0000	TOBACCO	50	50	50	50	60	50	50	Based on history
100-44210-00-0000	DOG LICENSES	56	8	23	36	42	25	225	Fee increase
100-44300-00-0000	BUILDING	15,519	26,261	87,745	7,843	19,258	12,000	16,000	Based on est. projects
100-44410-00-0000	REZONING PETITION & FEES	13,330	17,875	11,880	1,200	2,775	5,000	3,500	Based on est. projects
100-44990-00-0000	OTHER PERMITS	-	3,553	1,243	450	450	1,300	1,300	Based on history
		63,149	72,291	113,930	31,485	45,360	30,955	34,330	
100-45000-00-0000	FINES, FORFEITS & PENALTIES								
100-45210-00-0000	CITATIONS/PKG TICKETS	505	2,610	2,790	100	1,275	3,500	2,000	Based on history
		505	2,610	2,790	100	1,275	3,500	2,000	
100-46000-00-0000	PUBLIC CHARGES								
100-46110-00-0000	ASSESSMENT LETTER FEES	3,090	3,570	3,960	2,250	3,900	3,500	4,000	Based on history
100-46120-00-0000	PLAN COMMISSION FEES	6,650	-	1,250	1,250	1,250	-	1,250	
100-46140-00-0000	PUBLISHING FEES	600	560	528	560	580	600	600	Based on history
100-46310-00-0000	HWY DEPT CHGS REIMB	1,615	551	510	360	360	500	500	Based on history
100-46721-00-0000	MEMORIAL BENCHES	1,200	1,200	1,600	400	400	1,200	1,200	Based on history
100-46725-00-0000	RECREATION CHARGES	-	4,957	5,663	-	5,460	4,000	5,500	Based on history



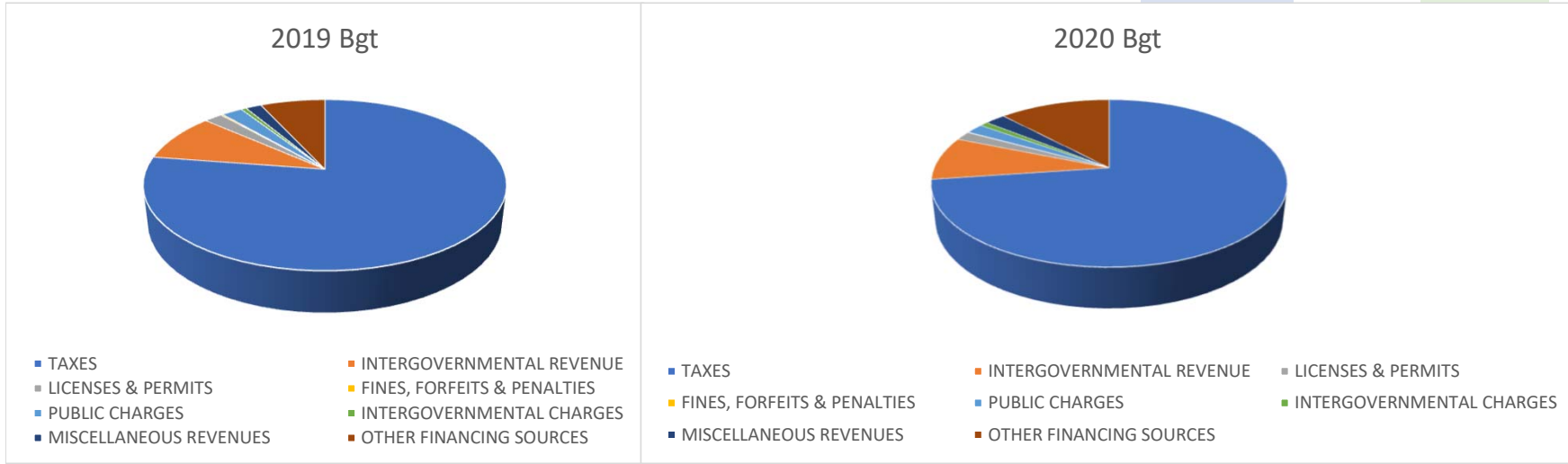
Village of Sister Bay 2020 Annual Budget

100 General Fund Revenues		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-46741-00-0000	FESTIVALS/EVENTS	-	5,000	5,000	2,500	2,500	5,000	2,500	Should anything be budgeted
100-46744-00-0000	ROUTE SPONSORSHIP	-	4,000	-	-	-	2,500	11,000	Sponsor per stop
100-46745-00-0000	TRANSPORTATION ADVERTISING	-	17,240	-	-	7,000	15,000	7,000	
100-46746-00-0000	TRANSPORTATION DONATIONS	-	850	-	-	-	-	3,000	
100-46840-00-0000	SUBDIVISION PLAT FEES	-	400	-	-	-	-	-	
100-46900-00-0000	MISC CHARGES FOR SERVICES	7,873	2,584	2,451	100	188	2,500	1,000	Placeholder
		21,028	40,912	20,961	7,420	21,638	34,800	37,550	
100-47000-00-0000 INTERGOVERNMENTAL CHARGES									
100-47324-00-0000	EMS BLDG RENTAL CHARGES	6,262	6,233	13,091	2,852	12,762	6,500	15,000	2020- 10% reimb for mair
100-47390-00-0000	LIBRARY CHARGES	4,118	3,047	2,175	2,332	2,670	2,500	2,750	Based on history
100-47391-00-0000	TOURISM ZONE CHARGES	-	-	-	300	300	-	-	one-time refund from DCI
		10,380	9,280	15,266	5,484	15,732	9,000	17,750	
100-48000-00-0000 MISCELLANEOUS REVENUES									
100-48110-00-0000	INTEREST ON INVESTMENTS	331	453	7,156	16,788	24,418	3,500	20,000	New Account Type
100-48210-00-0000	BLDG RENTAL - POST OFFICE	16,914	18,581	15,723	10,005	17,152	17,152	17,152	Per agreement
100-48220-00-0000	BLDG RENTAL - VILLAGE HALL	3,688	2,768	2,890	680	2,560	2,500	3,000	Based on history
100-48240-00-0000	BLDG RENTAL - FIRE STATION	778	543	871	215	608	650	650	Based on history
100-48250-00-0000	PARK RENTAL	7,813	2,700	3,013	1,200	3,263	2,500	3,300	Based on history
100-48400-00-0000	INSURANCE RECOVERY	5,366	5,898	3,466	3,338	3,338	-	-	
100-48500-00-0000	DONATIONS	-	363	163	155	256	-	-	
100-48990-00-0000	MISC OTHER REVENUE	12,410	7,265	704	-	21	250	250	Based on history
		47,356	40,988	33,985	32,382	51,615	26,552	44,352	
100-49000-00-0000 OTHER FINANCING SOURCES									
100-49221-00-0000	TRANSFERS FROM MARINA: PILOT	126,356	56,497	53,237	26,619	53,237	53,237	53,237	Estimate per formula
100-49261-00-0000	TRANSFERS FROM UTILITY PILOT	41,723	55,226	55,513	28,041	56,081	56,081	56,081	Estimate per formula
	Applied Fund Balance	-	-	-	-	-	-	131,207	
		168,079	111,723	108,750	54,659	109,318	109,318	240,525	
	Subtotal Revenues	1,623,104	2,188,728	2,001,773	1,142,787	1,619,403	1,587,387	1,999,618	
	Proof to Audit	1,623,106	2,188,767	2,001,770					
	Committed Fund Balance						-		
	Total Revenues	1,623,104	2,188,728	2,001,773	1,142,787	1,619,403	1,587,387	1,999,618	
Revenue Summary		2016	2017	2018		2019 Proj	2019 Bgt	2020 Bgt	
	TAXES	1,201,206	1,813,747	1,600,002	961,925	1,228,793	1,228,737	1,455,301	
	INTERGOVERNMENTAL REVENUE	111,400	97,176	106,089	49,333	145,672	144,525	167,810	



Village of Sister Bay 2020 Annual Budget

100	General Fund Revenues	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	LICENSES & PERMITS	63,149	72,291	113,930	31,485	45,360	30,955	34,330	
	FINES, FORFEITS & PENALTIES	505	2,610	2,790	100	1,275	3,500	2,000	
	PUBLIC CHARGES	21,028	40,912	20,961	7,420	21,638	34,800	37,550	
	INTERGOVERNMENTAL CHARGES	10,380	9,280	15,266	5,484	15,732	9,000	17,750	
	MISCELLANEOUS REVENUES	47,356	40,988	33,985	32,382	51,615	26,552	44,352	
	OTHER FINANCING SOURCES	168,079	111,723	108,750	54,659	109,318	109,318	240,525	





Village of Sister Bay 2020 Annual Budget

51 General Expenditures		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51000-00-0000	GENERAL GOVERNMENT								
100-51105-00-0000	WAGES, TRUSTEES	33,400	31,200	32,920	17,780	35,560	43,390	43,570	4 elections
100-51105-02-0000	WAGES, ELECTIONS	-	-	4,671	1,330	1,530	2,080	3,805	
100-51120-00-0000	SOCIAL SECURITY	2,555	2,387	2,876	1,173	2,837	3,478	3,624	
100-51145-00-0000	INSURANCE, WORK COMP	90	107	104	75	100	110	75	
		<u>36,045</u>	<u>33,694</u>	<u>40,570</u>	<u>20,357</u>	<u>40,026</u>	<u>49,058</u>	<u>51,074</u>	
100-51200-00-0000	INDIRECT EMPLOYEE COSTS								
100-51201-00-0000	TRAVEL/TRAINING	403	583	1,481	1,357	2,179	2,500	2,500	
100-51210-00-0000	EXPENSE ALLOWANCE	505	32	460	93	360	500	500	
100-51225-00-0000	RECOGNITION	457	2,275	839	-	50	500	500	
		<u>1,365</u>	<u>2,890</u>	<u>2,780</u>	<u>1,450</u>	<u>2,589</u>	<u>3,500</u>	<u>3,500</u>	
100-51300-00-0000	UTILITY COSTS								
100-51301-00-0000	ADMINISTRATION BUILDING	4,253	4,256	4,819	2,810	5,016	6,000	6,000	
100-51305-00-0000	VILLAGE HALL	6,890	7,814	9,138	4,470	8,672	10,000	10,000	
100-51315-00-0000	FIRE STATION	24,386	26,205	33,321	17,659	33,796	34,000	36,000	increase in S&W costs
100-51360-00-0000	HYDRANT RENTAL FEES	39,281	52,375	52,375	26,188	52,375	52,375	52,375	
100-51370-00-0000	INTERNET	2,159	2,159	2,159	1,079	1,958	2,500	2,500	
		<u>76,969</u>	<u>92,809</u>	<u>101,812</u>	<u>52,205</u>	<u>101,816</u>	<u>104,875</u>	<u>106,875</u>	
100-51400-00-0000	SUPPLIES								
100-51405-00-0000	COMPUTER HARDWARE/SOFTWARE	720	-	423	-	101	1,000	1,000	
100-51410-00-0000	PRINTING AND COPYING	816	194	205	4	221	300	300	
100-51420-00-0000	DUES & PUBLICATIONS	1,347	1,332	1,263	1,310	1,405	1,600	1,400	League dues \$1377.06
100-51425-00-0000	MAPS	179	68	350	5	55	200	200	
100-51450-00-0000	PUBLIC RELATIONS	913	678	914	-	1,317	1,000	1,000	
100-51495-00-0000	MISC SUPPLIES	661	-	25	-	25	50	50	
		<u>4,636</u>	<u>2,272</u>	<u>3,179</u>	<u>1,319</u>	<u>3,123</u>	<u>4,150</u>	<u>3,950</u>	
100-51500-00-0000	OTHER SERVICES								
100-51502-00-0000	BUILDING INSPECTION SERVICES	12,311	27,494	52,132	4,136	18,591	8,400	11,200	
100-51504-00-0000	INFORMATION TECHNOLOGY	4,461	4,889	300	1,579	5,854	4,500	6,500	spare tablet
100-51505-00-0000	ENGINEERING	3,245	5,796	4,686	1,452	2,133	5,000	5,000	
100-51510-00-0000	CONSULTING	2,692	4,660	22,768	1,934	13,005	8,000	25,000	Kufirin & Comp Plan & GIS
100-51514-00-0000	SHERIFF SECURITY SERVICES	1,470	1,591	1,997	-	2,057	3,500	2,500	
100-51515-00-0000	LEGAL SERVICES	15,178	34,923	48,985	7,655	58,163	75,000	75,000	



Village of Sister Bay 2020 Annual Budget

51 General Expenditures		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51520-00-0000	ASSESSMENT SERVICES	34,500	28,500	28,500	14,250	28,500	28,500	28,500	final year of K
100-51525-00-0000	PROPERTY/LIABILITY INSURANCE	16,884	16,002	16,340	13,045	14,951	17,500	17,500	
100-51530-00-0000	LEGAL NOTICES & ADS	2,177	2,093	2,076	578	1,713	3,000	2,500	
100-51532-00-0000	PUBLICITY	428	413	412	820	820	750	850	
100-51535-00-0000	WEBSITE SUPPORT	307	470	926	-	772	500	1,000	
100-51540-00-0000	TAX BILLING COSTS	2,308	2,195	2,238	1,477	2,242	2,750	2,750	
100-51541-00-0000	PROPERTY TAXES OWED	-	5,095	-	-	-	-	-	
100-51542-00-0000	TAX ASSESSMENT REFUNDS	-	-	-	-	-	1,500	1,500	
100-51545-00-0000	ELECTION COSTS	988	1,144	1,653	1,300	1,306	750	2,600	4 elections, new staff
100-51546-00-0000	ELECTION JUDGES	4,308	2,436	-	-	-	-	-	
100-51555-00-0000	BOARD OF REVIEW	219	-	611	43	43	500	500	no stenographer in 2019
100-51567-00-0000	FESTIVAL/EVENT COSTS	-	9,597	8,575	7,778	8,561	7,000	8,000	\$6500 fireworks budget
100-51595-00-0000	MISC SERVICES	-	35	-	-	-	100	100	
		105,230	148,492	192,197	56,047	158,712	167,250	191,000	
100-51600-00-0000 MAINTENANCE									
100-51641-00-0000	ADMINISTRATION BLDG	1,629	1,458	1,608	289	699	3,500	6,500	concrete work
100-51642-00-0000	VILLAGE HALL	1,491	6,158	1,708	432	8,384	2,500	12,000	elevator, water damage, f
100-51643-00-0000	POST OFFICE	970	52	117	-	200	1,500	1,500	
100-51645-00-0000	FIRE STATION	6,585	8,143	37,501	2,601	37,243	95,000	110,000	Exhaust capture, new phc
100-51647-00-0000	PAVILION	1,626	117	50	-	-	500	500	
		12,301	15,929	40,985	3,494	46,526	103,000	130,500	
100-51800-00-0000 SUPPORT									
100-51801-00-0000	CEMETERY	2,739	2,834	3,170	2,426	2,426	3,500	3,000	
100-51805-00-0000	LIBRARY	30,000	30,000	30,000	15,000	30,000	30,000	35,000	increase requested
100-51810-00-0000	SISTER BAY ADVANCEMENT	75,000	70,000	65,000	17,316	69,265	69,996	69,473	38% prior yr rm tax
100-51812-00-0000	YOUTH CENTER SUPPORT							2,000	requested by Zoschke
100-51830-00-0000	HUMANE SOCIETY	1,000	4,000	4,000	5,000	5,000	5,000	5,000	
100-51840-00-0000	FIRE SERVICES	120,790	129,912	132,190	68,866	137,732	137,732	142,825	3.7% change - final CPI Oc
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	3,000	5,000	5,000	5,000	5,000	5,000	
100-51861-00-0000	BAYLAKES REGIONAL PLANNING							2,500	
100-51865-00-0000	LEGISLATIVE DAYS	-	-	-	-	-	500	500	
100-51880-00-0000	COASTAL BYWAYS	600	300	300	100	100	300	300	change approved by Boar



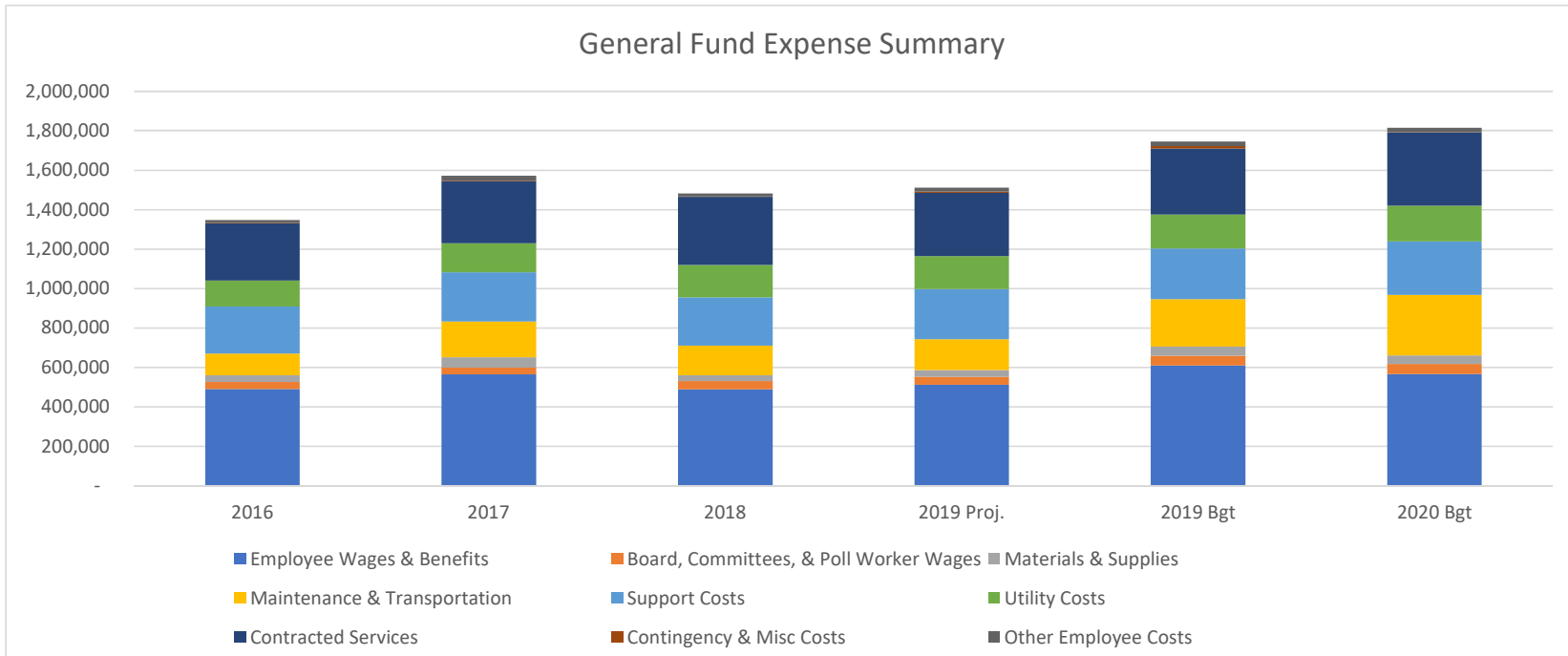
Village of Sister Bay 2020 Annual Budget

51	General Expenditures	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		237,629	250,046	244,660	118,708	254,523	257,028	270,598	
100-51900-00-0000	OTHER								
100-51910-00-0000	BAD DEBT EXP	760	78	-	-	-	250	250	
100-51930-00-0000	BANK FEES & FINANCE CHARGES	2,861	2,879	2,098	221	791	2,800	2,000	
100-51950-00-0000	MISC OTHER EXPENDITURE	46	44	12	-	-	50	50	
100-51992-00-0000	TRANSFER TO SPECIAL REV FUND	21,556	15,000	19,000	20,000	20,000	20,000	10,000	
100-51993-00-0000	TRANSFER TO DEBT SERVICE FUND	-	250,000	-	-	-	-	-	
100-51994-00-0000	TRANSFER TO CIP FUND	310,000	239,000	188,000	94,000	188,000	188,000	175,000	
100-51995-00-0000	TRANSFER TO TID FUND	-	201,000	-	-	-	-	-	
100-51995-00-0510	TRANSFER TO TID #2 FUND	-	-	-	-	-	-	-	
100-51999-00-0000	CONTINGENCY	-	-	-	-	-	1,500	-	
		335,223	708,001	209,109	114,221	208,791	212,600	187,300	
	Personnel Costs	36,045	33,694	40,570	20,357	40,026	49,058	51,074	
	Subtotal Non-Personnel Operating	441,797	515,439	587,723	233,443	568,080	644,403	708,723	
	Subtotal Transfers	331,556	455,000	207,000	114,000	208,000	208,000	185,000	
	Subtotal Debt	-	250,000	-	-	-	-	-	
	Total General Expenditures	773,354	1,254,133	835,293	367,801	816,107	901,461	944,797	
	<i>Proof to Audit (p.10, add transfers)</i>	<i>809,399</i>	<i>1,254,130</i>	<i>835,297</i>					



Village of Sister Bay 2020 Annual Budget

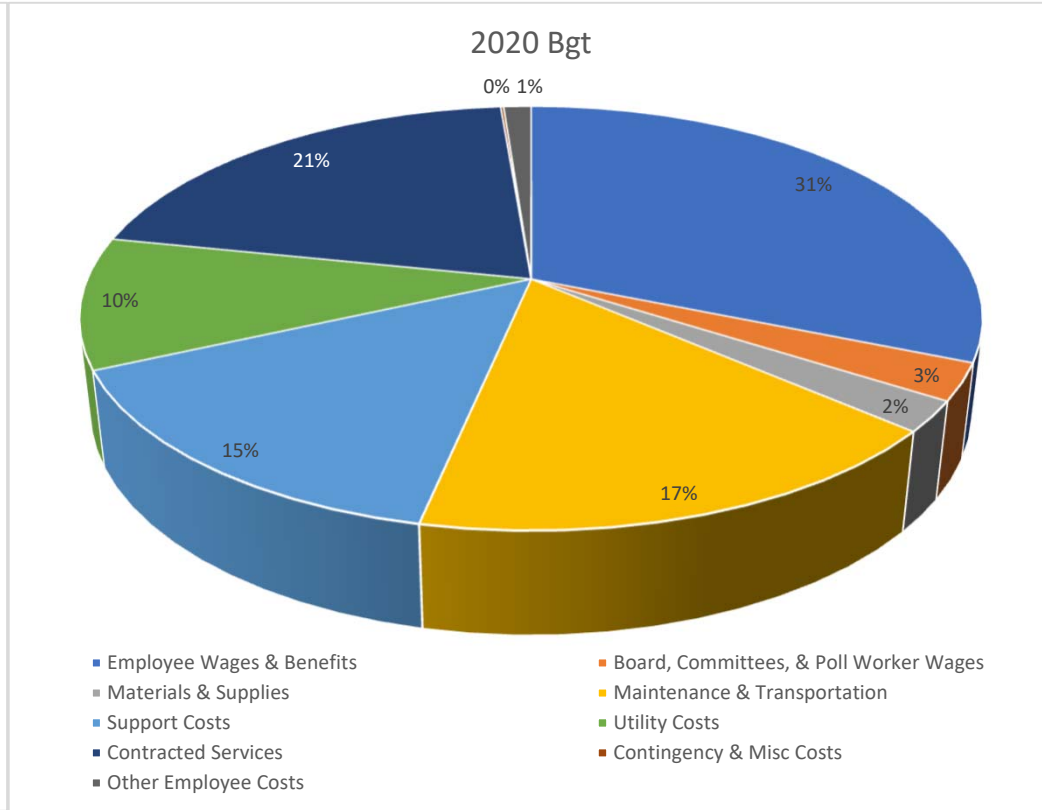
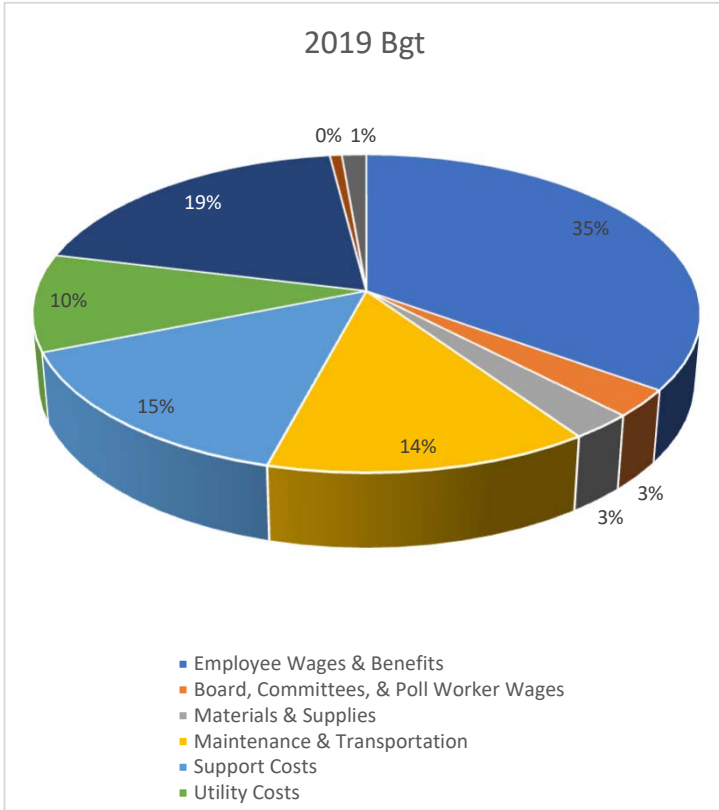
51	General Expenditures	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
General Fund Expense Summary		2016	2017	2018		2019 Proj.	2019 Bgt	2020 Bgt	
	Employee Wages & Benefits	490,052	564,904	488,811		511,236	609,504	566,301	
	Board, Committees, & Poll Worker Wages	36,045	33,694	40,570		40,026	49,058	51,074	
	Materials & Supplies	33,408	51,970	29,732		34,911	46,500	42,350	
	Maintenance & Transportation	110,687	180,959	151,211		156,164	240,000	307,680	
	Support Costs	237,629	250,046	244,660		254,523	257,028	270,598	
	Utility Costs	131,642	148,023	163,400		166,580	172,675	181,735	
	Contracted Services	290,114	313,402	345,386		321,522	334,700	371,230	
	Contingency & Misc Costs	3,667	3,001	2,109		5,720	11,600	2,300	
	Other Employee Costs	14,022	24,776	15,203		20,922	23,650	21,350	
		1,347,265	1,570,776	1,481,083		1,511,604	1,744,715	1,814,618	
		1,347,265	1,570,776	1,481,083		1,511,604	1,744,715	1,814,618	





Village of Sister Bay 2020 Annual Budget

51	General Expenditures	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions





Village of Sister Bay 2020 Annual Budget

52 Administration	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-52000-00-0000	ADMINISTRATION							
100-52101-00-0000	184,730	181,057	140,502	77,784	178,256	236,121	214,910	
100-52101-20-0000	-	20,440	19,304	-	-	-	-	
100-52101-21-0000	28,896	20,616	12,725	18,338	36,677	36,963	37,887	
100-52101-22-0000	719	404	223	484	1,204	4,107	4,210	
100-52101-50-0000	157	-	1,088	-	-	-	-	
100-52105-00-0000	-	-	-	-	-	1,125	-	
100-52105-21-0000	980	767	220	-	-	-	-	
100-52110-00-0000	47	-	92	-	-	-	-	
100-52110-21-0000	380	70	335	422	633	711	1,336	
100-52110-26-0000	-	-	-	-	-	16	-	
100-52112-00-0000	18,139	32,447	12,807	2,543	10,264	-	-	
100-52115-00-0000	14,938	18,116	12,617	6,522	15,211	18,278	17,438	
100-52120-00-0000	16,399	17,993	13,249	6,931	17,368	21,347	19,763	
100-52125-00-0000	28,189	36,794	34,951	18,577	35,609	46,022	44,502	
100-52127-00-0000	15,094	14,861	10,584	9,500	9,500	13,920	12,825	
100-52130-00-0000	3,270	3,604	2,523	1,255	2,720	3,394	2,623	
100-52135-00-0000	1,427	1,687	1,051	585	1,268	1,737	1,329	
100-52140-00-0000	631	770	524	261	589	1,046	747	
100-52145-00-0000	589	720	609	456	608	745	453	
100-52150-00-0000	1,220	7,175	-	-	-	-	-	
100-52190-00-0000	1,017	1,167	400	484	484	500	500	
100-52192-00-0000	(12,020)	(21,138)	(17,232)	(12,146)	(24,292)	(24,292)	(22,188)	
100-52195-00-0000	(65,577)	(55,855)	(35,849)	(27,357)	(43,206)	(43,206)	(29,261)	
100-52196-00-0000	(49,379)	(40,848)	(38,665)	(28,476)	(56,952)	(56,951)	(98,362)	
	190,984	242,016	172,059	76,164	185,942	261,583	208,712	
100-52200-00-0000	INDIRECT EMPLOYEE COSTS							
100-52201-00-0000	4,723	6,276	2,974	1,321	3,078	4,500	3,000	
100-52202-00-0000	505	4,049	1,191	130	1,284	2,500	2,500	
100-52205-00-0000	-	1,628	1,110	6,421	6,421	2,500	2,000	
100-52210-00-0000	424	828	459	21	500	500	500	
100-52211-00-0000	-	-	-	-	-	500	500	
100-52212-00-0000	232	740	502	-	500	500	500	
100-52225-00-0000	3,992	2,800	1,233	-	1,300	1,300	1,300	
	9,876	16,321	7,470	7,893	13,083	12,300	10,300	



Village of Sister Bay 2020 Annual Budget

52 Administration	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-52300-00-0000	UTILITY COSTS							
100-52360-00-0000	2,910	2,742	3,368	1,325	3,240	3,100	3,500	inc. frontier & verizon cos
100-52365-00-0000	1,097	1,131	-	32	856	1,200	1,560	
100-52370-00-0000	1,687	1,907	1,830	825	1,980	2,000	2,100	\$175/month
	5,694	5,779	5,198	2,182	6,076	6,300	7,160	
100-52400-00-0000	SUPPLIES							
100-52401-00-0000	4,358	4,210	3,069	568	2,249	5,000	4,500	
100-52405-00-0000	2,674	2,988	1,270	1,810	2,433	1,500	2,500	
100-52410-00-0000	7,901	9,284	6,758	2,366	5,194	5,600	5,500	
100-52415-00-0000	1,997	2,938	1,049	810	1,189	3,000	2,500	
100-52420-00-0000	421	1,097	447	669	782	1,000	1,000	
100-52460-00-0000	364	483	480	200	298	500	500	
100-52495-00-0000	252	12	12	6	12	250	150	
	17,967	21,014	13,086	6,429	12,157	16,850	16,650	
100-52500-00-0000	OTHER SERVICES							
100-52501-00-0000	16,081	11,103	11,320	12,850	12,850	12,500	13,100	
100-52502-00-0000	928	2,369	2,180	1,211	2,421	2,500	2,500	
100-52503-00-0000	-	-	-	-	-	-	-	
100-52504-00-0000	2,371	4,062	3,656	2,177	5,168	3,000	4,580	
100-52510-00-0000	4,880	-	4,739	-	-	2,000	7,000	CIP Planning
100-52595-00-0000	-	-	-	-	-	-	-	
	24,259	17,534	21,895	16,238	20,439	20,000	27,180	
100-52600-00-0000	MAINTENANCE							
100-52601-00-0000	296	615	400	139	219	400	400	
100-52605-00-0000	-	-	-	-	-	-	-	
	296	615	400	139	219	400	400	
100-52999-00-0000	CONTINGENCY - ADMIN							
	-	-	-	-	1,000	2,000	-	
Total Administration Expenditures	249,076	303,278	220,108	109,044	238,915	319,433	270,402	
<i>Proof to Audit (p.10)</i>	<i>249,076</i>	<i>303,278</i>	<i>220,107</i>					
Personnel Costs	190,984	242,016	172,059	76,164	185,942	261,583	208,712	
Non-personnel Costs	58,092	61,262	48,049	32,880	52,973	57,850	61,690	



Village of Sister Bay 2020 Annual Budget

53 Parks & Streets Dept		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
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	137,054	113,282	146,170	83,581	168,275	210,641	205,231	
100-53105-00-0000	WAGES, PART-TIME	26,385	56,354	22,936	604	1,812	-	6,759	
100-53105-25-0000	WAGES, PT, TRANSPORTATION	-	8,710	-	-	12,060	8,250	17,800	inc. req by Louise
100-53106-00-0000	WAGES, ANIMAL CONTROL	194	-	76	-	-	500	500	
100-53110-00-0000	OVERTIME	9,060	7,754	5,133	2,817	5,633	8,928	6,483	
100-53112-00-0000	UNWORKED WAGES	21,338	30,858	36,105	12,107	24,214	-	-	
100-53113-00-0000	COMP TIME USED	10,723	4,144	8,174	549	4,395	-	-	
100-53115-00-0000	RETIREMENT	11,028	9,960	12,398	6,539	13,871	14,372	14,558	6.75%
100-53120-00-0000	SOCIAL SECURITY	14,823	15,053	15,971	7,115	16,201	16,820	18,290	
100-53125-00-0000	INSURANCE, MEDICAL	31,808	40,021	40,617	23,527	42,349	51,353	53,825	estimated
100-53127-00-0000	HSA EXPENSE	17,650	22,240	9,283	14,109	14,821	13,702	14,963	
100-53130-00-0000	INSURANCE, DENTAL	3,019	3,343	3,098	1,678	3,357	3,173	2,932	estimated
100-53135-00-0000	INSURANCE, DISABILITY	1,076	1,054	1,059	447	894	1,213	985	estimated
100-53140-00-0000	INSURANCE, GROUP LIFE	457	525	593	347	695	847	861	5% increase
100-53145-00-0000	INSURANCE, WORK COMP	14,130	18,099	15,136	12,836	16,716	18,122	14,402	
100-53150-00-0000	UNEMPLOYMENT COSTS	194	-	-	-	-	-	-	
100-53190-00-0000	BENEFIT FEES AND PENALTIES	71	-	2	-	-	-	-	
		299,069	322,888	316,752	166,258	325,294	347,921	357,589	
100-53200-00-0000	INDIRECT EMPLOYEE COSTS								
100-53201-00-0000	TRAVEL/TRAINING	1,355	2,618	1,049	238	238	2,000	1,200	
100-53205-00-0000	RECRUIT/TESTING/PHYSICALS	-	1,171	877	152	834	1,250	1,500	PT & testing
100-53210-00-0000	EXPENSE ALLOWANCE	100	126	100	20	200	200	200	
100-53215-00-0000	UNIFORMS & CLOTHING	1,327	1,650	1,677	329	2,077	2,500	2,500	
100-53225-00-0000	RECOGNITION, PARKS	-	-	1,250	33	1,900	1,900	2,150	
		2,782	5,565	4,953	773	5,250	7,850	7,550	
100-53300-00-0000	UTILITY COSTS								
100-53325-00-0000	PARKS	2,842	4,939	3,811	891	4,435	5,000	10,000	Community Garden
100-53330-00-0000	SPORTS COMPLEX	10,931	8,850	12,795	4,519	12,132	13,000	13,000	
100-53335-00-0000	MAINTENANCE BUILDINGS	5,481	6,393	8,079	6,225	9,454	9,500	9,500	
100-53345-00-0000	INFORMATION BOOTH	819	763	2,034	776	2,020	2,100	2,100	shared cost w/ Utility
100-53360-00-0000	TELEPHONE SPORT COMPLEX	541	511	619	250	915	600	1,000	
100-53365-00-0000	CELL PHONES	1,469	2,170	2,373	1,301	3,370	3,500	3,700	add'l data, line, cell
100-53370-00-0000	INTERNET	1,079	1,079	1,079	540	1,561	1,200	1,800	changing to Charter
100-53380-00-0000	STREET LIGHTING	24,222	23,184	24,110	9,581	23,246	25,000	25,000	
100-53381-00-0000	BIKE TRAIL LIGHTS	1,593	1,544	1,490	629	1,555	1,600	1,600	
		48,979	49,435	56,391	24,711	58,688	61,500	67,700	
100-53400-00-0000	SUPPLIES								



Village of Sister Bay 2020 Annual Budget

53 Parks & Streets Dept		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53401-00-0000	OFFICE SUPPLIES	73	90	111	64	139	500	250	
100-53405-00-0000	COMPUTER HARDWARE/SOFTWARE	-	-	160	-	-	500	500	
100-53420-00-0000	DUES & PUBLICATIONS	-	-	-	-	-	-	-	
100-53430-00-0000	CUSTODIAL SUPPLIES	3,521	5,444	5,211	899	5,160	6,000	6,000	
100-53440-00-0000	MEDICAL SAFETY	1,786	974	1,211	677	6,322	8,000	4,000	
100-53445-00-0000	SHOP SUPPLIES	775	930	1,153	536	1,035	1,300	1,300	
100-53450-00-0000	MEMORIAL BENCH SUPPLIES	1,816	2,413	62	60	243	1,000	1,000	
100-53460-00-0000	MINOR EQUIPMENT	1,762	2,291	2,216	1,005	3,078	2,250	2,250	
100-53465-00-0000	CHEMICALS	-	-	-	-	57	250	250	
100-53470-00-0000	RECREATION EQUIP/SUPPLIES	122	14,859	15	-	324	2,000	2,500	wood chips
100-53480-00-0000	STREET LIGHTS (BULBS)	58	419	939	15	663	1,000	1,000	
100-53490-00-0000	Misc. Municipal Supplies	701	1,053	2,088	970	2,424	2,500	2,500	
100-53495-00-0000	Misc. Other Supplies	190	213	300	104	187	200	200	
		10,804	28,685	13,466	4,329	19,631	25,500	21,750	
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	680	-	893	800	900	
100-53532-00-0000	PUBLICITY	-	-	-	-	-	-	-	
100-53551-00-0000	RUBBISH DISPOSAL	101,940	111,331	104,481	37,234	107,261	112,000	113,000	
100-53552-00-0000	RECYCLING	7,803	5,777	9,045	3,597	9,591	8,500	13,000	surcharges on recycling
100-53553-00-0000	SNOW REMOVAL CONTRACT	27,168	15,713	15,916	23,500	23,500	25,000	25,000	
100-53555-00-0000	SPECIAL EVENTS COSTS	10,717	-	1	-	-	-	-	
100-53581-00-0000	YMCA PROGRAM COSTS	11,867	12,886	-	-	-	-	-	
100-53595-00-0000	MISCELLANEOUS	130	127	172	-	126	150	150	
		160,624	147,376	131,293	64,331	142,371	147,450	153,050	
100-53600-00-0000 MAINTENANCE									
100-53610-00-0000	SIDEWALKS	-	725	-	9	6,029	6,500	4,500	Mill Rd repairs
100-53611-00-0000	BIKE TRAIL	313	-	-	-	16	50	50	
100-53615-00-0000	GROUNDS	732	5,626	6,575	218	5,513	5,000	7,000	Flowers/planters
100-53616-00-0000	LIBRARY GROUNDS	-	-	-	-	-	-	-	
100-53620-00-0000	PARKS	22,412	35,404	8,212	2,039	10,593	13,000	13,000	
100-53621-00-0000	TREES	-	-	-	875	875	1,500	1,500	
100-53625-00-0000	SPORTS COMPLEX	7,260	6,198	5,066	1,581	6,528	7,000	7,000	
100-53626-00-0000	DOG PARK	2,696	900	932	258	1,043	1,000	1,080	slight cost increase for cor
100-53630-00-0000	STREET SIGNS	840	4,986	1,604	271	908	1,500	1,500	
100-53631-00-0000	SEASONAL DECORATIONS	1,886	16,272	18,463	1,373	8,535	10,000	10,000	
100-53632-00-0000	SPRING FLOWER POTS	3,279	3,576	2,732	-	1,971	3,500	3,500	
100-53635-00-0000	LAWN MAINTENANCE	9,857	9,944	10,908	11,406	11,445	11,500	11,500	No price increase
100-53640-00-0000	BUILDING (PARKS DEPT)	1,965	336	1,752	2,465	2,912	2,000	7,000	new garage door openers



Village of Sister Bay 2020 Annual Budget

53	Parks & Streets Dept	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53641-00-0000	OTHER BUILDING MAINTENANCE							15,000	marina restroom mainten
100-53645-00-0000	INFO BOOTH (BLDGS & GROUNDS)	1,423	177	1,189	-	500	1,000	1,000	
100-53647-00-0000	PAVILION	144	72	481	-	-	1,500	1,500	new lights
100-53650-00-0000	STORM DRAINAGE SYSTEM	4,735	3,069	5,701	1,044	4,690	7,500	28,000	Added \$21000 for GIS
100-53655-00-0000	STREET MAINTENANCE	14,113	18,633	17,676	8,527	14,406	25,000	25,000	
100-53670-00-0000	PICNIC TABLES & BENCHES	35	297	672	277	377	500	500	
100-53671-00-0000	GARBAGE CANS	1,000	2,118	1,240	-	-	1,000	1,000	
100-53675-00-0000	EQUIPMENT RENTAL	54	-	-	-	50	250	250	
		72,743	108,332	83,203	30,341	76,389	99,300	139,880	
100-53700-00-0000	VEHICLES & EQUIPMENT								
100-53701-00-0000	VEHICLE MAINTENANCE	5,695	5,004	2,421	1,936	2,730	5,000	5,000	
100-53705-00-0000	EQUIPMENT MAINTENANCE	9,427	8,192	5,355	4,345	8,366	10,000	10,000	
100-53710-00-0000	GAS/OIL/FLUIDS	8,600	9,227	9,643	4,368	9,925	10,000	10,000	
100-53715-00-0000	TIRES	1,625	740	1,164	244	488	1,500	1,500	
		25,347	23,163	18,583	10,892	21,509	26,500	26,500	
100-53900-00-0000	PUBLIC TRANSPORTATION								
100-53901-00-0000	PUBLIC TRANSPORTATION LEASE	-	14,000	8,000	-	-	-	-	
100-53905-00-0000	PUBLIC TRANSPORTATION FUEL	-	1,107	-	-	2,383	1,200	3,000	
100-53910-00-0000	PUBLIC TRANSPORTATION INSURANC	-	90	-	-	164	100	800	year-round insurance
100-53915-00-0000	PUBLIC TRANSPORTATION TIRES	-	301	-	500	500	500	-	
100-53920-00-0000	PUBLIC TRANSPORTATION MAINT	-	996	40	1,000	1,751	1,000	4,000	
100-53925-00-0000	PUBLIC TRANSPORTATION MKTG	-	9,483	-	123	3,569	5,000	1,500	
100-53930-00-0000	PUBLIC TRANSPORTATION MISC EXP	-	6,944	-	320	3,155	3,000	1,100	
		-	32,921	8,040	1,943	11,521	10,800	10,400	
100-53999-00-0000	CONTINGENCY - PARKS	-	-	-	3,929	3,929	5,000	-	
	Total Parks & Streets Expenditures	620,348	718,365	632,681	307,507	664,582	731,821	784,419	
	<i>Proof to Audit (p.10)</i>	<i>620,348</i>	<i>718,367</i>	<i>632,683</i>					
	Personnel Costs	299,069	322,888	316,752	166,258	325,294	347,921	357,589	
	Non-personnel Costs	321,279	395,477	315,929	141,249	339,289	383,900	426,830	



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205 Account	Special Revenue - TKH Ice Rink Description	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	6/30/2019 Actual	12/31/2019 Projected	12/31/2019 Budget	2020 Budget
Beginning Fund Balance		14,069	3,818	4,949	9,158	9,158	9,158	24,208
Revenues								
205-46000-00-0000	PUBLIC CHARGES							
205-46751-00-0000	BOARD/BANNER ADVERTISING	5,390	2,251	-	-	4,980	2,500	5,000
205-46752-00-0000	ADMISSION FEES	-	-	-	-	-	-	-
205-46754-00-0000	SKATE RENTAL	2,675	3,345	5,964	2,179	2,179	5,000	3,500
205-46755-00-0000	SKATE SHARPENING	103	206	236	50	50	250	150
205-46761-00-0000	BROOMBALL FEES	2,464	1,800	1,474	1,000	1,000	2,000	2,000
205-46764-00-0000	PRODUCT SALES	31	5	38	14	14	50	50
205-46765-00-0000	CONCESSIONS	1,561	1,416	2,549	967	967	3,000	3,000
205-46767-00-0000	VENDING SALES	-	-	-	-	-	-	-
205-46900-00-0000	MISC PUBLIC CHARGES	-	-	-	-	-	-	-
		12,225	9,023	10,261	4,209	9,190	12,800	13,700
205-48000-00-0000	MISCELLANEOUS REVENUES							
205-48110-00-0000	INTEREST INCOME	17	19	-	-	-	-	-
205-48500-00-0000	DONATIONS	-	62	242	1,272	1,272	250	1,000
205-48990-00-0000	MISC OTHER REVENUE	-	-	19	-	-	-	-
		17	81	261	1,272	1,272	250	1,000
205-49000-00-0000	OTHER FINANCING SOURCES							
205-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	15,000	19,000	20,000	20,000	20,000	10,000
205-49225-00-0000	TRANSFERS FROM ICE RINK ACCT	-	-	-	-	-	-	-
		-	15,000	19,000	20,000	20,000	20,000	10,000
Total Ice Rink Revenues		12,242	24,104	29,522	25,482	30,462	33,050	24,700
Expenditures								
205-55000-00-0000	ICE RINK EXP							
205-55100-00-0000	DIRECT EMPLOYEE COSTS							
205-55101-00-0000	WAGES, MANAGER	8,928	10,320	7,103	4,047	4,047	10,175	8,550



Village of Sister Bay 2020 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
205-55105-00-0000	WAGES, PART-TIME	3,563	1,477	3,886	1,665	1,665	4,653	6,719
205-55105-25-0000	WAGES, ICE RINK CLERK	147	336	174	27	27	281	842
205-55110-00-0000	OVERTIME	1,785	2,136	3,108	-	-	1,594	1,656
205-55115-00-0000	RETIREMENT	269	150	178	4	4	159	216
205-55120-00-0000	SOCIAL SECURITY	1,095	1,082	1,064	439	439	1,242	1,322
205-55125-00-0000	INSURANCE, MEDICAL	486	335	604	18	18	596	694
205-55127-00-0000	HSA EXPENSE	299	22	250	13	13	250	-
205-55130-00-0000	INSURANCE, DENTAL	56	41	63	1	1	40	43
205-55135-00-0000	INSURANCE, DISABILITY	30	14	18	0	-	15	14
205-55140-00-0000	INSURANCE, GROUP LIFE	3	1	2	0	-	2	3
205-55145-00-0000	INSURANCE, WORK COMP	1,118	997	666	651	651	1,125	727
205-55150-00-0000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-
205-55190-00-0000	BENEFIT FEES AND PENALTIES	-	-	-	-	-	-	-
205-55195-00-0000	WAGE REIMB TO MARINA	-	-	4,402	-	-	3,424	1,747
		17,780	16,910	21,518	6,866	6,865	23,556	22,533
205-55200-00-0000	INDIRECT EMPLOYEE COSTS							
205-55201-00-0000	TRAVEL/TRAINING	-	-	-	-	-	-	-
205-55205-00-0000	RECRUIT/TESTING/PHYSICALS	-	-	178	233	233	300	300
205-55225-00-0000	RECOGNITION	-	-	200	-	200	200	200
		-	-	378	233	433	500	500
205-55300-00-0000	OTHER COSTS							
205-55370-00-0000	INTERNET	1,079	1,079	1,079	540	1,316	1,100	1,500
205-55401-00-0000	OFFICE SUPPLIES	23	105	8	45	45	50	50
205-55410-00-0000	PRINTING AND COPYING	-	-	-	26	26	25	25
205-55415-00-0000	POSTAGE	123	74	2	-	100	130	130
205-55430-00-0000	CUSTODIAL SUPPLIES	17	9	25	43	43	50	50
205-55434-00-0000	SUPPLIES FOR RESALE	177	86	24	-	-	600	600
205-55435-00-0000	FOOD/BEVERAGE FOR RESALE	288	1,213	669	1,596	1,596	2,000	2,000
205-55440-00-0000	MEDICAL/SAFETY SUPPLIES	-	-	-	-	-	50	50
205-55460-00-0000	TOOLS/MINOR EQUIPMENT	101	122	17	173	173	200	200
205-55470-00-0000	RECREATION EQUIP/SUPPLIES	46	701	31	75	650	750	750



Village of Sister Bay 2020 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
205-55471-00-0000	BROOMBALL EQUIP/SUPPLIES	426	-	562	425	850	1,000	1,000
205-55475-00-0000	BOARD ADVERTISING SUPPLIES	1,287	-	-	-	1,500	1,500	1,500
		3,567	3,389	2,416	2,923	6,299	7,455	7,855
205-55500-00-0000	OTHER SERVICES							
205-55525-00-0000	PROPERTY/LIABILITY INSURANCE	351	192	176	161	208	250	250
205-55530-00-0000	ADVERTISING	-	152	-	-	250	250	250
205-55561-00-0000	BROOMBALL REF FEES	560	270	320	150	150	400	400
205-55567-00-0000	FESTIVAL/EVENT COSTS	66	-	243	25	25	250	250
		977	615	739	336	633	1,150	1,150
205-55600-00-0000	MAINTENANCE							
205-55601-00-0000	OFFICE EQUIPMENT	8	17	0	-	50	50	50
205-55640-00-0000	BUILDING (TKH)	23	854	124	49	700	700	700
205-55647-00-0000	ICE RINK MAINTENANCE	134	953	55	212	250	250	1,000
		166	1,823	179	261	1,000	1,000	1,750
205-55700-00-0000	VEHICLES & EQUIPMENT							
205-55701-00-0000	VEHICLE MAINTENANCE	4	-	-	-	-	-	-
205-55705-00-0000	EQUIPMENT MAINTENANCE	-	102	-	-	100	100	100
205-55710-00-0000	GAS/OIL/FLUIDS	-	86	83	-	83	100	100
		4	188	83	-	183	200	200
205-55900-00-0000	MISC CHARGES & TRANSFERS							
205-55930-00-0000	BANK FEES & FINANCE CHARGES	-	45	-	-	-	-	-
205-55950-00-0000	MISC OTHER EXP	-	2	-	-	-	-	-
205-55999-00-0000	CONTINGENCY, TKH	-	-	-	-	-	500	500
		-	47	-	-	-	500	500
Total Ice Rink Expenditures		22,493	22,973	25,313	10,618	15,412	34,361	34,488
Ending Fund Balance		3,818	4,949	9,158	24,022	24,208	7,847	14,420
<i>Proof to Audit (p.10)</i>		<i>3,818</i>	<i>4,949</i>	<i>9,158</i>				



Village of Sister Bay 2020 Annual Budget

204	Special Revenue - Marina Fest Fur	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		-	-	-	9,100	9,100	9,100	19,135	
Revenues									
204-46000-00-0000	PUBLIC CHARGES								
204-46751-00-0000	REVENUES FROM NON-PROFITS	-	-	3,190	-	3,103	2,000	3,500	
204-46755-00-0000	REIMB OF SECURITY SERVICES	-	-	546	-	-	600	600	
204-46761-00-0000	EVENT ENTRY FEES	-	-	385	-	85	500	100	Vintage Boat Show
204-46900-00-0000	MISC PUBLIC CHARGES	-	-	-	-	-	-	-	
204-47761-00-0000	COMM'L FOOD REVENUE SHARE	-	-	1,905	-	2,535	2,000	2,200	
204-47762-00-0000	COMM'L ENTERTAINMENT REV SHAR	-	-	1,950	500	2,625	2,000	2,800	increased for more vendo
		-	-	7,976	500	8,348	7,100	9,200	
205-48000-00-0000	MISCELLANEOUS REVENUES								
204-48110-00-0000	INTEREST INCOME	-	-	-	-	518	-	680	Most of funds in CD
204-48500-00-0000	DONATIONS	-	-	15,830	2,250	18,240	15,000	15,000	
204-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	-	-	-	
		-	-	15,830	2,250	18,758	15,000	15,680	
204-49000-00-0000	OTHER FINANCING SOURCES								
204-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	-	
204-49221-00-0000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Total Marina Fest Revenues		-	-	23,806	2,750	27,106	22,100	24,880	
Expenditures									
204-55400-00-0000	OTHER COSTS								
204-55401-00-0000	OFFICE SUPPLIES	-	-	323	-	-	300	325	
204-55410-00-0000	PRINTING AND COPYING	-	-	75	-	15	100	100	
204-55415-00-0000	POSTAGE	-	-	626	163	197	650	250	
204-55430-00-0000	CUSTODIAL SUPPLIES	-	-	-	-	-	50	50	
204-55434-00-0000	GIFT CERTIFICATES AND PRIZES	-	-	113	-	32	125	125	
204-55470-00-0000	FIREWORKS	-	-	5,020	5,300	5,300	5,000	5,500	
204-55495-00-0000	MISCELLANEOUS SUPPLIES	-	-	84	-	-	400	200	
		-	-	6,241	5,463	5,544	6,625	6,550	
204-55500-00-0000	OTHER SERVICES								
204-55505-00-0000	BAND EXPENSES	-	-	5,400	-	8,450	5,500	8,500	
204-55514-00-0000	SHERIFF SECURITY SERVICES	-	-	593	-	122	700	700	



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204-55530-00-0000	ADVERTISING	-	-	196	-	489	1,000	1,000
204-55551-00-0000	GARBAGE COLLECTION	-	-	297	-	265	325	500
204-55555-00-0000	TENTS	-	-	1,280	-	1,300	1,300	1,300
204-55626-00-0000	PORTA POTTIES	-	-	700	-	700	700	750
		-	-	8,465	-	11,327	9,525	12,750
204-55900-00-0000	MISC CHARGES & TRANSFERS	-	-	-	-	-	-	-
204-55921-00-0000	TRANSFER TO MARINA	-	-	-	200	200	5,126	151
		-	-	-	200	200	5,126	151
Total Marina Fest Expenditures		-	-	14,706	5,663	17,071	21,276	19,451
Ending Fund Balance		-	-	9,100	6,187	19,135	9,924	24,564
<i>Proof to Audit (p.10)</i>		-	-	<i>9,100</i>				
Less: Loan Repayment						(4,926)		(4,975)
Cumulative Profit/(Loss) from Festival						14,209		19,589



Village of Sister Bay 2020 Annual Budget

300	Debt Service Fund	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023	Projection
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected	Exp. of Change
Beginning Fund Balance		1,807	336,922	162,277	20,116	20,116	20,116	1,772			72,368		73,145		153,483	
Revenues																
300-41000-00-0000 TAXES																
300-41110-00-0000	PROPERTY TAXES	1,022,646	453,400	768,130	947,279	1,222,130	1,222,130	1,026,458			860,000		885,000		885,000	
300-41210-00-0000	ROOM TAXES	158,512	175,456	182,276	11,253	182,823	188,130	190,136	4% increase over 2019	1%	192,038	1%	193,958	1%	195,897	
		<u>1,181,158</u>	<u>628,856</u>	<u>950,406</u>	<u>958,533</u>	<u>1,404,953</u>	<u>1,410,260</u>	<u>1,216,594</u>			<u>1,052,038</u>		<u>1,078,958</u>		<u>1,080,897</u>	
300-48000-00-0000 MISCELLANEOUS REVENUES																
300-48110-00-0000	INTEREST INCOME	-	6,191	14,243	-	-	-	-			-		-		-	
300-48990-00-0000	DEVELOPER REPMT OF PRINCIPAL	-	-	-	-	-	-	-			-		-		-	
		<u>-</u>	<u>6,191</u>	<u>14,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>		<u>-</u>		<u>-</u>	
300-49000-00-0000 TRANSFERS																
300-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	250,000	-	-	15,000	-	-			-		-		-	
300-49220-00-0000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-			-		-		-	
300-49221-00-0000	TRANSFERS FROM MARINA PILOT	-	-	-	-	-	-	-			-		-		-	
300-49230-00-0000	TRANSFER FROM CIP-HELMS RES	-	-	-	-	-	-	-			-		-		-	
300-49240-00-0000	TRANSFERS FROM CIP FUND	35,000	-	300,000	-	-	-	-			-		-		-	
300-49242-00-0000	TRANSFERS FROM PEBBLE BEACH FUND	-	-	-	-	-	-	37,603			-		-		-	
300-49250-00-0000	TRANSFERS FROM TID FUND	90,000	-	-	-	245,000	-	-			-		-		-	
300-49260-00-0000	TRANSFERS FROM UTILITY FUND	-	-	-	-	-	-	-			-		-		-	
300-49300-00-0000	DEBT PROCEEDS	1,724,353	8,411,279	9,998	-	-	-	-			-		-		-	
300-49400-00-0000	DEBT PREMIUM	-	202,715	-	-	-	-	-			-		-		-	
		<u>1,849,353</u>	<u>8,863,994</u>	<u>309,998</u>	<u>-</u>	<u>260,000</u>	<u>-</u>	<u>37,603</u>			<u>-</u>		<u>-</u>		<u>-</u>	
Total Debt Service Revenues		3,030,511	9,499,042	1,274,647	958,533	1,664,953	1,410,260	1,254,197			1,052,038		1,078,958		1,080,897	
Expenditures																
300-58000-00-0000 DEBT SERVICE PAYMENTS																
300-58100-00-0000 PRINCIPAL PAYMENTS																
300-58132-00-0000	#32 LIBRARY PRINCIPAL	39,217	8,565	8,747	4,444	8,933	8,933	4,537	final payment		-		-		-	
300-58134-00-0000	#34 SPORTS COMPLEX LAND	140,061	30,589	31,240	15,871	31,903	31,903	16,204	final payment		-		-		-	
300-58136-00-0000	#36 SPORTS COMPLX/FIRE STATION	291,326	63,625	64,979	33,011	66,359	66,359	33,704	final payment		-		-		-	
300-58139-00-0000	#39 STATE TRUST/FIRE STATION	1,064,462	232,476	237,422	120,617	242,466	242,466	123,150	final payment		-		-		-	
300-58147-00-0000	#47 BS STORMSEWER/WATER PRV	155,299	33,917	34,639	17,597	35,375	35,375	17,967	final payment		-		-		-	
300-58150-00-0000	#50 WATERFRONT/SPORTS COMPLEX	150,000	200,000	200,000	225,000	225,000	225,000	250,000			300,000		190,000		-	final payments
300-58151-00-0000	#51 JOHNSON PROPERTY	65,000	81,250	98,750	130,000	130,000	130,000	145,000			195,000		-		-	final payment
300-58153-00-0000	#53 BEACH EXPANSION LOAN	37,195	37,881	38,689	19,675	250,045	250,045	-			-		-		-	
300-58154-00-0000	#54 GAROT INFRASTRUCTURE LOAN	-	-	-	67,665	67,665	67,345	69,344			71,137		72,941		74,789	
300-58155-00-0000	#55 BRAUN PROPERTY LOAN	56,540	58,094	59,626	30,421	306,208	61,208	69,329			52,264		-		-	final payment
300-58156-00-0000	#57 QUARRY LOAN	25,926	-	302,621	12,209	16,383	8,154	150,640	Quarry Loan straight amortization		154,430		-		-	final payment
300-58158-00-0000	#58 WTRFT/SP CPX PRINCIPAL	-	-	-	-	-	-	-			-		480,000		725,000	
300-58160-00-0000	#60 PEBBLE BEACH PRINCIPAL	-	-	-	-	-	-	-	5 years I.O.		-		-		-	
		<u>2,025,026</u>	<u>746,395</u>	<u>1,076,712</u>	<u>676,509</u>	<u>1,380,337</u>	<u>1,126,788</u>	<u>879,877</u>			<u>772,832</u>		<u>742,941</u>		<u>799,789</u>	
300-58200-00-0000 INTEREST PAYMENTS																
300-58232-00-0000	#32 LIBRARY INTEREST	890	606	424	142	238	238	48			-		-		-	
300-58234-00-0000	#34 SPORTS COMPLEX LAND INT	3,526	2,164	1,513	506	849	849	172			-		-		-	
300-58236-00-0000	#36 SPORTS COMPLX/FIRE STA INT	7,334	4,502	3,148	1,052	1,767	1,767	359			-		-		-	
300-58239-00-0000	#39 STATE TRUST/FIRE STA INT	26,797	16,448	11,502	3,845	6,456	6,456	1,310			-		-		-	
300-58247-00-0000	#47 BAYSHORE PRV INTEREST	3,523	2,400	1,678	561	942	942	191			-		-		-	
300-58250-00-0000	#50 WATERFRONT/SPRTS COMP INT	247,163	141,548	34,965	16,108	28,840	28,840	21,403			12,090		3,420		-	
300-58251-00-0000	#51 JOHNSON BOND INTEREST	142,431	81,088	20,300	8,650	15,072	15,072	10,031			3,656		-		-	
300-58253-00-0000	#53 BEACH EXPANSION LOAN INT	7,405	6,719	5,911	2,625	5,088	5,088	-			-		-		-	
300-58254-00-0000	#54 GAROT LOAN INT	-	6,191	14,365	14,635	14,635	14,955	12,956			11,163		9,359		7,511	
300-58255-00-0000	#55 BRAUN PROP LOAN INT	15,549	13,996	12,463	5,624	10,881	10,881	2,760			919		-		-	
300-58257-00-0000	#57 QUARRY LOAN INTEREST	-	15,864	13,629	4,041	7,992	8,096	6,691			2,902		-		-	
300-58258-00-0000	#58 WTRFT/SP CPX INTEREST	-	22,164	210,200	105,100	210,200	210,200	210,200			210,200		205,400		193,350	



Village of Sister Bay 2020 Annual Budget

300 Debt Service Fund		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023	Projection
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected	Exp. of Change
300-58260-00-0000	#60 PEBBLE BEACH INTEREST	-	-	-	-	-	-	37,603			37,500		37,500		37,500	
		454,617	313,689	330,098	162,888	302,960	303,384	303,724			278,429		255,679		238,361	
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	-	-	-	-	-			-		-		-	
300-58994-00-0000	TRANSFER TO CIP FUND	-	-	-	-	-	-	-			-		-		-	
300-58995-00-0000	TRANSFER TO TID FUND	215,753	351,643	9,998	-	-	-	-			-		-		-	
300-58996-00-0000	TRANSFER TO UTILITY FUND	-	-	-	-	-	-	-			-		-		-	
		215,753	8,613,603	9,998	-	-	-	-			-		-		-	
Total Debt Service Expenditures		2,695,396	9,673,687	1,416,808	839,398	1,683,297	1,430,172	1,183,601			1,051,261		998,620		1,038,150	
	Ending Fund Balance	336,922	162,277	20,116	139,251	1,772	204	72,368			73,145		153,483		196,231	
	<i>Proof to Audit (p.10)</i>	336,922	162,277	20,116												



Village of Sister Bay 2020 Annual Budget

Debt Service Fund - 300 Principal and Interest Payment Schedules

	2019	2020	2021	2022	2023	2024	2025+	Remaining Payments	Balance Due
DESCRIPTION - GENERAL FUND									
Loan 50 - Waterfront & Sports Complex - 5/24/11 - 4.21%									
Principal	225,000	250,000	300,000	190,000	-	-	-	740,000	776,913
Interest	28,840	21,403	12,090	3,420	-	-	-	36,913	
Loan 51 - Johnson Property - 4/26/11 - 4.43%									
Principal	130,000	145,000	195,000	-	-	-	-	340,000	353,688
Interest	15,025	10,031	3,656	-	-	-	-	13,688	
Loan 53 - Beach Expansion - 5/19/15 - 2.09%									
Principal	250,045	-	-	-	-	-	-	-	-
Interest	5,088	-	-	-	-	-	-	-	-
Loan 54 - Stony Ridge Development - 5/25/16 - 2.5%									
Principal	67,665	69,344	71,137	72,941	74,789	76,670	144,847	509,729	561,697
Interest	14,635	12,956	11,163	9,359	7,511	5,630	5,350	51,968	
Loan 55 - Braun Property - 4/28/15 - 2.60%									
Principal	306,208	69,329	52,264	-	-	-	-	121,594	125,273
Interest	10,881	2,760	919	-	-	-	-	3,679	
Loan 56 - 2016 Bank Refinancing Loans 32-48 - 4/8/16 - 2.086%									
Principal 32 Library	8,933	4,537	-	-	-	-	-	4,537	197,644
Interest 32 Library	238	48	-	-	-	-	-	48	
Principal 34 Sports Complex	31,903	16,204	-	-	-	-	-	16,204	
Interest 34 Sports Complex	849	172	-	-	-	-	-	172	
Principal 36 Fire Station A	66,359	33,704	-	-	-	-	-	33,704	
Interest 36 Fire Station A	1,767	359	-	-	-	-	-	359	
Principal 39 Fire Station B	242,466	123,150	-	-	-	-	-	123,150	
Interest 39 Fire Station B	6,456	1,310	-	-	-	-	-	1,310	
Principal 47 Bay Shore Stormsewer	35,375	17,967	-	-	-	-	-	17,967	
Interest 47 Bay Shore Stormsewer	942	191	-	-	-	-	-	191	
Loan 57 - Quarry Property - 11/21/16 - 2.50%									
Principal	16,383	150,640	154,430	-	-	-	-	305,070	314,662
Interest	7,992	6,691	2,902	-	-	-	-	9,593	
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property - 8/23/17 - 2.53%									
Principal	-	-	-	480,000	725,000	760,000	6,095,000	8,060,000	9,711,700
Interest	210,200	210,200	210,200	205,400	193,350	178,500	654,050	1,651,700	



Village of Sister Bay 2020 Annual Budget

Loan 60 - 2019 Note - Pebble Beach Property - 9/12/2019 - 3.75%									
Principal	-	-	-	-	-	1,000,000		1,000,000	1,187,705
Interest	-	37,603	37,500	37,500	37,500	37,603		187,705	
Subtotal Principal Due	1,380,337	879,877	772,832	742,941	799,789	1,836,670	6,239,847	11,271,955	
Subtotal Interest Due	302,914	303,724	278,429	255,679	238,361	221,733	659,400	1,957,326	
TOTAL GENERAL FUND DEBT SERVICE	1,683,251	1,183,601	1,051,261	998,620	1,038,150	2,058,403	6,899,247	13,229,281	13,229,281



Village of Sister Bay 2020 Annual Budget

Enterprise Fund Debt Principal and Interest Payment Schedules

	2019	2020	2021	2022	2023	2024	2025+	Remaining Payments	Balance Due
DESCRIPTION - MARINA FUND									
Loan 51 - Johnson Property									
Principal	70,000	80,000	105,000	-	-	-	-	185,000	192,406
Interest	8,163	5,438	1,969	-	-	-	-	7,406	
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property									
Principal	-	-	-	130,000	140,000	140,000	1,150,000	1,560,000	1,873,663
Interest	40,425	40,425	40,425	39,125	36,425	33,625	123,638	313,663	
Subtotal Principal Due	70,000	80,000	105,000	130,000	140,000	140,000	1,150,000	1,745,000	
Subtotal Interest Due	48,588	45,863	42,394	39,125	36,425	33,625	123,638	321,069	
TOTAL MARINA FUND DEBT SERVICE	118,588	125,863	147,394	169,125	176,425	173,625	1,273,638	2,066,069	2,066,069
DESCRIPTION - WATER FUND									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 40 Forest/Sunnyside	29,747	15,109	-	-	-	-	-	15,109	15,269
Interest 40 Forest/Sunnyside	792	161	-	-	-	-	-	161	
Principal 47 Bay Shore Dr	18,223	9,256	-	-	-	-	-	9,256	9,354
Interest 47 Bay Shore Dr	485	98	-	-	-	-	-	98	
Subtotal Principal Due	47,970	24,364	-	-	-	-	-	24,364	
Subtotal Interest Due	1,277	259	-	-	-	-	-	259	
TOTAL WATER FUND DEBT SERVICE	49,247	24,624	-	-	-	-	-	24,624	24,624
DESCRIPTION - WASTEWATER FUND									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 48 WWTP Expansion	105,919	53,797	-	-	-	-	-	53,797	54,370
Interest 48 WWTP Expansion	2,820	572	-	-	-	-	-	572	
Subtotal Principal Due	105,919	53,797	-	-	-	-	-	53,797	
Subtotal Interest Due	2,820	572	-	-	-	-	-	572	
TOTAL WASTEWATER FUND DEBT SERVICE	108,740	54,370	-	-	-	-	-	54,370	54,370



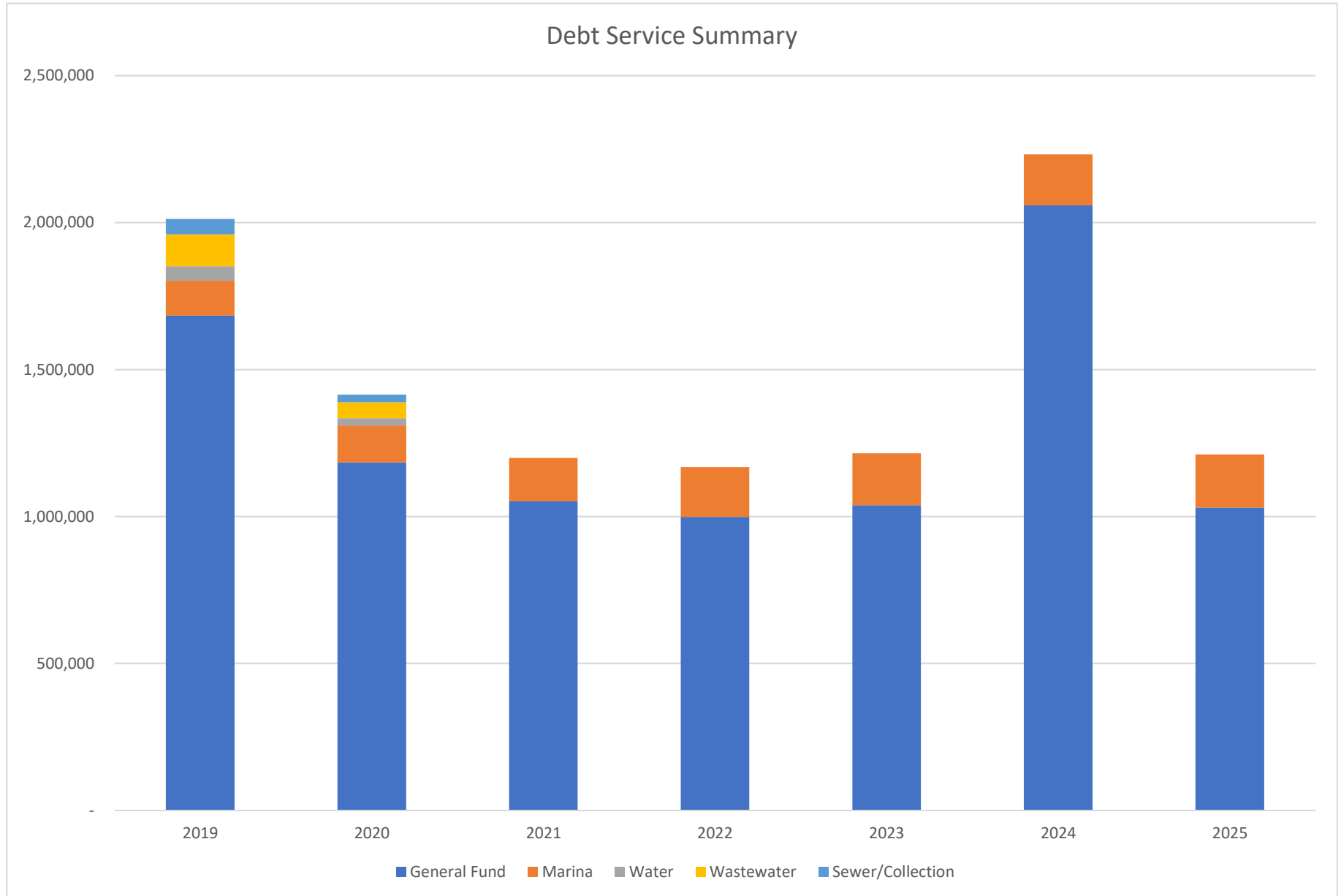
Village of Sister Bay 2020 Annual Budget

DESCRIPTION - SEWER COLLECTION FUND										
Loan 56 - 2016 Bank Refinancing Loans 32-48										
Principal	40 Forest/Sunnyside	50,650	25,725	-	-	-	-	-	25,725	25,999
Interest	40 Forest/Sunnyside	1,349	274	-	-	-	-	-	274	
Subtotal Principal Due		50,650	25,725	-	-	-	-	-	25,725	
Subtotal Interest Due		1,349	274	-	-	-	-	-	1,622	
TOTAL SEWER FUND DEBT SERVICE		51,998	25,999	-	-	-	-	-	25,999	25,999
-										
Subtotal Principal Due		1,654,877	1,063,764	877,832	872,941	939,789	1,976,670	7,389,847	13,120,842	
Subtotal Interest Due		356,947	350,692	320,823	294,804	274,786	255,358	783,037	2,279,500	
TOTAL DEBT SERVICE PAYMENTS		2,011,824	1,414,456	1,198,654	1,167,745	1,214,575	2,232,028	8,172,884	15,400,343	15,400,343

DESCRIPTION - INTERFUND LOANS										
Loan 52 - TIF #1 to Marina										
Principal		52,751	53,806	54,882	55,979	57,099	58,241	244,848	524,855	578,725
Interest		11,552	10,497	9,421	8,323	7,204	6,062	12,364	53,871	
Total of Loan 52		64,303	64,303	64,303	64,303	64,303	64,303	257,211	578,725	
Loan 59 - Marina to Marina Fest Fund										
Principal		4925.62	4974.88	5024.63	5074.87	-	-	-	15,074	15,377
Interest		200	151	101	51	-	-	-	302	
Total of Loan 59		5,126	5,126	5,126	5,126	-	-	-	15,377	



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Village of Sister Bay
2020 Annual Budget

400 Capital Improvement Fund		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance		982,696	1,228,233	1,043,467	996,326	996,326	996,325	1,178,171
Revenues								
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	-	-	-	-	-	-	-
400-48000-00-0000 MISCELLANEOUS REVENUES								
400-48110-00-0000	INTEREST ON INVESTMENTS	3,160	5,964	7,152	5,300	10,700	5,000	11,500
400-48300-00-0000	SALE OF PROPERTY OR EQUIPMENT	-	-	298,616	-	-	-	-
400-48500-00-0000	DONATIONS	-	-	-	43,011	43,011	-	-
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	-	-	-	-	-	-	-
		3,160	5,964	305,768	48,311	53,711	5,000	11,500
400-49000-00-0000 OTHER FINANCING SOURCES								
400-49210-00-0000	TRANSFERS FROM GENERAL FUND	310,000	239,000	188,000	94,000	188,000	188,000	175,000
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	-	-	-	-	-	-
		960,000	239,000	188,000	94,000	188,000	188,000	175,000
Total Capital Revenues		963,160	244,964	493,768	142,311	241,711	193,000	186,500



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400 Capital Improvement Fund		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Expenditures								
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	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
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	-	429,730	-	-	-	-	-
		35,000	429,730	300,000	-	-	-	-
400-57995-00-0000	CAPITAL OUTLAYS							
400-57995-00-0000	CAPITAL OUTLAYS	682,178	-	1	-	-	-	-
400-57995-00-0001	SBLG FIRE DEPT CAP RESERVE	-	-	53,761	-	-	100,000	280,000
400-57995-00-0002	STREETS, ST SEWER & SIDEWALKS	-	-	-	-	-	33,000	17,004
400-57995-00-0003	PARKS RESERVE	-	-	-	-	22,958	15,000	40,000
400-57995-00-0004	BUILDINGS/FACILITIES RESERVE	-	-	-	4,850	4,850	-	-
400-57995-00-0005	VEHICLES/EQUIPMENT RESERVE	-	-	148,596	31,159	31,159	40,000	15,500
400-57995-00-0006	INFO TECH/SOFTWARE RESERVE	-	-	38,552	900	900	-	-
400-57995-00-0007	RESERVE FOR ICE RINK	-	-	-	-	-	-	-
400-57995-00-0008	RESERVE FOR MARINA	-	-	-	-	-	-	-
400-57995-00-0009	RESERVE FOR UTILITY	-	-	-	-	-	-	-
400-57995-00-0010	RESERVE FOR LIBRARY	-	-	-	-	-	-	-
		682,178	-	240,910	36,909	59,867	188,000	352,504
400-58900-00-0000	MISCELLANEOUS							
400-58980-00-0000	DEBT ISSUANCE COSTS	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Capital Expenditures		717,623	429,730	540,910	36,909	59,867	188,000	352,504
	Ending Fund Balance	1,228,233	1,043,467	996,325	1,101,729	1,178,171	1,001,325	1,012,167



Village of Sister Bay 2020 Annual Budget

410 Account	Capital Projects Funded by PRAT Description	12/31/2018 Actual	6/30/2019 Actual	12/31/2019 Projected	12/31/2019 Budget	2020 Budget	Assumptions	2020
Beginning Fund Balance		-	155,528	155,528	155,528	399,247		
Revenues								
410-41000-00-0000	TAXES							
410-41200-00-0000	PREMIER RESORT AREA TAXES	155,528	23,704	239,071	174,000	245,000		
		155,528	23,704	239,071	174,000	245,000		
410-43000-00-0000	INTERGOVERNMENTAL REVENUE							
410-43680-00-0000	FEDERAL GRANTS	-	-	-	-	-		
410-43690-00-0000	STATE GRANTS	-	-	-	-	-		
410-47393-00-0000	WI DOT CREDIT	-	-	-	-	-		
		-	-	-	-	-		
410-48000-00-0000	MISCELLANEOUS REVENUES							
410-48110-00-0000	INTEREST ON INVESTMENTS	-	1,905	4,648.48	1,000	7,953		
410-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	-		
		-	1,905	4,648	1,000	7,953		
410-49000-00-0000	OTHER FINANCING SOURCES							
410-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-		
410-49230-00-0000	TRANSFERS FROM DEBT SERVICE	-	-	-	-	-		
410-49300-00-0000	DEBT PROCEEDS	-	-	-	-	-		
		-	-	-	-	-		
Total PRAT Related Revenues		155,528	25,609	243,719	175,000	252,953		
Expenditures								
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	-	-	-	-	-		



Village of Sister Bay 2020 Annual Budget

410	Capital Projects Funded by PRAT	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020		2020
Account	Description	Actual	Actual	Projected	Budget	Budget	Assumptions	
410-57995-00-0007	RECREATIONAL FACILITIES	-	-	-	-	-		
410-57995-00-0008	LAUNCHING FACILITIES	-	-	-	-	-		
410-57995-00-0009	WATER & SEWER PROJECTS	-	-	-	175,000	-		
		-	-	-	175,000	-		
410-58900-00-0000	MISCELLANEOUS							
410-58980-00-0000	DEBT ISSUANCE COSTS		-	-	-	-		
		-	-	-	-	-		
Total PRAT Qualified Expenditures		-	-	-	175,000	-		
	<u>Ending Fund Balance</u>	155,528	181,137	399,247	155,528	652,200		

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

No.	Project	Budgeted Funding 2019	CASH ADJUSTMENTS		YTD balance 2019
			added in 2019	adjusted in 2019	
Revenues					
	PRA Taxes	174,000	65,071		239,071
	Grant Funds Received		-		-
	Miscellaneous Revenues		4,648		4,648
	Transfer from General Fund		-		-
	Transfer from Marina Fund		-		-
	Transfer from Debt Service Fund		-		-
	Transfer from Utility		-		-
	Debt Proceeds		-		-
Subtotal: Revenues					243,719
Less: Total Allocated Funding					(243,719)
Total Revenues					0

	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	68,719		224,247	
	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	175,000		175,000	
Total Capital Reserved					399,247
PRAT Total Unexpended Cash Reserves					399,247

Budgeted Funding 2020	CASH ADJUSTMENTS		YTD balance 2020
	added in 2020	adjusted in 2020	
245,000			245,000
	-		-
	9,780		9,780
	-		-
	-		-
	-		-
	-		-
	-		-
Subtotal: Revenues			254,780
Less: Total Allocated Funding			(254,780)
Total Revenues			-

Allocated or Reserved Funding	CASH ADJUSTMENTS		YTD balance 2018
	adjusted in 2018	expended in 2018	
			0
254,780			479,027
			0
			0
			0
			0
			0
			0
			0
			175,000
Total Capital Reserved			654,027
PRAT Total Unexpended Cash Reserves			654,027



Village of Sister Bay 2020 Annual Budget

420	Pebble Beach Fund	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020		2020
Account	Description	Actual	Actual	Projected	Budget	Budget	Assumptions	
Beginning Fund Balance		-	-	-	-	180,077		
Revenues								
420-41000-00-0000	TAXES							
420-41200-00-0000	TAXES	-	-	-	-	-		
420-43000-00-0000 INTERGOVERNMENTAL REVENUE								
420-43680-00-0000	FEDERAL GRANTS	-	-	1,000,000	-	-		
420-43690-00-0000	STATE GRANTS	-	-	-	-	-		
		-	-	1,000,000	-	-		
420-48000-00-0000 MISCELLANEOUS REVENUES								
420-48110-00-0000	INTEREST ON INVESTMENTS	-	-	-	-	2,400		
420-48500-00-0000	DONATIONS	-	-	560,000	-	-		
420-48990-00-0000	MISC OTHER REVENUE	-	-	-	-	-		
		-	-	560,000	-	2,400		
420-49000-00-0000 OTHER FINANCING SOURCES								
420-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-		
420-49300-00-0000	DEBT PROCEEDS	-	-	1,000,000	-	-		
		-	-	1,000,000	-	-		
Total Pebble Beach Related Revenues		-	-	2,560,000	-	2,400		
Expenditures								
420-57900-00-0000	OTHER							
420-57505-00-0000	ENGINEERING EXPENSE							
420-57930-00-0000	BANK FEES & FINANCE CHARGES	-	-	-	-	-		
420-57995-00-0000 CAPITAL OUTLAYS								
420-57995-00-0001	PROPERTY	-	-	2,379,923	-	12,865	balance of property taxes	
420-57995-00-0002	TRAIL COSTS	-	-	-	-	-		
420-57995-00-0003	BEACH ZONE	-	-	-	-	-		
420-57995-00-0004	RESTROOMS	-	-	-	-	-		
420-57995-00-0005	UNIVERSAL ACCESS ZONE	-	-	-	-	-		
420-57995-00-0006	BENCHES AND PICNIC TABLES	-	-	-	-	-		



Village of Sister Bay 2020 Annual Budget

420	Pebble Beach Fund	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020		2020
Account	Description	Actual	Actual	Projected	Budget	Budget	Assumptions	
420-57995-00-0007	SIGNAGE	-	-	-	-	-		
420-57995-00-0008	DRIVEWAY AND PARKING	-	-	-	-	-		
		-	-	2,379,923	-	12,865		
420-58900-00-0000	MISCELLANEOUS							
420-58980-00-0000	DEBT ISSUANCE COSTS		-	-	-	-		
420-58993-00-0000	TRANSFER TO DEBT SERVICE FUND		-	-	-	37,603		
		-	-	-	-	37,603		
Total Pebble Beach Expenditures		-	-	2,379,923	-	50,468		
	<u>Ending Fund Balance</u>	-	-	180,077	-	132,009		



Village of Sister Bay 2019 Annual Budget

500	TIF #1	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		(90,849)	(379,475)	(66,538)	86,642	86,642	86,642	69,369	
Revenues									
500-41100-00-0000	TAXES								
500-41110-00-0000	PROPERTY TAX INCREMENTS	55,865	84,147	123,767	61,987	160,365	160,752	226,505	
		55,865	84,147	123,767	61,987	160,365	160,752	226,505	
500-43000-00-0000	INTERGOVERNMENTAL REVENUE								
500-43411-00-0000	PERSONAL PROPERTY AID - TIF	-	-	-	-	169	-	4,117	
500-43430-00-0000	COMPUTER AIDS - TID	535	1,047	1,063	169	1,088	1,088	1,088	
500-43690-00-0000	STATE GRANTS	-	289,643	-	-	-	-	-	
		535	290,690	1,063	169	1,257	1,088	1,088	
500-48000-00-0000	MISCELLANEOUS REVENUES								
500-48110-00-0000	INTEREST ON INVESTMENTS	229	15,823	4,475	4,382	8,763	5,680	7,000	
500-48152-00-0000	INTEREST ON INTERNAL LOAN #52	14,116	13,359	12,586	-	11,552	11,552	10,497	
500-48153-00-0000	INTEREST ON LAND CONTRACT					-	3,600	3,600	
500-48300-00-0000	SALE OF PROPERTY & EQUIPMENT	105,000	-	-	-	247,895	3,257	3,257	sale of Braun lot
500-48990-00-0000	MISC OTHER REVENUE	-	-	130,428	12,479	12,479	7,244	-	
		119,345	29,182	147,489	16,860	280,689	31,333	24,354	
500-49000-00-0000	OTHER FINANCING SOURCES								
500-49210-00-0000	TRANSFERS FROM GENERAL FUND	-	201,000	-	-	-	-	-	
500-49230-00-0000	TRANSFER FROM DEBT SERVICE	215,753	351,643	9,998	-	-	-	-	
500-49240-00-0000	TRANSFERS FROM CIP	-	429,730	-	-	-	-	-	
		215,753	982,373	9,998	-	-	-	-	
500-49300-00-0000	DEBT PROCEEDS	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Total TID Revenues		391,499	1,386,392	282,316	79,017	442,311	193,173	251,948	



Village of Sister Bay 2019 Annual Budget

Expenditures								
500-56000-00-0000 TAX INCREMENTAL DISTRICT EXP								
	-	-	-	-	-	-	-	-
500-56500-00-0000 SERVICES								
500-56501-00-0000 AUDIT	2,691	7,033	2,535	2,031	2,031	3,000	1,650	
500-56503-00-0000 VILLAGE ADMINISTRATION	65,577	56,418	35,849	22,752	33,998	33,998	25,091	
500-56510-00-0000 CONSULTING	310	-	2,828	-	-	5,000	5,000	
500-56515-00-0000 LEGAL SERVICES	17,145	10,230	21,675	3,819	10,124	7,500	11,000	
500-56530-00-0000 LEGAL NOTICES & ADS	-	-	-	-	-	-	-	
500-56570-00-0000 TAX INCREMENTAL DISTRICT FEES	150	150	550	150	150	150	150	
	85,873	73,831	63,437	28,752	46,303	49,648	42,891	
500-56930-00-0000 BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-	
500-56986-00-0000 Interest on Long-Term Debt	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
500-56990-00-0000 TRANSFERS								
500-56991-00-0000 TRF TO GENERAL FUND	-	-	-	-	-	-	-	
500-56993-00-0000 TRF TO DEBT SERVICE	90,000	-	-	-	245,000	-	-	
	90,000	-	-	-	245,000	-	-	
500-56995-00-0000 CAPITAL OUTLAYS								
500-56995-07-5046 WATERFRONT DEVELOPMENT	728	20,196	-	97,007	168,281	40,000	-	
500-56995-11-5067 BAYSHORE DR RECONSTRUCTION	247,178	-	-	-	-	-	-	
500-56995-14-5082 BSD DOWNTOWN LIGHTING	1,927	11,352	-	-	-	-	-	
500-56995-15-5087 DOWNTOWN REDEVELOPMENT	38,665	616,433	6,952	-	-	-	-	
500-56995-16-5092 STONY RIDGE PROJECT	215,753	351,643	58,748	-	-	-	-	
	504,251	999,624	65,699	97,007	168,281	40,000	-	
Total TID Expenditures	680,124	1,073,455	129,136	125,759	459,584	89,648	42,891	
Ending Fund Balance	(379,474)	(66,538)	86,642	39,900	69,369	190,167	278,426	
<i>Proof to Audit (p.10)</i>	<i>(379,475)</i>	<i>(66,538)</i>	<i>86,642</i>					

TID #1 Tracking

No.	Project	Year-End Adjmts. 2019	Budget Funding 2019	Opening Balance 2019	CASH ADJUSTMENTS			YTD balance 2019	Year-End Adjmts. 2020	Budget Funding 2020	Opening Balance 2020	CASH ADJUSTMENTS			YTD balance 2020
					added in 2019	adjusted in 2019	expended in 2019					added in 2020	adjusted in 2020	expended in 2020	
TIF Expenditures & Uses															
07	5046 Waterfront Development'			(123,524.07)			(168,280.73)	(291,804.80)			(291,804.80)		(40,000.00)	(331,804.80)	
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			(6,816.48)	245,000.00		(245,000.00)	(6,816.48)			(6,816.48)	6,857.00		40.52	
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			(48,750.00)				(48,750.00)			(48,750.00)			(48,750.00)	
	TIF Debt Service Expenditures			(1,290,194.00)				(1,290,194.00)			(1,290,194.00)			(1,290,194.00)	
	TIF Miscellaneous Expenditures			(561,794.04)			(46,302.95)	(608,096.99)			(608,096.99)		(42,891.00)	(650,987.99)	
TIF Revenues & Sources															
				0.00				0.00			0.00			0.00	
	TIF Property Tax Increments			314,453.14	160,365.20			474,818.34			474,818.34	226,505.00		701,323.34	
	TIF Computer Aids			8,089.00	1,256.99			9,345.99			9,345.99	1,088.00		10,433.99	
	TIF Stewardship Grant - loaned to marina			850,000.00				850,000.00			850,000.00			850,000.00	
	TIF Interest Earned			125,143.79	20,315.00			145,458.79			145,458.79	17,467.10		162,925.89	
	TIF Balance Loan to Marina			(577,605.53)		52,750.69		(524,854.84)			(524,854.84)		53,805.70	(471,049.14)	
	TIF Project Costs paid by CIP			878,411.00				878,411.00			878,411.00			878,411.00	
	TIF Project Costs paid by Marina			33,598.00				33,598.00			33,598.00			33,598.00	
	TIF Project Costs paid by Utility			1,613,326.00				1,613,326.00			1,613,326.00			1,613,326.00	
	TIF Project Costs Paid by General Fund			0.00				0.00			0.00			0.00	
	TIF Project Costs Financed by Debt Service			1,108,553.00				1,108,553.00			1,108,553.00			1,108,553.00	
	TIF Other Revenues & Donations			5,427.50	12,478.82			17,906.32			17,906.32	6,857.00		24,763.32	
	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														
	TIF Cash Balance Subtotal			(\$490,964)	439,416.01	52,750.69	(459,583.68)	(\$458,381)			(\$458,381)			(\$228,692)	
	TIF Advance to CIP - liability			673,467		0		680,280			680,280		-200,000	480,280	
	TIF Accounts Payable Balance YE	0		6,813					0		0				
	TIF Cash Balance Per Financials			189,316				221,899			221,899			251,588	



Village of Sister Bay 2019 Annual Budget

502	TIF #2	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		-	-	-	(51,804)	(51,804)	(51,804)	(73,469)	
Revenues									
510-41100-00-0000	TAXES								
510-41110-00-0000	PROPERTY TAX INCREMENTS	-	-	-	-	-	-	4,844	
		-	-	-	-	-	-	4,844	
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	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Total TID Revenues		-	-	-	-	-	175,000	4,844	



Village of Sister Bay 2019 Annual Budget

502	TIF #2	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Expenditures									
510-56500-00-0000	SERVICES								
510-56501-00-0000	AUDIT	-	-	-	119	119	-	550	
510-56503-00-0000	VILLAGE ADMINISTRATION	-	-	-	10,358	20,715	20,715	14,235	
510-56505-00-0000	ENGINEERING	-	-	26,526	637	639	-	2,000	
510-56510-00-0000	CONSULTING	-	-	24,278	43	43	10,000	1,000	
510-56515-00-0000	LEGAL SERVICES	-	-	-	-	-	-	-	
510-56530-00-0000	LEGAL NOTICES & ADS	-	-	-	-	-	-	-	
510-56570-00-0000	TAX INCREMENTAL DISTRICT FEES	-	-	1,000	150	150	1,000	150	
		-	-	51,804	11,305	21,665	31,715	17,935	
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	TID #2 PROJECTS								
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	-	
Total TID Expenditures		-	-	51,804	11,305	21,665	206,715	17,935	
	Ending Fund Balance	-	-	(51,804)	(63,109)	(73,469)	(83,519)	(86,559)	
	<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	51,804	21,665	23,865				97,334
Area H lift station							-
South 57 Gravity Sanitary Main		-					-
South 57 Water Main		-					-
Fieldcrest Water Main							-
Fieldcrest Sanitary Main							-
Engineering Option 2							-
Contingency Option 2							-
Roadway Improvements							-
Debt Service							-
Principal							-
Interest							-
Total Expenditures	51,804	21,665	23,865	-	-	-	97,334
Excess of Revenues Over (Under) Expenditures	(51,804)	(21,665)	(23,865)	-	-	-	(97,334)
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		-					-
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)	-	-	-	-	-	-	-
Net Change in Cash	(51,804)	(21,665)	(23,865)	-	-	-	(97,334)
Cash Balance Beginning	-	(51,804)	(73,469)	(97,334)	(97,334)	(97,334)	-
Cash Balance Ending	(51,804)	(73,469)	(97,334)	(97,334)	(97,334)	(97,334)	(97,334)
Net Unreimbursed Project costs	(51,804)	(73,469)	(97,334)	(97,334)	(97,334)	(97,334)	



Village of Sister Bay 2020 Annual Budget

201 Account	Enterprise Fund - Marina Description	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019 Projected	12/31/2019 Budget	2020 Budget	2020 Assumptions	% Change	2021 Projected	% Change	2022 Projected	% Change	2023 Projected
Revenues															
201-42000-00- DEBT PREMIUMS															
201-42800-00- AMORTIZATION OF PREMIUM		-	1,402	2,803	-	-	-	-			-		-		-
201-43000-00- GRANTS															
201-43690-00- DNR GRANTS		-	-	31,091	-	-	31,091	37,091			-		-		-
201-46700-00- PUBLIC CHARGES									receipt of grant 2020		-		-		-
201-46741-00- MARINA FEST		28,696	23,128	-	-	-	-	-							
201-46751-00- SEASONAL SLIP FEES		353,660	387,987	403,709	412,039	412,039	417,663	437,380	6.15% increase	0%	437,380	0%	437,380	0%	437,380
201-46752-00- DAILY DOCKING/TRANSIENT FEES		141,360	147,410	185,175	122,092	189,482	196,674	198,008	inc. tiered rates	3%	203,948	3%	210,067	3%	216,369
201-46753-00- LAUNCH FEES		14,479	18,941	18,309	8,772	16,930	19,000	19,000		0%	19,000	0%	19,000	0%	19,000
201-46755-00- PUMP OUT SERVICES		1,694	2,417	2,283	156	2,603	2,250	2,350		0%	2,350	0%	2,350	0%	2,350
201-46759-00- DISCOUNTED SALES		-	-	(379)	-	-	(2,500)	(2,500)		0%	(2,500)	0%	(2,500)	0%	(2,500)
201-46761-00- COMMERCIAL DOCKING		76,851	86,765	95,434	35,831	99,117	98,774	105,213	6.15% increase	2%	106,791	2%	108,393	2%	110,019
201-46764-00- PRODUCT SALES		3,178	3,638	5,424	593	3,974	6,000	6,000	no dock boxes in 2019	0%	6,000	0%	6,000	0%	6,000
201-46765-00- NON TAXABLE PRODUCT SALES		-	368	428	83	437	500	500		0%	500	0%	500	0%	500
201-46767-00- VENDING SALES		186	187	82	39	108	200	200		0%	200	0%	200	0%	200
201-46768-00- WASHER/DRYER		659	624	492	-	674	500	500		0%	500	0%	500	0%	500
		620,763	671,465	710,957	579,604	725,364	739,061	766,651			774,169		781,890		789,818
201-48000-00- MISCELLANEOUS REVENUES															
201-48110-00- INTEREST ON INVESTMENTS		984	3,489	8,445	8,023	16,046	9,650	17,843		0.50%	17,932	0.50%	18,022	0.50%	18,112
201-48260-00- BLDG RENTAL - BOATHOUSE		18,525	18,500	18,500	8,750	18,500	17,500	17,500	Lease term 2019-2021	0%	17,500	0%	17,500	0%	17,500
201-48500-00- DONATIONS		220	7,000	1,500	-	100	250	250		0%	250	0%	250	0%	250
201-48990-00- MISC OTHER REVENUE		434	313	8,017	166	208	250	250		0%	250	0%	250	0%	250
		20,163	29,302	36,462	16,939	34,854	27,650	35,843			35,932		36,022		36,112
Total Marina Revenues		640,926	702,169	781,313	596,543	760,218	797,802	839,585			810,102		817,912		825,930
Expenditures															
201-55100-00- DIRECT EMPLOYEE COSTS															
201-55101-00- WAGES, MANAGER		35,049	44,654	51,352	26,938	52,765	59,862	62,556		2.50%	64,120	2.50%	65,723	2.50%	67,366
201-55101-08- MANAGER, PARKS		-	7,840	-	-	-	-	-		2.50%	-	2.50%	-	2.50%	-
201-55105-00- WAGES, ADMIN		12,081	20,994	15,581	8,889	19,158	19,158	16,541		2.50%	16,955	2.50%	17,378	2.50%	17,813
201-55105-04- MAINTENANCE, PARKS		8,498	11,443	21,248	11,227	18,509	16,045	18,670	continue to repair docks?	-5.00%	17,737	-5.00%	16,850	-5.00%	16,007
201-55105-08- DOCKMASTERS, PART-TIME		39,303	53,712	54,645	15,116	51,338	60,600	52,900	decrease by Personnel Co	2.50%	54,223	2.50%	55,578	2.50%	56,968
201-55110-08- OVERTIME, DOCKMASTERS		1,993	2,968	1,909	322	2,383	2,868	2,775	OT dockmasters	2.50%	2,844	2.50%	2,915	2.50%	2,988
201-55111-00- BONUSES, DOCKMASTERS		1,977	5,500	12,050	-	12,050	12,050	12,050		2.50%	12,351	2.50%	12,660	2.50%	12,977
201-55112-00- UNWORKED WAGES		2,791	2,759	4,533	2,993	7,097	-	-		2.50%	-	2.50%	-	2.50%	-
201-55115-00- RETIREMENT		2,606	4,870	6,324	3,278	6,058	7,139	7,762		2.50%	7,956	2.50%	8,155	2.50%	8,359
201-55120-00- SOCIAL SECURITY		7,912	12,103	12,067	4,901	12,492	13,346	13,250		2.50%	13,581	2.50%	13,921	2.50%	14,269
201-55125-00- INSURANCE, MEDICAL		6,970	8,270	12,635	7,200	13,381	13,248	13,831		5.00%	14,523	5.00%	15,249	5.00%	16,011
201-55127-00- HSA EXPENSE MARINA		3,883	2,146	4,297	2,584	3,032	4,272	4,125		0.00%	4,125	0.00%	4,125	0.00%	4,125
201-55130-00- INSURANCE, DENTAL		771	533	908	519	956	1,185	801		5.00%	841	5.00%	883	5.00%	927
201-55135-00- INSURANCE, DISABILITY		388	519	585	320	616	651	506		5.00%	531	5.00%	558	5.00%	586



Village of Sister Bay 2020 Annual Budget

201 Enterprise Fund - Marina		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
201-55140-00-	INSURANCE, GROUP LIFE	81	117	152	108	205	222	215		5.00%	226	5.00%	237	5.00%	249
201-55145-00-	INSURANCE, WORK COMP	5,389	8,671	7,915	6,973	9,118	11,215	6,997		2.50%	7,172	2.50%	7,351	2.50%	7,535
201-55150-00-	UNEMPLOYMENT COSTS	1,746	8,867	-	-	-	-	-		2.50%	-	2.50%	-	2.50%	-
201-55155-00-	TRANSFER TO TKH	-	-	(4,402)	-	-	(3,424)	(1,747)		2.00%	(1,782)	2.00%	(1,818)	2.00%	(1,854)
		131,454	195,967	201,799	91,367	209,158	218,437	211,232			215,402		219,766		224,325
201-55200-00-	INDIRECT EMPLOYEE COSTS														
201-55201-00-	TRAVEL/TRAINING	1,289	4,372	602	2,854	2,854	3,000	3,000	certification	1%	3,030	1%	3,060	1%	3,091
201-55205-00-	RECRUIT/TESTING/PHYSICALS	132	824	327	76	76	500	1,500	high dockhand turnover	1%	1,515	1%	1,530	1%	1,545
201-55210-00-	EXPENSE ALLOWANCE	39	-	59	-	200	200	200		1%	202	1%	204	1%	206
201-55215-00-	UNIFORMS & CLOTHING	935	1,232	976	1,015	1,267	1,500	1,500		1%	1,515	1%	1,530	1%	1,545
201-55225-00-	RECOGNITION	-	570	701	-	750	750	750		0%	750	0%	750	0%	750
		2,395	6,997	2,666	3,945	5,147	5,950	6,950			7,012		7,075		7,138
201-55300-00-	UTILITY COSTS														
201-55340-00-	MARINA UTILITIES	20,975	22,802	25,285	9,009	24,161	26,000	26,000	Re-eval in Oct.	1%	26,260	1%	26,523	1%	26,788
201-55341-00-	BOATHOUSE UTILITIES	967	568	700	766	1,043	1,175	1,175		1%	1,187	1%	1,199	1%	1,211
201-55360-00-	TELEPHONE	749	1,013	873	256	530	1,200	1,200		1%	1,212	1%	1,224	1%	1,236
201-55365-00-	CELL PHONES	773	305	453	229	497	500	500		1%	505	1%	510	1%	515
201-55370-00-	INTERNET	1,885	7,834	3,249	1,450	3,480	4,000	4,500	cost increase due to wifi c	1%	4,545	1%	4,590	1%	4,636
201-55375-00-	CHARTER TV	381	560	756	175	452	900	600	seasonal contract	1%	606	1%	612	1%	618
201-55380-00-	HOLDING TANK EXPENSE	-	155	164	-	192	160	175	\$1.05 per pump out in 20	1%	177	1%	179	1%	180
		25,730	33,236	31,481	11,885	30,354	33,935	34,150			34,492		34,836		35,185
201-55400-00-	SUPPLIES														
201-55401-00-	OFFICE SUPPLIES	1,303	625	861	449	1,069	1,000	1,000		1%	1,010	1%	1,020	1%	1,030
201-55405-00-	COMPUTER HARDWARE/SOFTWARE	147	353	8,479	235	285	4,000	4,000	security	1%	4,040	1%	4,080	1%	4,121
201-55410-00-	PRINTING AND COPYING	485	783	838	682	889	600	1,200	\$600 just for launch passe	1%	1,212	1%	1,224	1%	1,236
201-55415-00-	POSTAGE	172	285	265	83	183	500	300		1%	303	1%	306	1%	309
201-55420-00-	DUES & PUBLICATIONS	463	413	735	225	645	500	650		1%	657	1%	663	1%	670
201-55430-00-	CUSTODIAL SUPPLIES	2,510	2,505	2,351	560	2,267	2,750	2,750		1%	2,778	1%	2,805	1%	2,833
201-55434-00-	SUPPLIES FOR RESALE	1,627	2,834	3,122	3,076	5,282	3,000	5,500		1%	5,555	1%	5,611	1%	5,667
201-55440-00-	MEDICAL & SAFETY	277	197	192	2,225	2,225	2,300	500		1%	2,323	1%	2,346	1%	2,370
201-55460-00-	MINOR EQUIPMENT	2,412	3,455	1,963	945	1,317	2,000	2,000		1%	2,020	1%	2,040	1%	2,061
201-55465-00-	SERVICE EQUIPMENT	159	495	3,310	-	-	2,000	2,000		1%	2,020	1%	2,040	1%	2,061
201-55470-00-	RECREATION EQUIP/SUPPLIES	-	748	724	30	445	500	2,500	5 new grills	-40%	1,500	-25%	1,125	-25%	844
201-55475-00-	BICYCLES	-	1,671	1,040	-	217	1,000	500		1%	505	1%	510	1%	515
201-55490-00-	AMENITIES	632	1,219	857	377	930	1,000	1,000		1%	1,010	1%	1,020	1%	1,030
201-55495-00-	MISCELLANEOUS SUPPLIES	931	58	370	294	408	400	400		1%	404	1%	408	1%	412
		11,117	15,639	25,107	9,180	16,162	21,550	24,300			25,336		25,199		25,159
201-55500-00-	OTHER SERVICES														
201-55501-00-	AUDIT	3,391	3,183	3,245	2,900	2,900	3,500	2,950		2%	3,009	2%	3,069	2%	3,131
201-55502-00-	ACCOUNTING SUPPORT	8,402	2,999	1,818	1,094	2,187	3,000	3,000		1%	3,030	1%	3,060	1%	3,091
201-55503-00-	CREDIT CARD FEES	8,859	9,780	11,530	12,821	17,618	12,500	20,000	change service provider?	5%	21,000	5%	22,050	5%	23,153
201-55504-00-	INFORMATION TECHNOLOGY	2,702	2,400	3,896	1,453	2,153	2,500	2,500		1%	2,525	1%	2,550	1%	2,576
201-55505-00-	ENGINEERING	-	-	-	-	-	5,000	5,000	J Dock - RFP & Public Bid	1%	5,050	1%	5,101	1%	5,152
201-55510-00-	CONSULTING	1,164	1,650	-	-	-	1,500	1,000		1%	1,010	1%	1,020	1%	1,030
201-55515-00-	LEGAL SERVICES	6,932	1,007	83	-	548	500	500		1%	505	1%	510	1%	515



Village of Sister Bay 2020 Annual Budget

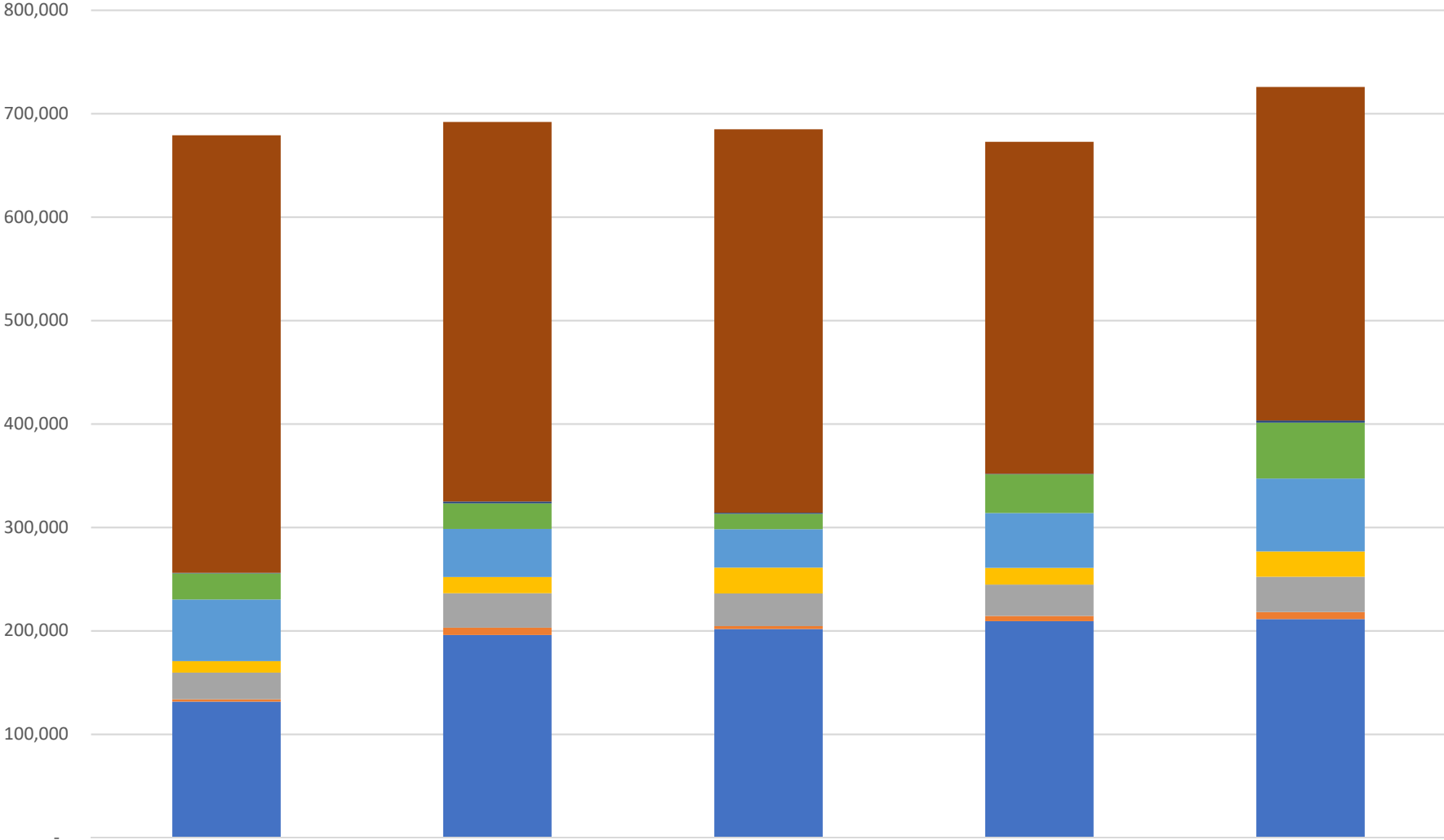
201 Enterprise Fund - Marina		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
201-55525-00-	PROPERTY/LIABILITY INSURANCE	2,727	2,872	8,183	19,048	19,463	18,750	20,500	wharf coverage	5%	21,525	5%	22,601	5%	23,731
201-55530-00-	LEGAL NOTICES	734	34	-	-	-	150	150		0%	150	0%	150	0%	150
201-55532-00-	MARKETING/PUBLICITY	1,871	1,544	1,605	789	1,308	1,750	6,750	targeted Mktg campaign	1%	6,818	1%	6,886	1%	6,955
201-55535-00-	WEBSITE SUPPORT	95	1,626	232	148	148	500	500		1%	505	1%	510	1%	515
201-55551-00-	GARBAGE PICKUP	1,619	1,834	2,161	576	2,546	2,500	3,000		1%	3,030	1%	3,060	1%	3,091
201-55552-00-	RECYCLING	205	225	292	40	465	400	600	increase in costs	1%	606	1%	612	1%	618
201-55565-00-	MARINA COMMITTEE	520	440	-	-	-	-	-		0%	-	0%	-	0%	-
201-55567-00-	MARINA FEST EVENT COSTS	20,178	16,051	2,000	2,000	2,000	2,000	1,000		0%	1,000	0%	1,000	0%	1,000
201-55568-00-	EVENT COSTS FOR MARINA	-	-	1,657	57	1,554	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
201-55570-00-	PERMITS & FEES	110	995	417	110	110	400	900		0%	900	0%	900	0%	900
201-55595-00-	MISC SERVICES	-	-	90	-	-	100	100		0%	100	0%	100	0%	100
		59,508	46,640	37,208	41,036	53,000	57,050	70,450			72,763		75,180		77,707
201-55600-00-	MAINTENANCE COSTS														
201-55601-00-	OFFICE EQUIPMENT	9	359	22	43	58	300	150		0%	150	0%	150	0%	150
201-55605-00-	COMPUTER MAINTENANCE	-	-	-	-	513	200	200		0%	200	0%	200	0%	200
201-55615-00-	GROUNDS MAINTENANCE	875	1,077	410	56	535	1,500	1,000		1%	1,010	1%	1,020	1%	1,030
201-55635-00-	WEED CONTROL SERVICES	-	3,208	3,110	1,500	2,975	3,500	3,500		3%	3,605	3%	3,713	3%	3,825
201-55640-00-	BUILDING MAINTENANCE	691	2,176	926	11,689	12,371	33,000	18,000	public bathroom remodel	2%	33,660	2%	34,333	2%	35,020
201-55641-00-	BOATHOUSE MAINTENANCE	6,282	374	16	39	39	1,000	1,000		1%	1,010	1%	1,020	1%	1,030
201-55647-00-	DOCK MAINTENANCE	17,329	17,480	10,319	18,854	21,013	20,000	30,000	piers & A dock wells	1%	30,300	1%	30,603	1%	30,909
201-55675-00-	EQUIPMENT RENTAL	-	-	-	-	-	200	200		0%	200	0%	200	0%	200
		25,186	24,675	14,803	32,181	37,505	59,700	54,050			70,135		71,240		72,364
201-55700-00-	VEHICLES & EQUIPMENT														
201-55701-00-	VEHICLE MAINTENANCE	-	20	18	-	-	200	200		0%	200	0%	200	0%	200
201-55705-00-	EQUIPMENT MAINTENANCE	151	1,372	735	287	310	1,750	1,750		2%	1,785	2%	1,821	2%	1,857
201-55710-00-	GAS/OIL/FLUIDS	394	292	143	-	-	400	250		0%	250	0%	250	0%	250
		545	1,684	896	287	310	2,350	2,200			2,235		2,271		2,307
201-55900-00-	MISC CHARGES & TRANSFERS														
201-55910-00-	BAD DEBT EXP	506	-	3,113	195	195	-	-		1%	-	1%	-	1%	-
201-55930-00-	BANK FEES & FINANCE CHARGES	158	309	949	391	782	200	750		1%	758	1%	765	1%	773
201-55950-00-	MISC OTHER EXP	121	-	95	-	-	-	-		1%	-	1%	-	1%	-
201-55971-00-	DEPRECIATION EXPENSE	205,477	205,591	203,892	103,500	206,663	207,000	207,000		1%	209,070	1%	211,161	1%	213,272
201-55986-00-	Interest on Long-Term Debt	90,474	74,886	105,647	24,906	60,140	60,093	56,360			56,360		42,394		39,125
201-55990-00-	Debt Issuance Premium	-	29,675	-	-	-	-	-			-		-		-
201-55992-00-	MARINA PILOT TRANSFER	126,356	56,497	53,237	26,619	53,196	53,237	53,237	estimate	2%	54,302	2%	55,388	2%	56,496
201-55999-00-	CONTINGENCY, MARINA	-	-	3,836	-	-	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
		423,092	366,958	370,770	155,611	320,976	325,530	322,347			325,489		314,707		314,666
Total Marina Expenditures		679,028	691,797	684,730	345,492	672,612	724,502	725,679			752,863		750,273		758,850
	Net Income/(Loss)	(38,102)	10,371	96,583	251,051	87,606	73,300	113,907			57,239		67,639		67,080
Beginning Net Asset Balance		1,592,256	1,554,155	1,564,526	1,656,324	1,656,324	1,656,324	1,743,931							
Change in accounting principal				(4,785)											
Beginning Net Asset Balance		1,554,155	1,564,526	1,656,324	1,907,376	1,743,931	1,729,624	1,857,838							
<i>Proof to Audit</i>		<i>1,554,154</i>	<i>1,564,525</i>	<i>1,656,325</i>											



**Village of Sister Bay
2020 Annual Budget**

201	Enterprise Fund - Marina	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
RECONCILIATION OF OPERATING INCOME/(LOSS) TO CHANGE IN CASH															
	Operating Income/(Loss)	177,745	166,538	208,726	294,553	184,896	150,889	173,569							
	Adjustments														
	Add back Depreciation	205,477	205,591	203,892	103,500	206,663	207,000	207,000							
	Adjust for Net Pension Liability/Asset	(1,556)	(2,349)	12,853	-	-	-	-							
	Change in Accounts Receivable	19,513	206	1,920	-	-	-	-							
	Due from other governments	-	-	(20,000)	-	-	-	-							
	Change in Inventories & Prepays	1,179	(5,561)	(15,533)	-	-	-	-							
	Changes in Accounts Payable	(6,838)	(3,379)	(1,079)	-	-	-	-							
	Change in Accrued Liabilities	-	-	6,603	-	-	-	-							
	Change in Deposits	42,272	3,608	(9,241)	-	-	-	-							
	Subtotal	\$ 260,047	\$ 198,116	\$ 179,415	\$ 103,500	\$ 206,663	\$ 207,000	\$ 207,000							
	Net Cash Provided by Operating Activities	437,792	364,654	388,141	398,053	391,559	357,889	380,569							
	Due to Other Funds	46,744	(19,375)	26,567	-	(22,111)	(20,000)	(20,000)							
	Accounting for Transfers Out	(126,356)	(56,497)	(48,835)	(53,237)	(53,196)	(51,477)	(56,497)							
	Acquisition of Capital Assets	(6,873)		(58,593)	(109,754)	(121,074)		-							
	Adj. for LT Debt Principal & Costs		29,311	-		-									
	Debt Principal Payments	(72,867)	(82,374)	(135,552)	(70,000)	(122,751)	(52,500)	(133,806)							
	Interest Payments on LT Debt	(90,810)	(90,624)	(49,438)	(50,685)	(54,683)	(50,685)	(56,360)							
	Interest Revenue	984	3,489	8,445	8,023	16,046	3,000	17,994							
	Change in Cash & Cash Equivalents	188,614	148,585	130,735	122,400	33,790	186,227	131,901							
	Estimated Net Cash Available														
	Beginning of Year	\$280,965	\$469,579	\$618,164	\$618,164	\$618,164	\$618,164	\$651,953							
	At Year-End	\$469,579	\$618,164	\$748,899	\$740,563	\$651,953	\$804,391	\$783,854							

Marina Expenses by Category



12/31/2016

12/31/2017

12/31/2018

Projected

Budget

Expense Summary Wages & Benefits

Expense Summary Other Employee Costs

Expense Summary Utility Costs

Expense Summary Supplies

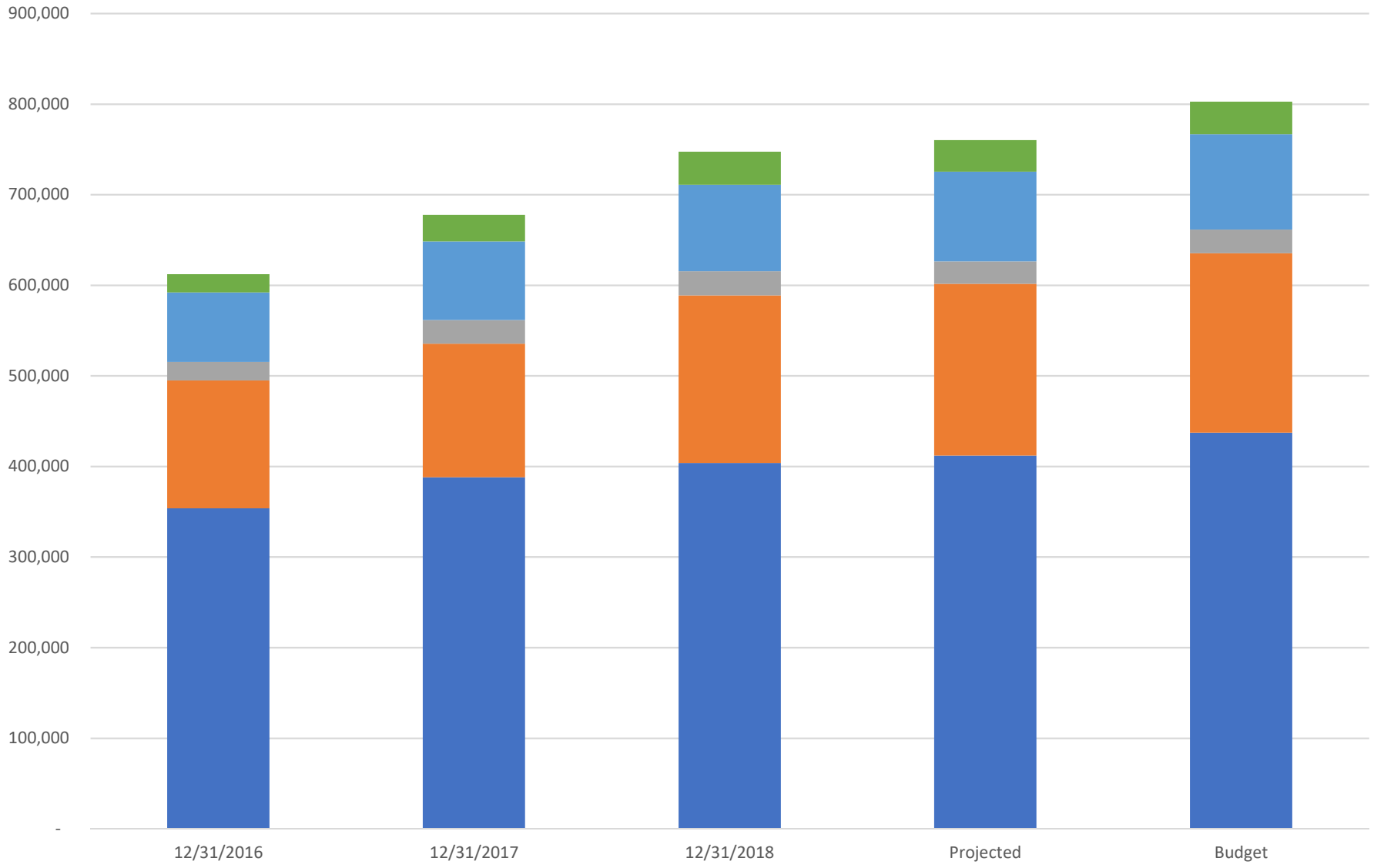
Expense Summary Other Services

Expense Summary Maintenance Costs

Expense Summary Vehicle & Equipment Costs

Expense Summary Other Costs & Transfers

Marina Revenues



■ Revenue Summary Seasonal Slip Fees
 ■ Revenue Summary Transient Fees
 ■ Revenue Summary Other Public Charges
■ Revenue Summary Commercial Docking
 ■ Revenue Summary Miscellaneous Revenues



Capital Improvement Planning 2020

Category/Asset	Last Purchase	Useful Life	Est. Cost/ Book Cost	2019	2020	2021	2022	2023
Buildings								
Dock Office	1/1/1994	40	117,735					
Marina Restrooms	6/1/2015	25	78,431					
Public Restrooms					30,000			
Office Roof	4/25/2019	10	11,320	11,320				
Comm'l Kiosk	1/1/2011	40	18,926					
J Dock Restrooms					??			
Boathouse	12/31/2010	20	253,238					
Boathouse Furnishings	6/1/2013	5	15,554					
Grounds								
48 Hour Parking Lot	4/1/2018	25	30,865	29,363				
Launch Area Lot								
Launch Ramp Relocation								
Fuel Dock								
Improvements								
A Dock Breakwall	1/1/1993	50	936,846	35,200				
A Dock Piers	1/1/1993	20	101,914					
A Dock Surfacing	11/1/2018	20	93,500	99,189	40,000			
Floating B Dock	1/1/1993	20	96,225					110,000
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		1,000,000			

wish list item

wish list item

Committee item



**Capital Improvement Planning
2020**

Category/Asset	Last Purchase	Useful Life	Est. Cost/ Book Cost	2019	2020	2021	2022	2023
J Dock Piers	1/1/2011	20	883,189					
Boardwalk	1/1/2003	30	239,820					
Outdoor Lighting	1/1/1993	20	14,626					
Equipment/Vehicles								
Van	2/1/2015	3	1,000					
Golf Cart	3/1/2018	8	5,000					
Pump Out Cart	3/1/2016	10	6,873					
Totals		20.696	4,502,048	175,073	1,070,000	-	-	110,000
Funding								
Cap. Reserve Funds					40,000			
Operating Funds				30,000	18,000			
Grants				31,091	12,000			
Debt Proceeds					1,000,000			
Gen. Fund Levy								
Totals				61,091	1,070,000	-	-	-

600 Utility Fund Summary		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Revenues								
600-44600-00-0000	UTILITY PERMITS & FEES	14,204	6,291	8,759	7,892	13,528	18,900	15,850
600-46100-00-0000	PUBLIC CHARGES	7,080	8,250	9,360	4,980	9,465	8,800	8,800
600-46400-00-0000	CUSTOMER CHARGES	1,063,779	1,086,828	1,199,629	595,228	1,225,260	1,202,399	1,228,869
600-47300-00-0000	INTERGOVERNMENTAL CHARGES	102,416	97,258	115,701	52,165	116,766	109,952	115,751
600-47400-00-0000	PUBLIC AUTHORITY CHARGES	80,672	78,563	81,778	37,594	81,173	84,910	85,087
600-48000-00-0000	OTHER REVENUE	140,147	120,474	115,085	95,987	170,491	152,075	114,513
600-49000-00-0000	OTHER FINANCING SOURCES	552,553	128,985	89,167	-	-	-	-
Total Utility Revenues		1,960,852	1,526,648	1,619,479	793,845	1,616,683	1,577,036	1,568,870
Expenditures								
600-6X100-00-0000	DIRECT EMPLOYEE COSTS	430,959	450,874	476,530	256,053	518,575	580,911	630,089
600-6X200-00-0000	INDIRECT EMPLOYEE COSTS	8,397	8,784	7,318	7,199	13,072	17,025	18,700
600-6X300-00-0000	UTILITY COSTS	92,720	96,334	102,228	46,627	102,929	106,380	109,100
600-6X400-00-0000	SUPPLIES	54,126	54,648	46,732	24,518	58,863	72,710	72,910
600-6X500-00-0000	OTHER SERVICES	117,620	99,356	88,717	105,399	163,684	152,421	149,911
600-6X600-00-0000	MAINTENANCE COSTS	94,953	75,308	75,071	52,381	108,291	165,185	237,185
600-6X700-00-0000	VEHICLES & EQUIPMENT	11,979	6,988	8,687	4,930	10,271	13,600	14,700
600-6X900-00-0000	MISC CHARGES & TRANSFERS	538,174	567,817	570,824	274,489	553,493	560,576	667,499
Total Utility Expenditures		1,348,927	1,360,111	1,376,108	771,596	1,529,178	1,668,808	1,900,094
Net Income/(Loss)		101,095	92,778	209,552	50,290	132,692	(45,691)	(285,143)
Adjustments for Other Sources & Uses of Cash								
	Add back Depreciation	472,070	487,101	499,175	240,998	481,996	481,996	499,007
	Add: Repl Funds/Impact Fee Funds U:	7,696	480,812	906,323	46,771	51,771	-	251,749
	Subtract Repl. Fund Addition	(139,470)	(167,800)	(235,628)	(101,138)	(207,159)	(214,535)	(213,374)
	Subtract Impact Fees	(79,697)	(61,592)	(48,443)	(12,803)	130,516	-	8,523
	Subtract Debt Principal	(96,512)	(196,122)	(200,284)	(101,750)	(204,539)	(103,240)	3,287,113
	Subtract Capital Expenses	(552,553)	(73,058)	(147,517)	(59,500)	(106,862)	(124,322)	(3,514,000)
	Subtotal	\$ (388,466)	\$ 469,341	\$ 773,625	\$ 12,578	\$ 145,722	\$ 39,899	\$ 319,018
Net Change in Available Net Assets Balance		\$ (287,371)	\$ 562,119	\$ 983,177	\$ 62,867	\$ 278,414	\$ (5,792)	\$ 33,875
Proof to separate department pages:		\$ (287,371)	\$ 562,119	\$ 983,177				
Total Beginning Net Position		10,275,144	10,376,239	10,259,466	10,469,018	10,469,018	10,469,018	10,601,710
Total Ending Net Position		10,376,239	10,469,017	10,469,018	10,519,308	10,601,710	10,423,327	10,316,567



Village of Sister Bay Utilities 2020 Annual Budget

610	Enterprise Fund - Water	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
Revenues															
600-44600-00-0000	UTILITY PERMITS & FEES														
600-44611-10-0000	Lateral Inspection - Water	3,227	1,260	1,415	1,969	3,045	8,600	7,100	est. Pre-3 connection fee	0%	7,100	0%	7,100	0%	7,100
600-44615-10-0000	Well Permits	1,300	1,250	3,100	50	800	800	2,250	45 permits in 2020	50%	3,375	20%	4,050	10%	4,455
		4,527	2,510	4,515	2,019	3,845	9,400	9,350			10,475		11,150		11,555
600-46100-00-0000	PUBLIC CHARGES														
600-46110-10-0000	Assessment Letter Fees	3,540	4,125	4,680	2,490	4,620	4,500	4,500		0%	4,500	0%	4,500	0%	4,500
		3,540	4,125	4,680	2,490	4,620	4,500	4,500			4,500		4,500		4,500
600-46400-00-0000	CUSTOMER CHARGES														
600-46450-10-0000	Metered Water Sales-MultiFam	18,148	18,091	19,322	9,944	20,507	18,400	20,712		3%	21,333	3%	21,973	0%	21,973
600-46451-10-0000	Metered Water Sales-Resident'l	157,194	159,023	167,399	81,608	174,361	167,900	176,105		5%	184,910	3%	190,458	0%	190,458
600-46452-10-0000	Metered Water Sales-Commercial	104,370	106,083	123,282	49,262	126,416	116,500	127,680		8%	137,895	3%	142,031	0%	142,031
600-46453-10-0000	Public Fire Protection	45,609	46,410	46,795	23,386	46,936	47,500	47,500		0%	47,500	0%	47,500	0%	47,500
600-46454-10-0000	Private Fire Protect/Sprinklrs	8,596	7,388	8,399	4,276	8,480	9,000	9,000		0%	9,000	0%	9,000	0%	9,000
600-46455-10-0000	Hydrant Use -Commercial/Public	180	510	217	570	570	350	600		0%	600	0%	600	0%	600
600-46456-10-0000	Unmetered Water Sales-Comm/Pub	219	728	69	176	226	400	400		0%	400	0%	400	0%	400
600-46457-10-0000	Water System Maintenance	859	1,893	-	292	292	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-46458-10-0000	Late Payment Penalties	638	705	700	347	764	700	700		0%	700	0%	700	0%	700
600-46459-10-0000	Reconnect Fees & Misc. - Water	(680)	4,225	1,595	2,825	6,755	4,000	4,000		0%	4,000	0%	4,000	0%	4,000
		335,134	345,057	367,778	172,687	385,307	365,750	387,697			407,338		417,662		417,662
600-47300-00-0000	INTERGOVERNMENTAL CHARGES														
600-47391-10-0000	Sale of Water - LGUD	14,672	13,784	17,388	5,464	17,600	15,200	17,776		3%	18,309	3%	18,859	3%	19,424
600-47393-10-0000	Public Fire Protection -LGUD	5,564	5,564	5,564	2,782	5,564	6,000	5,564		0%	5,564	0%	5,564	0%	5,564
600-47394-10-0000	Admin Charges - LGUD (W)	6,170	6,239	6,770	4,329	7,784	7,200	7,707		2%	7,861	2%	8,018	2%	8,178
600-47396-10-0000	Unmetered Water Sales - LGUD	185	99	612	35	109	250	250		0%	250	0%	250	0%	250
600-47397-10-0000	Water System Maint - LGUD	1,423	978	1,623	587	1,337	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-47398-10-0000	Surcharge: W System Service	178	108	218	102	186	200	200		0%	200	0%	200	0%	200
600-47399-10-0000	Service to Other Water Systems	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
		28,192	26,772	32,175	13,300	32,580	30,350	32,997			33,684		34,391		35,117
600-47400-00-0000	PUBLIC AUTHORITY CHARGES														
600-47491-10-0000	Metered Water Sales - Village	12,357	10,528	13,318	3,817	13,017	13,145	13,147		5%	13,805	0%	13,805	0%	13,805
600-47493-10-0000	Public F/P - Village Accts	2,018	2,018	2,018	1,009	2,018	2,025	2,025		0%	2,025	0%	2,025	0%	2,025
600-47494-10-0000	Public Fire Prot.-Hydrant Rent	52,375	52,375	52,375	26,188	52,375	52,375	52,375		0%	52,375	0%	52,375	0%	52,375
600-47495-10-0000	Hydrant Use - Village	60	150	-	30	30	150	150		0%	150	0%	150	0%	150
600-47496-10-0000	Unmetered Water Sales-Village	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
		67,200	65,578	67,712	31,044	67,440	67,910	67,912			68,570		68,570		68,570
600-48000-00-0000	OTHER REVENUE														
600-48110-10-0000	Interest/Dividends - Water	2,813	4,368	9,159	5,695	11,390	9,000	14,237		1.50%	14,450	1.50%	14,667	1.50%	14,887
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 System	43,675	32,409	21,032	25,348	47,843	55,000	25,000	1 Forest Glen Bldg	0%	25,000	-50%	12,500	-10%	11,250
600-48953-10-0000	Impact Fee-Downtown Water Main	14,409	11,674	8,620	9,798	14,895	13,700	9,000		-60%	3,600	-20%	2,880	-10%	2,592
600-48990-10-0000	Other Water System Revenue	3,441	4,796	3,658	-	-	4,000	4,000		0%	4,000	0%	4,000	0%	4,000
600-48995-10-0000	Misc Non-Operating Revenue	1,245	421	5,364	4,260	330	500	500		0%	500	0%	500	0%	500
		70,383	58,467	52,633	47,501	79,258	87,000	57,537			52,350		39,347		38,029
600-49000-00-0000	OTHER FINANCING SOURCES														
600-49800-10-0000	Capital Contributions - Water	264,432	73,058	36,784	-	-	-	-		0%	-	0%	-	0%	-
		264,432	73,058	36,784	-	-	-	-			-		-		-
Total Water Revenues		773,407	575,567	566,276	269,040	573,050	564,910	559,993			576,917		575,619		575,433



Village of Sister Bay Utilities 2020 Annual Budget

610	Enterprise Fund - Water	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
Expenditures															
600-61100-00-0000	DIRECT EMPLOYEE COSTS							27%							
600-61101-00-0000	FULL-TIME EMPLOYEE WAGES	39,448	46,511	50,027	25,041	58,474	74,902	78,755		1%	79,543	1%	80,338	1%	81,142
600-61105-00-0920	WAGES, ADMIN ALLOCATION	13,544	10,674	8,638	5,799	11,597	11,595	19,601		1%	19,797	1%	19,995	1%	20,195
600-61105-61-0902	WAGES, CLERK - WATER	6,668	10,864	10,531	3,892	9,181	9,691	11,370		1%	11,484	1%	11,598	1%	11,714
600-61110-00-0000	OVERTIME	5,576	6,290	7,814	4,474			8,768		1%	7,117	1%	7,188	1%	7,260
600-61112-61-0930	PAID LEAVE - WATER	17,050	12,065	8,593	-	17,680	-	-		1%	-	1%	-	1%	-
600-61113-61-0620	COMP TIME USED - MISC	(1,498)	229	(481)	-	(251)	-	-		1%	-	1%	-	1%	-
600-61115-00-0926	RETIREMENT	7,355	5,584	6,502	241	6,981	6,543	7,875		6.60%	77,642	6.70%	79,606	6.80%	85,020
600-61120-00-0408	SOCIAL SECURITY	6,442	5,826	5,642	281	8,153	7,601	8,928		0.00%	89,994	0	90,894		90,894
600-61125-00-0000	INSURANCE, MEDICAL	-	-	-	11,905	-	-	-			-		-		-
600-61125-00-0926	INSURANCE, MEDICAL	18,662	21,787	24,020	423	27,281	29,178	22,513		15%	25,889	15%	29,773	15%	34,239
600-61127-00-0000	HSA EXPENSE WATER	-	-	-	5,860	-	-	-			-		-		-
600-61127-00-0926	HSA EXPENSE WATER	6,136	3,710	6,135	179	6,998	6,929	6,572		0%	6,572	0%	6,572	0%	6,572
600-61130-00-0000	INSURANCE, DENTAL	-	-	-	662	-	-	-			-		-		-
600-61130-00-0926	INSURANCE, DENTAL	1,651	1,658	1,430	58	1,558	1,423	1,765		3%	1,818	3%	1,873	3%	1,929
600-61135-00-0000	INSURANCE, DISABILITY	-	-	-	260	-	-	-			-		-		-
600-61135-00-0926	INSURANCE, DISABILITY	442	516	502	23	608	649	551		3%	567	3%	584	3%	602
600-61140-00-0000	INSURANCE, GROUP LIFE	-	-	-	182	-	-	-			-		-		-
600-61140-00-0926	INSURANCE, GROUP LIFE	295	355	330	10	435	464	452		3%	466	3%	480	3%	494
600-61145-00-0000	INSURANCE, WORK COMP	-	-	-	-	-	-	-			-		-		-
600-61145-00-0925	INSURANCE, WORK COMP	3,748	4,953	4,267	3,257	4,361	5,513	3,903	mod factor 0.83	0%	3,903	0%	3,903	0%	3,903
600-61190-00-0926	BENEFIT FEES AND PENALTIES	32	-	130	-	-	120	162	FSA use fees	0%	162	0%	162	0%	162
		125,553	131,438	134,080	72,408	153,055	163,376	169,494			324,954		332,967		344,125
600-61200-00-0000	INDIRECT EMPLOYEE COSTS														
600-61201-00-0000	Travel/Training - Water System	3,082	2,441	2,931	355	2,080	3,500	3,000	Griffin water school, elec	0%	3,000	0%	3,000	0%	3,000
600-61201-00-0602	Training/Travel - Source of Sup	-	241	2,640	355	1,627	-	-	WRWA, WWOA, AWWA	0%	-	0%	-	0%	-
600-61201-00-0630	Training/Travel - Treatment	-	1,105	25	-	-	-	-		0%	-	0%	-	0%	-
600-61201-00-0640	Training/Travel - T&D Op	-	170	-	-	-	-	-		0%	-	0%	-	0%	-
600-61201-00-0641	Training/Travel - T&D Maint	-	131	80	-	-	-	-		0%	-	0%	-	0%	-
600-61201-00-0653	Training/Travel - Meters	-	131	-	-	260	-	-		0%	-	0%	-	0%	-
600-61201-00-0921	Training/Travel - Office Exp	80	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61201-00-0930	Training/Travel - Admin Misc	3,003	664	186	-	193	-	597	Clerk's Institute	0%	597	0%	597	0%	597
600-61205-00-0930	Recruitment/Testing/Physicals	273	352	-	1,271	1,271	465	1,500		0%	1,500	0%	1,500	0%	1,500
600-61210-00-0000	Expense Allowance/Meals	22	-	150	323	428	180	500		0%	500	0%	500	0%	500
600-61210-00-0641	Meals - T&D Plant	-	-	-	288	288	-	-		0%	-	0%	-	0%	-
600-61210-00-0930	Meals - Admin Misc Gen	22	-	150	35	140	-	-		0%	-	0%	-	0%	-
600-61215-00-0903	Uniforms & Clothing	529	591	447	164	625	875	925	add'l employee	0%	925	0%	925	0%	925
600-61225-00-0930	Recognition, Water	-	-	250	-	475	475	600	add'l employee	0%	600	0%	600	0%	600
		3,906	3,384	3,778	2,113	4,879	5,495	6,525			6,525		6,525		6,525
600-61300-00-0000	UTILITY COSTS														
600-61310-00-0622	Electric Power	19,432	19,140	20,835	10,296	21,016	21,000	21,500		0.50%	21,608	0.50%	21,716	0.50%	21,824
600-61315-00-0622	Fuel for Pumping	709	1,277	1,060	516	1,080	2,500	2,500		0.50%	2,513	0.50%	2,525	0.50%	2,538
600-61360-00-0921	Telephones	1,661	1,675	1,881	920	2,015	1,950	2,050		0.50%	2,060	0.50%	2,071	0.50%	2,081
600-61365-00-0921	Cellphones	977	1,110	854	345	1,140	2,000	1,500		0.50%	1,508	0.50%	1,515	0.50%	1,523
600-61370-00-0921	Internet	504	518	432	201	397	550	550		0%	550	0%	550	0%	550
600-61375-00-0921	Telemetry	376	73	180	40	87	200	200		0%	200	0%	200	0%	200
		23,659	23,794	25,242	12,319	25,736	28,200	28,300			28,438		28,576		28,715
600-61400-00-0000	SUPPLIES														
600-61401-00-0921	Office Supplies & Exp.	742	477	838	71	154	800	800		1.00%	808	1.00%	816	1.00%	824



Village of Sister Bay Utilities 2020 Annual Budget

610 Enterprise Fund - Water		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-61405-00-0921	Computer Hardware/Software	27	-	75	-	-	510	510		1.00%	515	1.00%	520	1.00%	525
600-61410-00-0921	Printing & Copying	847	976	1,261	285	1,068	1,250	1,250		1.00%	1,263	1.00%	1,275	1.00%	1,288
600-61415-00-0921	Postage & Shipping	1,433	1,269	1,370	330	1,186	1,500	1,500		1.00%	1,515	1.00%	1,530	1.00%	1,545
600-61420-00-0930	Dues & Publications	859	1,015	1,073	1,021	1,066	1,200	1,200		1.00%	1,212	1.00%	1,224	1.00%	1,236
600-61425-00-0921	MAPS	3	88	-	-	-	150	150		0%	150	0%	150	0%	150
600-61430-00-0921	Custodial Supplies	46	61	115	29	101	195	195		0%	195	0%	195	0%	195
600-61440-00-0000	Medical/Safety Supplies	688	511	694	191	2,861	3,000	3,000	safety signage	0%	3,000	0%	3,000	0%	3,000
600-61440-00-0602	Med/Safety - Wells	386	-	-	-	-	-	-		-	-	-	-	-	-
600-61440-00-0623	Med/Safety - Pumping	140	-	-	28	28	-	-		-	-	-	-	-	-
600-61440-00-0632	Med/Safety - Treatment	90	464	271	27	217	-	-		-	-	-	-	-	-
600-61440-00-0930	Med/Safety - General	71	47	424	136	2,616	-	-		-	-	-	-	-	-
600-61451-00-0653	Meter Parts & Supplies	-	-	-	499	-	-	-		0%	-	0%	-	0%	-
600-61452-00-0652	Distribution Parts - W System	5,547	3,443	-	346	681	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
600-61455-00-0654	Hydrant Parts & Supplies	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61460-00-0000	Tools/Minor Equipment	2,200	1,836	572	328	3,130	3,000	3,000		0%	3,000	0%	3,000	0%	3,000
600-61460-00-0641	Tools/Minor Equip - T&D	852	(121)	225	-	-	-	-		0%	-	0%	-	0%	-
600-61460-00-0653	Tools/Minor Equip - Meters	60	401	172	-	2,500	-	-	valve wrench purchase	0%	-	0%	-	0%	-
600-61460-00-0903	Tools/Minor Equip - Admin Misc	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61460-00-0930	Tools/Minor Equip - Misc Gen	1,288	1,555	175	328	630	-	-		0%	-	0%	-	0%	-
600-61465-00-0631	Chemicals	1,031	1,628	1,404	496	1,755	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-61470-00-0000	Lab Supplies	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61490-00-0000	Misc System Operating Supplies	265	379	281	56	112	375	375		0%	375	0%	375	0%	375
600-61490-00-0623	Misc Op. Supplies - wells	265	344	20	-	-	-	-		0%	-	0%	-	0%	-
600-61490-00-0625	Misc Op. Supplies - well maint	-	31	260	-	-	-	-		0%	-	0%	-	0%	-
600-61490-00-0641	Misc Sys Op Sup - T&D	-	5	-	-	-	-	-		0%	-	0%	-	0%	-
600-61490-00-0650	Misc. Other Sup. - Reservoirs	-	-	-	56	112	-	-		0%	-	0%	-	0%	-
600-61495-00-0000	Misc. Other Supplies	1,408	1,727	548	171	1,926	1,200	1,200		0%	1,200	0%	1,200	0%	1,200
600-61495-00-0641	Misc. Other Sup. - T&D	-	1	-	-	266	-	-		-	-	-	-	-	-
600-61495-00-0651	Misc. Other Sup. - Mains	5	24	18	-	-	-	300		-	-	-	-	-	-
600-61495-00-0652	Misc. Other Sup. - Services	43	826	347	154	466	-	2,000		-	-	-	-	-	-
600-61495-00-0653	Misc. Other Sup. - Meters	919	232	34	-	873	-	1,000		-	-	-	-	-	-
600-61495-00-0654	Misc. Other Sup. - Hydrants	433	566	11	-	212	-	500		-	-	-	-	-	-
600-61495-00-0655	Misc. Other Sup. - Other Plant	8	77	92	17	109	-	1,000		-	-	-	-	-	-
600-61495-00-0921	Misc. Other Supplies - Admin	1	-	46	-	-	-	1,000		-	-	-	-	-	-
		15,095	13,409	8,232	3,823	14,040	20,180	20,180			20,233		20,286		20,339
600-61500-00-0000	OTHER SERVICES														
600-61501-00-0923	Audit	3,758	3,799	3,240	2,940	2,940	3,400	2,889		4%	3,005	4%	3,125	4%	3,250
600-61502-00-0923	Accounting/Software Support	11,421	4,211	3,858	1,671	3,426	4,000	4,000		1%	4,040	1%	4,080	1%	4,121
600-61504-00-0921	Information Technology	1,191	1,055	2,440	311	3,936	4,050	3,200	1 additional tablet	0%	3,200	0%	3,200	0%	3,200
600-61505-00-0923	Engineering	-	4,435	1,080	1,710	2,360	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
600-61507-00-0630	Testing	219	3,308	168	25	25	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-61508-00-0602	Cross Connection Inspections	2,730	-	-	4,320	8,640	1,000	8,640		0%	8,640	0%	8,640	0%	8,640
600-61509-00-0923	Locating	1,284	604	746	909	2,518	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-61510-00-0923	Consulting	1,773	2,700	-	-	21	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-61512-00-0923	Laundry Service	7	52	56	26	53	100	100		0%	100	0%	100	0%	100
600-61515-00-0923	Legal Services - Water	218	947	319	684	1,298	2,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-61525-00-0924	Property Insurance	3,247	3,326	3,457	2,638	3,008	4,000	4,000		2%	4,080	2%	4,162	2%	4,245
600-61525-00-0925	Liability Insurance	1,749	1,776	1,843	1,457	1,942	2,050	2,050		2%	2,091	2%	2,133	2%	2,175
600-61530-00-0921	Legal Notices & Ads	798	1,007	853	797	797	850	850		0%	850	0%	850	0%	850
600-61542-00-0930	IMPACT FEE REFUNDS	5,306	-	-	34,950	34,950	28,073	20,223	refunds for 2020-2022	0%	2,430	0%	-	0%	5,379
600-61553-00-0600	Snow Removal - Wells	10	140	-	-	-	150	150		0%	150	0%	150	0%	150



Village of Sister Bay Utilities 2020 Annual Budget

610 Enterprise Fund - Water		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-61553-00-0620	Snow Removal - Pumping	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61554-00-0600	Lawn Maintenance - Wells	2,065	61	-	-	246	547	547		0%	547	0%	547	0%	547
600-61554-00-0620	Lawn Maintenance - Pumping	-	-	246	-	-	-	-		0%	-	0%	-	0%	-
600-61595-00-0923	Misc. Other Services	1,431	95	78	-	100	150	150		0%	150	0%	150	0%	150
		<u>37,207</u>	<u>27,514</u>	<u>18,385</u>	<u>52,438</u>	<u>66,261</u>	<u>60,370</u>	<u>58,799</u>			<u>41,283</u>		<u>39,137</u>		<u>44,808</u>
600-61600-00-0000	MAINTENANCE COSTS														
600-61601-00-0921	Office Equipment - Office Exp	257	222	222	31	64	105	105		0%	105	0%	105	0%	105
600-61601-00-0935	Office Equipment	37	-	96	-	-	-	-		0%	-	0%	-	0%	-
600-61605-00-0935	Computer Maintenance	-	-	-	-	-	130	130		0%	130	0%	130	0%	130
600-61610-00-0000	Water Plant (Wells & Storage)	-	-	-	-	-	20,000	5,000	normal \$5K maint.	0%	5,000	0%	5,000	0%	5,000
600-61610-00-0623	Water Plant - Pumping Op.	254	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61610-00-0625	Water Plant - Pumping Maint	1,255	1,391	1,269	792	22,212	-	-	water tower mixer	0%	-	0%	-	0%	-
600-61610-00-0635	Water Plant - Treatment Maint	398	87	-	-	-	-	-		0%	-	0%	-	0%	-
600-61610-00-0935	Water Plant - Facility Maint	22	1,084	35	1,334	-	-	-		0%	-	0%	-	0%	-
600-61615-00-0000	Distribution System Maint.	-	-	-	-	-	17,000	12,000		0%	17,000	-25%	12,750	0%	12,750
600-61615-00-0650	Distribution Maint - Storage	20	10,450	9	3,636	11,586	-	-	water tower mixer	0%	-	0%	-	0%	-
600-61615-00-0651	Distribution Maint - Mains	(328)	1,756	(1,022)	-	-	-	-		0%	-	0%	-	0%	-
600-61615-00-0652	Distribution Maint - Services	1,599	1,927	29	3	25	-	-		0%	-	0%	-	0%	-
600-61615-00-0653	Distribution Maint - Meters	4,600	1,773	-	5,082	5,082	-	-		0%	-	0%	-	0%	-
600-61615-00-0655	Distribution Maint - Other	2,683	10,308	115	-	-	-	-		0%	-	0%	-	0%	-
600-61650-00-0654	Hydrant Maintenance	3,211	416	691	-	338	2,000	17,000	hydrant painting	0%	17,000	0%	17,000	0%	17,000
600-61675-00-0641	Equipment Rental - T&D	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
		<u>14,009</u>	<u>29,413</u>	<u>1,443</u>	<u>10,878</u>	<u>39,307</u>	<u>39,235</u>	<u>34,235</u>			<u>39,235</u>		<u>34,985</u>		<u>34,985</u>
600-61700-00-0000	VEHICLES & EQUIPMENT														
600-61701-00-0000	Vehicle Maintenance	-	-	-	-	-	-	-							
600-61701-00-0933	Vehicle Maintenance	1,186	706	703	318	706	1,075	1,075		0%	1,075	0%	1,075	0%	1,075
600-61705-00-0000	Equipment Maintenance	208	22	7	9	34	765	765		0%	765	0%	765	0%	765
600-61705-00-0625	Equip Maint - Pumping	48	22	-	9	9	-	-		0%	-	0%	-	0%	-
600-61705-00-0632	Equip Maint - Treatment	9	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61705-00-0933	Equip Maint - plowing	151	-	7	-	25	-	-		0%	-	0%	-	0%	-
600-61710-00-0933	Vehicle Gas/Oil/Fluids	1,212	1,477	1,811	710	2,002	1,950	1,950		0%	1,950	0%	1,950	0%	1,950
600-61715-00-0000	Equipment Gas/Oil/Fluids	572	298	14	-	-	555	555		0%	555	0%	555	0%	555
600-61715-00-0602	Equip Gas/Oil - Source of Sup.	183	71	14	-	-	-	-							
600-61715-00-0623	Equip Gas/Oil - Pumping	390	226	-	-	-	-	-							
		<u>3,178</u>	<u>2,502</u>	<u>2,534</u>	<u>1,036</u>	<u>2,742</u>	<u>4,345</u>	<u>4,345</u>			<u>4,345</u>		<u>4,345</u>		<u>4,345</u>
600-61900-00-0000	MISC CHARGES & TRANSFERS														
600-61905-00-0408	Taxes - Water	478	427	448	-	450	500	500		0%	500	0%	500	0%	500
600-61910-00-0904	Bad Debt Exp - Water	-	-	-	-	-	3	3		0%	3	0%	3	0%	3
600-61930-00-0921	Bank Fees & Finance Charges	709	807	1,075	588	1,176	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-61935-00-0921	Taxes - Water	(8,104)	(10,047)	(10,203)	-	(10,326)	(10,000)	(10,000)		0%	(10,000)	0%	(10,000)	0%	(10,000)
600-61950-00-0928	Misc Other Exp - Regulatory	-	2,340	391	-	-	-	-		0%	-	0%	-	0%	-
600-61950-00-0930	Misc Other Exp - Gen Admin	-	-	-	-	-	-	-		0%	-	0%	-	0%	-
600-61971-00-0000	Depreciation Exp -Water System	-	(5,989)	-	-	-	-	-		0%	-	0%	-	0%	-
600-61971-00-0403	Depreciation Exp -Water System	123,518	133,656	130,414	62,211	124,422	124,422	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	4,873	3,022	2,049	761	1,277	1,277	259			259		-		-
600-61991-00-0408	PAYMENT IN LIEU OF TAXES	41,723	55,226	55,513	28,041	55,513	56,081	56,081	estimated	2%	56,922	2%	57,776	2%	58,643
600-61999-00-0930	Contingency Expense, Water	-	-	-	-	5,000	5,000	5,000	water tower mixer in '19	0%	5,000	0%	5,000	0%	5,000
		<u>163,196</u>	<u>179,442</u>	<u>179,687</u>	<u>91,600</u>	<u>177,513</u>	<u>178,783</u>	<u>177,765</u>			<u>178,606</u>		<u>179,201</u>		<u>180,068</u>
Total Water Expenditures		<u>385,803</u>	<u>410,897</u>	<u>373,381</u>	<u>246,617</u>	<u>483,533</u>	<u>499,984</u>	<u>499,644</u>			<u>643,619</u>		<u>646,022</u>		<u>663,910</u>



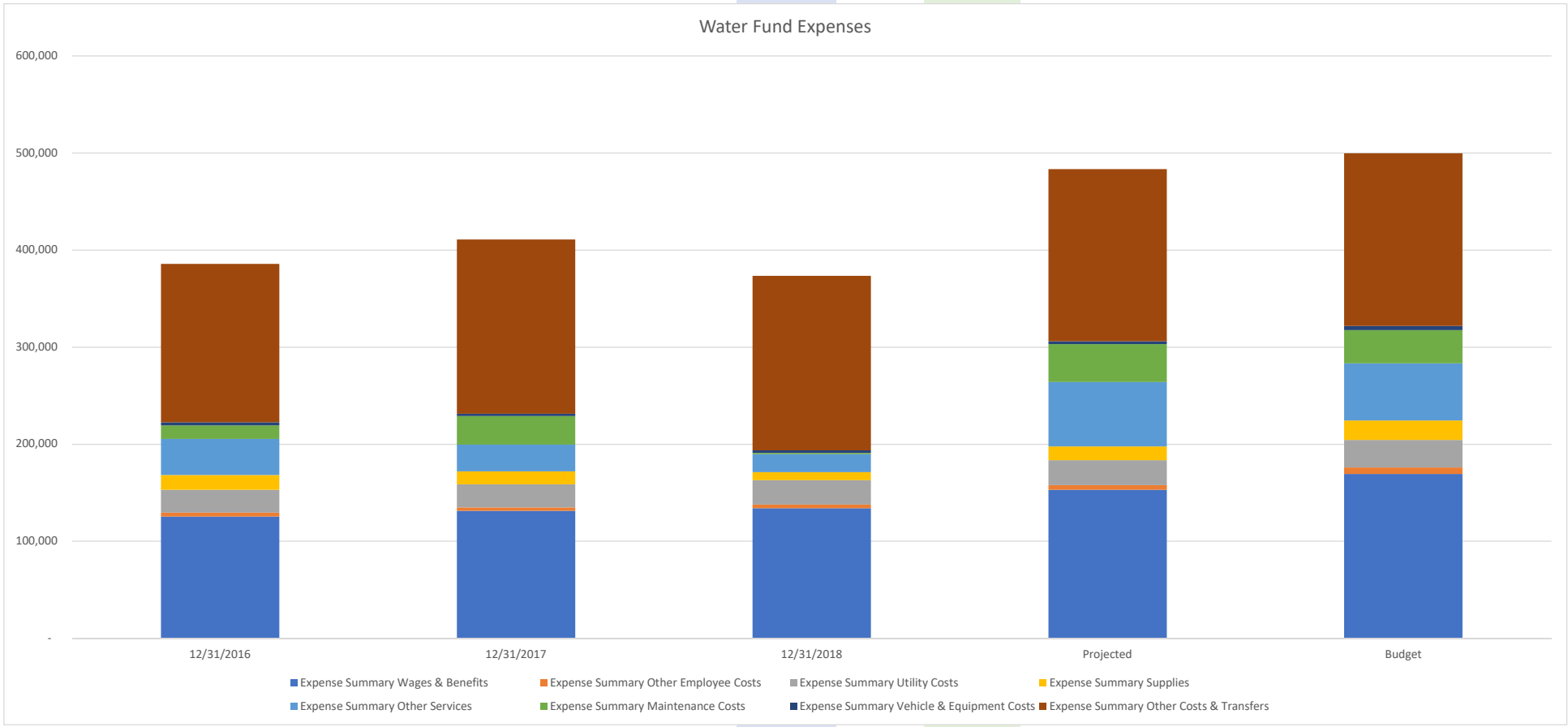
**Village of Sister Bay Utilities
2020 Annual Budget**

610	Enterprise Fund - Water	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
	Net Income/(Loss)	164,894	136,791	201,332	50,464	134,705	111,007	106,430			(19,779)		(22,626)		(39,835)
	<i>Proof to Audit</i>	<i>164,895</i>	<i>136,791</i>	<i>201,333</i>											
Adjustments for Other Sources & Uses of Cash															
	Add Assessment Principal	-	-	-	-	-	-	-							
	Add back Depreciation	123,518	127,667	130,414	62,211	124,422	124,422	124,422							
	Add: Repl Funds/Impact Fee Funds U	7,696	240,406	331,063	11,693	11,693	-	24,600							
	Subtract Repl. Fund Addition	(47,267)	(61,467)	(64,598)	(33,398)	(71,679)	(66,033)	(73,829)							
	Subtract Impact Fees	(58,084)	(44,083)	(35,512)	(35,146)	108,173	-	1,873							
	Subtract Debt Principal	(22,635)	(45,997)	(46,972)	(23,863)	(47,970)	(47,970)	(24,364)							
	Subtract Capital Expenses	(264,432)	(73,058)	(31,898)	(29,750)	(77,112)	(62,000)	(58,100)							
	Subtotal	\$ (261,204)	\$ 143,468	\$ 282,497	\$ (48,253)	\$ 47,527	\$ (51,581)	\$ (5,399)							
	Net Change in Available Net Assets Balance	\$ (96,309)	\$ 280,259	\$ 483,829	\$ 2,211	\$ 182,231	\$ 59,426	\$ 101,031							



Village of Sister Bay Utilities 2020 Annual Budget

610 Enterprise Fund - Water	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
Expense Summary	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020							
Wages & Benefits	125,553	131,438	134,080	72,408	153,055	163,376	169,494							
Other Employee Costs	3,906	3,384	3,778	2,113	4,879	5,495	6,525							
Utility Costs	23,659	23,794	25,242	12,319	25,736	28,200	28,300							
Supplies	15,095	13,409	8,232	3,823	14,040	20,180	20,180							
Other Services	37,207	27,514	18,385	52,438	66,261	60,370	58,799							
Maintenance Costs	14,009	29,413	1,443	10,878	39,307	39,235	34,235							
Vehicle & Equipment Costs	3,178	2,502	2,534	1,036	2,742	4,345	4,345							
Other Costs & Transfers	163,196	179,442	179,687	91,600	177,513	178,783	177,765							
	385,803	410,897	373,381	246,617	483,533	499,984	499,644							





**Village of Sister Bay Utilities
2020 Annual Budget**

620 Enterprise Fund - Wastewater		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
Revenues															
600-43600-00-0000	GRANTS														
600-43680-20-0000	FEDERAL GRANTS	-	-	-	-	-	-	-			1,626,500		-		-
		-	-	-	-	-	-	-			1,626,500		-		-
600-46400-00-0000	CUSTOMER CHARGES														
600-46410-20-0000	Sewer Service - Multi Family	31,463	33,816	37,516	22,522	37,885	36,831	37,885		1%	38,264	1%	38,646	1%	39,033
600-46411-20-0000	Sewer Service - Residential	228,684	248,067	276,509	162,744	281,610	277,564	281,610		1%	284,426	1%	287,270	1%	290,143
600-46412-20-0000	Sewer Service - Commercial	142,191	156,610	175,917	88,179	174,277	182,354	174,277		1%	176,020	1%	177,780	1%	179,558
600-46418-20-0000	Late Payment Fees	660	926	1,129	490	832	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-46436-20-0000	Septic & Holding - Sister Bay	4,695	3,027	6,812	1,983	5,030	4,500	4,500		1%	4,545	1%	4,590	1%	4,636
600-46437-20-0000	Septic & Holding-Liberty Grove	86,753	94,201	127,247	48,905	135,796	105,000	130,000		5%	136,500	5%	143,325	5%	150,491
600-46438-20-0000	Septic & Holding - Other areas	12,820	15,044	13,343	2,075	5,791	18,500	1,000		5%	1,050	5%	1,103	5%	1,158
600-46447-20-0000	Unmetered Wastewater	181	-	254	-	-	150	150		0%	150	0%	150	0%	150
		507,447	551,691	638,725	326,898	641,220	625,899	630,422			641,955		653,865		666,169
600-47300-00-0000	INTERGOVERNMENTAL CHARGES														
600-47391-20-0000	Fixed Sewer Meter Charges-LGUD	48,279	48,958	54,345	28,263	56,527	54,236	56,527		1%	57,092	1%	57,663	1%	58,240
600-47392-20-0000	Measured Sewer Service - LGUD	20,048	15,541	19,488	6,239	18,796	17,916	18,796		1%	18,984	1%	19,174	1%	19,366
600-47394-20-0000	Admin Charges - LGUD (WW)	4,550	4,810	5,342	3,278	5,481	5,500	5,481		0.50%	5,509	0.50%	5,536	0.50%	5,564
600-47396-20-0000	Unmetered Wastewater - LGUD	-	91	306	41	189	250	250		0%	250	0%	250	0%	250
		72,876	69,401	79,481	37,822	80,994	77,902	81,054			81,835		82,623		83,419
600-47400-00-0000	PUBLIC AUTHORITY CHARGES														
600-47491-20-0000	Sewer Service - Village (WW)	7,857	8,830	9,746	4,760	9,633	10,500	10,500		0%	10,500	0%	10,500	0%	10,500
600-47496-20-0000	Unmetered Wastewater - Village	-	155	164	-	170	-	175		0%	175	0%	175	0%	175
		7,857	8,985	9,910	4,760	9,803	10,500	10,675			10,675		10,675		10,675
600-48000-00-0000	OTHER REVENUE														
600-48110-20-0000	Interest/Dividends - WW	17,887	19,071	22,772	12,377	25,343	14,000	28,782		1.50%	29,214	1.50%	29,652	1.50%	30,097
600-48200-20-0000	Rent from WW Dept Property	1,080	1,200	1,200	83	1,283	1,200	1,200		0%	1,200	0%	1,200	0%	1,200
600-48300-20-0000	SALE OF WW PROPERTY	-	-	-	-	7,051	-	-		0%	-	0%	-	0%	-
600-48951-20-0000	Impact Fees - WWTP Expansion	27,488	23,173	16,475	19,688	31,932	37,675	14,000		--	5,000	0%	5,000	0%	5,000
600-48990-20-0000	Other WWTP Revenue	-	-	15	-	-	-	-			-		-		-
600-48995-20-0000	Misc Other Revenue	195	83	6,637	-	-	200	200		0%	200	0%	200	0%	200
		46,650	43,527	47,099	32,147	65,607	53,075	44,182			35,614		36,052		36,497
600-49000-00-0000	OTHER FINANCING SOURCES														
600-49800-20-0000	Capital Contributions - WWTP	-	-	-	-	-	-	-			-		-		-
		-	-	-	-	-	-	-			-		-		-
Total Wastewater Revenues		634,830	673,604	775,216	401,627	797,624	767,376	766,333			2,396,578		783,215		796,760



Village of Sister Bay Utilities 2020 Annual Budget

620 Enterprise Fund - Wastewater		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
Expenditures															
600-61100-00-0000	DIRECT EMPLOYEE COSTS							65%							
600-62101-00-0000	FULL-TIME EMPLOYEE WAGES	117,706	124,041	129,593	61,084	120,697	179,629	197,014		2.50%	201,939	2.50%	206,988	2.50%	212,162
600-62101-52-0000	TRAINING, WASTEWATER	4,369	2,885	4,151	770	2,080	-	-			-		-		-
600-62101-60-0000	WAGES - MAIN LIFT STATION	4,458	8,780	12,756	3,425	6,067	-	-			-		-		-
600-62101-62-0000	WAGES - JOINT WWTP	108,879	112,376	112,686	56,889	112,551	-	-			-		-		-
600-62105-00-0000	WAGES, ADMIN - WW	19,940	15,714	17,276	13,254	26,508	26,504	47,188		2.50%	48,368	2.50%	49,577	2.50%	50,816
600-62105-62-0000	WAGES, CLERK - WW	10,022	16,003	21,058	8,952	18,771	22,150	26,395		2.50%	27,054	2.50%	27,731	2.50%	28,424
600-62110-00-0000	OVERTIME	5,973	7,935	10,679	3,853	8,097	9,743	13,049		2.50%	13,375	2.50%	13,710	2.50%	14,052
600-62110-52-0000	OVERTIME - TRAINING, WW	84	43	783	77	154	-	-			-		-		-
600-62110-60-0000	OVERTIME - MAIN LIFT STATION	187	59	600	167	1,054	-	-			-		-		-
600-62110-62-0000	OVERTIME - JOINT WWTP	5,701	7,834	9,296	3,608	6,889	-	-			-		-		-
600-62112-62-0000	PAID LEAVE - JOINT WWTP	23,271	16,683	16,850	10,414	24,565	-	-		0%	-	0%	-	0%	-
600-62113-62-0000	COMP TIME USED	(1,498)	844	(473)	-	-	-	-		0%	-	0%	-	0%	-
600-62115-00-0000	RETIREMENT	11,429	8,654	12,062	6,389	13,309	15,507	19,460			19,479		19,479		19,479
600-62120-00-0000	SOCIAL SECURITY	12,566	12,218	12,833	6,629	15,196	18,017	22,060			22,241		22,241		22,241
600-62125-00-0000	INSURANCE, MEDICAL	37,627	47,368	55,576	27,347	60,282	68,950	56,276		15%	64,717	15%	74,425	15%	85,588
600-62127-00-0000	HSA EXPENSE WWTP	12,239	12,494	14,114	11,619	12,771	16,326	16,232		0%	16,232	0%	16,232	0%	16,232
600-62130-00-0000	INSURANCE, DENTAL	3,290	3,267	3,011	1,545	3,266	3,332	4,319		3%	4,448	3%	4,582	3%	4,719
600-62135-00-0000	INSURANCE, DISABILITY	1,042	1,099	1,138	639	1,503	1,544	1,365		3%	1,406	3%	1,448	3%	1,492
600-62140-00-0000	INSURANCE, GROUP LIFE	656	827	878	452	1,102	1,117	1,142		3%	1,176	3%	1,212	3%	1,248
600-62145-00-0000	INSURANCE, WORK COMP	8,975	10,266	8,869	10,348	13,645	13,188	9,742		3%	10,034	3%	10,335	3%	10,646
600-62190-00-0000	BENEFIT FEES AND PENALTIES	47	-	454	-	-	500	390		0%	390	0%	390	0%	390
		263,285	277,413	303,919	162,523	319,712	376,507	414,631			430,862		448,349		467,491
600-61200-00-0000	INDIRECT EMPLOYEE COSTS														
600-62201-00-0000	Travel/Training - Wastewater	2,453	2,517	1,404	557	1,102	5,500	3,400	Erik WW license & Kara II	0%	3,400	0%	3,400	0%	3,400
600-62205-00-0000	Recruitment/Testing/ Physicals	402	518	-	2,904	3,054	930	3,030		0%	3,030	0%	3,030	0%	3,030
600-62210-00-0000	Expense Allowance/Meals	-	69	150	739	360	360	360		0%	360	0%	360	0%	360
600-62215-00-0000	Uniforms & Clothing	918	871	894	376	1,652	1,875	1,950	add'l employee	0%	1,950	0%	1,950	0%	1,950
600-62225-00-0000	Recognition, Wastewater	-	-	500	-	1,100	1,100	1,350	add'l employee	0%	1,350	0%	1,350	0%	1,350
		3,774	3,974	2,948	4,576	7,269	9,765	10,090			10,090		10,090		10,090
600-61300-00-0000	UTILITY COSTS														
600-62320-00-0000	Electric Power	52,978	55,506	57,843	24,330	57,938	56,000	60,000		2%	61,200	2%	62,424	2%	63,672
600-62325-00-0000	Fuel	4,871	6,608	7,589	4,932	8,073	8,600	8,600		2%	8,772	2%	8,947	2%	9,126
600-62360-00-0000	Telephones	1,590	1,675	1,881	920	2,012	1,980	2,100		2%	2,142	2%	2,185	2%	2,229
600-62365-00-0000	Cellphones	1,439	1,635	1,708	789	1,977	3,500	2,300		2%	2,346	2%	2,393	2%	2,441
600-62370-00-0000	Internet	749	763	864	461	1,308	1,000	1,000		2%	1,020	2%	1,040	2%	1,061
600-62375-00-0000	Telemetry	1,701	73	155	40	87	100	100		2%	102	2%	104	2%	106
		63,327	66,260	70,041	31,472	71,396	71,180	74,100			75,582		77,094		78,636
600-61400-00-0000	SUPPLIES														
600-62401-00-0000	Office Supplies & Exp.	1,242	930	1,813	163	762	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-62405-00-0000	Computer Hardware/Software	39	-	256	184	552	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-62410-00-0000	Printing & Copying	1,390	909	626	637	1,177	1,800	1,800		0%	1,800	0%	1,800	0%	1,800
600-62415-00-0000	Postage & Shipping	1,569	1,497	1,457	517	1,316	1,600	1,600		0%	1,600	0%	1,600	0%	1,600
600-62420-00-0000	Dues & Publications	1,381	77	1,617	1,553	1,690	1,700	1,700		0%	1,700	0%	1,700	0%	1,700
600-62430-00-0000	Custodial Supplies	351	155	311	27	126	375	375		0%	375	0%	375	0%	375
600-62440-00-0000	Medical/Safety Supplies	1,206	1,085	1,334	390	974	1,450	1,450		0%	1,450	0%	1,450	0%	1,450
600-62460-00-0000	Tools/Minor Equipment	735	3,315	367	731	952	3,000	3,000		0%	3,000	0%	3,000	0%	3,000
600-62461-00-0000	Sludge Treatment Supplies	3,271	5,119	7,214	-	3,615	5,500	5,500		5%	5,775	5%	6,064	5%	6,367
600-62465-00-0000	Chemicals	14,622	16,555	17,238	13,953	22,665	18,000	18,000		1%	18,180	1%	18,362	1%	18,545
600-62470-00-0000	Lab Supplies - WWTP	3,607	2,761	2,874	1,183	3,441	5,000	5,000		1%	5,050	1%	5,101	1%	5,152
600-62490-00-0000	Misc. Plant Operating Supplies	846	305	734	340	540	500	500		0%	500	0%	500	0%	500



Village of Sister Bay Utilities 2020 Annual Budget

620 Enterprise Fund - Wastewater	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-62495-00-0000 Misc. Other Supplies	333	821	738	30	30	500	500		0%	500	0%	500	0%	500
	30,591	33,528	36,578	19,708	37,840	41,925	41,925			42,430		42,951		43,489
600-61500-00-0000 OTHER SERVICES														
600-62501-00-0000 Audit	6,637	5,593	6,480	6,720	6,720	6,500	6,955	increase b/c of USDA gra	4%	7,233	4%	7,523	4%	7,823
600-62502-00-0000 Accounting/Software Support	13,830	6,826	7,716	3,820	6,687	6,900	6,900		1%	6,969	1%	7,039	1%	7,109
600-62504-00-0000 INFORMATION TECHNOLOGY	2,003	881	4,880	710	6,888	7,000	5,000	5th tablet	0%	5,000	0%	5,000	0%	5,000
600-62505-00-0000 Engineering	-	2,835	266	-	10,009	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
600-62507-00-0000 Testing	1,359	1,240	1,486	475	1,273	1,500	1,500		0%	1,500	0%	1,500	0%	1,500
600-62510-00-0000 Consulting	2,610	-	-	-	425	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
600-62512-00-0000 Laundry Service	510	936	1,087	523	1,204	1,200	1,200		0%	1,200	0%	1,200	0%	1,200
600-62515-00-0000 Legal Services	332	2,445	66	1,682	2,396	2,500	2,500		0%	2,500	0%	2,500	0%	2,500
600-62525-00-0000 Property/Liability Ins.	12,157	11,633	11,758	10,599	12,159	11,000	12,400		3%	12,772	3%	13,155	3%	13,550
600-62530-00-0000 Legal Notices & Ads	-	-	-	-	37	-	-		0%	-	0%	-	0%	-
600-62551-00-0000 Rubbish Disposal	2,939	5,200	2,921	2,116	3,429	5,000	5,000		2%	5,100	2%	5,202	2%	5,306
600-62553-00-0000 Snow Removal	15	425	271	381	381	300	300		0%	300	0%	300	0%	300
600-62554-00-0000 Lawn Maintenance	3,317	883	1,016	-	757	1,251	1,251		0%	1,251	0%	1,251	0%	1,251
600-62561-00-0000 Sludge Hauling & Processing	25,591	26,898	25,193	20,459	36,820	32,500	32,500		0%	32,500	0%	32,500	0%	32,500
600-62595-00-0000 Misc. Other Services	71	262	157	-	114	-	200		0%	200	0%	200	0%	200
	71,594	66,058	63,298	47,485	89,300	81,651	81,706			82,525		83,369		84,239
600-61600-00-0000 MAINTENANCE COSTS														
600-62601-00-0000 Office Equipment	374	324	403	60	434	210	210		0%	210	0%	210	0%	210
600-62605-00-0000 Computer Maintenance	-	-	1,253	-	-	255	255		0%	255	0%	255	0%	255
600-62620-00-0000 WWTP- Bldg & Structures Maint.	834	4,433	7,335	5,412	12,912	14,000	34,000		-50%	17,000	-50%	8,500	-50%	4,250
600-62624-00-0000 WWTP- Lab Equipment Maint.	1,296	1,623	2,188	182	339	1,200	1,200		0%	1,200	0%	1,200	0%	1,200
600-62625-00-0000 WWTP- Fixed Equipment Maint.	30,320	16,166	50,952	6,801	12,240	35,000	35,000		0%	35,000	0%	35,000	0%	35,000
600-62630-00-0000 Main Lift Station/Force Main	5,567	392	956	2,939	9,810	20,000	10,000	MLS concrete work \$4K	0%	10,000	0%	10,000	0%	10,000
600-62675-00-0000 Equipment Rental	-	12	-	-	408	200	200		0%	200	0%	200	0%	200
	38,390	22,949	63,088	15,394	36,143	70,865	80,865			63,865		55,365		51,115
600-61700-00-0000 VEHICLES & EQUIPMENT														
600-62701-00-0000 Vehicle Maintenance	1,563	1,030	1,421	646	1,030	2,145	2,145		0%	2,145	0%	2,145	0%	2,145
600-62705-00-0000 Equipment Maintenance	1,975	59	183	63	103	1,250	1,250		0%	1,250	0%	1,250	0%	1,250
600-62710-00-0000 Vehicle Gas/Oil/Fluids	1,786	2,174	3,576	1,623	3,894	3,400	4,500	5 trucks	0%	4,500	0%	4,500	0%	4,500
600-62715-00-0000 Equipment Gas/Oil/Fluids	509	438	28	-	450	1,000	1,000		0%	1,000	0%	1,000	0%	1,000
	5,834	3,701	5,208	2,332	5,477	7,795	8,895			8,895		8,895		8,895
600-61900-00-0000 MISC CHARGES & TRANSFERS														
600-62910-00-0000 Bad Debt Exp - Wastewater	-	-	0	-	-	-	-							
600-62930-00-0000 Bank fees & Finance Charges	976	1,751	2,149	1,450	2,900	1,800	1,800		0%	1,800	0%	1,800	0%	1,800
600-62950-00-0000 Miscellaneous Other Exp	-	3,077	1,079	-	1,000	-	1,000	pmt to LG for capacity us	0%	1,000	0%	1,000	0%	1,000
600-62971-00-0000 Depreciation Exp - WWTP	263,330	270,963	279,326	135,416	270,832	270,832	284,374		0%	284,374	0%	284,374	0%	284,374
600-62975-00-0000 Other Non-Operating Exp - WW	-	3,949	1,900	-	-	-	-	shared income payments	0%	-	0%	-	0%	-
600-62986-00-0000 Interest on Long-Term Debt-WW	11,953	6,659	4,524	1,679	2,820	2,820	93,825		0%	93,825	0%	93,825	0%	93,825
600-62999-00-0000 Contingency, Wastewater	-	-	-	-	-	5,000	5,000		0%	5,000	0%	5,000	0%	5,000
	276,258	286,398	288,978	138,545	277,552	280,452	385,999			385,999		385,999		385,999
Total Wastewater Expenditures	753,052	760,281	834,058	422,035	844,690	940,140	1,098,210			1,100,247		1,112,112		1,129,952
Net Income/(Loss)	(118,222)	(86,677)	(58,843)	(20,408)	(47,066)	(172,764)	(331,877)			1,296,331		(328,897)		(333,192)
<i>Proof to Audit</i>	<i>(118,224)</i>	<i>(86,675)</i>	<i>(58,839)</i>											
Adjustments for Other Sources & Uses of Cash														
Add back Depreciation	263,330	270,963	279,326	135,416	270,832	270,832	284,374							
Add: Repl Funds/Impact Fee Funds L	-	240,406	502,355	35,078	35,078	-	153,127							



**Village of Sister Bay Utilities
2020 Annual Budget**

620 Enterprise Fund - Wastewater		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
	Subtract Repl. Fund Addition	(83,541)	(84,903)	(139,664)	(53,967)	(107,933)	(126,341)	(111,171)							
	Subtract Debt Principal / Add Proceed	(49,978)	(101,562)	(103,716)	(52,691)	(105,919)	(105,919)	3,337,203							
	Subtract Capital Expenses	-	-	(36,613)	(29,750)	-	(27,000)	(3,455,900)							
	Subtotal	\$ 129,811	\$ 324,904	\$ 501,688	\$ 34,087	\$ 92,057	\$ 11,572	\$ 207,632							
	Net Change in Available Net Assets Balance	\$ 11,589	\$ 238,227	\$ 442,846	\$ 13,679	\$ 44,992	\$ (161,192)	\$ (124,245)							

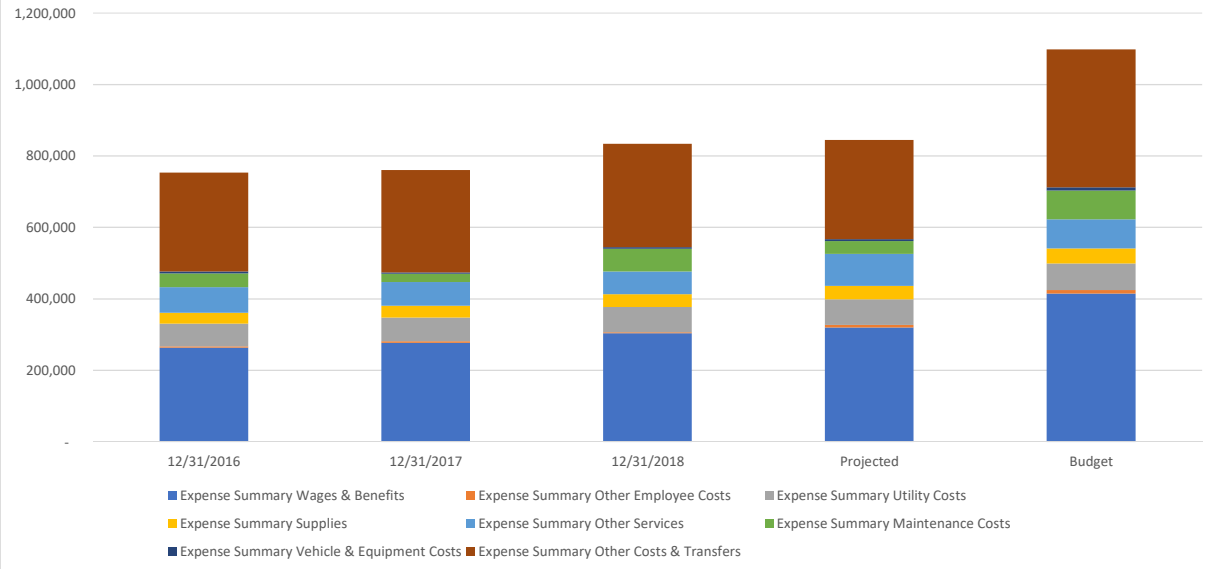


Village of Sister Bay Utilities 2020 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020	%	2021	%	2022	%	2023
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected

Expense Summary	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Wages & Benefits	263,285	277,413	303,919	162,523	319,712	376,507	414,631
Other Employee Costs	3,774	3,974	2,948	4,576	7,269	9,765	10,090
Utility Costs	63,327	66,260	70,041	31,472	71,396	71,180	74,100
Supplies	30,591	33,528	36,578	19,708	37,840	41,925	41,925
Other Services	71,594	66,058	63,298	47,485	89,300	81,651	81,706
Maintenance Costs	38,390	22,949	63,088	15,394	36,143	70,865	80,865
Vehicle & Equipment Costs	5,834	3,701	5,208	2,332	5,477	7,795	8,895
Other Costs & Transfers	276,258	286,398	288,978	138,545	277,552	280,452	385,999
Total	753,052	760,281	834,058	422,035	844,690	940,140	1,098,210

Wastewater Expenses





Village of Sister Bay Utilities 2020 Annual Budget

630 Enterprise Fund - Collection	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020 %	2021 %	2022 %	2023
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Change	Projected Change	Projected Change	Projected
Revenues											
600-44600-00-0000	UTILITY PERMITS & FEES										
600-44611-30-0000	3,227	1,260	1,415	1,969	3,240	2,000	2,000	0%	2,000	0%	2,000
600-44612-30-0000	-	-	-	-	-	-	-	0%	-	0%	-
600-44631-30-0000	6,451	2,520	2,830	3,903	6,443	7,500	4,500	-50%	2,250	-50%	1,125
	9,678	3,780	4,244	5,872	9,683	9,500	6,500		4,250		2,563
600-46100-00-0000	PUBLIC CHARGES										
600-46110-30-0000	3,540	4,125	4,680	2,490	4,845	4,300	4,300	0%	4,300	0%	4,300
	3,540	4,125	4,680	2,490	4,845	4,300	4,300		4,300		4,300
600-46400-00-0000	CUSTOMER CHARGES										
600-46410-30-0000	18,052	15,599	15,463	7,922	15,940	16,250	16,250	1%	16,413	1%	16,577
600-46411-30-0000	133,089	120,716	119,496	59,404	121,101	130,000	130,000	1%	131,300	1%	132,613
600-46412-30-0000	69,324	53,401	57,762	27,986	61,215	62,000	62,000	1%	62,620	1%	63,246
600-46418-30-0000	487	364	298	170	315	500	500	0%	500	0%	500
600-46449-30-0000	246	-	106	161	161	2,000	2,000	0%	2,000	0%	2,000
	221,198	190,080	193,125	95,643	198,732	210,750	210,750		212,833		217,060
600-47300-00-0000	INTERGOVERNMENTAL CHARGES										
600-47397-30-0000	1,171	978	1,680	587	2,032	1,500	1,500	1%	1,515	1%	1,530
600-47398-30-0000	177	107	206	79	202	200	200	0%	200	0%	200
600-47399-30-0000	-	-	2,159	377	960	-	-	0%	-	0%	-
	1,348	1,085	4,045	1,043	3,193	1,700	1,700		1,715		1,745
600-47400-00-0000	PUBLIC AUTHORITY CHARGES										
600-47491-30-0000	4,450	3,753	3,917	1,791	3,930	4,000	4,000	1%	4,040	1%	4,080
600-47497-30-0000	11	-	-	-	-	-	-	0%	-	0%	-
600-47499-30-0000	1,155	247	241	-	-	2,500	2,500	0%	2,500	0%	2,500
	5,615	4,000	4,157	1,791	3,930	6,500	6,500		6,540		6,621
600-48000-00-0000	OTHER REVENUE										
600-48110-30-0000	558	971	2,395	1,642	3,283	3,000	3,794	2%	3,851	2%	3,909
600-48953-30-0000	21,613	17,509	12,931	14,697	22,343	9,000	9,000	-50%	4,500	-50%	2,250
600-48990-30-0000	-	-	3	-	-	-	-	0%	-	0%	-
600-48995-30-0000	943	-	25	-	-	-	-	0%	-	0%	-
	23,115	18,480	15,353	16,339	25,626	12,000	12,794		8,351		5,092
600-49000-00-0000	OTHER FINANCING SOURCES										
600-49800-30-0000	288,121	55,927	52,383	-	-	-	-	0%	-	0%	-
	288,121	55,927	52,383	-	-	-	-		-		-
Total Collection Revenues	552,615	277,477	277,987	123,178	246,009	244,750	242,544		237,988		237,382
Expenditures											
600-61100-00-0000	DIRECT EMPLOYEE COSTS										
600-63101-00-0000	18,246	15,036	13,804	6,829	17,884	18,768	21,167	8%			
600-63101-63-0000	13,955	11,383	9,709	4,376	11,563	-	-	3%	21,696	3%	22,238
600-63101-65-0000	4,291	3,653	4,095	2,453	6,322	-	-	0%	-	0%	-
600-63105-00-0000	4,138	3,261	2,879	1,657	3,314	3,313	5,808	3%	5,953	3%	6,102
600-63105-63-0000	2,063	3,324	3,507	2,054	3,655	2,769	3,249	3%	3,330	3%	3,413
600-63110-00-0000	597	1,062	1,041	1,189	2,358	974	1,305	3%	1,338	3%	1,371
600-63110-63-0000	597	977	685	982	1,965	-	-	0%	-	0%	-
600-63110-65-0000	-	85	356	207	393	-	-	0%	-	0%	-
600-63112-63-0000	6,182	4,932	3,105	1,302	3,103	-	-	0%	-	0%	-
600-63113-63-0000	(4,350)	357	(495)	-	-	-	-	0%	-	0%	-



Village of Sister Bay Utilities 2020 Annual Budget

630 Enterprise Fund - Collection		12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020	2020 %	2021 %	2022 %	2023			
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected	Change	Projected
600-63115-00-0000	RETIREMENT	2,564	2,027	2,117	854	1,986	1,697	2,187		3%	2,242	3%	2,298	3%	2,355
600-63120-00-0000	SOCIAL SECURITY	2,098	1,779	1,598	878	2,319	1,970	2,480		3%	2,542	3%	2,605	3%	2,670
600-63125-00-0000	INSURANCE, MEDICAL	5,948	6,500	6,547	3,361	7,335	7,631	6,063		15%	6,972	15%	8,018	15%	9,221
600-63127-00-0000	HSA EXPENSE WW-COLLECTION	1,968	846	1,935	1,623	1,787	1,827	1,827		0%	1,827	0%	1,827	0%	1,827
600-63130-00-0000	INSURANCE, DENTAL	559	522	403	242	514	381	506		3%	521	3%	536	3%	553
600-63135-00-0000	INSURANCE, DISABILITY	149	155	137	76	155	166	152		3%	156	3%	161	3%	166
600-63140-00-0000	INSURANCE, GROUP LIFE	87	96	82	40	92	115	119		3%	122	3%	126	3%	130
600-63145-00-0000	INSURANCE, WORK COMP	1,863	2,124	1,834	1,019	1,306	1,392	1,056		3%	1,087	3%	1,120	3%	1,153
600-63190-00-0000	BENEFIT FEES AND PENALTIES	10	-	39	-	-	25	48		0%	48	0%	48	0%	48
		42,122	42,023	38,532	21,123	45,808	41,028	45,964			47,833		49,863		52,074
600-61200-00-0000	INDIRECT EMPLOYEE COSTS														
600-63201-00-0000	Travel/Training - Collection	553	1,138	142	89	172	1,150	1,000		0%	1,000	0%	1,000	0%	1,000
600-63205-00-0000	Recruitment/Testing/ Physicals	-	107	-	363	363	155	600		0%	600	0%	600	0%	600
600-63210-00-0000	Expense Allowance/Meals	-	-	50	10	60	60	60		0%	60	0%	60	0%	60
600-63215-00-0000	Uniforms & Clothing	164	181	149	47	179	250	250		0%	250	0%	250	0%	250
600-63225-00-0000	Recognition, Collection	-	-	250	-	150	150	175		0%	175	0%	175	0%	175
		717	1,426	591	509	924	1,765	2,085			2,085		2,085		2,085
600-61300-00-0000	UTILITY COSTS														
600-63330-00-0000	Electric Power	4,977	4,891	5,531	2,557	4,950	5,500	5,500		2%	5,610	2%	5,722	2%	5,837
600-63335-00-0000	Fuel	101	161	86	103	189	150	250		2%	255	2%	260	2%	265
600-63365-00-0000	Cellphones	299	339	285	99	474	1,000	600		2%	612	2%	624	2%	637
600-63370-00-0000	Internet	187	158	144	58	131	250	250		2%	255	2%	260	2%	265
600-63375-00-0000	Telemetry	171	731	899	20	54	100	100		2%	102	2%	104	2%	106
		5,734	6,281	6,945	2,836	5,798	7,000	6,700			6,834		6,971		7,110
600-61400-00-0000	SUPPLIES														
600-63401-00-0000	Office Supplies & Exp.	251	113	266	20	287	200	400		0%	400	0%	400	0%	400
600-63405-00-0000	Computer Hardware/Software	8	-	25	-	-	170	170		0%	170	0%	170	0%	170
600-63410-00-0000	Printing & Copying	360	403	151	78	310	320	320		0%	320	0%	320	0%	320
600-63415-00-0000	Postage & Shipping	302	323	273	64	327	350	350		0%	350	0%	350	0%	350
600-63420-00-0000	Dues & Publications	-	6	17	5	31	100	100		0%	100	0%	100	0%	100
600-63425-00-0000	MAPS	-	88	-	-	-	100	100		0%	100	0%	100	0%	100
600-63430-00-0000	Custodial Supplies	126	41	35	2	28	65	65		0%	65	0%	65	0%	65
600-63440-00-0000	Medical/Safety Supplies	175	156	224	133	326	350	350		1%	354	1%	357	1%	361
600-63450-00-0000	Parts & Supplies	176	44	-	55	142	350	350		0%	350	0%	350	0%	350
600-63460-00-0000	Tools/Minor Equipment	311	457	191	141	292	500	500		0%	500	0%	500	0%	500
600-63465-00-0000	Chemicals	3,176	1,585	804	10	923	3,500	3,500		0%	3,500	0%	3,500	0%	3,500
600-63470-00-0000	Lab Supplies	271	62	11	-	129	100	100		0%	100	0%	100	0%	100
600-63490-00-0000	Misc. Sewer Operating Supplies	3,441	3,755	3,746	376	3,976	4,000	4,000		1%	4,040	1%	4,080	1%	4,121
600-63495-00-0000	Misc. Other Supplies	(158)	678	(3,822)	100	211	500	500		0%	500	0%	500	0%	500
		8,439	7,710	1,922	986	6,983	10,605	10,805			10,849		10,892		10,937
600-61500-00-0000	OTHER SERVICES														
600-63501-00-0000	Audit	2,254	1,201	1,080	840	840	1,200	856		2%	873	2%	891	2%	908
600-63502-00-0000	Accounting/Software Support	2,882	1,700	1,286	478	1,470	1,000	1,550		0%	1,550	0%	1,550	0%	1,550
600-63504-00-0000	INFORMATION TECHNOLOGY	364	317	813	89	177	1,250	750		2%	765	2%	780	2%	796
600-63505-00-0000	Engineering	-	-	1,080	1,710	2,174	1,000	2,000		0%	2,000	0%	2,000	0%	2,000
600-63508-00-0000	Grease Trap Inspection	-	-	-	-	-	2,000	300	forms & supplies	0%	300	0%	300	0%	300
600-63509-00-0000	Locating	326	18	109	594	594	200	200		0%	200	0%	200	0%	200
600-63510-00-0000	Consulting	542	-	-	-	21	250	250		0%	250	0%	250	0%	250
600-63512-00-0000	Laundry Service	2	16	19	3	10	50	50		0%	50	0%	50	0%	50
600-63515-00-0000	Legal Services	67	664	582	257	840	800	800		0%	800	0%	800	0%	800



Village of Sister Bay Utilities 2020 Annual Budget

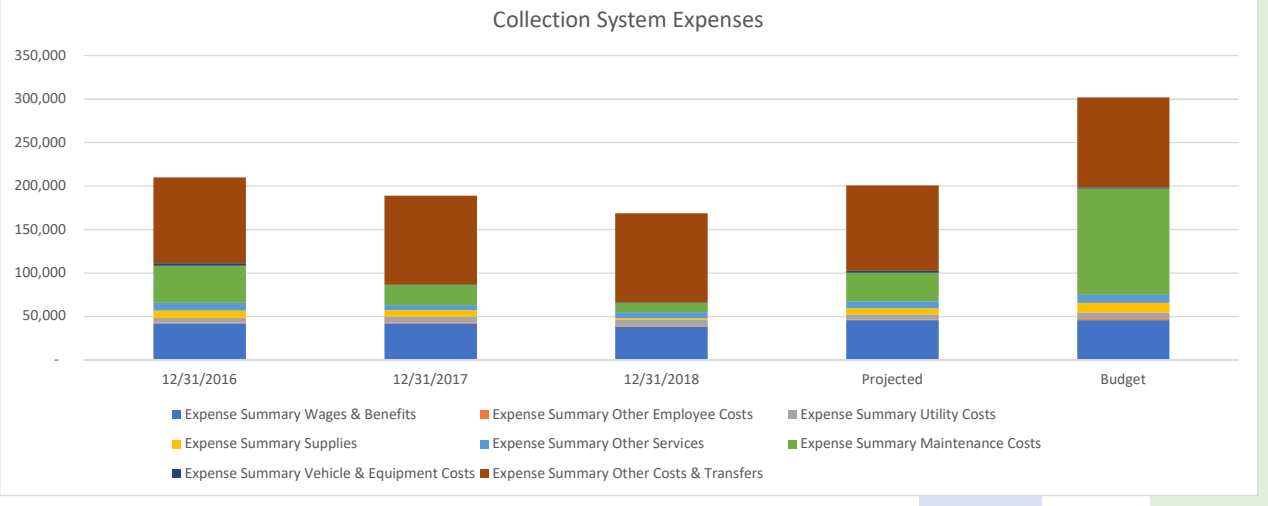
630 Enterprise Fund - Collection	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020		2020 %	2021 %	2022 %	2023
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	Change	Projected	Change	Projected
600-63525-00-0000 Property/Liability Ins.	1,734	1,737	1,836	1,507	1,761	2,000	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	631	-	205	-	220	500	500		0%	500	0%	500
600-63595-00-0000 Misc. Other Services	15	89	26	-	14	100	100		0%	100	0%	100
	<u>8,819</u>	<u>5,784</u>	<u>7,035</u>	<u>5,477</u>	<u>8,123</u>	<u>10,400</u>	<u>9,406</u>			<u>9,498</u>		<u>9,593</u>
600-61600-00-0000 MAINTENANCE COSTS												
600-63601-00-0000 Office Equipment	76	66	68	8	23	35	35		0%	35	0%	35
600-63605-00-0000 Computer Maintenance	-	-	-	-	-	50	50	flow line/manhole repair	0%	50	0%	50
600-63630-00-0000 Sewer System Maintenance	31,843	17,847	8,188	25,180	30,036	45,000	112,000	& sewer TV'ing	0%	112,000	0%	112,000
600-63635-00-0000 Lift Station/Force Main Maint.	10,635	5,033	2,284	921	2,782	10,000	10,000		0%	10,000	0%	10,000
	<u>42,554</u>	<u>22,946</u>	<u>10,540</u>	<u>26,109</u>	<u>32,841</u>	<u>55,085</u>	<u>122,085</u>			<u>122,085</u>		<u>122,085</u>
600-61700-00-0000 VEHICLES & EQUIPMENT												
600-63701-00-0000 Vehicle Maintenance	428	216	236	76	193	375	375		0%	375	0%	375
600-63705-00-0000 Equipment Maintenance	2,043	28	66	1,283	1,283	250	250		0%	250	0%	250
600-63710-00-0000 Vehicle Gas/Oil/Fluids	380	451	596	203	513	650	650		0%	650	0%	650
600-63715-00-0000 Equipment Gas/Oil/Fluids	116	91	47	-	64	185	185		0%	185	0%	185
	<u>2,967</u>	<u>785</u>	<u>945</u>	<u>1,562</u>	<u>2,052</u>	<u>1,460</u>	<u>1,460</u>			<u>1,460</u>		<u>1,460</u>
600-61900-00-0000 MISC CHARGES & TRANSFERS												
600-63930-00-0000 Bank Fees & Finance Charges	197	267	358	169	337	250	250		0%	250	0%	250
600-63935-00-0000 Taxes - Sewer	8,104	10,047	10,203	-	10,000	10,000	10,000		0%	10,000	0%	10,000
600-63971-00-0000 Depreciation Exp - Collection	85,222	88,471	89,435	43,371	86,742	86,742	90,212		0%	90,212	0%	90,212
600-63986-00-0000 Interest on Long-Term Debt - C	5,140	3,192	2,163	803	1,349	1,349	274		0%	274	0%	274
600-63999-00-0000 Contingency, Collection	-	-	-	-	-	3,000	3,000		0%	3,000	0%	3,000
	<u>98,720</u>	<u>101,977</u>	<u>102,159</u>	<u>44,343</u>	<u>98,428</u>	<u>101,341</u>	<u>103,735</u>			<u>103,735</u>		<u>103,735</u>
Total Collection Expenditures	<u>210,072</u>	<u>188,932</u>	<u>168,669</u>	<u>102,944</u>	<u>200,956</u>	<u>228,684</u>	<u>302,240</u>			<u>304,379</u>		<u>309,176</u>
Net Income/(Loss) before Trans. & Contr.	54,422	42,665	67,062	20,234	45,053	16,066	(59,696)			(66,390)		(71,795)
<i>Proof to Audit</i>	<i>54,420</i>	<i>42,665</i>	<i>67,065</i>									
Adjustments for Other Sources & Uses of Cash												
Add back Depreciation	85,222	88,471	89,435	43,371	86,742	86,742	90,212					
Add: Repl Funds/Impact Fee Funds U	-	-	72,904	-	5,000	-	74,022					
Subtract Repl. Fund Addition	(8,662)	(21,430)	(31,367)	(13,773)	(27,547)	(22,161)	(28,373)					
Subtract Impact Fees	(21,613)	(17,509)	(12,931)	22,343	22,343	-	6,650					
Subtract Debt Principal	(23,899)	(48,563)	(49,596)	(25,196)	(50,650)	50,650	(25,725)					
Subtract Capital Expenses	(288,121)	-	(79,007)	-	(29,750)	(35,322)	-					
Subtotal	\$ (257,073)	\$ 969	\$ (10,561)	\$ 26,744	\$ 6,138	\$ 79,909	\$ 116,785					
Net Change in Available Net Assets Balance	\$ (202,651)	\$ 43,634	\$ 56,502	\$ 46,978	\$ 51,191	\$ 95,975	\$ 57,089					

Expense Summary	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020
	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Wages & Benefits	42,122	42,023	38,532	21,123	45,808	41,028	45,964
Other Employee Costs	717	1,426	591	509	924	1,765	2,085
Utility Costs	5,734	6,281	6,945	2,836	5,798	7,000	6,700
Supplies	8,439	7,710	1,922	986	6,983	10,605	10,805
Other Services	8,819	5,784	7,035	5,477	8,123	10,400	9,406
Maintenance Costs	42,554	22,946	10,540	26,109	32,841	55,085	122,085
Vehicle & Equipment Costs	2,967	785	945	1,562	2,052	1,460	1,460
Other Costs & Transfers	98,720	101,977	102,159	44,343	98,428	101,341	103,735
	<u>210,072</u>	<u>188,932</u>	<u>168,669</u>	<u>102,944</u>	<u>200,956</u>	<u>228,684</u>	<u>302,240</u>



Village of Sister Bay Utilities 2020 Annual Budget

630	Enterprise Fund - Collection	12/31/2016	12/31/2017	12/31/2018	6/30/2019	12/31/2019	12/31/2019	2020						
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions	2020 % Change	2021 % Projected Change	2022 % Projected Change	2023 Projected	



VILLAGE OF SISTER BAY UTILITIES

P.O. Box 655, Sister Bay, WI 54234

Phones: Voice 920-854-2246 Fax 920-854-7602 Cellular 920-421-0254

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
2018	EOY Totals	236,285	595,524	170,607	0	0	21,733	247,538	(31,898)	(36,613)	65,614	(6,102)	0	0	0
2019	Replace 2007 Chevy Pickup & Plow - approved in 2019 - purchased move to 2020 due to GM strike														
2019	GIS Mapping								(29,750)			(29,750)			
2019	Well No 1/MLS Upgrade Final Pmts	(11,693)	(35,078)												
2019	South BSD Manhole Rehab			0											
2019	Flow Line/Manhole Pheasant Ct			(5,000)											
2019	Flow Line/Manhole Sister Bluff Estates			0											
2019	New Meters								(45,862)						
2019	New Mains														
2019	New Services														
2019	New Hydrants								(1,500)						
2019	Estimated Replacement Fund Addition	71,679	107,933	27,547	14,895	22,343	36,595				32,642				
2019	Estimated Impact Fee Additions/(Uses)				(14,895)	(22,343)	(58,328)	(34,950)							
2019	Estimated EOY Totals	296,272	668,379	193,154	0	0	0	212,588	(77,112)	0	32,642	(29,750)	0	0	0
2020	Additional Pickup Truck (not replacing)	(11,100)		(3,700)							(22,200)				
2020	Replace 2007 Chevy Pickup & Plow	(13,500)		(4,500)							(27,000)				
2020	WWTP Earthwork													(275,700)	
2020	WWTP Concrete work													(20,000)	
2020	WWTP Metals													(55,000)	
2020	WWTP Architectural													(408,500)	
2020	Septage Screen													(50,000)	
2020	Demo Small Headworks Blower													(2,500)	
2020	Sludge Thickener													(150,000)	
2020	Polymer Blending Unit													(35,000)	
2020	UV Disinfection													(250,000)	
2020	Oxidation Ditch Replacement Drives/Motors													(80,000)	
2020	Oxidation Ditch Replacement Shafts													(40,000)	
2020	Clarifier Rehab (rebuild drive/painting)		(121,500)											(28,500)	
2020	Clarifier Cover (aluminum)													(75,000)	
2020	FRP Cover Repair													(50,000)	
2020	Weir Replacement													(60,000)	
2020	Weir Washers													(40,000)	
2020	UG Chemical Feed Piping													(25,500)	
2020	Flow Meter Replacement													(15,000)	
2020	Demo PW Pump													(1,750)	
2020	RAS Pump Motor Replacement													(24,000)	
2020	Miscellaneous Instrumentation Upgrade													(50,000)	
2020	Pretreatment Building MCC (five sections)													(60,000)	
2020	Solids Building MCC (six sections)													(150,000)	
2020	Service Building MCC (ten)													(120,000)	
2020	Well Station Drives													(20,000)	
2020	LED Lighting at WWTP													(10,000)	

2020	Lift Station No 1 HVAC Upgrade																		(15,000)
2020	SCADA Well Stations																		(75,000)
2020	SCADA Lift Stations																		(140,000)
2020	SCADA Water Tower																		(20,000)
2020	SCADA WWTP																		(200,000)
2020	Mechanical Piping System/Equip Installation																		(305,300)
2020	HVAC & Plumbing																		(105,875)
2020	Electrical & Controls																		(169,250)
2020	Contingency, Construction, & Eng/Admin/Legal costs																		(1,890,625)
2020	Roof Pretreatment Building									(5,900)									
2020	Roof Solids Building										(8,800)								
2020	Roof Treatment Plant Main Bldg									(28,000)									
2020	S BSD Manhole Rehab			(30,822)															
2020	Flow Line/Manhole Sister Bluff Estates			(35,000)															
2020	New Meters								(45,000)										
2020	New Mains								0										
2020	New Services								0										
2020	New Hydrants								(2,000)										
2020	Estimated Grant Funding																		1,626,500
2020	Estimated Replacement Fund Addition	73,829	111,171	28,373															
2020	Estimated Impact Fee Additions/(Uses)				3350	6,650	15,000	(20,223)			31,627								
2020	Estimated EOY Totals	345,501	658,050	147,505	3,350	6,650	15,000	192,365	(47,000)	(33,900)	6,269	0	0	0	(3,391,000)	0			
Future Years:																			
2022	2003 Chevy Pickup Replacement								(15,000)	(30,000)		(5,000)							
2025	Well #1 Rebuild	(10,000)																	
2026	#3 Well Rebuild	(10,000)																	
2026	2016 Chevy 4x4 Replacement								(19,500)	(39,000)		(6,500)							
2026	Well #2 Rebuild	(10,000)																	
2028	2018 Chevy 4x4 Replacement								(19,500)	(39,000)		(6,500)							
2031	Water Tower Repaint	(160,000)																	
2033	Stand Pipe Repaint	(120,000)																	
2038	Reroofing All Wells	(30,000)																	
2046	Pretreatment Grit System Rehab		(230,000)																