



**Village of Sister Bay
2021 Annual Budget
and
Capital Improvement Program**

Approved Tuesday, November 10, 2020

Notice of Public Hearing - Proposed Consolidated Budget for 2021

NOTICE IS HEREBY GIVEN that on Tuesday, October 27, 2020, at 4:30 p.m. a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. For health & safety purposes, this meeting will be conducted via video conference but is also accessible by telephone. To connect electronically, go to <https://zoom.us/j/4782465738?pwd=UHcxYkxUOHFHThFoY1JcWxZb3BUdz09>. The meeting ID is 487 246 5738 and the password is 329703. To connect via telephone, dial 1-301-715-8592 and enter meeting ID 478 246 5738#. 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 7th day of October, 2020, by Heidi Teich, Village Clerk.

Budget Summary	2019	Mid-Year 2020	2020	2020	2021	%
General Fund	Actual	Actual	Projected	Budget	Budget	Change
Revenues						
Property Taxes	1,228,535	954,519	1,456,689	1,455,051	1,858,164	28%
Other Taxes	298	240	386	250	263	5%
Intergovernmental Revenue	145,632	58,872	171,897	167,810	173,258	3%
Licenses & Permits	47,510	47,994	89,087	34,330	61,850	80%
Fines, Forfeitures, and Penalties	1,580	-	425	2,000	500	-75%
Public Charges for Services	31,886	4,332	14,620	43,600	33,400	-23%
Miscellaneous Revenue	71,481	35,422	55,911	56,052	44,652	-20%
Other Financing Sources	113,677	-	109,318	109,318	116,655	7%
Applied Fund Balance	-	-	-	131,207	-	-100%
Total General Fund Revenues	1,640,599	1,101,380	1,898,333	1,999,618	2,288,743	14%
Expenditures						
General Government	577,415	395,919	598,369	746,507	645,689	-14%
Public Safety	155,455	91,463	181,443	156,525	180,181	15%
Public Works	524,624	222,957	554,810	536,365	627,905	17%
Health & Human Services	5,252	-	2,946	3,538	3,558	1%
Other Culture & Recreation	281,350	113,270	288,312	330,583	340,167	3%
Development	22,064	6,151	8,484	41,100	58,100	41%
Transfers & Other Expenses	208,000	-	185,000	185,000	433,143	134%
Total General Fund Expenditures	1,774,159	829,760	1,819,364	1,999,618	2,288,743	14%
Beginning Fund Balance	930,092		796,532	796,532	875,502	
Actual or Projected Fund Balance	796,532		875,502	796,533	875,502	

All Village Funds	2021 Proposed Budget					
	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/21	Fund Bal. 12/31/21
General Fund	1,858,164	430,579	2,288,743	2,288,743	875,501	875,501
Debt Service	840,000	227,636	1,067,636	1,051,487	53,757	69,906
Capital Improvement	-	435,996	435,996	217,754	1,043,307	1,261,549
Capital Funded by PRAT	-	205,181	205,181	-	574,962	397,343
Pebble Beach Fund	-	250	250	40,500	168,646	128,396
Tax Increment District #1	236,114	496,141	732,255	486,726	283,184	528,713
Tax Increment District #2	212	230,040	230,252	247,266	(90,242)	(107,256)
Special Revenue Funds	-	51,400	51,400	56,113	42,844	38,131
Marina Proprietary Fund	-	854,586	854,586	774,820		
Water Proprietary Fund	-	568,095	568,095	516,699		
Wastewater Proprietary Fund	-	4,457,744	4,457,744	1,081,606		
Sewer Collection Proprietary Fund	-	252,050	252,050	293,856		

Property Tax Levy - 2020	2,481,509	Assessed Valuation 2019	422,091,891	Mill Rate - 2019	0.00587907
Property Tax Levy - 2021	2,698,164	Assessed Valuation 2020	458,943,828	Mill Rate - 2020	0.00587907
		Base Percentage Change in Mill Rate			-0.01%
		31,888,237	Change in Valuation		-7.65%
		4,863,700	Net New Construction		-1.17%
			Net Change in Mill Rate		-8.83%

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 _____	

Approved November 10, 2020



2021 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 2021 and should be reviewed and approved as a part of each subsequent budget approval process. Additional budget policies should be recommended by Trustees and Committees as we move forward in creating a GFOA certifiable budget and memorialized in this document following board action.



Village of Sister Bay 2021 Annual Budget

Governmental Funds Summary	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021
Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance	1,892,954	1,760,564	2,155,158	2,513,343	2,513,343	2,513,343	2,951,959
Revenues							
TAXES	2,526,750	2,829,703	3,038,628	2,099,135	3,064,285	3,148,244	3,324,889
INTERGOVERNMENTAL REVENUES	387,866	107,152	1,146,889	62,903	177,102	173,015	182,412
LICENSES AND PERMITS	72,691	113,930	47,510	47,994	89,087	34,330	61,850
FINES, FORFEITURES, AND PENALTIES	2,610	2,790	1,580	-	425	2,000	500
PUBLIC CHARGES	57,700	44,385	51,408	13,364	23,652	66,500	53,650
MISCELLANEOUS REVENUES	83,560	527,651	1,010,345	125,184	179,350	118,939	110,926
DEBT PROCEEDS	8,411,280	9,998	1,000,000	-	-	-	460,188
GENERAL FUND - OTHER FINANCING S	1,800,811	625,748	566,677	18,699	331,921	331,921	817,298
Total Revenues	13,343,269	4,261,358	6,863,038	2,367,279	3,865,823	3,874,949	5,011,713
Expenditures							
GENERAL GOVERNMENT	559,578	516,257	577,415	395,919	598,369	746,507	645,689
PUBLIC SAFETY	158,998	186,320	155,455	91,463	181,443	156,525	180,181
PUBLIC WORKS	493,339	440,344	524,624	222,957	554,810	536,365	627,905
HEALTH & HUMAN SERVICES	2,834	3,253	5,252	-	2,946	3,538	3,558
CULTURE & RECREATION	364,229	332,839	319,235	125,195	312,790	384,522	396,280
CONSERVATION & DEVELOPMENT	14,809	42,095	22,064	6,151	8,484	41,100	58,100
CAPITAL OUTLAY	1,958,185	928,850	3,203,134	327,504	584,662	823,798	1,808,189
DEBT SERVICE	9,923,687	1,416,808	1,697,673	932,663	1,183,703	1,183,602	1,051,487
OTHER FINANCING USES	-	-	-	-	-	-	-
Total Expenditures	13,475,660	3,866,765	6,504,852	2,101,852	3,427,207	3,875,957	4,771,389
Rounding Adjustment	(1)	3	0				
Ending Fund Balance	1,760,564	2,155,160	2,513,343	2,778,770	2,951,959	2,512,336	3,192,283
Proof to Audit	1,760,564	2,155,158	2,513,343				



Village of Sister Bay 2021 Annual Budget

100 General Fund Summary	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021
Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance	703,457	616,409	930,092	796,531	796,532	796,532	875,501
Revenues							
TAXES	1,813,747	1,600,002	1,228,834	954,759	1,457,075	1,455,301	1,858,427
INTERGOVERNMENTAL REVENUES	97,176	106,089	145,632	58,872	171,897	167,810	173,258
LICENSES & PERMITS	72,691	113,930	47,510	47,994	89,087	34,330	61,850
FINES, FORFEITURES, & PENALTIES	2,610	2,790	1,580	-	425	2,000	500
PUBLIC CHARGES	48,677	26,148	31,886	4,332	14,620	43,600	33,400
MISCELLANEOUS REVENUES	42,142	44,060	71,481	35,422	55,911	56,052	44,652
OTHER FINANCING SOURCES	111,723	108,750	113,677	-	109,318	109,318	116,655
APPLIED FUND BALANCE	-	-	-	-	-	131,207	-
Total Revenues	2,188,767	2,001,770	1,640,599	1,101,380	1,898,333	1,999,618	2,288,743
Expenditures							
GENERAL GOVERNMENT	559,578	516,257	577,415	395,919	598,369	746,507	645,689
PUBLIC SAFETY	158,998	186,320	155,455	91,463	181,443	156,525	180,181
PUBLIC WORKS	493,339	440,344	524,624	222,957	554,810	536,365	627,905
HEALTH & HUMAN SERVICES	2,834	3,253	5,252	-	2,946	3,538	3,558
OTHER CULTURE & RECREATION	341,256	292,820	281,350	113,270	288,312	330,583	340,167
DEVELOPMENT	14,809	42,095	22,064	6,151	8,484	41,100	58,100
TRANSFERS	705,000	207,000	208,000	-	185,000	185,000	433,143
Total Expenditures	2,275,815	1,688,088	1,774,159	829,760	1,819,364	1,999,618	2,288,743
Ending Fund Balance	616,409	930,092	796,531	1,068,151	875,501	796,533	875,501
<i>Proof to Audit</i>	<i>616,409</i>	<i>930,092</i>	<i>796,532</i>				
Fund Balance Classifications							
Nonspendable	<i>22,757</i>	<i>54,824</i>	<i>75,824</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>
Committed	<i>12,000</i>	<i>12,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Assigned	<i>1,386</i>	<i>365,335</i>	<i>131,207</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Unassigned Reserves	580,265	497,933	589,501	1,018,151	825,501	746,533	825,501
Total Fund Balance	616,408	930,092	796,532	1,068,151	875,501	796,533	875,501
Fund Balance Percentage	34.37%	28.07%	29.48%		36.07%	32.62%	36.07%
Amount Over/(Under) Reserve Policy 25%	\$158,243	\$54,393	\$89,597		\$253,315	\$246,628	\$253,315



Village of Sister Bay 2021 Annual Budget

100 General Fund Revenues		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-41000-000-000 GENERAL FUND - TAXES									
100-41110-000-000	GENERAL PROPERTY TAXES	1,813,602	1,599,763	1,228,535	954,519	1,456,689	1,455,051	1,858,164	
100-41150-000-000	MANAGED FOREST LANDS	34	171	204	163	163	150	163	
100-41800-000-000	INTEREST & PENALTIES - TAXES	111	68	94	77	223	100	100	
		1,813,747	1,600,002	1,228,834	954,759	1,457,075	1,455,301	1,858,427	
100-43000-000-000 GENERAL FUND - INTERGOVERNMENTAL REVENUES									
100-43410-000-000	STATE SHARED REVENUE	9,036	9,036	9,036	-	9,036	9,036	9,036	Know mid-Sept
100-43411-000-000	PERSONAL PROPERTY AID	-	-	3,233	1,546	1,546	1,546	-	Know mid-Sept
100-43412-000-000	EXPENDITURE RESTRAINT	-	-	23,690	-	28,128	28,128	25,749	Know mid-Sept
100-43420-000-000	FIRE INSURANCE DUES	15,465	14,506	15,438	-	15,488	15,500	15,500	
100-43430-000-000	COMPUTER AIDS	758	769	788	-	788	788	788	Not changing
100-43531-000-000	STATE AID - ROADS	66,713	76,720	88,228	50,731	101,462	101,462	116,682	Estimated by State Oct 1
100-43650-000-000	FOREST LANDS	42	3	3	4	4	50	4	Estimated by State
100-43690-000-000	STATE GRANTS - OTHER	-	-	-	1,093	9,947	6,000	-	COVID grants
100-43791-000-000	RECYCLING REBATE	5,161	5,054	5,215	5,497	5,497	5,300	5,500	
		97,176	106,089	145,632	58,872	171,897	167,810	173,258	
100-44000-00-0000 GENERAL FUND - LICENSES AND PERMITS									
100-44110-000-000	LIQUOR	21,810	11,792	21,700	10,942	22,272	11,800	12,100	Based on history
100-44120-000-000	OPERATORS LICENSES	1,010	1,022	900	1,530	2,065	1,280	400	2-year licenses sold in 2020
100-44130-000-000	SODA	150	175	175	165	170	175	175	Based on history
100-44140-000-000	CIGARETTE	50	50	60	50	50	50	50	Based on history
100-44210-000-000	DOG LICENSES	8	23	48	111	120	225	125	Fee increase
100-44300-000-000	BUILDING	26,261	87,745	21,052	32,597	58,968	16,000	44,000	Based on Admin est.
100-44410-000-000	REZONING PETITION & FEES	17,875	11,880	3,125	2,575	5,393	3,500	4,000	Based on Admin est.
100-44990-000-000	OTHER PERMITS	5,128	1,243	450	25	50	1,300	1,000	Based on history
		72,691	113,930	47,510	47,994	89,087	34,330	61,850	
100-45000-000-000 GENERAL FUND - FINES, FORFEITS, AND PENALTIES									
100-45100-000-000	COURT FINES	-	-	400	-	-	-	-	
100-45210-000-000	CITATIONS/PKG TICKETS	2,610	2,790	1,180	-	425	2,000	500	Based on history
		2,610	2,790	1,580	-	425	2,000	500	
100-46000-00-0000 GENERAL FUND - PUBLIC CHARGES FOR SERVICES									
100-46110-000-000	ASSESSMENT LETTER FEES	3,570	3,960	4,560	960	3,390	4,000	4,000	Based on history
100-46120-000-000	PLAN COMMISSION FEES	-	1,250	1,250	-	-	1,250	1,250	
100-46140-000-000	PUBLISHING FEES	560	528	580	580	640	600	600	Based on history
100-46161-000-000	MEMORIALS	1,200	1,600	400	400	1,400	1,200	400	Based on history



Village of Sister Bay 2021 Annual Budget

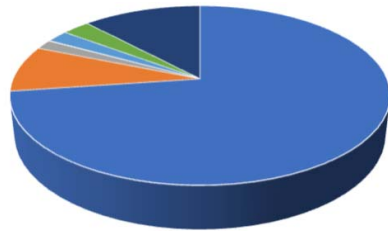
100 General Fund Revenues		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-46190-000-000	MISC CHARGES FOR SERVICES	2,584	2,451	252	327	527	1,000	1,000	Placeholder
100-46310-000-000	HWY DEPT CHGS REIMB	551	510	360	-	210	500	500	Based on history
100-46350-000-000	TRANSPORTATION CHARGES & DONA	22,090	-	11,500	-	-	21,000	15,000	Bus revenue
100-46710-000-000	LIBRARY CHARGES	3,047	2,175	2,522	2,066	2,854	2,750	2,850	Based on history
100-46720-000-000	PARK RENTAL	2,700	3,013	3,263	-	-	3,300	3,300	Based on history
100-46741-000-000	FESTIVALS/EVENTS	7,418	5,000	2,500	-	-	2,500	-	
100-46750-000-000	RECREATION CHARGES	4,957	5,663	4,400	-	5,600	5,500	4,500	Based on history
		48,677	26,148	31,886	4,332	14,620	43,600	33,400	
100-48000-00-0000 GENERAL FUND - MISCELLANEOUS REVENUES									
100-48110-000-000	INTEREST ON INVESTMENTS	492	7,153	24,637	9,215	12,471	20,000	13,000	
100-48210-000-000	BLDG RENTAL - POST OFFICE	18,581	15,723	18,581	8,576	17,152	17,152	17,152	Per agreement
100-48220-000-000	BLDG RENTAL - VILLAGE HALL	2,768	2,890	1,927	772	622	3,000	2,500	Based on history
100-48240-000-000	BLDG RENTAL - FIRE STATION	543	871	668	882	842	650	750	Based on history
100-48250-000-000	EMS BUILDING RENTAL CHARGES	6,233	13,091	20,784	9,252	14,546	15,000	11,000	Reduced after roof projec
100-48422-000-000	INSURANCE RECOVERY	5,898	3,466	3,338	6,642	6,642	-	-	
100-48500-000-000	DONATIONS	363	163	409	0	3,553	-	-	
100-48995-000-000	MISC OTHER REVENUE	7,265	704	1,137	83	83	250	250	Based on history
		42,142	44,060	71,481	35,422	55,911	56,052	44,652	
100-49000-00-0000 GENERAL FUND - OTHER FINANCING SOURCES									
100-49260-000-000	TRANSFERS FROM WATER: PILOT	55,226	55,513	59,444	-	56,081	56,081	60,635	Estimate per formula
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	56,497	53,237	54,233	-	53,237	53,237	56,020	Estimate per formula
	Applied Fund Balance	-	-	-	-	-	131,207	-	
		111,723	108,750	113,677	-	109,318	240,525	116,655	
	Total Revenues	2,188,767	2,001,770	1,640,599	1,101,380	1,898,333	1,999,618	2,288,743	
	Proof to Audit	<i>2,188,767</i>	<i>2,001,770</i>	<i>1,640,599</i>					



Village of Sister Bay 2021 Annual Budget

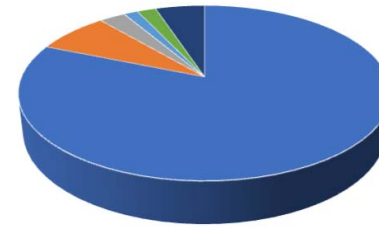
100	General Fund Revenues	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	Revenue Summary	2017	2018	2019		2020 Proj	2020 Bgt	2021 Bgt	
	TAXES	1,813,747	1,600,002	1,228,834	954,759	1,457,075	1,455,301	1,858,427	
	INTERGOVERNMENTAL REVENUE	97,176	106,089	145,632	58,872	171,897	167,810	173,258	
	LICENSES & PERMITS	72,691	113,930	47,510	47,994	89,087	34,330	61,850	
	FINES, FORFEITS & PENALTIES	2,610	2,790	1,580	-	425	2,000	500	
	PUBLIC CHARGES	48,677	26,148	31,886	4,332	14,620	43,600	33,400	
	MISCELLANEOUS REVENUES	42,142	44,060	71,481	35,422	55,911	56,052	44,652	
	OTHER FINANCING SOURCES	111,723	108,750	113,677	-	109,318	240,525	116,655	

2020 Bgt



- TAXES
- INTERGOVERNMENTAL REVENUE
- LICENSES & PERMITS
- FINES, FORFEITS & PENALTIES
- PUBLIC CHARGES
- MISCELLANEOUS REVENUES
- OTHER FINANCING SOURCES

2021 Bgt



- TAXES
- INTERGOVERNMENTAL REVENUE
- LICENSES & PERMITS
- FINES, FORFEITS & PENALTIES
- PUBLIC CHARGES
- MISCELLANEOUS REVENUES
- OTHER FINANCING SOURCES



Village of Sister Bay 2021 Annual Budget

51000 General Government		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51100-00-0000	LEGISLATIVE - VILLAGE BOARD								
100-51100-111-000	FULL-TIME WAGES	32,360	32,920	36,725	22,503	43,448	43,570	43,380	
100-51100-132-000	SOCIAL SECURITY	2,387	2,518	2,810	1,721	3,324	3,333	3,319	
100-51100-143-000	RECOGNITION	2,275	839	50	71	321	500	250	
100-51100-144-000	MILEAGE	417	1,351	1,886	776	1,059	1,750	1,750	
100-51100-145-000	EXPENSE ALLOWANCE	32	460	403	-	-	500	500	
100-51100-200-000	CONTRACTED SERVICES	2,700	1,974	1,800	1,126	3,549	600	1,800	
100-51100-310-000	COMPUTER SOFTWARE	-	-	1,301	-	-	500	500	
100-51100-311-000	WEBSITE	1,341	1,583	843	544	815	1,000	1,000	
100-51100-312-000	IT SUPPORT	-	-	-	-	591	6,500	1,500	
100-51100-321-000	OFFICE SUPPLIES	-	-	-	311	311	500	500	
100-51100-325-000	ADVERTISING & PUBLICATIONS	2,748	2,133	1,707	1,553	2,738	5,350	2,800	
100-51100-332-000	EDUCATION/TRAINING	91	35	-	130	130	500	500	
100-51100-333-000	CONFERENCES/MEETINGS	155	-	-	-	-	-	-	
100-51100-512-000	WORKERS COMPENSATION	107	104	100	54	72	75	63	
		44,613	43,916	47,624	28,789	56,358	64,678	57,862	
100-51300-209-000	LEGAL - LEGAL								
100-51300-209-000	LEGAL	34,923	49,571	41,248	18,333	44,003	75,000	55,000	
		34,923	49,571	41,248	18,333	44,003	75,000	55,000	
100-51410-000-000	GENERAL ADMINISTRATION - ADMINISTRATION								
100-51410-111-000	FULL-TIME WAGES	74,151	36,076	45,103	64,273	83,271	92,807	80,668	
100-51410-114-000	UNWORKED WAGES	15,017	6,061	10,493	3,146	9,364	-	-	
100-51410-131-000	RETIREMENT	6,432	2,877	3,803	4,551	6,253	6,263	5,445	
100-51410-132-000	SOCIAL SECURITY	5,846	2,656	3,752	4,825	7,087	7,098	6,171	
100-51410-133-000	HEALTH	15,480	16,395	11,618	10,756	18,317	21,290	15,763	
100-51410-134-000	DENTAL	1,562	876	350	423	889	794	722	
100-51410-135-000	LIFE	341	125	109	297	443	497	307	
100-51410-136-000	DISABILITY	604	321	352	480	993	522	453	
100-51410-137-000	HSA	6,082	3,421	1,655	3,150	5,243	4,723	5,733	
100-51410-138-000	EAP	-	-	-	42	167	-	200	
100-51410-142-000	RECRUITMENT/TESTING	1,662	1,216	6,421	-	-	1,000	1,000	
100-51410-143-000	RECOGNITION	2,800	1,233	1,250	-	1,150	1,150	900	
100-51410-144-000	MILEAGE	2,904	-	598	397	397	750	1,500	



Village of Sister Bay 2021 Annual Budget

51000	General Government	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51410-145-000	EXPENSE ALLOWANCE	962	579	-	161	483	650	650	
100-51410-190-000	OTHER PERSONNEL SERVICES	1,907	902	974	520	520	-	550	benefit fees
100-51410-204-000	CELL PHONE	1,131	-	1,357	652	1,251	1,500	1,400	
100-51410-302-000	COMPUTER EQUIPMENT	1,493	-	191	223	223	500	500	
100-51410-310-000	COMPUTER SOFTWARE	1,295	582	1,121	44	909	1,500	1,000	
100-51410-312-000	IT SUPPORT	5,360	1,656	7,462	2,779	5,452	2,580	5,672	
100-51410-321-000	OFFICE SUPPLIES	4,210	3,309	1,679	1,290	2,579	4,400	3,000	
100-51410-322-000	POSTAGE	2,938	1,049	1,361	389	941	2,000	1,500	
100-51410-323-000	PUBLICATIONS/SUBSCRIPTIONS	-	-	-	93	93	100	100	
100-51410-324-000	PRINTING/COPYING	9,478	6,963	5,328	2,930	5,854	5,800	6,000	
100-51410-326-000	OFFICE EQUIPMENT	1,088	1,033	520	-	-	550	500	
100-51410-331-000	MEMBERSHIP DUES	1,544	1,348	1,480	1,492	1,492	1,400	1,612	League dues, WCMA, WC
100-51410-332-000	EDUCATION/TRAINING	1,774	-	-	63	63	250	250	
100-51410-333-000	CONFERENCES/MEETINGS	1,420	236	250	719	719	1,000	1,500	
100-51410-353-000	GENERAL SUPPLIES	23	45	21	15	51	150	150	
100-51410-392-000	MISCELLANEOUS	44	12	-	10	73	100	100	
100-51410-512-000	WORKERS COMPENSATION	155	122	290	154	98	154	141	
100-51410-551-000	OTHER FEES AND CHARGES	-	25	-	143	226	300	300	recording fees not reimb.
		174,946	89,118	107,594	104,015	154,601	159,828	143,787	
100-51420-000-000	GENERAL ADMINISTRATION - CLERK								
100-51420-111-000	FULL-TIME WAGES	25,901	27,913	29,991	14,928	26,041	25,680	30,696	
100-51420-112-000	FULL-TIME OVERTIME WAGES	70	427	452	-	190	815	404	
100-51420-114-000	UNWORKED WAGES	10,496	2,195	2,928	1,493	2,945	-	-	
100-51420-131-000	RETIREMENT	2,574	2,071	2,243	1,110	1,969	1,789	2,124	
100-51420-132-000	SOCIAL SECURITY	2,544	2,089	2,374	1,182	2,232	2,028	2,407	
100-51420-133-000	HEALTH	5,439	4,328	4,811	2,189	3,603	3,909	4,410	
100-51420-134-000	DENTAL	420	453	436	150	282	221	284	
100-51420-135-000	LIFE	56	70	98	18	28	28	43	
100-51420-136-000	DISABILITY	186	162	196	126	166	118	171	
100-51420-137-000	HSA	1,763	1,839	1,774	-	589	1,288	2,100	
100-51420-138-000	EAP	-	-	-	21	94	-	125	
100-51420-142-000	RECRUITMENT/TESTING/PHYSICALS	-	-	-	-	-	500	400	
100-51420-143-000	RECOGNITION	-	-	-	-	325	325	450	



Village of Sister Bay 2021 Annual Budget

51000 General Government		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51420-144-000	MILEAGE	387	378	429	31	62	500	500	
100-51420-310-000	COMPUTER SOFTWARE MAINTENANC	200	208	406	225	225	500	250	dog license software
100-51420-312-000	IT SUPPORT	-	-	-	-	251	500	500	
100-51420-331-000	MEMBERSHIP DUES	335	65	65	65	65	200	65	
100-51420-332-000	EDUCATION/TRAINING	682	969	839	577	592	1,250	600	
100-51420-333-000	CONFERENCES/MEETINGS	60	234	25	-	-	250	750	
100-51420-392-000	MISCELLANEOUS	-	-	-	8	8	-	25	
100-51420-512-000	WORKERS COMPENSATION	73	117	110	50	53	43	56	
100-51420-551-000	OTHER FEES AND CHARGES	-	-	-	63	63	-	150	reimb. Recording fees
		51,186	43,518	47,176	22,234	39,782	39,945	46,510	
100-51430-000-000 GENERAL ADMINISTRATION - ELECTIONS									
100-51430-111-000	FULL-TIME WAGES	819	2,000	1,108	3,035	6,154	2,526	2,898	
100-51430-112-000	FULL-TIME OVERTIME W	-	-	-	223	670	80	404	
100-51430-113-000	COMP TIME	-	-	-	-	-	-	-	
100-51430-114-000	UNWORKED WAGES	-	-	-	-	-	-	-	
100-51430-115-000	BONUSES	-	-	-	-	-	-	-	
100-51430-121-000	PART-TIME WAGES	2,436	4,671	1,411	1,025	3,075	3,805	1,518	
100-51430-122-000	PART-TIME OVERTIME W	-	357	108	-	-	291	-	
100-51430-123-000	BONUSES	-	-	-	-	-	-	-	
100-51430-131-000	RETIREMENT	58	135	74	212	668	176	198	
100-51430-132-000	SOCIAL SECURITY	57	484	189	311	757	199	341	
100-51430-133-000	HEALTH	172	312	174	491	1,054	385	538	
100-51430-134-000	DENTAL	14	15	15	39	88	22	41	
100-51430-135-000	LIFE	3	6	3	4	7	3	4	
100-51430-136-000	DISABILITY	7	13	7	22	38	12	16	
100-51430-137-000	HSA	56	64	64	-	47	127	-	
100-51430-144-000	MILEAGE	77	70	19	23	83	100	100	
100-51430-310-000	COMPUTER SOFTWARE	992	1,289	1,094	-	1,289	1,300	1,600	maintenance in 2021
100-51430-321-000	OFFICE SUPPLIES	-	34	79	8	49	100	100	
100-51430-322-000	POSTAGE	13	122	41	561	1,235	600	600	
100-51430-324-000	PRINTING/COPYING	-	-	-	-	157	1,000	900	
100-51430-332-000	EDUCATION/TRAINING	36	-	189	36	36	300	150	
100-51430-353-000	GENERAL SUPPLIES	25	208	100	308	572	200	200	



Village of Sister Bay 2021 Annual Budget

51000	General Government	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		4,767	9,779	4,675	6,297	15,978	11,225	9,608	
100-51510-000-000	FINANCIAL ADMINISTRATION - FINANCE DIRECTOR/TREASURER								
100-51510-111-000	FULL-TIME WAGES	36,410	37,796	43,985	39,026	23,120	25,623	37,349	
100-51510-112-000	OVERTIME WAGES	-	-	-	-	-	-	-	
100-51510-114-000	UNWORKED WAGES	6,933	4,551	4,922	1,031	2,503	-	-	
100-51510-115-000	BONUSES	-	-	-	-	-	-	-	
100-51510-131-000	RETIREMENT	3,119	3,128	3,322	2,702	1,730	2,163	2,521	
100-51510-132-000	SOCIAL SECURITY	2,870	2,979	3,386	2,729	1,960	1,527	2,857	
100-51510-133-000	HEALTH	5,035	5,675	6,384	7,024	5,710	3,432	7,424	
100-51510-134-000	DENTAL	355	493	564	613	407	379	616	
100-51510-135-000	LIFE	179	183	176	37	20	25	32	
100-51510-136-000	DISABILITY	268	198	276	285	371	120	210	
100-51510-137-000	HSA	2,005	2,381	2,650	-	(3,015)	1,050	1,932	
100-51510-138-000	EAP	-	-	-	21	94	-	106	
100-51510-139-000	BENEFIT FEES	-	-	-	128	312	500	500	
100-51510-142-000	RECRUITMENT/TESTING/PHYSICALS	-	-	-	-	-	500	250	
100-51510-143-000	RECOGNITION	-	-	-	-	325	325	450	
100-51510-144-000	MILEAGE	596	430	328	-	-	500	500	
100-51510-145-000	EXPENSE ALLOWANCE	-	110	-	84	127	350	250	
100-51510-146-000	CELL PHONE REIMBURSEMENT	-	-	-	-	-	60	60	
100-51510-200-000	OTHER CONTRACTED SERVICES	2,195	2,238	2,213	1,641	1,641	1,850	1,850	tax billing costs
100-51510-310-000	COMPUTER SOFTWARE/HARDWARE	2,369	2,330	2,421	4,837	6,073	9,300	5,000	laptop repair/replacemen
100-51510-312-000	IT SUPPORT	20	-	-	60	311	1,000	750	
100-51510-322-000	POSTAGE	-	-	-	11	811	900	900	
100-51510-325-000	ADVERTISING & PUBLIC NOTICES	-	-	-	-	600	750	750	budget notices
100-51510-331-000	MEMBERSHIP DUES	240	240	539	130	290	300	300	
100-51510-332-000	EDUCATION/TRAINING	1,775	969	-	-	55	-	-	
100-51510-333-000	CONFERENCES/MEETINGS	560	1,116	1,193	-	-	750	750	
100-51510-392-000	MISCELLANEOUS EXPENSES	-	-	-	108	108	200	200	
100-51510-512-000	WORKERS COMPENSATION	123	166	131	91	48	46	66	
100-51510-523-000	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	
100-51510-550-000	BANK SERVICES CHARGES & FEES	2,957	2,098	883	235	970	2,000	1,500	
100-51510-551-000	OTHER FEES	-	-	-	-	-	-	-	



Village of Sister Bay 2021 Annual Budget

51000	General Government	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		68,009	67,080	73,374	60,793	44,571	53,650	67,123	
100-51520-200-000	FINANCIAL ADMINISTRATION - PROPERTY ASSESSMENT								
100-51520-200-000	PROPERTY ASSESSMENT SERVICES	28,500	28,500	28,500	14,250	28,500	28,500	28,500	new contract?
		28,500	28,500	28,500	14,250	28,500	28,500	28,500	
100-51530-210-000	FINANCIAL ADMINISTRATION - AUDITING								
100-51530-210-000	AUDITING & CONSULTING	11,103	11,320	12,850	13,060	13,060	13,100	13,755	
		11,103	11,320	12,850	13,060	13,060	13,100	13,755	
100-51600-000-000	GENERAL BUILDINGS AND PLANT - GENERAL								
100-51600-111-000	FULL-TIME WAGES	16,885	24,729	21,203	5,337	11,449	28,860	11,368	
100-51600-112-000	FULL-TIME OVERTIME	174	6	86	-	-	64	-	
100-51600-113-000	COMP TIME	-	-	-	-	-	-	-	
100-51600-121-000	PART-TIME WAGES	8,300	1,729	1,374	-	-	748	-	
100-51600-122-000	PART-TIME OVERTIME	451	-	-	-	-	51	-	
100-51600-131-000	RETIREMENT	1,160	1,657	1,394	360	773	1,952	806	
100-51600-132-000	SOCIAL SECURITY	1,974	2,025	1,734	385	876	2,274	914	
100-51600-133-000	HEALTH	5,965	6,872	6,057	1,443	2,886	7,569	2,923	
100-51600-134-000	DENTAL	498	524	410	106	211	412	253	
100-51600-135-000	LIFE	78	100	93	39	78	121	42	
100-51600-136-000	DISABILITY	157	179	151	37	55	139	65	
100-51600-137-000	HSA	3,315	1,571	1,824	-	-	2,104	-	
100-51600-200-000	CONTRACTED SERVICES	-	-	-	223	223	1,000	1,000	
100-51600-201-000	ELECTRIC/GAS	5,194	6,848	8,231	4,584	7,316	7,500	7,500	
100-51600-202-000	WATER/SEWER/STORM	1,199	1,230	1,852	369	1,372	2,000	2,000	
100-51600-205-000	INTERNET	1,079	1,079	1,416	977	1,954	1,800	2,000	
100-51600-353-000	GENERAL SUPPLIES	-	353	99	242	483	700	500	
100-51600-361-000	REPAIRS & MAINTENANCE	-	-	-	36	92	12,500	1,000	
100-51600-362-000	GROUNDS MAINTENANCE	-	-	-	99	296	1,000	1,000	
100-51600-366-000	BUILDING MAINTENANCE	336	1,752	2,512	1,343	2,716	7,000	6,600	new door openers
100-51600-369-000	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	
100-51600-401-000	CUSTODIAL SUPPLIES	5,444	5,994	5,542	483	4,240	6,000	6,000	
100-51600-510-000	PROPERTY & LIAB INSURANCE	16,002	16,340	14,951	8,425	8,425	12,200	9,000	
		68,214	72,989	68,930	24,490	43,446	95,994	52,971	



Village of Sister Bay 2021 Annual Budget

51000 General Government		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-51610-000-000	BUILDINGS - VILLAGE HALL								
100-51610-200-000	OTHER CONTRACTED SERVICES	281	888	1,126	124	268	1,000	1,000	
100-51610-201-000	ELECTRIC/GAS	5,949	7,249	6,888	3,928	7,855	8,000	8,000	
100-51610-202-000	WATER/SEWER/STORM	1,865	1,889	2,012	336	1,271	2,000	2,000	
100-51610-203-000	PHONE	-	-	-	544	1,088	1,000	1,000	
100-51610-205-000	INTERNET	2,159	2,159	2,024	542	1,354	2,500	2,500	
100-51610-352-000	MINOR EQUIPMENT	-	-	1,095	140	140	250	2,500	new stove & fridge
100-51610-353-000	GENERAL SUPPLIES	77	105	-	16	16	250	250	
100-51610-361-000	REPAIRS AND MAINTENANCE	240	716	918	501	501	1,000	10,000	lights, painting, ceiling
100-51610-366-000	BUILDING MAINTENANCE	5,561	-	5,022	593	1,186	8,000	8,000	water damage repairs
		16,131	13,005	19,085	6,726	13,681	24,000	35,250	
100-51620-000-000	BUILDINGS - POST OFFICE								
100-51620-366-000	BUILDING MAINTENANCE	52	117	61	41	213	1,500	1,500	
		52	117	61	41	213	1,500	1,500	
100-51630-000-000	BUILDINGS - FIRE STATION								
100-51630-111-000	FULL-TIME WAGES	3,194	2,302	3,323	1,929	3,411	4,010	3,501	
100-51630-112-000	FULL-TIME OVERTIME	-	-	-	-	-	-	-	
100-51630-121-000	PART-TIME WAGES	1,058	140	-	-	-	149	-	
100-51630-131-000	RETIREMENT	217	154	218	130	230	271	248	
100-51630-132-000	SOCIAL SECURITY	325	187	254	139	261	318	281	
100-51630-133-000	HEALTH	1,128	640	949	283	567	1,052	900	
100-51630-134-000	DENTAL	94	49	64	39	79	57	78	
100-51630-135-000	LIFE	15	9	15	2	4	17	13	
100-51630-136-000	DISABILITY	30	17	24	12	23	19	20	
100-51630-137-000	HSA	627	146	286	-	-	292	-	
100-51630-200-000	OTHER CONTRACTED SERVICES	1,578	1,630	1,461	519	1,319	1,800	2,000	
100-51630-201-000	ELECTRIC/GAS	19,762	25,788	24,567	13,865	23,493	26,000	25,000	
100-51630-202-000	WATER/SEWER/STORM	6,443	8,533	9,472	1,676	8,978	10,000	10,000	
100-51630-207-000	RECYCLING	-	-	-	243	588	700	750	
100-51630-353-000	GENERAL SUPPLIES	232	218	223	70	208	200	250	
100-51630-366-000	BUILDING MAINTENANCE	426	2,879	40,048	28,190	38,476	85,000	50,000	siding, painting
100-51630-369-000	EQUIPMENT MAINTENANCE	5,907	32,084	27,229	550	9,157	23,000	20,000	UV system, HVAC, alarms
100-51630-401-000	CUSTODIAL SUPPLIES	-	-	-	22	134	50	50	



Village of Sister Bay 2021 Annual Budget

51000	General Government	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		41,037	74,883	108,133	47,669	86,928	152,935	113,091	
100-51640-000-000	BUILDINGS - ADMINISTRATION BUILDING								
100-51640-111-000	FULL-TIME WAGES	353	722	696	313	645	829	682	
100-51640-112-000	FULL-TIME OVERTIME	-	-	-	-	-	-	-	
100-51640-121-000	PART-TIME WAGES	25	38	-	-	-	5	-	
100-51640-131-000	RETIREMENT	24	48	46	21	44	56	48	
100-51640-132-000	SOCIAL SECURITY	29	58	53	22	49	64	55	
100-51640-133-000	HEALTH	125	201	199	85	170	217	175	
100-51640-134-000	DENTAL	10	15	13	5	11	12	15	
100-51640-135-000	LIFE	2	3	3	2	4	3	3	
100-51640-136-000	DISABILITY	3	5	5	3	5	4	4	
100-51640-137-000	HSA	69	46	60	-	-	60	-	
100-51640-200-000	OTHER CONTRACTED SERVICES	408	336	224	56	224	500	400	
100-51640-201-000	ELECTRIC/GAS	3,736	3,973	3,962	2,894	4,301	5,000	5,000	
100-51640-202-000	WATER/SEWER/STORM	520	546	698	142	568	800	800	
100-51640-203-000	PHONE	2,742	3,368	2,976	1,283	2,521	3,200	3,200	new phones
100-51640-205-000	INTERNET	1,907	1,830	1,935	1,140	2,234	2,100	2,400	
100-51640-353-000	GENERAL SUPPLIES	414	27	-	-	-	-	250	new microwave
100-51640-361-000	REPAIRS & MAINTENANCE	636	668	207	82	142	500	400	
100-51640-362-000	GROUNDNS MAINTENANCE	-	-	33	-	-	-	-	
100-51640-366-000	BUILDING MAINTENANCE	-	578	798	5,143	5,443	6,000	2,000	
		11,003	12,461	11,908	11,192	16,363	19,351	15,432	
100-51910-000-000	OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS								
100-51910-390-000	TAX REFUNDS	-	-	-	34,225	34,225	1,500	-	
100-51910-391-000	UNCOLLECTIBLE TAXES	-	-	77	-	1,690	-	-	
100-51910-392-000	TAXES MISCELLANEOUS	5,095	-	6,181	-	-	-	-	
100-51931-514-000	CRIME INSURANCE	-	-	-	-	-	-	-	
100-51931-515-000	MISC. LAW ENFORCEMENT INSURANC	-	-	-	-	-	-	-	
100-51938-510-000	PROPERTY & LIABILITY INSURANCE	-	-	-	3,806	4,972	5,300	5,300	
100-51980-000-000	MISCELLANEOUS	-	-	-	-	-	-	-	
		5,095	-	6,257	38,030	40,887	6,800	5,300	



Village of Sister Bay 2021 Annual Budget

51000	General Government	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	Total General Government Expenditures	559,578	516,257	577,415	395,919	598,369	746,507	645,689	
	Proof to Audit								
	Wages	235,034	184,634	203,907	158262.35	216,286	229,913	212,868	
	Benefits & Personnel	95,781	78,339	79,876	50834.74	73,104	90,496	84,016	
	Services	135,440	160,949	156,868	82508.22	158,931	197,450	178,855	
	Operating & Maintenance	66,732	73,363	120,299	91293.29	135,121	208,530	153,374	
	Non-Operating	26,592	18,972	16,465	13020.74	14,927	20,118	16,576	
		559,578	516,257	577,415		598,369	746,507	645,689	



Village of Sister Bay 2021 Annual Budget

52000	Public Safety	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-52100-000-000	LAW ENFORCEMENT								
100-52100-200-000	SHERIFF SECURITY SERVICES	1,591	1,997	893	-	1,480	2,500	2,500	
		1,591	1,997	893	-	1,480	2,500	2,500	
100-52200-000-000	FIRE PROTECTION								
100-52200-000-000	FIRE DEPARTMENT SUPPORT	129,912	132,190	137,732	71,413	142,825	142,825	147,681	3.4% increase
		129,912	132,190	137,732	71,413	142,825	142,825	147,681	
100-52400-000-000	INSPECTION								
100-52400-200-000	BUILDING INSPECTION SERVICES	27,495	52,132	16,830	20,050	37,138	11,200	30,000	~avg of '17-'20
		27,495	52,132	16,830	20,050	37,138	11,200	30,000	
	Total Public Safety Expenditures	158,998	186,320	155,455	91,463	181,443	156,525	180,181	
	Proof to Audit								
	Wages	-	-	-	-	-	-	-	
	Benefits & Personnel	-	-	-	-	-	-	-	
	Services	29,086	54,130	17,723	-	38,618	13,700	32,500	
	Operating & Maintenance	-	-	-	-	-	-	-	
	Non-Operating	129,912	132,190	137,732	-	142,825	142,825	147,681	
		158,998	186,320	155,455	-	181,443	156,525	180,181	



Village of Sister Bay 2021 Annual Budget

53000 Public Works		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53312-000-000	PUBLIC WORKS								
100-53312-111-000	FULL-TIME WAGES	28,504	8,477	11,157	24,275	60,997	26,797	66,094	
100-53312-112-000	FULL-TIME OVERTIME WAGES	3,547	3,402	4,036	(14)	281	4,346	6,447	
100-53312-113-000	COMP TIME	4,144	8,174	1,920	-	-	-	-	
100-53312-114-000	UNWORKED WAGES	30,858	36,105	25,046	16,653	32,116	-	2,607	
100-53312-121-000	PART-TIME WAGES	2,952	1,088	-	412	412	517	1,249	
100-53312-122-000	PART-TIME OVERTIME WAGES	263	113	-	-	-	234	-	
100-53312-131-000	RETIREMENT	4,573	568	731	2,789	6,304	2,411	4,688	
100-53312-132-000	SOCIAL SECURITY	5,391	4,388	3,225	2,928	7,176	2,596	5,966	
100-53312-133-000	HEALTH	1,253	945	1,153	9,523	19,047	7,028	16,996	
100-53312-134-000	DENTAL	105	72	78	808	1,616	383	1,472	
100-53312-135-000	LIFE	16	14	18	173	346	112	245	
100-53312-136-000	DISABILITY	33	25	29	299	597	129	380	
100-53312-137-000	HSA	696	216	347	7,388	13,688	1,954	16,800	
100-53312-138-000	EAP	-	-	-	104	469	-	650	
100-53312-141-000	UNIFORM/CLOTHING ALLOWANCE	1,650	1,677	1,773	147	1,339	2,500	2,400	
100-53312-142-000	RECRUITMENT/TESTING/PHYSICALS	1,171	877	834	-	-	1,500	500	
100-53312-143-000	RECOGNITION	-	1,250	1,833	-	2,150	2,150	2,450	
100-53312-144-000	MILEAGE	251	858	238	-	-	600	600	
100-53312-145-000	EXPENSE ALLOWANCE	126	100	187	36	188	200	200	
100-53312-200-000	OTHER CONTRACTED SERVICES	-	-	-	10	78	100	100	diggers
100-53312-202-000	WATER/SEWER/STORM	52,375	52,375	65,469	-	52,375	52,375	52,375	
100-53312-204-000	CELL PHONE	2,170	2,373	3,646	1,113	2,708	3,700	3,000	
100-53312-310-000	COMPUTER HARDWARE	-	-	-	-	-	400	-	
100-53312-312-000	IT SUPPORT	543	680	872	-	275	900	500	
100-53312-321-000	OFFICE SUPPLIES	90	271	140	108	158	250	250	
100-53312-332-000	EDUCATION/TRAINING	2,367	191	-	-	-	300	300	
100-53312-333-000	CONFERENCES/MEETINGS	-	-	-	-	-	300	300	
100-53312-351-000	MEDICAL/SAFETY SUPPLIES	974	1,211	3,279	1,613	3,301	4,000	4,000	barricades
100-53312-352-000	MINOR EQUIPMENT AND TOOLS	1,093	1,978	3,199	1,095	1,583	1,650	1,650	
100-53312-353-000	GENERAL SUPPLIES	1,851	1,153	1,474	903	1,478	1,500	1,500	
100-53312-403-000	SHOP/BUILDING/LAB SUPPLIES	364	1,023	303	58	586	1,300	1,300	
100-53312-408-000	MISCELLANEOUS	127	172	93	-	-	-	-	



Village of Sister Bay 2021 Annual Budget

53000	Public Works	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53312-512-000	WORKERS COMPENSATION	18,099	15,136	16,716	8,187	10,917	14,402	12,694	
		165,784	144,912	147,795	78,608	220,183	134,634	207,713	
100-53313-000-000	PUBLIC WORKS - MACHINERY								
100-53313-111-000	FULL-TIME WAGES	3,373	3,833	9,103	4,828	9,740	7,534	9,663	
100-53313-112-000	FULL-TIME OVERTIME WAGES	-	-	-	-	-	-	-	
100-53313-121-000	PART-TIME WAGES	548	1,421	-	-	-	205	-	
100-53313-131-000	RETIREMENT	229	257	596	326	657	509	685	
100-53313-132-000	SOCIAL SECURITY	300	402	696	344	745	592	777	
100-53313-133-000	HEALTH	1,191	1,065	2,601	1,076	2,152	1,976	2,485	
100-53313-134-000	DENTAL	100	81	176	124	249	108	215	
100-53313-135-000	LIFE	16	16	40	20	39	32	36	
100-53313-136-000	DISABILITY	31	28	65	34	52	36	55	
100-53313-137-000	HSA	662	243	783	-	-	549	-	
100-53313-301-000	GAS, OIL, & FLUIDS	9,227	9,643	9,303	3,190	8,627	10,000	10,000	
100-53313-303-000	EQUIPMENT RENTAL	-	-	-	-	-	250	-	
100-53313-361-000	REPAIRS AND MAINTENANCE	8,192	6,519	17,136	4,294	8,789	11,000	10,000	
100-53313-363-000	VEHICLE MAINTENANCE & REPAIRS	5,744	2,421	6,376	646	4,946	5,000	5,000	
100-53313-408-000	MISCELLANEOUS	-	-	-	176	176	500	-	
100-53313-511-000	VEHICLE & EQUIPMENT INSURANCE	-	-	-	2,558	3,410	-	3,500	
		29,613	25,929	46,876	17,616	39,583	38,291	42,416	
100-53314-000-000	PUBLIC WORKS - STREET MAINTENANCE								
100-53314-111-000	FULL-TIME WAGES	3,330	2,974	5,029	2,775	7,104	5,418	7,389	
100-53314-112-000	FULL-TIME OVERTIME WAGES	173	-	29	-	-	157	-	
100-53314-121-000	PART-TIME WAGES	993	119	-	74	178	75	713	
100-53314-122-000	PART-TIME OVERTIME WAGES	84	-	-	-	-	34	-	
100-53314-131-000	RETIREMENT	238	199	329	191	480	376	524	
100-53314-132-000	SOCIAL SECURITY	350	237	387	205	557	435	638	
100-53314-133-000	HEALTH	1,176	826	1,437	493	987	1,421	1,900	
100-53314-134-000	DENTAL	98	63	97	50	100	77	165	
100-53314-135-000	LIFE	15	12	22	8	16	23	27	
100-53314-136-000	DISABILITY	31	22	36	17	33	26	42	
100-53314-137-000	HSA	654	189	433	-	-	395	-	
100-53314-200-000	OTHER CONTRACTED SERVICES	2,890	8,200	3,763	-	3,880	15,400	5,000	striping



Village of Sister Bay 2021 Annual Budget

53000 Public Works		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53314-353-000	GENERAL SUPPLIES	490	52	459	127	185	500	500	
100-53314-361-000	REPAIRS & MAINTENANCE	470	235	276	441	490	500	500	
100-53314-406-000	CRACK FILLER	-	84	79	-	-	100	100	
100-53314-407-000	PATCH MATERIAL	153	45	401	495	1,497	500	1,500	
		11,147	13,257	12,776	4,877	15,506	25,437	19,498	
100-53316-000-000	PUBLIC WORKS - STREET CLEANING								
100-53316-111-000	FULL-TIME WAGES	3,160	2,726	4,234	146	437	4,841	432	
100-53316-112-000	FULL-TIME OVERTIME W	173	-	29	-	-	-	-	
100-53316-121-000	PART-TIME WAGES	788	106	-	-	-	61	-	
100-53316-122-000	PART-TIME OVERTIME W	84	-	-	-	-	-	-	
100-53316-131-000	RETIREMENT	227	183	277	10	30	327	31	
100-53316-132-000	SOCIAL SECURITY	322	217	326	11	33	375	35	
100-53316-133-000	HEALTH	1,116	758	1,210	33	66	1,270	111	
100-53316-134-000	DENTAL	93	58	82	4	7	69	10	
100-53316-135-000	LIFE	15	11	19	1	1	20	2	
100-53316-136-000	DISABILITY	29	20	30	1	3	23	2	
100-53316-137-000	HSA	620	173	364	-	-	353	-	
100-53316-200-000	OTHER CONTRACTED SERVICES	8,576	8,040	5,794	3,122	5,073	8,000	8,000	sweeping
		15,204	12,291	12,364	3,326	5,650	15,339	8,623	
100-53317-000-000	PUBLIC WORKS - SNOW & ICE								
100-53317-111-000	FULL-TIME WAGES	6,665	11,150	25,217	7,043	10,677	19,870	11,891	
100-53317-112-000	OVERTIME WAGES	387	752	867	56	111	404	179	
100-53317-121-000	PART-TIME WAGES	287	195	-	-	-	62	-	
100-53317-122-000	PART-TIME OVERTIME W	-	-	-	-	-	-	-	
100-53317-131-000	RETIREMENT	480	747	1,652	479	728	1,368	843	
100-53317-132-000	SOCIAL SECURITY	561	925	1,995	520	825	1,556	956	
100-53317-133-000	HEALTH	2,355	3,098	7,204	1,095	2,190	5,211	3,058	
100-53317-134-000	DENTAL	197	236	488	131	261	284	265	
100-53317-135-000	LIFE	31	45	111	22	45	83	44	
100-53317-136-000	DISABILITY	62	81	179	31	62	95	68	
100-53317-137-000	HSA	1,309	708	2,169	-	-	1,449	-	
100-53317-200-000	OTHER CONTRACTED SERVICES	21,511	15,916	30,894	12,120	17,120	25,000	25,000	
100-53317-404-000	SALT	764	507	1,462	525	925	1,000	1,000	



Village of Sister Bay 2021 Annual Budget

53000	Public Works	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53317-405-000	SAND	-	-	-	-	-	-	-	
		34,608	34,362	72,239	22,021	32,944	56,383	43,304	
100-53318-000-000	PUBLIC WORKS - STREET SIGNS								
100-53318-111-000	FULL-TIME WAGES	-	-	-	204	1,166	-	1,000	
100-53318-112-000	OVERTIME WAGES	-	-	-	-	-	-	-	
100-53318-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	
100-53318-122-000	PART-TIME OVERTIME W	-	-	-	-	-	-	-	
100-53318-131-000	RETIREMENT	-	-	-	14	79	-	71	
100-53318-132-000	SOCIAL SECURITY	-	-	-	15	89	-	80	
100-53318-133-000	HEALTH	-	-	-	55	227	-	257	
100-53318-134-000	DENTAL	-	-	-	3	17	-	22	
100-53318-135-000	LIFE	-	-	-	2	7	-	4	
100-53318-136-000	DISABILITY	-	-	-	2	7	-	6	
100-53318-200-000	OTHER CONTRACTED SERVICES	3,223	1,822	2,124	-	61	1,000	1,000	
100-53318-353-000	GENERAL SUPPLIES	1,778	155	375	-	522	500	500	
100-53318-361-000	REPAIRS & MAINTENANCE	-	517	-	12	629	500	500	
		5,002	2,495	2,499	306	2,805	2,000	3,440	
100-53322-000-000	PUBLIC WORKS - SEASONAL DECORATIONS								
100-53322-111-000	FULL-TIME WAGES	9,872	15,096	16,083	5,407	16,221	19,162	15,165	
100-53322-112-000	FULL-TIME OVERTIME	304	54	27	-	64	77	179	
100-53322-121-000	PART-TIME WAGES	903	1,710	-	-	375	337	1,427	
100-53322-122-000	PART-TIME OVERTIME	-	-	-	-	-	-	-	
100-53322-131-000	RETIREMENT	692	1,011	1,053	365	1,099	1,299	1,076	
100-53322-132-000	SOCIAL SECURITY	848	1,290	1,232	389	1,274	1,498	1,310	
100-53322-133-000	HEALTH	3,488	4,195	4,595	1,188	3,563	5,043	3,900	
100-53322-134-000	DENTAL	291	320	311	126	377	274	338	
100-53322-135-000	LIFE	46	61	71	27	80	80	56	
100-53322-136-000	DISABILITY	92	109	114	34	101	92	87	
100-53322-137-000	HSA	1,938	959	1,384	-	-	1,397	-	
100-53322-200-000	OTHER CONTRACTED SERVICES	982	1,032	500	-	500	1,000	1,000	
100-53322-353-000	GENERAL SUPPLIES	15,290	17,431	8,127	381	8,500	9,000	20,000	Xmas - 19K, Halloween - 1
100-53322-361-000	REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	



Village of Sister Bay 2021 Annual Budget

53000	Public Works	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		34,745	43,268	33,498	7,916	32,155	39,260	44,538	
100-53420-000-000	PUBLIC WORKS - STREET LIGHTING								
100-53420-200-000	OTHER CONTRACTED SERVICES	239	96	-	-	-	-	-	
100-53420-201-000	ELECTRIC/GAS	23,184	24,110	20,655	10,019	20,966	25,000	23,000	
100-53420-353-000	GENERAL SUPPLIES	419	939	646	-	939	1,000	1,000	
		23,604	25,049	21,301	10,019	21,905	26,000	24,000	
100-53431-000-000	PUBLIC WORKS - SIDEWALK MAINTENANCE & REPLACEMENT								
100-53431-200-000	OTHER CONTRACTED SERVICES	725	-	6,029	-	-	4,500	-	
100-53431-353-000	GENERAL SUPPLIES	-	-	-	-	-	-	-	
		725	-	6,029	-	-	4,500	-	
100-53441-000-000	PUBLIC WORKS - STORM SEWER MAINTENANCE								
100-53441-111-000	FULL-TIME WAGES	282	1,438	1,459	292	498	140	1,137	
100-53441-112-000	FULL-TIME OVERTIME	-	68	173	20	203	-	45	
100-53441-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	
100-53441-122-000	PART-TIME OVERTIME	-	-	-	-	-	-	-	
100-53441-131-000	RETIREMENT	19	96	96	21	47	9	81	
100-53441-132-000	SOCIAL SECURITY	22	115	125	21	54	11	91	
100-53441-133-000	HEALTH	100	400	417	85	339	37	292	
100-53441-134-000	DENTAL	8	30	28	5	21	2	25	
100-53441-135-000	LIFE	1	6	6	2	6	1	4	
100-53441-136-000	DISABILITY	3	10	10	2	7	1	7	
100-53441-137-000	HSA	55	91	126	-	-	10	-	
100-53441-200-000	OTHER CONTRACTED SERVICES	2,000	2,164	1,500	1,687	1,687	23,500	23,500	
100-53441-201-000	ELECTRIC/GAS	1,065	2,197	3,644	2,756	5,413	4,000	6,000	
100-53441-303-000	EQUIPMENT RENTAL	-	-	-	-	-	-	-	
100-53441-361-000	REPAIRS & MAINTENANCE	4	1,339	210	-	-	500	500	
		3,560	7,956	7,795	4,891	8,274	28,210	31,682	
100-53520-000-000	PUBLIC WORKS - PUBLIC TRANSPORTATION								
100-53520-121-000	PART-TIME WAGES	8,710	-	10,925	380	380	17,800	10,240	
100-53520-122-000	PART-TIME OVERTIME	-	-	-	-	-	-	-	
100-53520-132-000	SOCIAL SECURITY	666	-	836	29	29	1,362	783	
100-53520-142-000	RECRUITMENT/TESTING	-	-	-	-	-	500	400	



Village of Sister Bay 2021 Annual Budget

53000	Public Works	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-53520-200-000	OTHER CONTRACTED SERVICES	23,483	8,000	3,569	-	-	1,500	1,200	
100-53520-301-000	GAS, OIL & FLUIDS	1,107	-	2,341	-	-	3,000	2,500	
100-53520-351-000	MEDICAL/SAFETY SUPPLIES	-	-	-	-	-	100	75	
100-53520-353-000	GENERAL SUPPLIES	6,944	-	-	-	-	300	350	
100-53520-363-000	VEHICLE MAINTENANCE & REPAIRS	1,297	40	9,335	-	-	4,000	5,000	
100-53520-408-000	MISCELLANEOUS	-	-	-	-	-	200	85	
100-53520-511-000	INSURANCE	90	-	380	486	648	800	700	
100-53520-512-000	WORKERS COMP							413	
		42,298	8,040	27,386	895	1,057	29,562	21,746	
100-53620-000-000	PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION								
100-53620-208-000	GARBAGE	111,331	104,481	111,735	52,921	145,560	112,250	150,000	
		111,331	104,481	111,735	52,921	145,560	112,250	150,000	
100-53635-000-000	PUBLIC WORKS - RECYCLING								
100-53635-207-000	RECYCLING	5,777	9,045	10,956	8,183	17,811	13,000	19,000	
		5,777	9,045	10,956	8,183	17,811	13,000	19,000	
100-53640-000-000	PUBLIC WORKS - WEED AND NUISANCE CONTROL								
100-53640-211-000	WEED CONTROL	9,944	9,260	11,376	11,376	11,376	11,500	11,945	5% increase estimated
		9,944	9,260	11,376	11,376	11,376	11,500	11,945	
	Total Public Works Expenditures	493,339	440,344	524,624	222,957	554,810	536,365	627,905	
	Proof to Audit								
	Wages	110,583	99,001	115,334		140,961	108,071	135,857	
	Benefits & Personnel	36,044	30,586	44,655		70,662	52,217	75,211	
	Services	269,235	249,014	281,653		284,607	301,825	330,120	
	Operating & Maintenance	59,288	46,607	65,886		43,606	59,050	69,410	
	Non-Operating	18,189	15,136	17,096		14,975	15,202	17,307	
	Capital Outlay	-	-	-		-	-	-	
		493,339	440,344	524,624		554,810	536,365	627,905	



Village of Sister Bay 2021 Annual Budget

54000	Health & Human Services	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-54100-000-000	HEALTH & HUMAN SERVICES - ANIMAL CONTROL								
100-54100-121-000	PART-TIME WAGES	-	76	-	-	-	400	400	
100-54100-132-000	SOCIAL SECURITY	-	6	-	-	-	38	38	
100-54100-144-000	MILEAGE	-	-	-	-	-	100	100	
100-54100-512-000	WORKERS COMP							20	
			82	-	-	-	538	558	
100-54910-000-000	HEALTH & HUMAN SERVICES - CEMETERY								
100-54910-000-000	CEMETERY	2,834	3,170	5,252	-	2,946	3,000	3,000	paid at end of year
		2,834	3,170	5,252	-	2,946	3,000	3,000	
	Total Health & Human Services Expenditures	2,834	3,253	5,252	-	2,946	3,538	3,558	
	<i>Proof to Audit</i>								
	Wages	-	76	-	-	-	400	400	
	Benefits & Personnel	-	6	-	-	-	138	138	
	Services	2,834	3,170	5,252	-	2,946	3,000	3,000	
	Operating & Maintenance	-	-	-	-	-	-	-	
	Non-Operating	-	-	-	-	-	-	20	
		2,834	3,253	5,252	-	2,946	3,538	3,558	



Village of Sister Bay 2021 Annual Budget

55000	Culture, Recreation & Education	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-55110-000-000	CRE - LIBRARY								
100-55110-111-000	FULL-TIME WAGES	477	363	574	465	755	672	864	
100-55110-112-000	FULL-TIME OVERTIME WAGES	-	-	-	-	-	-	-	
100-55110-121-000	PART-TIME WAGES	348	170	-	-	-	65	-	
100-55110-122-000	PART-TIME OVERTIME WAGES	-	-	-	-	-	-	-	
100-55110-131-000	RETIREMENT	32	24	38	31	51	45	61	
100-55110-132-000	SOCIAL SECURITY	63	41	44	34	58	56	75	
100-55110-133-000	HEALTH	169	101	164	62	93	177	222	
100-55110-134-000	DENTAL	14	8	11	6	9	10	19	
100-55110-135-000	LIFE	2	1	3	1	1	3	3	
100-55110-136-000	DISABILITY	4	3	4	3	5	3	5	
100-55110-137-000	HSA	94	23	49	-	-	49	-	
100-55110-200-000	OTHER CONTRACTED SERVICES	30,000	30,000	30,000	18,000	35,000	35,000	36,500	
		31,204	30,733	30,887	18,602	35,973	36,079	37,749	
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55190-200-000	MISC OTHER CULTURE	5,250	914	742	4,817	5,217	-	2,000	shred day & other misc ev
100-55191-000-000	HISTORICAL SOCIETY	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
100-55192-000-000	COASTAL BYWAYS	300	300	100	300	300	300	300	
100-55193-000-000	SBAA	70,000	65,000	69,265	18,659	74,636	69,473	72,252	38% of room taxes
100-55194-000-000	DOOR COUNTY HUMANE SOCIETY	4,000	4,000	5,000	5,000	5,000	5,000	5,000	
100-55195-000-000	DOOR COUNTY SOIL & WATER	1,000	1,000	1,000	-	1,000	1,000	1,000	
100-55196-000-000	YOUTH CENTER SUPPORT	-	-	-	2,000	2,000	2,000	2,000	
		85,550	76,214	81,107	35,776	93,153	82,773	87,552	
100-55200-000-000	CRE - PARKS								
100-55200-111-000	FULL-TIME WAGES	37,253	61,022	57,085	20,909	58,477	72,112	61,160	
100-55200-112-000	FULL-TIME OVERTIME WAGES	1,219	358	2,459	28	628	823	894	
100-55200-121-000	PART-TIME WAGES	23,616	10,896	-	1,314	4,698	3,791	12,486	
100-55200-122-000	PART-TIME OVERTIME WAGES	728	441	-	-	-	274	-	
100-55200-131-000	RETIREMENT	2,616	4,089	3,739	1,489	3,990	4,923	4,338	
100-55200-132-000	SOCIAL SECURITY	4,805	5,563	4,555	1,584	4,881	5,891	5,283	
100-55200-133-000	HEALTH	13,161	16,957	16,308	4,746	8,136	18,912	15,727	
100-55200-134-000	DENTAL	1,100	1,293	1,105	433	742	1,030	1,362	
100-55200-135-000	LIFE	173	248	252	79	136	303	227	



Village of Sister Bay 2021 Annual Budget

55000	Culture, Recreation & Education	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-55200-136-000	DISABILITY	347	442	406	176	301	346	351	
100-55200-137-000	HSA	7,314	3,876	4,911	-	-	5,258	-	
100-55200-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	-	3,500	planting beds
100-55200-201-000	ELECTRIC/GAS	2,374	1,690	708	632	1,530	2,500	2,000	
100-55200-202-000	WATER/SEWER/STORM	2,444	1,361	1,587	129	5,341	7,325	2,000	community garden water
100-55200-352-000	MINOR EQUIPMENT AND TOOL	1,198	238	423	-	176	600	600	
100-55200-353-000	GENERAL SUPPLIES	2,551	2,011	509	1,005	1,493	1,500	1,500	
100-55200-355-000	MEMORIALS SUPPLIES	2,413	62	243	106	304	1,000	1,000	
100-55200-358-000	FLOWER POTS							3,500	
100-55200-361-000	REPAIRS AND MAINTENANCE	5,626	10,986	8,279	5	818	13,000	13,000	
100-55200-362-000	GROUNDS MAINTENANCE	38,877	10,944	8,340	602	10,477	12,000	5,000	
100-55200-369-000	EQUIPMENT MAINTENANCE	-	140	50	-	-	-	-	
100-55200-402-000	CHEMICALS	-	-	57	73	206	250	250	
		147,813	132,616	111,015	33,309	102,333	151,838	134,178	
100-55201-000-000 CRE - DOG PARK									
100-55201-200-000	OTHER CONTRACTED SERVICES	900	932	1,531	344	1,080	1,080	5,080	concrete pad
100-55201-202-000	WATER/SEWER	121	-	-	125	223	175	250	
100-55201-353-000	GENERAL SUPPLIES	-	299	288	-	-	150	1,150	gate/fence repair
100-55201-362-000	GROUNDS MAINTENANCE	-	-	-	-	305	-	-	
		1,021	1,231	1,820	469	1,609	1,405	6,480	
100-55202-000-000 CRE - WATERFRONT PARK									
100-55202-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	-	3,000	Landscaping by restroom:
100-55202-353-000	GENERAL SUPPLIES	9,088	15	324	-	3,587	2,500	2,500	donated swing
100-55202-362-000	GROUNDS MAINTENANCE	-	-	-	1,700	1,700	-	1,700	sprinkler repairs
		9,088	15	324	1,700	5,287	2,500	7,200	
100-55203-000-000 CRE - PAVILION									
100-55203-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	-	-	
100-55203-366-000	BUILDING MAINTENANCE	189	531	332	-	-	2,000	1,000	
100-55203-392-000	MISCELLANEOUS	-	-	-	-	-	-	-	
		189	531	332	-	-	2,000	1,000	
100-55204-000-000 CRE - SLEDDING HILL									
100-55204-392-000	MISCELLANEOUS	-	-	-	-	13	-	1,000	



Village of Sister Bay 2021 Annual Budget

55000	Culture, Recreation & Education	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		-	-	-	-	13	-	1,000	
100-55300-000-000	CRE -RECREATION PROGRAMS & EVENTS								
100-55300-392-000	MISCELLANEOUS	22,857	8,575	8,896	7,178	7,501	8,000	10,000	fireworks budget \$6500
		22,857	8,575	8,896	7,178	7,501	8,000	10,000	
100-55400-000-000	CRE - SPORTS COMPLEX/RECREATION FACILITIES								
100-55400-111-000	FULL-TIME WAGES	8,433	11,337	17,376	6,715	16,373	14,986	18,007	
100-55400-112-000	FULL-TIME OVERTIME WAGES	166	-	172	-	-	6	447	
100-55400-121-000	PART-TIME WAGES	7,829	5,325	-	148	513	744	1,070	
100-55400-122-000	PART-TIME OVERTIME WAGES	-	-	-	-	-	13	-	
100-55400-131-000	RETIREMENT	585	760	1,138	461	1,105	1,012	1,277	
100-55400-132-000	SOCIAL SECURITY	1,257	1,275	1,342	496	1,292	1,205	1,556	
100-55400-133-000	HEALTH	2,979	3,150	4,964	1,514	3,406	3,930	4,630	
100-55400-134-000	DENTAL	249	240	336	138	360	214	401	
100-55400-135-000	LIFE	39	46	77	33	74	63	67	
100-55400-136-000	DISABILITY	78	82	123	64	145	72	103	
100-55400-137-000	HSA	1,656	720	1,495	-	-	1,093	-	
100-55400-200-000	OTHER CONTRACTED SERVICES	-	-	86	47	47	500	250	
100-55400-201-000	ELECTRIC/GAS	4,478	5,173	4,924	3,811	6,796	5,200	6,000	
100-55400-202-000	WATER/SEWER/STORM	3,817	7,622	8,771	1,083	8,357	7,800	7,800	
100-55400-203-000	PHONE	556	619	553	303	612	1,000	750	
100-55400-352-000	MINOR EQUIPMENT	3,670	-	-	-	-	1,000	4,000	\$3K for disc golf
100-55400-353-000	GENERAL SUPPLIES	-	-	-	9	284	500	500	
100-55400-361-000	REPAIRS & MAINTENANCE	6,198	5,066	3,329	-	671	4,000	4,000	
100-55400-362-000	GROUNDS MAINTENANCE	-	-	875	688	961	1,000	1,000	
100-55400-366-000	BUILDING MAINTENANCE	-	-	-	-	-	-	1,500	siding & furnace
100-55400-369-000	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	
		41,989	41,414	45,563	15,508	40,995	44,338	53,358	
100-55403-000-000	CRE - BIKE TRAIL								
100-55403-201-000	ELECTRIC	1,544	1,490	1,391	728	1,448	1,600	1,600	
100-55403-353-000	GENERAL SUPPLIES	-	-	-	-	-	-	-	
100-55403-361-000	REPAIRS AND MAINTENANCE	-	-	16	-	-	50	50	
		1,544	1,490	1,407	728	1,448	1,650	1,650	



Village of Sister Bay 2021 Annual Budget

55000	Culture, Recreation & Education	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	Total Other Culture & Recreation Expenditures	341,256	292,820	281,350	113,270	288,312	330,583	340,167	
	Proof to Audit								
	Wages	80,070	89,912	77,667		81,445	93,486	94,928	
	Benefits & Personnel	36,736	38,940	41,064		24,784	44,594	35,707	
	Services	46,233	48,887	49,551		60,435	62,180	68,730	
	Operating & Maintenance	92,667	38,867	31,961		28,495	47,550	53,250	
	Non-Operating	85,550	76,214	81,107		93,153	82,773	87,552	
	Capital Outlay	-	-	-		-	-	-	
		<u>341,256</u>	<u>292,820</u>	<u>281,350</u>		<u>288,312</u>	<u>330,583</u>	<u>340,167</u>	



Village of Sister Bay 2021 Annual Budget

56000	Conservation & Development	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-56600-000-000	DEVELOPMENT - URBAN DEVELOPMENT								
100-56600-200-000	OTHER CONTRACTED SERVICES	-	1,075	724	-	-	-	-	
		-	1,075	724	-	-	-	-	
100-56700-000-000	DEVELOPMENT - ECONOMIC DEVELOPMENT & TOURISM								
100-56700-200-000	OTHER CONTRACTED SERVICES	10,869	32,797	14,065	395	1,561	30,000	35,000	Comp Plan, GIS, CIP, Mill I reroofing building
100-56701-000-000	INFORMATION BOOTH	940	3,224	2,275	756	1,923	3,100	15,100	
100-56702-000-000	ZONING	-	-	-	-	-	-	-	
100-56703-000-000	DCEDC	3,000	5,000	5,000	5,000	5,000	5,000	5,000	
100-56704-000-000	PUBLIC HOUSING	-	-	-	-	-	-	-	
100-56705-000-000	BAY LAKES REGIONAL PLANNING	-	-	-	-	-	2,500	2,500	
100-56706-000-000	LEGISLATIVE DAYS	-	-	-	-	-	500	500	
		14,809	41,021	21,340	6,151	8,484	41,100	58,100	
	Total Conservation & Development Expenditures	14,809	42,095	22,064	6,151	8,484	41,100	58,100	
	Proof to Audit								
	Wages	-	-	-	-	-	-	-	
	Benefits & Personnel	-	-	-	-	-	-	-	
	Services	14,809	42,095	22,064	6,151	8,484	41,100	58,100	
	Operating & Maintenance	-	-	-	-	-	-	-	
	Non-Operating	-	-	-	-	-	-	-	
		14,809	42,095	22,064	6,151	8,484	41,100	58,100	



Village of Sister Bay 2021 Annual Budget

59000	Other Financing Uses	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
100-59200-000-000	TRANSFERS TO								
100-59225-000-000	TRANSFER TO TKH	15,000	19,000	20,000		10,000	10,000	15,000	
100-59300-000-000	TRANSFER TO DEBT SERVICE	250,000	-	-					
100-59400-000-000	TRANSFER TO CAPITAL PROJECTS	239,000	188,000	188,000		175,000	175,000	418,143	
100-59500-000-000	TRANSFER TO TIF	201,000	-	-					
		<u>705,000</u>	<u>207,000</u>	<u>208,000</u>	<u>-</u>	<u>185,000</u>	<u>185,000</u>	<u>433,143</u>	
	Total Transfers	<u>705,000</u>	<u>207,000</u>	<u>208,000</u>	<u>-</u>	<u>185,000</u>	<u>185,000</u>	<u>433,143</u>	
	Proof to Audit								
	Wages	-	-	-		-	-	-	
	Benefits & Personnel	-	-	-		-	-	-	
	Services	-	-	-		-	-	-	
	Operating & Maintenance	-	-	-		-	-	-	
	Non-Operating	705,000	207,000	208,000		185,000	185,000	433,143	
		<u>705,000</u>	<u>207,000</u>	<u>208,000</u>		<u>185,000</u>	<u>185,000</u>	<u>433,143</u>	



Village of Sister Bay 2021 Annual Budget

204 Account	Special Revenue - Marina Fest Fur Description	12/31/2017 Actual	12/31/2018 Actual	12/31/2019 Actual	6/30/2020 Actual	12/31/2020 Projected	12/31/2020 Budget	2021 Budget	2021 Assumptions
Beginning Fund Balance		-	-	9,100	19,491	19,491	19,491	26,361	
Revenues									
204-46000-00-0000 CHARGES									
204-46760-000-000	REVENUES FROM NON-PROFITS	-	3,736	3,490	-	-	4,100	4,100	
204-46762-000-000	EVENT ENTRY FEES	-	385	85	-	-	100	100	
204-46763-000-000	COMMERCIAL REVENUE SHARE	-	3,855	5,160	-	-	5,000	5,000	
204-46900-000-000	MISC PUBLIC CHARGES	-	-	-	-	-	-	-	
		-	7,976	8,735	-	-	9,200	9,200	
204-48000-000-000 MISCELLANEOUS REVENUES									
204-48110-000-000	INTEREST INCOME	-	-	517	-	367	680	150	
204-48500-000-000	DONATIONS	-	15,830	18,240	-	6,855	15,000	15,000	
204-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	-	
		-	15,830	18,757	-	7,222	15,680	15,150	
204-49000-000-000 OTHER SOURCES									
204-49221-000-000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Total Marina Fest Revenues		-	23,806	27,492	-	7,222	24,880	24,350	
Expenditures									
204-55301-000-000 EVENT EXPENDITURES									
204-55301-200-000	BAND EXPENSES	-	5,400	8,450	-	-	8,500	8,500	
204-55301-208-000	GARBAGE COLLECTION	-	297	265	-	-	500	500	
204-55301-213-000	SHERRIFF SECURITY SERVICES	-	593	122	-	-	700	700	
204-55301-303-000	TENT RENTAL	-	1,280	1,330	-	-	1,300	1,300	
204-55301-321-000	OFFICE SUPPLIES	-	322	-	-	19	325	325	
204-55301-322-000	POSTAGE	-	626	197	-	88	250	250	
204-55301-324-000	PRINTING AND COPYING	-	75	15	-	21	100	100	
204-55301-325-000	ADVERTISING	-	196	489	-	73	1,000	1,000	
204-55301-353-000	PORTA POTTIES	-	700	700	-	-	750	750	
204-55301-357-000	EVENT PRIZES	-	113	32	-	-	125	125	
204-55301-358-000	FIREWORKS	-	5,020	5,300	-	-	5,500	5,300	paid to reserve for '21
204-55301-392-000	MISCELLANEOUS SUPPLIES	-	84	-	-	-	250	250	
204-55301-602-000	INTEREST ON LONG-TERM DEBT	-	-	200	151	151	151	101	



Village of Sister Bay 2021 Annual Budget

	-	14,706	17,101	151	352	19,451	19,201	
Total Marina Fest Expenditures	-	14,706	17,101	151	352	19,451	19,201	
Ending Fund Balance	-	9,100	19,491	19,340	26,361	24,920	31,510	
<i>Proof to Audit (p.10)</i>	-	9,100	19,491					
Less: Loan Repayment							(5,025)	remaining balance as of
Cumulative Profit/(Loss) from Festival							26,485	06/30/2020 =
								\$10,099.50



Village of Sister Bay 2021 Annual Budget

205 Account	Special Revenue - TKH Ice Rink Description	12/31/2017 Actual	12/31/2018 Actual	12/31/2019 Actual	6/30/2020 Actual	12/31/2020 Projected	12/31/2020 Budget	2021 Budget	2021 Assumptions
Beginning Fund Balance		3,818	4,949	9,158	21,106	21,106	21,106	16,483	
Revenues									
205-46000-000-000	PUBLIC CHARGES								
205-46751-000-000	BOARD/BANNER ADVERTISING	2,251	-	5,882	3,294	3,294	5,000	3,500	
205-46753-000-000	SKATE RENTAL	3,345	5,964	2,179	2,459	2,459	3,500	3,000	
205-46754-000-000	SKATE SHARPENING	206	236	50	62	62	150	150	
205-46755-000-000	BROOMBALL FEES	1,800	1,474	1,000	2,400	2,400	2,000	2,400	
205-46756-000-000	PRODUCT SALES	5	38	14	-	-	50	-	
205-46757-000-000	CONCESSIONS	1,416	2,549	1,663	817	817	3,000	2,000	
		9,023	10,261	10,788	9,032	9,032	13,700	11,050	
205-48000-000-000	MISCELLANEOUS REVENUES								
205-48110-000-000	INTEREST INCOME	19	-	-	-	-	-	-	
205-48500-000-000	DONATIONS	62	242	1,935	449	449	1,000	1,000	
205-48995-000-000	MISC OTHER REVENUE	-	19	10	22	22	-	-	
		81	261	1,945	471	471	1,000	1,000	
205-49000-000-000	OTHER SOURCES								
205-49210-000-000	TRANSFERS FROM GENERAL FUND	15,000	19,000	20,000	-	10,000	10,000	15,000	
		15,000	19,000	20,000	-	10,000	10,000	15,000	
Total Ice Rink Revenues		24,104	29,522	32,733	9,504	19,504	24,700	27,050	
Expenditures									
205-55401-000-000	ICE RINK EXPENDITURES								
205-55401-111-000	WAGES, FULL-TIME	10,320	7,103	5,280	2,292	4,292	8,550	10,336	all FT, not just mgr
205-55401-121-000	WAGES, PART-TIME	1,813	4,060	2,630	6,451	7,001	7,561	4,653	
205-55401-122-000	OVERTIME	2,136	3,108	-	-	-	1,656	1,118	
205-55401-131-000	RETIREMENT	150	178	4	55	208	216	155	
205-55401-132-000	SOCIAL SECURITY	1,082	1,064	605	666	864	1,322	1,289	
205-55401-133-000	INSURANCE, MEDICAL	335	604	18	117	368	694	467	
205-55401-134-000	INSURANCE, DENTAL	41	63	1	13	27	43	38	
205-55401-135-000	INSURANCE, GROUP LIFE	1	2	0	1	4	3	6	
205-55401-136-000	INSURANCE, DISABILITY	14	18	0	4	14	14	13	



Village of Sister Bay 2021 Annual Budget

205 Special Revenue - TKH Ice Rink		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
205-55401-137-000	HSA EXPENSE	22	250	13	-	72	-	-	
205-55401-142-000	RECRUIT/TESTING/PHYSICALS	-	178	519	-	-	300	300	
205-55401-143-000	RECOGNITION	-	200	200	-	200	200	200	
205-55401-205-000	INTERNET	1,079	1,079	1,139	-	1,199	1,500	1,500	
205-55401-301-000	GAS/OIL/FLUIDS	86	83	16	-	-	100	100	
205-55401-321-000	OFFICE SUPPLIES	105	8	85	5	14	50	50	
205-55401-322-000	POSTAGE	74	2	102	7	28	130	130	
205-55401-324-000	PRINTING AND COPYING	-	-	76	17	34	25	25	
205-55401-325-000	ADVERTISING	152	-	2,287	244	487	1,750	1,750	
205-55401-326-000	OFFICE EQUIPMENT	17	-	-	-	-	50	50	
205-55401-351-000	MEDICAL/SAFETY SUPPLIES	-	-	-	-	-	50	50	
205-55401-354-000	SUPPLIES FOR RESALE	86	24	28	140	540	600	600	
205-55401-357-000	FOOD/BEVERAGE FOR RESALE	1,213	669	2,072	90	1,350	2,000	2,000	
205-55401-362-000	ICE RINK MAINTENANCE	954	55	2,202	528	3,728	1,000	1,000	
205-55401-366-000	BUILDING (TKH)	855	124	52	-	-	700	700	concession stand board
205-55401-369-000	EQUIPMENT MAINTENANCE	102	-	-	-	-	100	100	
205-55401-401-000	CUSTODIAL SUPPLIES	9	25	43	-	-	50	50	
205-55401-403-000	TOOLS/MINOR EQUIPMENT	122	17	348	-	-	200	4,200	snowblower cost? Hot cl
205-55401-408-000	RECREATION EQUIP/SUPPLIES	701	592	1,713	506	506	1,750	1,750	
205-55401-510-000	PROPERTY/LIABILITY INSURANCE	192	176	208	197	258	250	300	
205-55401-512-000	INSURANCE, WORK COMP	997	666	867	442	590	727	589	
205-55401-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	
205-55401-550-000	BANK FEES & FINANCE CHARGES	45	-	-	-	-	-	-	
205-55401-599-000	WAGE REIMB TO MARINA	-	4,402	-	-	1,747	1,747	1,893	
205-55401-700-000	BROOMBALL REF FEES	270	320	150	-	570	400	750	
205-55401-710-000	FESTIVAL/EVENT COSTS	-	243	125	-	-	250	250	
205-55401-720-000	PERMITS & FEES	-	-	-	-	25	50	50	
205-55401-999-000	CONTINGENCY, TKH	-	-	-	-	-	450	450	
Total Ice Rink Expenditures		22,973	25,313	20,784	11,775	24,126	34,488	36,912	
Ending Fund Balance		4,949	9,158	21,106	18,835	16,483	11,318	6,621	
<i>Proof to Audit (p.10)</i>		<i>4,949</i>	<i>9,158</i>	<i>21,106</i>					



Village of Sister Bay 2021 Annual Budget

300 Debt Service Fund		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		336,922	162,277	20,116	631	631	631	53,757	
Revenues									
300-41000-000-000 TAX REVENUE									
300-41110-000-000	PROPERTY TAXES	453,400	768,130	1,222,130	1,025,291	1,026,458	1,026,458	840,000	
300-41210-000-000	ROOM TAXES	175,456	182,276	196,411	8,821	172,768	190,136	190,136	85% of expected 2020
		628,856	950,406	1,418,541	1,034,113	1,199,226	1,216,594	1,030,136	
300-48000-000-000 MISCELLANEOUS REVENUE									
300-48110-000-000	INTEREST INCOME	6,191	14,243	14,647	-	-	-	-	
		6,191	14,243	14,647	-	-	-	-	
300-49000-00-0000 OTHER SOURCES									
300-49100-000-000	DEBT PROCEEDS	8,411,280	9,998	-	-	-	-	-	
300-49210-000-000	TRANSFERS FROM GENERAL FUND	250,000	-	-	-	-	-	-	
300-49240-000-000	TRANSFERS FROM CAPITAL FUND	-	300,000	-	-	-	-	-	
300-49242-000-000	TRANSFERS FROM PEBBLE BEACH FUN	-	-	-	18,699	37,603	37,603	37,500	
300-49250-000-000	TRANSFERS FROM TID FUNDS	-	-	245,000	-	-	-	-	
300-49261-000-000	TRANSFERS FROM WATER FUND	-	-	-	-	-	-	-	
300-49262-000-000	TRANSFERS FROM WASTEWATER FUN	-	-	-	-	-	-	-	
300-49263-000-000	TRANSFERS FROM COLLECTION FUND	-	-	-	-	-	-	-	
300-49269-000-000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-	
300-49400-000-000	DEBT PREMIUM	202,715	-	-	-	-	-	-	
		8,863,995	309,998	245,000	18,699	37,603	37,603	37,500	
Total Debt Service Revenues		9,499,042	1,274,647	1,678,188	1,052,811	1,236,829	1,254,197	1,067,636	
Expenditures									
300-58100-00-0000 PRINCIPAL EXPENDITURES									
300-58100-601-032	#32 LIBRARY PRINCIPAL	8,565	8,747	8,933	4,540	4,540	4,537	-	paid in full
300-58100-601-034	#34 SPORTS COMPLEX LAND	30,588	31,240	31,903	16,213	16,213	16,204	-	paid in full
300-58100-601-036	#36 SPORTS COMPLX/FIRE STATION	63,625	64,979	66,359	33,724	33,724	33,704	-	paid in full
300-58100-601-039	#39 STATE TRUST/FIRE STATION	232,475	237,422	242,466	123,221	123,221	123,150	-	paid in full
300-58100-601-047	#47 BS STORMSEWER/WATER PRV	33,917	34,639	35,375	17,977	17,977	17,967	-	paid in full
300-58100-601-050	#50 WATERFRONT/SPORTS COMPLEX	200,000	200,000	225,000	250,000	250,000	250,000	300,000	
300-58100-601-051	#51 JOHNSON PROPERTY	81,250	98,750	130,000	145,000	145,000	145,000	195,000	final payment 2021
300-58100-601-053	#53 BEACH EXPANSION LOAN	37,881	38,689	250,045	-	-	-	-	
300-58100-601-054	#54 GAROT INFRASTRUCTURE LOAN	-	-	82,311	69,537	69,537	69,344	71,514	
300-58100-601-055	#55 BRAUN PROPERTY LOAN	58,094	59,626	306,208	34,438	69,329	69,329	52,490	final payment 2021



Village of Sister Bay 2021 Annual Budget

300 Debt Service Fund		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
300-58100-601-057	#57 QUARRY LOAN	-	302,621	16,279	74,354	150,640	150,640	154,430	final payment 2021
300-58100-601-058	#58 WTRFT/SP CPX PRINCIPAL	-	-	-	-	-	-	-	
300-58100-601-060	#60 PEBBLE BEACH	-	-	-	-	-	-	-	
300-58100-604-000	PMT TO BOND ESCROW AGENT	8,108,851	-	-	-	-	-	-	
		8,855,246	1,076,713	1,394,880	769,004	880,182	879,876	773,434	
300-58200-000-000	INTEREST EXPENDITURES								
300-58200-602-032	#32 LIBRARY INTEREST	606	424	238	48	48	48	-	paid in full
300-58200-602-034	#34 SPORTS COMPLEX LAND INT	2,164	1,513	850	172	172	173	-	paid in full
300-58200-602-036	#36 SPORTS CMPLX/FIRE STA INT	4,502	3,148	1,767	357	357	360	-	paid in full
300-58200-602-039	#39 STATE TRUST/FIRE STA INT	16,448	11,502	6,458	1,304	1,304	1,310	-	paid in full
300-58200-602-047	#47 BAYSHORE PRV INTEREST	2,400	1,678	942	190	190	191	-	paid in full
300-58200-602-050	#50 WATERFRONT/SPRTS COMP INT	141,548	34,964	28,840	12,733	21,403	21,403	12,090	
300-58200-602-051	#51 JOHNSON BOND INTEREST	81,088	20,300	15,025	6,375	10,031	10,031	3,656	final payment 2021
300-58200-602-053	#53 BEACH EXPANSION LOAN INT	6,719	5,911	4,861	-	-	-	-	
300-58200-602-054	#54 GAROT LOAN INT	6,191	14,365	14,635	12,763	12,763	12,956	10,786	
300-58200-602-055	#55 BRAUN PROP LOAN INT	13,996	12,463	10,881	1,607	2,760	2,760	919	final payment 2021
300-58200-602-057	#57 QUARRY LOAN INTEREST	15,864	13,629	8,096	4,312	6,691	6,691	2,902	final payment 2021
300-58200-602-058	#58 WTRFT/SP CPX INTEREST	22,164	210,200	210,200	105,100	210,200	210,200	210,200	
300-58200-602-060	#60 PEBBLE BEACH	-	-	-	18,699	37,603	37,603	37,500	payment transferred from PB fun
300-58200-603-000	DEBT ISSUANCE EXPENSE	153,108	-	-	-	-	-	-	
		466,798	330,097	302,793	163,659	303,521	303,726	278,053	
300-59000-000-000	TRANSFERS AND OTHER								
300-59400-000-000	TRANSFER TO CIP FUND	-	-	-	-	-	-	-	
300-59500-000-000	TRANSFER TO TID FUND	351,643	9,998	-	-	-	-	-	
		351,643	9,998	-	-	-	-	-	
Total Debt Service Expenditures		9,673,687	1,416,808	1,697,673	932,663	1,183,703	1,183,602	1,051,487	
	Ending Fund Balance	162,277	20,116	631	120,780	53,757	71,226	69,906	
	<i>Proof to Audit (p.10)</i>	<i>162,277</i>	<i>20,116</i>	<i>631</i>					



Village of Sister Bay 2021 Annual Budget

Debt Service Fund - 300
Principal and Interest Payment Schedules

	2020	2021	2022	2023	2024	2025	2026+	Remaining Payments	Balance Due
DESCRIPTION - GENERAL FUND									
Loan 50 - Waterfront & Sports Complex - 5/24/11 - 4.21%									
Principal	250,000	300,000	190,000	-	-	-	-	490,000	505,510
Interest	21,403	12,090	3,420	-	-	-	-	15,510	
Loan 51 - Johnson Property - 4/26/11 - 4.43%									
Principal	145,000	195,000	-	-	-	-	-	195,000	198,656
Interest	10,031	3,656	-	-	-	-	-	3,656	
Loan 54 - Stony Ridge Development - 5/25/16 - 2.5%									
Principal	69,537	71,514	73,326	75,185	77,076	79,044	49,399	425,545	462,152
Interest	12,763	10,786	8,974	7,115	5,224	3,256	1,252	36,607	
Loan 55 - Braun Property - 4/28/15 - 2.60%									
Principal	69,329	52,490	-	-	-	-	-	52,490	53,409
Interest	2,760	919	-	-	-	-	-	919	
Loan 56 - 2016 Bank Refinancing Loans 32-48 - 4/8/16 - 2.086%									
Principal 32 Library	4,540	-	-	-	-	-	-	-	-
Interest 32 Library	48	-	-	-	-	-	-	-	-
Principal 34 Sports Complex	16,213	-	-	-	-	-	-	-	-
Interest 34 Sports Complex	172	-	-	-	-	-	-	-	-
Principal 36 Fire Station A	33,724	-	-	-	-	-	-	-	-
Interest 36 Fire Station A	357	-	-	-	-	-	-	-	-
Principal 39 Fire Station B	123,221	-	-	-	-	-	-	-	-
Interest 39 Fire Station B	1,304	-	-	-	-	-	-	-	-
Principal 47 Bay Shore Stormsewer	17,977	-	-	-	-	-	-	-	-
Interest 47 Bay Shore Stormsewer	190	-	-	-	-	-	-	-	-
Loan 57 - Quarry Property - 11/21/16 - 2.50%									
Principal	150,640	154,430	-	-	-	-	-	154,430	157,331
Interest	6,691	2,902	-	-	-	-	-	2,902	
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property - 8/23/17 - 2.53%									
Principal	-	-	480,000	725,000	760,000	785,000	5,310,000	8,060,000	9,501,500
Interest	210,200	210,200	205,400	193,350	178,500	163,050	491,000	1,441,500	
Loan 60 - 2019 Note - Pebble Beach Property - 9/12/2019 - 3.75%									
Principal	-	-	-	-	1,000,000	-	-	1,000,000	1,150,103
Interest	37,603	37,500	37,500	37,500	37,603	-	-	150,103	
Subtotal Principal Due	880,182	773,434	743,326	800,185	1,837,076	864,044	5,359,399	10,377,465	
Subtotal Interest Due	303,522	278,053	255,294	237,965	221,326	166,306	492,252	1,651,196	
TOTAL GENERAL FUND DEBT SERVICE	1,183,704	1,051,487	998,620	1,038,150	2,058,403	1,030,350		12,028,661	12,028,661



Village of Sister Bay 2021 Annual Budget

Enterprise Fund Debt Principal and Interest Payment Schedules

	2020	2021	2022	2023	2024	2025	2026+	Remaining Payments	Balance Due
DESCRIPTION - MARINA FUND									
Loan 51 - Johnson Property									
Principal	80,000	105,000	-	-	-	-	-	105,000	106,969
Interest	5,438	1,969	-	-	-	-	-	1,969	
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property									
Principal	-	-	130,000	140,000	140,000	150,000	1,000,000	1,560,000	1,833,238
Interest	40,425	40,425	39,125	36,425	33,625	30,725	92,913	273,238	
Subtotal Principal Due	80,000	105,000	130,000	140,000	140,000	150,000	1,000,000	1,665,000	
Subtotal Interest Due	45,863	42,394	39,125	36,425	33,625	30,725	92,913	275,206	
TOTAL MARINA FUND DEBT SERVICE	125,863	147,394	169,125	176,425	173,625	180,725		1,940,206	1,940,206
DESCRIPTION - WATER FUND									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 40 Forest/Sunnyside	15,109	-	-	-	-	-	-	-	-
Interest 40 Forest/Sunnyside	161	-	-	-	-	-	-	-	-
Principal 47 Bay Shore Dr	9,256	-	-	-	-	-	-	-	-
Interest 47 Bay Shore Dr	98	-	-	-	-	-	-	-	-
Subtotal Principal Due	24,364	-	-	-	-	-	-	-	-
Subtotal Interest Due	259	-	-	-	-	-	-	-	-
TOTAL WATER FUND DEBT SERVICE	24,624	-	-	-	-	-	-	-	-
DESCRIPTION - WASTEWATER FUND									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal 48 WWTP Expansion	53,797	-	-	-	-	-	-	-	-
Interest 48 WWTP Expansion	572	-	-	-	-	-	-	-	-
Loan 61 - 2020 WWTP Upgrade Interim Financing									
Principal		3,691,000	-	-	-	-	-	3,691,000	3,737,138
Interest	23,069	46,138	-	-	-	-	-	46,138	
Loan 62 - 2020 WWTP Upgrade USDA Financing - 40 years @ 2.75% - first payment 5/1/2022									
Principal			100,004	145,938	149,745	154,184	3,141,130	3,691,001	4,853,354
Interest			142,664	96,729	92,923	88,484	741,553	1,162,353	
Subtotal Principal Due	53,797	3,691,000	100,004	145,938	149,745	154,184	3,141,130	7,382,001	
Subtotal Interest Due	23,641	46,138	142,664	96,729	92,923	88,484	741,553	1,208,491	
TOTAL WASTEWATER FUND DEBT SERVICE	77,439	3,737,138	242,668	242,667	242,668	242,668		6,163,814	8,590,492



Village of Sister Bay 2021 Annual Budget

DESCRIPTION - SEWER COLLECTION FUND									
Loan 56 - 2016 Bank Refinancing Loans 32-48									
Principal	40 Forest/Sunnyside	25,725	-	-	-	-	-	-	-
Interest	40 Forest/Sunnyside	274	-	-	-	-	-	-	-
Subtotal Principal Due		25,725	-	-	-	-	-	-	-
Subtotal Interest Due		274	-	-	-	-	-	-	-
TOTAL SEWER FUND DEBT SERVICE		25,999	-	-	-	-	-	-	-

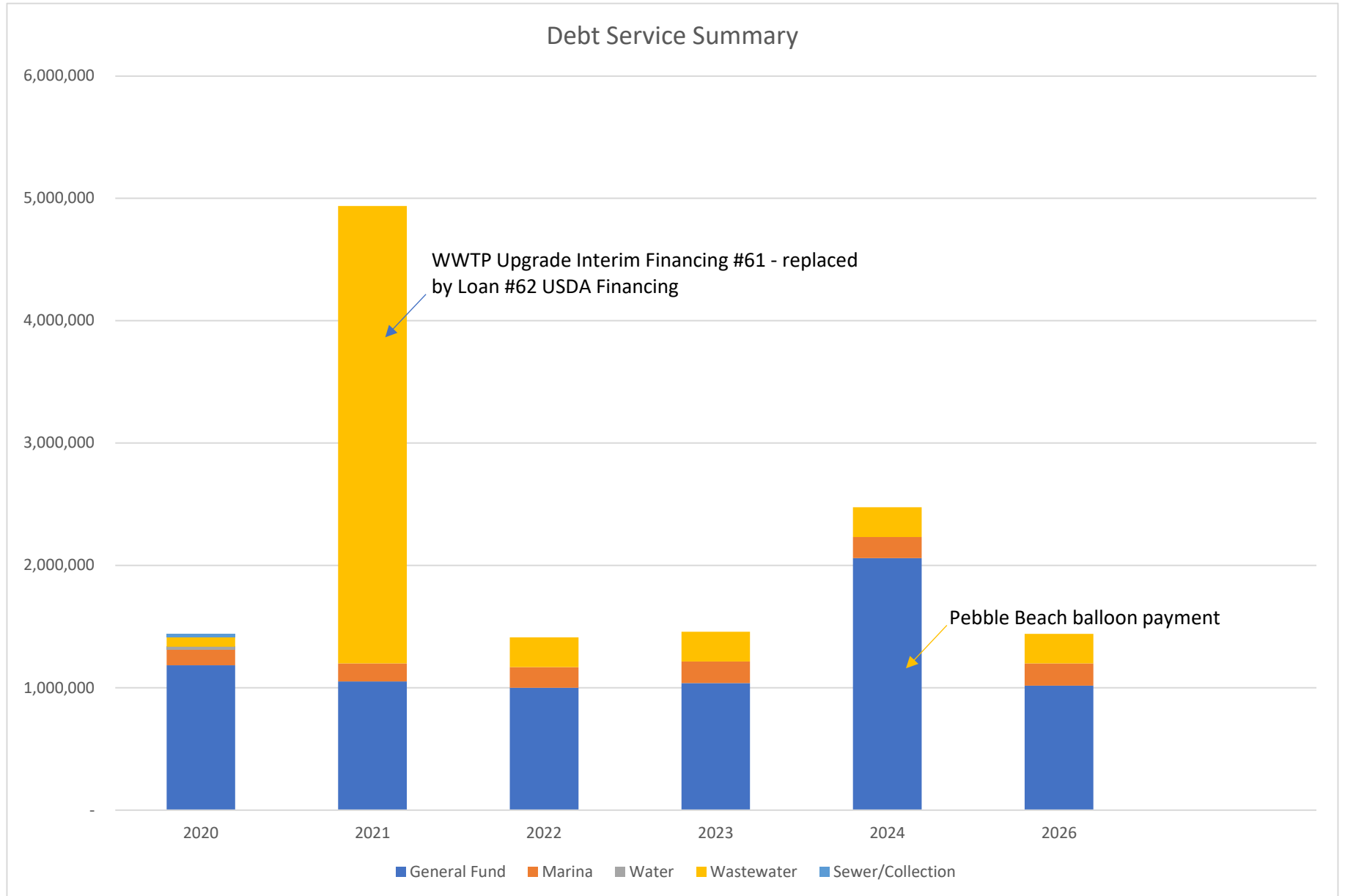
Subtotal Principal Due	1,064,069	4,569,434	973,330	1,086,123	2,126,821	1,168,228	17,302,814	
Subtotal Interest Due	373,558	366,584	437,083	371,119	347,874	285,515	2,829,867	
TOTAL DEBT SERVICE PAYMENTS	1,437,627	4,936,018	1,410,413	1,457,242	2,474,696	1,453,743	20,132,681	22,559,359

DESCRIPTION - INTERFUND LOANS									
Loan 52 - TIF #1 to Marina									
Principal	53,806	54,882	55,979	57,099	58,241	59,406	185,442	471,049	514,422
Interest	10,497	9,421	8,323	7,204	6,062	4,897	7,467	43,373	
Total of Loan 52	64,303	64,303	64,303	64,303	64,303	64,303	64,303	514,422	514,422
Loan 59 - Marina to Marina Fest Fund									
Principal	4974.88	5024.63	5074.87	-	-	-	-	10,100	10,251
Interest	151	101	51	-	-	-	-	152	
Total of Loan 59	5,126	5,126	5,126	-	-	-	-	10,251	10,251

Debt Fund Summary	2020	2021	2022	2023	2024	2026
General Fund	1,183,704	1,051,487	998,620	1,038,150	2,058,403	1,015,602
Marina	125,863	147,394	169,125	176,425	173,625	182,288
Water	24,624	-	-	-	-	-
Wastewater	77,439	3,737,138	242,668	242,667	242,668	242,668
Sewer/Collection	25,999	-	-	-	-	-
TOTAL DEBT SERVICE PAYMENTS	1,437,627	4,936,018	1,410,413	1,457,242	2,474,696	1,440,557



Village of Sister Bay 2021 Annual Budget





Village of Sister Bay
2021 Annual Budget

400 Capital Improvement Fund		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		1,228,233	1,043,467	996,326	1,177,719	1,177,719	1,177,719	1,043,307	
Revenues									
400-41000-000-000 TAX REVENUE									
400-41110-000-000	PROPERTY TAXES	-	-	-	-	-	-	-	
400-43000-000-000 INTERGOVERNMENTAL REVENUE									
400-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	-	
400-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	
400-48000-000-000 MISCELLANEOUS REVENUE									
400-48110-000-000	INTEREST ON INVESTMENTS	5,964	7,152	10,248	2,147	2,636	11,500	2,664	
400-48300-000-000	SALE OF PROPERTY OR EQUIPMENT	-	298,616	-	-	-	-	-	
400-48500-000-000	DONATIONS	-	-	43,011	-	-	-	-	
400-48905-000-000	WI DOT CREDIT - PRE 2005 STORM	-	-	-	-	-	-	-	
400-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	15,189	rescue truck discount
		5,964	305,768	53,260	2,147	2,636	11,500	17,853	
400-49000-00-0000 OTHER SOURCES									
400-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	
400-49110-000-000	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	-	
400-49210-000-000	TRANSFERS FROM GENERAL FUND	239,000	188,000	188,000	-	175,000	175,000	418,143	
400-49230-000-000	TRANSFERS FROM DEBT SERVICE	-	-	-	-	-	-	-	
400-49269-000-000	TRANSFERS FROM MARINA FUND	-	-	-	-	-	-	-	
		239,000	188,000	188,000	-	175,000	175,000	418,143	
Total Capital Revenues		244,964	493,768	241,260	2,147	177,636	186,500	435,996	
Expenditures									
400-57000-000-000 CAPITAL OUTLAYS									
400-57140-820-000	BUILDINGS/FACILITIES RESERVE	-	-	4,850	-	-	-	-	
400-57190-800-000	EQUIPMENT RESERVE	-	-	-	4,850	14,850	15,500	52,000	tractor/golf cart
400-57190-810-000	VEHICLES RESERVE	-	148,596	31,159	-	-	-	75,000	dump truck
400-57190-850-000	INFO TECH/SOFTWARE RESERVE	-	38,552	900	-	-	-	-	
400-57190-860-205	RESERVE FOR ICE RINK	-	-	-	-	-	-	-	
400-57220-000-000	SBLG FIRE DEPT CAP RESERVE	-	53,761	-	297,198	297,198	280,000	-	
400-57331-890-000	STREETS, ST SEWER & SIDEWALKS	-	-	-	-	-	17,004	42,004	DOT project, storm drain
400-57620-830-000	PARKS RESERVE	-	-	22,958	-	-	40,000	40,000	swim dock repair if water
400-57610-810-000	LIBRARY RESERVE	-	-	-	-	-	-	8,750	hvac or furnace



Village of Sister Bay
2021 Annual Budget

400 Capital Improvement Fund		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		-	240,909	59,867	302,048	312,048	352,504	217,754	
400-59000-000-000	OTHER USES								
400-59300-000-000	TRANSFER TO DEBT SERVICE FUND	-	300,000	-	-	-	-	-	
400-59500-000-000	TRANSFER TO TID	429,730	-	-	-	-	-	-	
400-59690-000-000	TRF TO MARINA FUND	-	-	-	-	-	-	-	
		429,730	300,000	-	-	-	-	-	
Total Capital Expenditures		429,730	540,909	59,867	302,048	312,048	352,504	217,754	
	Ending Fund Balance	1,043,467	996,326	1,177,719	877,818	1,043,307	1,011,715	1,261,549	
	<i>Proof to Audit (p.10)</i>	<i>1,043,467</i>	<i>996,326</i>	<i>1,177,719</i>					

Cumulative Major Project Reserves projected year end

No.	Project	Year-End Adjmts. 2020	Budget Funding 2020	Opening Balance 2020	CASH ADJUSTMENTS			YTD balance 2020
					added in 2020	adjusted in 2020	expended in 2020	
	Buildings/Facilities Reserve		50,000	98,161				98,161
	Vehicles Reserve	10,248	24,500	34,993				34,993
	Equipment Reserve		15,500	15,500			14,850	650
	Information Technology/Software Reserve		10,000	20,548				20,548
	Reserves for Ice Rink		10,000	30,000				30,000
	SBLG Fire Dept Capital Spending Reserve		30,000	332,007			297,198	34,809
	Streets, Storm Sewer, & Sidewalks Reserve		15,000	76,000			0	76,000
	Parks Reserve		15,000	67,042				67,042
	Reserves for Library		5,000	5,000				5,000
	Reserves for Marina		0	0				0
	Reserves for Utility		0	0				0
	Unallocated			0				0
	Additional Unallocated			0				0
	CIP CIP Expense			0				0
	CIP Grants, other			0				0
	CIP Interest Income	-10,248		0	5,000			5,000
	CIP Advance to TID - Asset			-673,467		0		-673,467
	CIP YE Balance in AP - Liability			0				0
	Reconciliation of Fund Balance - TID funds in CIP fund			0				0
	CIP Transfers In & Out (not budget funding)			0				0
	CIP Cash Totals	0	175,000	679,252	5,000	0	-312,048	372,204

Facilities - Estate of Valerie C Davis

Year-End Adjmts. 2020	Budget Funding 2021	Opening Balance 2021	CASH ADJUSTMENTS			YTD balance 2021
			added in 2021	adjusted in 2021	expended in 2021	
	98,143	196,304				196,304
5,000	40,000	79,993			75,000	4,993
	60,000	60,650			52,000	8,650
	5,000	25,548				25,548
	30,000	60,000				60,000
	80,000	114,809	15,189			129,998
	25,000	101,000			42,004	58,996
	75,000	142,042			40,000	102,042
	5,000	10,000				10,000
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0	2,664			2,664
	0	-673,467				-673,467
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	0	0				0
	418,143	790,347	17,853	0	-209,004	599,196

Facilities - Estate of Valerie C Davis

Capital projects for 2021
 Swim dock repair \$40,000
 Jacobson Lawnmower repl. w/ John Deere multi-function \$45,000
 Brutus Replacement/golf cart \$7000
 Parks Dump Truck Replacement \$75,000
 Library HVAC \$8750
 Extending storm drain outlets \$25,000

Repaving Woodcrest Rd, Orchard Dr. - PRAT

Capital Projects 2022
 FD Weight Room Remodel \$42K
 Village Hall Remodeling/Update
 New Administration Building
 Library Furnace Repl \$8122.50
 Inclusive playground
 Parks Building

Library Roof - 2030 - \$35,000



Village of Sister Bay 2021 Annual Budget

410	Capital Projects Funded by PRAT	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		-	-	155,528	390,214	390,214	390,214	574,962	
Revenues									
410-41000-000-000	TAXES								
410-41223-000-000	PREMIER RESORT AREA TAXES	-	155,528	230,888	15,071	177,893	245,000	200,000	
		-	155,528	230,888	15,071	177,893	245,000	200,000	
410-43000-000-000	INTERGOVERNMENTAL REVENUE								
410-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	-	
410-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
410-48000-000-000	MISCELLANEOUS REVENUES								
410-48110-000-000	INTEREST ON INVESTMENTS	-	-	4,604	3,265	6,856	7,953	5,181	
		-	-	4,604	3,265	6,856	7,953	5,181	
Total PRAT Related Revenues		-	155,528	235,492	18,336	184,748	252,953	205,181	
Expenditures									
410-51510-000-000	OTHER								
410-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	806	-	-	-	-	
		-	-	806	-	-	-	-	
410-57000-00-0000	CAPITAL OUTLAYS								
410-57190-810-000	FIREFIGHTING & EMERGENCY EQUIPMEN	-	-	-	-	-	-	-	
410-57190-811-000	SAFETY & PUBLIC WORKS EQUIPMENT	-	-	-	-	-	-	-	
410-57190-820-000	COMMUNITY FACILITIES	-	-	-	-	-	-	-	
410-57190-830-000	PARKS & BEACHES	-	-	-	-	-	-	-	
410-57190-835-000	RECREATIONAL FACILITIES	-	-	-	-	-	-	-	
410-57190-840-000	LAUNCHING FACILITIES	-	-	-	-	-	-	-	
410-57190-860-000	WATER & SEWER PROJECTS	-	-	-	-	-	175,000	-	
410-57190-880-000	PUBLIC PARKING	-	-	-	-	-	-	-	
410-57190-890-000	STREETS, STORM SEWER, SIDEWALKS	-	-	-	-	-	-	152,800	street repaving
		-	-	-	-	-	175,000	152,800	
410-59000-000-000	MISCELLANEOUS								
410-59300-000-000	TRANSFER TO DEBT SERVICE				-	-	-	-	
410-59500-000-000	TRANSFER TO TID FUNDS				-	-	-	230,000	HWY 57 W & S ADVANCE
		-	-	-	-	-	-	230,000	
Total PRAT Qualified Expenditures		-	-	806	-	-	175,000	382,800	
Ending Fund Balance		-	155,528	390,214	408,549	574,962	468,167	397,343	

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

No.	Project	Budgeted Funding 2020	CASH ADJUSTMENTS		YTD balance 2020
			added in 2020	adjusted in 2020	
Revenues					
	PRA Taxes	245,000		(79,275)	165,725
	Grant Funds Received		-		-
	Miscellaneous Revenues		6,855		6,855
	Transfer from General Fund		-		-
	Transfer from Marina Fund		-		-
	Transfer from Debt Service Fund		-		-
	Transfer from Utility		-		-
	Debt Proceeds		-		-
Subtotal: Revenues					172,580
Less: Total Allocated Funding					(172,580)
Total Revenues					-

	Allocated or Reserved Funding	CASH ADJUSTMENTS		YTD balance 2018
		adjusted in 2018	expended in 2018	
Capital Outlays				
	1 Firefighting & Emergency Equipment			0
	2 Streets, Storm Sewer & Sidewalks	147,580		362,794
	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	25,000		200,000
Total Capital Reserved				562,794
PRAT Total Unexpended Cash Reserves				562,794
Fund Balance Check:				574,962

Budgeted Funding 2021	CASH ADJUSTMENTS		YTD balance 2021
	added in 2021	adjusted in 2021	
200,000			200,000
	-		-
	5,181		5,181
	-		-
	-		-
	-		-
	-		-
	-		-
Subtotal: Revenues			205,181
Less: Total Allocated Funding			(205,181)
Total Revenues			-

Allocated or Reserved Funding	CASH ADJUSTMENTS		YTD balance 2018
	adjusted in 2018	expended in 2018	
			0
175,181		-152,800	385,175
			0
			0
			0
			0
			0
			0
			0
30,000		-230,000	0
Total Capital Reserved			385,175
PRAT Total Unexpended Cash Reserves			385,175
Fund Balance Check:			397,343



Village of Sister Bay 2021 Annual Budget

420	Pebble Beach Fund	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		-	-	-	127,574	127,574	127,574	168,646	
Revenues									
420-43000-000-000	INTERGOVERNMENTAL REVENUE								
420-43200-000-000	FEDERAL GRANTS	-	-	1,000,000	-	-	-	-	
420-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	
		-	-	1,000,000	-	-	-	-	
420-48000-000-000	MISCELLANEOUS REVENUES								
420-48110-000-000	INTEREST ON INVESTMENTS	-	-	-	-	-	2,400	250	
420-48500-000-000	DONATIONS	-	-	565,785	78,675	78,675	-	-	
		-	-	565,785	78,675	78,675	2,400	250	
420-49000-000-000	OTHER FINANCING SOURCES								
420-49100-000-000	DEBT PROCEEDS	-	-	1,000,000	-	-	-	-	
		-	-	1,000,000	-	-	-	-	
Total Pebble Beach Related Revenues		-	-	2,565,785	78,675	78,675	2,400	250	
Expenditures									
420-57190-000-000	CAPITAL OUTLAYS								
420-57190-810-000	PROPERTY	-	-	2,438,211	383	-	12,865	-	
420-57190-820-000	TRAIL COSTS	-	-	-	-	-	-	-	
420-57190-830-000	BEACH ZONE	-	-	-	-	-	-	-	
420-57190-840-000	RESTROOMS	-	-	-	-	-	-	-	
420-57190-850-000	UNIVERSAL ACCESS ZONE	-	-	-	-	-	-	-	
420-57190-860-000	BENCHES AND PICNIC TABLES	-	-	-	-	-	-	-	
420-57190-870-000	SIGNAGE	-	-	-	-	-	-	3,000	
420-57190-880-000	DRIVEWAY AND PARKING	-	-	-	-	-	-	-	
		-	-	2,438,211	383	-	12,865	3,000	
420-59000-000-000	OTHER USES								
420-59300-000-000	TRANSFER TO DEBT FUND	-	-	-	18,699	37,603	37,603	37,500	
		-	-	-	18,699	37,603	37,603	37,500	
Total Pebble Beach Expenditures		-	-	2,438,211	19,081	37,603	50,468	40,500	
Ending Fund Balance		-	-	127,574	187,168	168,646	79,506	128,396	



Village of Sister Bay 2021 Annual Budget

500	TIF #1	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Fund Balance		(379,475)	(66,538)	86,642	58,666	58,666	58,666	283,184	
Revenues									
500-41100-00-0000 TAXES									
500-41120-000-000	PROPERTY TAX INCREMENTS	84,147	123,767	160,365	95,192	226,505	226,505	236,114	
		84,147	123,767	160,365	95,192	226,505	226,505	236,114	
500-43000-00-0000 INTERGOVERNMENTAL REVENUES									
500-43411-000-000	PERSONAL PROPERTY AID	-	-	169	4,031	4,031	4,117	8,025	
500-43430-000-000	COMPUTER AIDS - TID	1,047	1,063	1,088	-	1,088	1,088	1,088	
500-43690-000-000	FEDERAL GRANTS	289,643	-	-	-	-	-	-	
		290,690	1,063	1,257	4,031	5,119	5,205	9,113	
500-48000-00-0000 MISCELLANEOUS REVENUES									
500-48110-000-000	INTEREST ON INVESTMENTS	15,823	4,475	7,942	1,604	3,368	7,000	3,705	
500-48111-000-000	INTEREST ON INTERNAL LOAN #52	13,359	12,586	11,552	-	10,497	10,497	9,421	
500-48112-000-000	INTEREST ON LAND CONTRACT	-	-	-	3,600	7,151	3,600	6,953	
500-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	-	247,895	-	6,563	3,257	6,762	land contract
500-48500-000-000	DONATIONS	-	-	-	-	-	-	-	
500-48995-000-000	MISC OTHER REVENUE	-	130,428	12,479	-	-	-	-	
		29,182	147,489	279,867	5,204	27,579	24,354	26,840	
500-49000-00-0000 OTHER SOURCES									
500-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	460,188	
500-49210-000-000	TRANSFER FROM GENERAL FUND	201,000	-	-	-	-	-	-	
500-49230-000-000	TRANSFER FROM DEBT SERVICE	351,643	9,998	-	-	-	-	-	
500-49240-000-000	TRANSFER FROM CAPITAL PROJECTS	429,730	-	-	-	-	-	-	
500-49261-000-000	TRANSFER FROM WATER FUND	-	-	-	-	-	-	-	
500-49263-000-000	TRANSFER FROM COLLECTION FUND	-	-	-	-	-	-	-	
500-49269-000-000	TRANSFER FROM MARINA FUND	-	-	-	-	-	-	-	
		982,373	9,998	-	-	-	-	460,188	
Total TID Revenues		1,386,392	282,317	441,490	104,427	259,203	256,064	732,255	



Village of Sister Bay 2021 Annual Budget

Expenditures										
500-56700-000-000	ECONOMIC DEVELOPMENT									
500-56700-190-000	VILLAGE ADMINISTRATION	56,418	35,849	33,998	-	25,091	25,091	11,738		
500-56700-209-000	LEGAL	10,230	21,675	15,672	2,228	4,455	11,000	8,000	development agreements	
500-56700-210-000	AUDITING & CONSULTING	7,033	5,363	2,264	2,300	2,300	2,650	2,650		
500-56700-212-000	ENGINEERING	-	-	-	1,697	2,689	4,000	4,000		
500-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	550	150	150	150	150	150		
500-56700-322-000	POSTAGE	-	-	-	-	-	-	-		
500-56700-325-000	LEGAL NOTICES & ADS	-	-	-	-	-	-	-		
500-56700-890-000	WATERFRONT DEVELOPMENT	20,196	-	170,749	-	-	-	-		
500-56700-891-000	DBSD DOWNTOWN LIGHTING	11,352	-	-	-	-	-	-		
500-56700-892-000	STONY RIDGE PROJECT	351,643	58,748	1,632	-	-	-	-		
500-56700-893-000	CHERRYWOOD/NORTHWOODS DEV.							460,188		
500-56700-895-000	DOWNTOWN REDEVELOPMENT	616,433	6,952	-	-	-	-	-		
		1,073,455	129,137	224,466	6,375	34,685	42,891	486,726		
500-58000-000-000	FISCAL CHARGES									
500-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
500-59000-000-000	OTHER USES OF FUNDS									
500-59100-000-000	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-		
500-59201-000-000	TRF TO MARINA FUND	-	-	-	-	-	-	-		
500-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	245,000	-	-	-	-		
		-	-	245,000	-	-	-	-		
Total TID Expenditures		1,073,455	129,137	469,466	6,375	34,685	42,891	486,726		
	Ending Fund Balance	(66,538)	86,642	58,666	156,718	283,184	271,839	528,713		
	<i>Proof to Audit (p.10)</i>	<i>(66,538)</i>	<i>86,642</i>	<i>58,666</i>						

TID #1 Tracking

No.	Project	Opening Balance 2020	CASH ADJUSTMENTS			YTD balance 2020	Year-End Adjmts. 2021	Budget Funding 2021	Opening Balance 2021	CASH ADJUSTMENTS			YTD balance 2021
			added in 2020	adjusted in 2020	expended in 2020					added in 2021	adjusted in 2021	expended in 2021	
TIF Expenditures & Uses													
07	5046 Waterfront Development'	(294,273.07)				(294,273.07)			(294,273.07)			(294,273.07)	
11	5067 Bay Shore Drive reconstruction	(840,772.53)				(840,772.53)			(840,772.53)			(840,772.53)	
14	5079 BSD Stormwater	(189,625.82)				(189,625.82)			(189,625.82)			(189,625.82)	
14	5082 BSD Lighting	(12,390.00)				(12,390.00)			(12,390.00)			(12,390.00)	
14	5081 BSD Overhead Line Burial	(65,163.78)				(65,163.78)			(65,163.78)			(65,163.78)	
	Johnson Property Acquisition	0.00				0.00			0.00			0.00	
	Street & Storm Sewers	(102,525.00)				(102,525.00)			(102,525.00)			(102,525.00)	
	Sanitary & Water Mains	(1,444,860.00)				(1,444,860.00)			(1,444,860.00)			(1,444,860.00)	
	Playground Expansion	(133,275.00)				(133,275.00)			(133,275.00)			(133,275.00)	
14	Marina Capital Projects	(46,195.00)				(46,195.00)			(46,195.00)			(46,195.00)	
15	5087 Downtown Redevelopment	(3,921.48)	6,563.00			2,641.52		2,641.52	6,762.00			9,403.52	
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	
	Cherrywood/Northwoods Improvements									460,188.00	(460,188.00)	0.00	
16	5092 Developer Reimbursement	(50,382.00)				(50,382.00)		(50,382.00)				(50,382.00)	
	TIF Debt Service Expenditures	(1,290,194.00)				(1,290,194.00)		(1,290,194.00)				(1,290,194.00)	
	TIF Miscellaneous Expenditures	(613,878.04)			(34,685.00)	(648,563.04)		(648,563.04)			(26,530.00)	(675,093.04)	
TIF Revenues & Sources													
		0.00				0.00			0.00			0.00	
	TIF Property Tax Increments	474,818.34	226,505.00			701,323.34		701,323.34	236,114.00			937,437.34	
	TIF State Aids	9,345.99	5,119.00			14,464.99		14,464.99	9,113.00			23,577.99	
	TIF Stewardship Grant - loaned to marina	850,000.00				850,000.00		850,000.00				850,000.00	
	TIF Interest Earned	144,637.79	21,016.10			165,653.89		165,653.89	20,078.98			185,732.87	
	TIF Balance Loan to Marina	(524,854.84)			53,805.70	(471,049.14)		(471,049.14)		54,881.82		(416,167.32)	
	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	17,906.32				17,906.32		17,906.32				17,906.32	
	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	(\$466,189)				(\$187,865)		(\$187,865)				\$112,555	
	TIF Advance to CIP - liability	673,467			0	673,996		673,996		0		673,996	
	TIF Accounts Payable Balance YE	529					0		0				
	TIF Accounts Receivable Balance YE	3,335											
	TIF Property Taxes Levied	-95,192											
	TIF Cash Balance Per Financials	299,664											



Village of Sister Bay 2021 Annual Budget

510 Account	TIF #2 Description	12/31/2017 Actual	12/31/2018 Actual	12/31/2019 Actual	6/30/2020 Actual	12/31/2020 Projected	12/31/2020 Budget	2021 Budget	2021 Assumptions
Beginning Fund Balance		-	-	(51,804)	(78,589)	(78,589)	(78,589)	(90,242)	
Revenues									
510-41000-000-000 TAXES									
510-41120-000-000	PROPERTY TAX INCREMENTS	-	-	-	-	3,587	4,844	212	
		-	-	-	-	3,587	4,844	212	
510-43000-000-000 INTERGOVERNMENTAL REVENUES									
510-43411-000-000	PERSONAL PROPERTY AID	-	-	-	-	86	-	40	
510-43430-000-000	COMPUTER AIDS - TID	-	-	-	-	-	-	-	
510-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	
		-	-	-	-	86	-	40	
510-48000-000-000 MISCELLANEOUS REVENUES									
510-48110-000-000	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-	
510-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-	-	-	
510-48500-000-000	DONATIONS	-	-	-	-	-	-	-	
510-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
510-49000-000-000 OTHER SOURCES & TRANSFERS									
510-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	
510-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	-	
510-49230-000-000	TRANSFERS FROM DEBT SERVICE	-	-	-	-	-	-	-	
510-49240-000-000	TRANSFERS FROM CAPITAL	-	-	-	-	-	-	-	
510-49241-000-000	TRANSFERS FROM PRAT FUND	-	-	-	-	-	-	230,000	RECORD AS ADVANCE
510-49261-000-000	TRANSFERS FROM WATER FUND	-	-	-	-	-	-	-	
510-49263-000-000	TRANSFERS FROM COLLECTION FUND	-	-	-	-	-	-	-	
		-	-	-	-	-	-	230,000	
Total TID Revenues		-	-	-	-	3,673	4,844	230,252	



Village of Sister Bay 2021 Annual Budget

510 Account	TIF #2 Description	12/31/2017 Actual	12/31/2018 Actual	12/31/2019 Actual	6/30/2020 Actual	12/31/2020 Projected	12/31/2020 Budget	2021 Budget	2021 Assumptions
Expenditures									
510-51500-000-000	FIXED CHARGES								
510-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-	
510-56700-000-000	GENERAL EXPENDITURES								
510-56700-190-000	VILLAGE ADMINISTRATION	-	-	20,714	-	14,235	14,235	13,066	
510-56700-209-000	LEGAL	-	-	-	-	158	-	500	
510-56700-210-000	AUDITING & CONSULTING	-	24,278	161	-	-	1,550	1,550	
510-56700-212-000	ENGINEERING	-	26,526	5,760	-	783	2,000	2,000	
510-56700-215-000	TAX INCREMENTAL DISTRICT FEES	-	1,000	150	-	150	150	150	
510-56700-325-000	LEGAL NOTICES & ADS	-	-	-	-	-	-	-	
510-56700-820-000	AREA H LIFT STATION	-	-	-	-	-	-	-	
510-56700-821-000	SOUTH 57 GRAVITY SANITARY MAIN	-	-	-	-	-	-	108,100	
510-56700-822-000	SOUTH 57 WATER MAIN	-	-	-	-	-	-	121,900	
510-56700-823-000	FIELDCREST WATER MAIN	-	-	-	-	-	-	-	
510-56700-824-000	FIELDCREST SANITARY MAIN	-	-	-	-	-	-	-	
510-56700-825-000	ENGINEERING OPTION 2	-	-	-	-	-	-	-	
510-56700-826-000	CONTINGENCY OPTION 2	-	-	-	-	-	-	-	
510-56700-827-000	ROADWAY IMPROVEMENTS	-	-	-	-	-	-	-	
		-	51,804	26,785	-	15,326	17,935	247,266	
510-58200-000-000	INTEREST & FISCAL CHARGES								
510-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-	
510-59000-000-000	OTHER USES								
510-59100-000-000	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	
510-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Total TID Expenditures		-	51,804	26,785	-	15,326	17,935	247,266	
	Ending Fund Balance	-	(51,804)	(78,589)	(78,589)	(90,242)	(91,680)	(107,256)	
	<i>Proof to Audit (p.10)</i>	-	<i>(51,804)</i>	<i>(78,589)</i>					

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

<u>TID #2</u>	2018	2019	2020	2021	2022	2023	2024	Cumulative
Revenues								
Tax increments			3,587	212				3,799
State aids			86	40				126
Federal Grants								-
State Grants								-
Interest on Investments								-
Sale of property & equipment								-
Donations								-
Other revenues								-
Total Revenues	-	-	3,673	252	-	-	-	3,925
Expenditures								
Planning and administration	51,804	26,785	15,326					93,915
Area H lift station								-
South 57 Gravity Sanitary Main		-		108,100				108,100
South 57 Water Main		-		121,900				121,900
Fieldcrest Water Main								-
Fieldcrest Sanitary Main								-
Engineering Option 2								-
Contingency Option 2								-
Roadway Improvements								-
Debt Service								-
Principal								-
Interest								-
Total Expenditures	51,804	26,785	15,326	230,000	-	-	-	323,915
Excess of Revenues Over (Under) Expenditures	(51,804)	(26,785)	(11,653)	(229,748)	-	-	-	(319,990)
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				230,000				230,000
Project costs financed by Utility fund								-
Repayment of project costs financed by utility fund								-
Project costs financed by Debt Service fund	-	-	-	-	-	-	-	-
Reimbursement of project costs financed by Debt Service								-
Project costs financed by Marina fund								-
Reimbursement of project costs financed by Marina								-
Total Other Financing Sources (Uses)	-	-	-	230,000	-	-	-	230,000
Net Change in Cash	(51,804)	(26,785)	(11,653)	252	-	-	-	(89,990)
Cash Balance Beginning	-	(51,804)	(78,589)	(90,242)	(89,990)	(89,990)	(89,990)	-
Cash Balance Ending	(51,804)	(78,589)	(90,242)	(89,990)	(89,990)	(89,990)	(89,990)	(89,990)
Net Unreimbursed Project costs	(51,804)	(78,589)	(90,242)	(319,990)	(319,990)	(319,990)	(319,990)	

Approved November 10, 2020



**Village of Sister Bay Utilities
2021 Annual Budget**

610 Enterprise Fund - Water		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Revenues									
610-46000-000-000	CUSTOMER CHARGES								
610-46110-000-000	ASSESSMENT LETTER FEES	4,125	4,680	5,115	1,530	4,305	4,500	4,500	
610-46451-100-000	METERED WATER SALES - VILLAGE	10,528	13,318	14,116	4,378	13,132	13,147	13,147	
610-46451-200-000	METERED WATER SALES-COMMERCIAL	106,083	123,282	124,499	44,724	108,667	127,680	127,680	
610-46451-400-000	METERED WATER SALES-RESIDENT'L	159,023	167,399	179,735	86,998	170,372	176,105	176,105	
610-46451-500-000	METERED WATER SALES-MULTIFAM	18,091	19,322	20,302	9,761	18,566	20,712	20,712	
610-46451-900-000	SERVICE TO OTHER WATER SYSTEMS	-	-	214	13	26	-	50	
610-46452-000-000	WATER SYSTEM MAINTENANCE	1,893	-	452	52	157	1,000	1,000	
610-46452-100-000	WATER SYSTEM/HYDRANT MAINT - V	-	-	-	-	-	100	100	
610-46453-000-000	LATERAL ABANDONMENT - WATER	-	-	-	-	-	-	-	
610-46454-000-000	LATERAL INSPECTION - WATER	1,260	1,415	4,192	2,557	5,334	7,100	7,100	
610-46455-000-000	PUBLIC FIRE PROTECTION	46,410	46,795	47,234	24,290	44,549	47,500	47,500	
610-46455-100-000	PUBLIC F/P - VILLAGE ACCTS	2,018	2,018	2,018	1,009	2,018	2,025	2,025	
610-46455-900-000	PUBLIC FIRE PROT.-HYDRANT RENT	52,375	52,375	52,375	26,188	52,375	52,375	52,375	
610-46456-000-000	PRIVATE FIRE PROTECT/SPRINKLRS	7,388	8,399	8,965	5,028	9,012	9,000	9,000	
610-46456-100-000	UNMETERED WATER SALES-VILLAGE	10	-	-	-	-	115	50	
610-46456-200-000	UNMETERED WATER SALES-COMM/PL	728	69	372	56	194	400	400	
610-46457-000-000	HYDRANT USE -COMMERCIAL/PUBLIC	510	217	780	120	330	600	600	
610-46457-100-000	HYDRANT USE - VILLAGE	150	-	30	-	-	150	150	
610-46470-000-000	LATE PAYMENT PENALTIES	705	700	851	156	195	700	700	
610-46472-000-000	RENT FROM WATER DEPT PROPERTY	4,800	4,800	4,800	-	4,800	4,800	4,800	
		416,097	444,789	466,051	206,861	434,033	468,009	467,994	
610-47000-000-000	INTERGOVERNMENTAL CHARGES								
610-47341-810-000	ADMIN CHARGES - LGUD (W)	6,239	6,770	7,479	3,780	7,560	7,707	7,861	
610-47341-820-000	WATER SYSTEM MAINT - LGUD	978	1,623	1,783	2,165	4,236	1,500	2,000	
610-47341-830-000	SALE OF WATER - LGUD	13,784	17,388	16,262	5,716	14,894	17,776	17,776	
610-47341-840-000	HYDRANT USE - LGUD	-	-	-	-	-	-	-	
610-47341-850-000	UNMETERED WATER SALES - LGUD	99	612	204	33	255	250	250	
610-47341-860-000	PUBLIC FIRE PROTECTION -LGUD	5,564	5,564	5,564	2,782	5,564	5,564	5,564	
		26,664	31,957	31,292	14,475	32,509	32,797	33,451	
610-48000-000-000	MISCELLANEOUS REVENUES								
610-48110-000-000	INTEREST/DIVIDENDS - WATER	4,368	9,159	10,159	2,100	3,675	14,237	5,000	
610-48112-000-000	SPECIAL ASSESSMENT INTEREST-W	-	-	-	-	-	-	-	
610-48300-000-000	SALE OF PROPERTY - WATER	-	-	-	-	1,670	-	-	
610-48420-710-000	IMPACT FEE-DOWNTOWN WATER MA	11,674	8,620	21,644	13,017	16,701	9,000	14,000	



Village of Sister Bay Utilities

2021 Annual Budget

610 Enterprise Fund - Water	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
610-48420-730-000 IMPACT FEES - WATER SYSTEM	32,409	21,032	54,679	30,972	40,248	25,000	37,000	
610-48420-740-000 WATER CONNECTION FEES/REU	-	-	-	-	-	-	-	
610-48422-000-000 INSURANCE RECOVERY - W	-	-	-	-	-	-	-	
610-48425-000-000 SURCHARGE: W SYSTEM SERVICE	108	218	-	167	364	200	200	
610-48428-000-000 RECONNECT FEES & MISC. - WATER	4,225	1,595	6,978	2,369	2,489	4,000	4,000	
610-48429-000-000 WELL PERMITS	1,250	3,100	750	300	2,150	2,250	1,450	
610-48490-000-000 OTHER WATER SYSTEM REVENUE	4,796	3,658	4,162	-	4,205	4,000	4,000	
610-48490-100-000 OTHER SERVICES PROVIDED TO V	-	-	-	-	-	-	-	
610-48491-000-000 REFUNDS/REBATES - W	-	-	-	-	-	-	-	
610-48495-000-000 MISC NON-OPERATING REVENUE	421	5,364	596	1,642	1,642	500	1,000	
610-48500-000-000 DONATIONS	-	-	-	-	-	-	-	
	59,251	52,746	98,967	50,566	73,144	59,187	66,650	
610-49000-000-000 OTHER FINANCING SOURCES								
610-49100-000-000 DEBT PROCEEDS	-	-	-	-	-	-	-	
610-49300-000-000 CAPITAL CONTRIBUTIONS WATER	73,058	36,784	245,345	-	-	-	-	
610-49495-000-000 MISC CHARGES FOR SERVICES	-	-	-	-	-	-	-	
	73,058	36,784	245,345	-	-	-	-	
Total Water Revenues	575,070	566,276	841,656	271,903	539,686	559,993	568,095	
Expenditures								
610-61500-100-000 EMPLOYEE COSTS								27%
610-61500-111-000 FULL-TIME EMPLOYEE WAGES	42,893	44,768	46,289	13,051	28,823	78,755	79,268	
610-61500-111-626 WAGES - GROUNDS MAINT	1,153	1,357	1,326	210	536	-	523	
610-61500-112-000 OVERTIME	6,226	7,695	8,565	3,630	6,526	7,046	5,767	
610-61500-112-930 OVERTIME - ON CALL WATER	-	41	86	810	1,620	-	2,556	
610-61500-113-620 COMP TIME USED	229	(481)	-	-	-	-	-	
610-61500-114-930 PAID LEAVE	12,065	8,593	9,028	7,151	13,044	-	-	
610-61500-121-902 WAGES - CLERK - WATER	10,864	10,531	9,527	5,670	11,095	11,370	11,326	
610-61500-121-920 WAGES - ADMIN ALLOCATION	10,674	8,638	11,597	1,019	19,601	19,601	21,337	
610-61500-122-902 OVERTIME - CLERK - WATER	-	-	-	12	142	-	163	
610-61500-131-926 RETIREMENT	5,584	6,502	12,678	2,184	7,734	7,875	8,583	
610-61500-132-408 SOCIAL SECURITY	5,826	5,642	6,366	2,246	8,765	8,928	9,728	
610-61500-133-926 INSURANCE, MEDICAL	21,787	24,020	23,504	9,114	17,366	22,513	31,297	
610-61500-134-926 INSURANCE, DENTAL	1,658	1,430	1,552	554	1,019	1,765	2,171	
610-61500-135-926 INSURANCE, GROUP LIFE	355	330	389	111	203	452	242	
610-61500-136-926 INSURANCE, DISABILITY	516	502	558	197	370	551	675	
610-61500-137-925 HSA BENEFITS	3,710	6,135	6,828	2,092	3,028	6,572	5,523	



Village of Sister Bay Utilities

2021 Annual Budget

610 Enterprise Fund - Water		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
610-61500-138-925	EAP BENEFITS	-	-	-	34	152	-	224	
610-61500-139-925	BENEFIT FEES	-	130	-	35	69	162	162	
610-61500-141-903	UNIFORMS & CLOTHING	591	447	706	39	662	925	925	
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	352	-	1,325	1,694	2,664	1,500	1,500	
610-61500-143-930	RECOGNITION	-	250	504	-	600	600	625	
610-61500-144-630	MILEAGE - TREATMENT	-	-	355	-	-	750	750	
610-61500-144-930	MILEAGE - ADMIN MISC	-	-	-	-	10	100	100	
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	-	150	195	-	188	500	500	
		123,330	125,282	139,967	48,834	122,060	169,965	183,945	
610-61500-200-000	SERVICES								
610-61500-200-602	OTHER SERVICES-PUMPING	744	746	9,360	3,600	8,640	8,640	5,940	
610-61500-200-630	TESTING	3,308	168	1,510	37	124	2,000	2,000	
610-61500-200-923	MISC. OTHER SERVICES	147	134	1,324	205	610	1,100	1,100	
610-61500-201-622	ELECTRIC POWER	19,140	20,835	21,210	9,548	22,700	21,500	23,000	
610-61500-202-622	FUEL FOR PUMPING	1,277	1,060	1,176	-	-	2,500	2,500	
610-61500-203-921	TELEPHONES	1,675	1,881	2,026	781	1,920	2,050	2,050	
610-61500-204-921	CELLPHONES	1,110	854	1,070	314	756	1,500	1,500	
610-61500-205-921	INTERNET	518	432	369	-	324	550	550	
610-61500-206-921	TELEMETRY	73	180	87	34	84	200	200	
610-61500-209-923	LEGAL SERVICES - WATER	947	319	1,354	535	1,098	2,000	2,000	
610-61500-210-923	AUDIT & CONSULTING	6,499	3,240	2,961	2,873	3,373	4,889	4,889	
610-61500-212-923	ENGINEERING	4,435	1,080	7,437	1,592	4,550	5,000	2,500	
610-61500-213-923	OUTSIDE SERVICES EMPLOYED	-	-	55	268	649	150	500	diggers, rags
		39,873	30,929	49,941	19,786	44,827	52,079	48,729	
610-61500-300-000	SUPPLIES & MAINTENANCE								
610-61500-301-602	EQUIP GAS/OIL - SOURCE OF SUP.	71	14	1	-	-	155	155	
610-61500-301-623	EQUIP GAS/OIL - PUMPING	226	-	180	106	213	300	300	
610-61500-301-641	EQUIP GAS/OIL - T&D	-	-	-	-	-	100	100	
610-61500-301-933	VEHICLE GAS/OIL/FLUIDS	1,477	1,811	1,639	451	1,093	1,950	1,950	
610-61500-310-921	COMPUTER HARDWARE/SOFTWARE	-	-	326	28	1,323	2,010	1,000	
610-61500-310-923	ACCOUNTING/SOFTWARE SUPPORT	4,211	3,858	3,472	1,719	4,736	4,000	5,000	
610-61500-310-935	COMPUTER MAINTENANCE	-	75	-	-	-	130	-	
610-61500-312-921	INFORMATION TECHNOLOGY	1,055	2,440	4,469	622	1,140	1,700	1,700	
610-61500-321-921	OFFICE SUPPLIES & EXP.	477	934	480	346	692	905	2,525	new office furniture
610-61500-322-921	POSTAGE & SHIPPING	1,269	1,370	955	346	880	1,500	1,000	
610-61500-324-921	PRINTING & COPYING	976	1,261	1,122	759	1,394	1,250	1,400	
610-61500-325-921	LEGAL NOTICES & ADS	1,007	853	797	370	739	850	500	



Village of Sister Bay Utilities

2021 Annual Budget

610 Enterprise Fund - Water		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
610-61500-326-921	OFFICE EQUIPMENT - OFFICE EXP	222	222	218	21	43	-	-	
610-61500-331-930	MEMBERSHIP DUES	1,015	1,073	894	1,046	1,146	1,200	1,200	
610-61500-332-602	TRAINING - SOURCE OF SUPPLY	241	2,640	-	-	-	-	-	
610-61500-332-630	TRAINING - TREATMENT	1,105	25	-	-	-	2,250	2,250	
610-61500-332-640	TRAINING - T&D	301	80	288	-	757	-	-	
610-61500-332-921	TRAINING - OFFICE EXP	-	-	-	21	796	-	-	
610-61500-332-930	TRAINING - ADMIN MISC	664	186	-	199	398	497	497	
610-61500-351-623	MED/SAFETY - PUMPING	-	-	112	-	-	250	250	
610-61500-351-632	MED/SAFETY - TREATMENT	464	271	253	41	156	250	250	
610-61500-351-930	MED/SAFETY - MISC GENERAL	47	424	1,700	112	192	2,500	2,500	safety signage
610-61500-352-641	TOOLS/MINOR EQUIP - T&D	(121)	225	304	-	-	500	500	
610-61500-352-653	TOOLS/MINOR EQUIP - METERS	401	172	49	-	11	250	250	
610-61500-352-903	TOOLS/MINOR EQUIP - ADMIN MISC	-	-	-	-	-	250	250	
610-61500-352-930	TOOLS/MINOR EQUIP - MISC GEN	1,555	175	830	107	215	500	500	
610-61500-353-641	MISC. OTHER SUP. - T&D	1	-	542	-	-	200	200	
610-61500-353-650	MISC. OTHER SUP. - RESERVOIRS	24	18	56	-	-	300	300	
610-61500-353-652	MISC. OTHER SUP. - SERVICES	826	347	788	206	618	2,000	2,000	
610-61500-353-653	MISC. OTHER SUP. - METERS	232	34	499	50	375	1,000	1,000	
610-61500-353-654	MISC. OTHER SUP. - HYDRANTS	566	11	178	-	-	500	500	
610-61500-353-655	MISC. OTHER SUP. - OTHER PLANT	77	92	244	-	-	1,000	1,000	
610-61500-353-921	MISC. OTHER SUPPLIES - ADMIN	545	46	-	-	-	800	800	
610-61500-354-921	MAPS	88	-	-	-	-	150	150	
610-61500-358-623	MISC OP. SUPPLIES - WELLS	344	20	-	-	190	200	200	
610-61500-358-625	MISC OP. SUPPLIES - WELL MAINT	31	260	-	295	311	175	175	
610-61500-358-641	MISC SYS OP SUP - T&D	5	-	247	-	-	-	-	
610-61500-361-650	DISTRIBUTION MAINT - STORAGE	10,450	9	3,636	-	3,253	6,500	6,500	
610-61500-361-651	DISTRIBUTION MAINT - MAINS	1,756	(1,022)	3,590	(300)	(300)	3,000	3,000	
610-61500-361-652	DISTRIBUTION MAINT - SERVICES	1,927	29	3	4	3,533	1,000	1,000	water leak repair
610-61500-361-653	DISTRIBUTION MAINT - METERS	1,773	-	5,082	-	-	2,000	2,000	
610-61500-361-654	HYDRANT MAINTENANCE	416	691	1,012	-	584	17,000	1,000	hydrant painting
610-61500-361-655	DISTRIBUTION MAINT - OTHER	10,308	115	-	-	-	-	-	
610-61500-362-600	LAWN MAINTENANCE - WELLS	61	-	-	-	-	652	-	
610-61500-362-620	LAWN MAINTENANCE - PUMPING	-	246	-	-	-	-	-	
610-61500-363-933	VEHICLE MAINTENANCE	706	703	827	315	944	1,075	1,075	
610-61500-366-623	WATER PLANT - PUMPING OP.	-	-	31	73	4,766	3,500	3,500	leak @ well
610-61500-366-625	WATER PLANT - PUMPING MAINT	1,391	1,269	10,173	8	383	500	500	
610-61500-366-635	WATER PLANT - TREATMENT MAINT	87	-	46	-	46	500	500	
610-61500-366-935	WATER PLANT - FACILITY MAINT	1,084	35	4,524	-	-	500	500	



Village of Sister Bay Utilities

2021 Annual Budget

610 Enterprise Fund - Water		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
610-61500-369-602	EQUIP MAINT - SOURCE OF SUPPLY	-	-	247	16	129	250	250	
610-61500-369-625	EQUIP MAINT - PUMPING	22	-	29	643	2,289	250	250	broken pump
610-61500-369-641	EQUIP MAINT - T&D	-	7	36	-	-	265	265	
		49,383	21,019	49,879	7,604	33,045	66,614	50,742	
610-61500-400-000	MATERIALS								
610-61500-401-921	CUSTODIAL SUPPLIES	61	115	42	-	-	195	195	
610-61500-402-631	CHEMICALS	1,628	1,404	2,721	1,472	4,044	2,000	2,500	
610-61500-403-653	METER PARTS & SUPPLIES	-	-	-	-	-	-	-	
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	3,443	-	596	-	-	5,000	5,000	
610-61500-408-654	HYDRANT PARTS & SUPPLIES	-	-	-	-	-	-	-	
		5,132	1,519	3,358	1,472	4,044	7,195	7,695	
610-61500-500-000	FIXED CHARGES								
610-61500-510-924	PROPERTY INSURANCE	3,326	3,457	3,008	1,722	3,443	4,000	4,000	
610-61500-510-925	LIABILITY INSURANCE	1,776	1,843	1,942	632	825	1,150	1,150	
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	-	-	-	571	761	900	900	
610-61500-512-925	INSURANCE, WORK COMP	4,953	4,267	4,267	1,417	2,383	3,903	4,010	
610-61500-523-930	UNEMPLOYMENT	-	-	-	-	934	-	-	
610-61500-550-921	BANK FEES & FINANCE CHARGES	807	1,075	1,267	604	1,209	1,500	1,500	
610-61500-551-408	TAXES - WATER	(9,620)	(9,755)	(10,465)	-	(9,947)	(9,500)	(10,000)	
610-61500-551-904	BAD DEBT EXP - WATER	-	-	-	-	-	3	-	
610-61500-551-928	MISC OTHER EXP - REGULATORY	2,340	391	2,058	-	-	-	-	
610-61500-551-930	IMPACT FEE REFUNDS	-	-	34,950	20,086	20,086	20,223	2,371	
		3,582	1,278	37,027	25,031	19,695	22,179	3,931	
610-61500-600-000	DEBT SERVICE COSTS								
610-61500-602-427	INTEREST ON LONG-TERM DEBT - W	3,022	2,049	1,042	258	258	259	-	
		3,022	2,049	1,042	258	258	259	-	
610-61500-900-000	OTHER COSTS								
610-61500-899-403	DEPRECIATION EXP - WATER SYSTEM	127,667	130,414	140,780	-	147,819	124,422	152,254	
610-61500-900-408	PAYMENT IN LIEU OF TAXES	55,226	55,513	59,444	-	59,446	56,081	60,635	
610-61500-900-921	TAXES - WATER	-	-	-	-	-	-	-	
		182,893	185,927	200,224	-	207,265	180,503	212,888	
610-64000-000-000	LGUD RELATED COSTS								
610-64000-111-000	WAGES - LGSD WATER	3,618	5,259	4,243	1,707	3,073	-	6,893	
610-64000-112-000	OVERTIME - LGSD WATER	64	119	507	113	225	-	500	
610-64000-200-930	LGUD OTHER REIMB	-	-	2,285	10	400	-	750	
610-64000-201-622	LGUD ELECTRIC - REIMB.	-	-	-	-	209	-	500	



Village of Sister Bay Utilities

2021 Annual Budget

610 Enterprise Fund - Water	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
610-64000-324-921 PRINTING & COPYING LGUD	-	-	-	42	109	-	125	
	3,682	5,378	7,035	1,871	4,016	-	8,768	
Total Water Expenditures	410,897	373,381	488,474	104,856	435,210	498,794	516,699	
Net Income/(Loss)	136,791	201,332	156,816	167,046	153,975	107,780	102,031	
<i>Proof to Audit</i>	<i>136,791</i>	<i>201,333</i>	<i>156,816</i>					
Adjustments for Other Sources & Uses of Cash								
Add Assessment Principal	-	-	-		-	-	-	
Add back Depreciation	127,667	130,414	140,780		147,819	124,422	152,254	
Add: Repl Funds/Impact Fee Funds U	240,406	331,063	331,063		-	-	63,903	
Subtract Repl. Fund Addition	(61,467)	(64,598)	(70,468)		(70,065)	(66,033)	(70,065)	
Subtract Impact Fees	(44,083)	(35,512)	(3,162)		(20,086)	-	(51,000)	
Subtract Debt Principal	(45,997)	(46,972)	(47,967)		(24,364)	(47,970)	-	
Subtract Capital Expenses	(73,058)	(31,898)	(81,608)		(28,654)	(62,000)	(12,150)	
Subtotal	\$ 143,468	\$ 282,497	\$ 268,637		\$ 4,649	\$ (51,581)	\$ 82,942	
Net Change in Available Net Assets Balance	\$ 280,259	\$ 483,829	\$ 425,453		\$ 158,624	\$ 56,199	\$ 184,973	



Village of Sister Bay Utilities

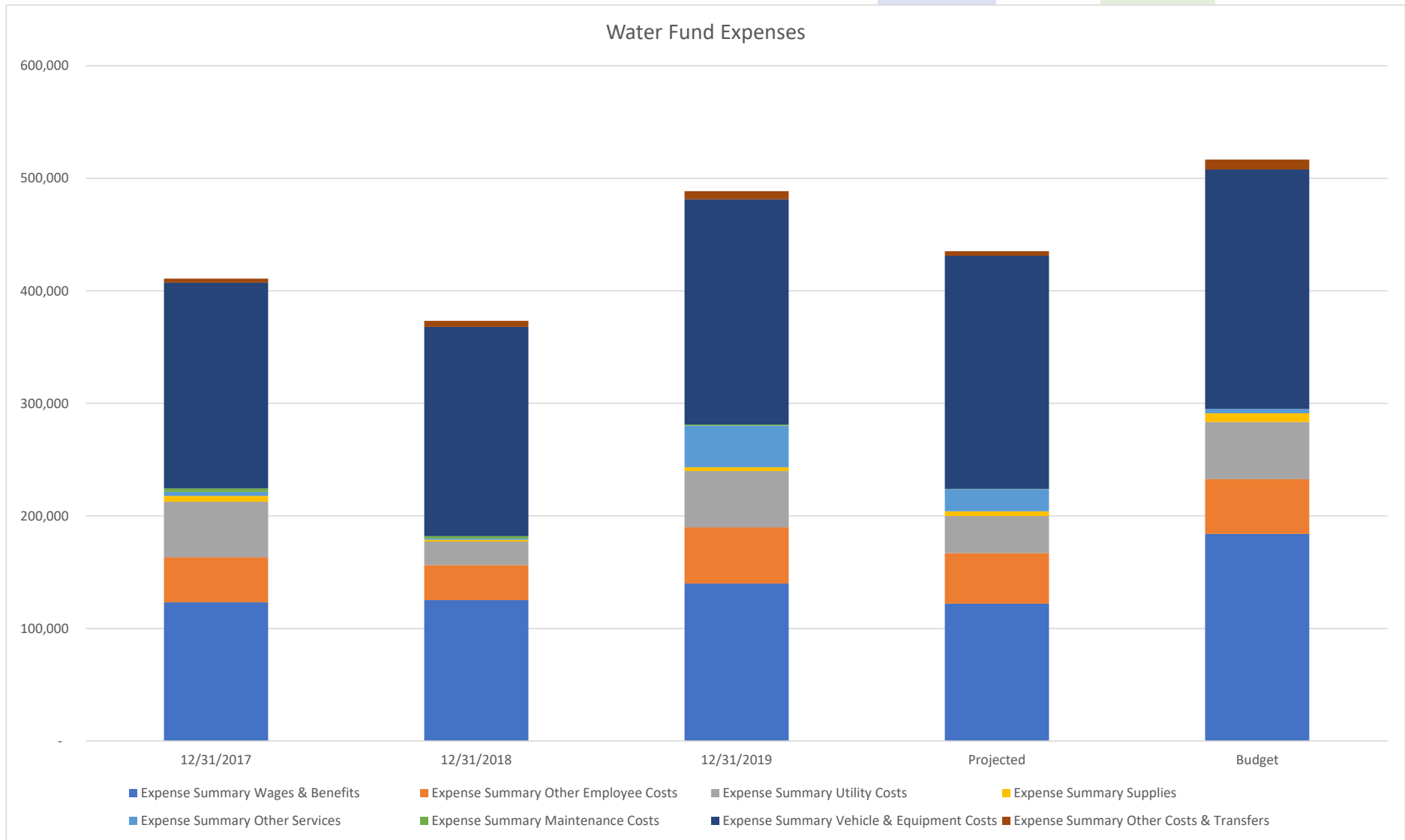
2021 Annual Budget

610	Enterprise Fund - Water	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	Expense Summary	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	
						Projected	Budget	Budget	
	Wages & Benefits	123,330	125,282	139,967	48,834	122,060	169,965	183,945	
	Other Employee Costs	39,873	30,929	49,941	19,786	44,827	52,079	48,729	
	Utility Costs	49,383	21,019	49,879	7,604	33,045	66,614	50,742	
	Supplies	5,132	1,519	3,358	1,472	4,044	7,195	7,695	
	Other Services	3,582	1,278	37,027	25,031	19,695	22,179	3,931	
	Maintenance Costs	3,022	2,049	1,042	258	258	259	-	
	Vehicle & Equipment Costs	182,893	185,927	200,224	-	207,265	180,503	212,888	
	Other Costs & Transfers	3,682	5,378	7,035	1,871	4,016	-	8,768	
		410,897	373,381	488,474	104,856	435,210	498,794	516,699	



Village of Sister Bay Utilities 2021 Annual Budget

610	Enterprise Fund - Water	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions





**Village of Sister Bay Utilities
2021 Annual Budget**

620	Enterprise Fund - Wastewater	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Revenues									
620-43000-000-000	INTERGOVERNMENTAL REVENUES								
620-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	1,626,500	
620-43500-000-000	STATE/DNR GRANTS	-	-	-	-	-	-	-	
		-	-	-	-	-	-	1,626,500	
620-46000-000-000	CUSTOMER CHARGES								
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	8,830	9,746	9,510	3,793	8,605	10,500	10,500	
620-46411-200-000	SEWER SERVICE - COMMERCIAL	156,610	175,917	171,846	68,627	152,037	174,277	174,277	
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	248,067	276,509	284,386	142,777	271,601	281,610	281,610	
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	33,816	37,516	37,158	17,461	33,308	37,885	37,885	
620-46411-900-000	SERVICE TO OTHER WW SYSTEMS	-	-	-	-	-	-	-	
620-46412-000-000	WWTP MAINTENANCE	-	-	-	-	-	-	-	
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	3,027	6,812	4,557	1,685	3,813	4,500	4,500	
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	94,201	127,247	136,162	40,384	116,104	130,000	130,000	
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	15,044	13,343	4,918	563	2,666	1,000	1,000	
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	155	164	200	-	-	175	175	
620-46416-200-000	UNMETERED WASTEWATER - COMME	-	254	-	-	-	150	150	
620-46470-000-000	LATE PAYMENT FEES	926	1,129	960	171	254	1,000	1,000	
620-46472-000-000	RENT FROM WW DEPT PROPERTY	1,200	1,200	1,283	83	1,283	1,200	1,283	
		561,876	649,837	650,980	275,542	589,670	642,297	642,380	
620-47000-000-000	INTERGOVERNMENTAL CHARGES								
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	4,810	5,342	5,618	2,970	5,310	5,481	5,591	
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	48,958	54,345	56,527	28,383	56,646	56,527	56,527	
620-47341-830-000	WW SYSTEM MAINTENANCE - LGUD	-	-	-	-	-	-	-	
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	15,541	19,488	18,526	6,436	18,722	18,796	18,796	
620-47341-850-000	UNMETERED WASTEWATER - LGUD	91	306	176	37	105	250	250	
		69,400	79,481	80,847	37,826	80,783	81,054	81,164	
620-48000-000-000	MISCELLANEOUS REVENUE								
620-48110-000-000	INTEREST/DIVIDENDS - WW	19,071	22,772	23,264	6,951	13,903	28,782	15,000	
620-48300-000-000	SALE OF WW PROPERTY	-	-	7,051	615	615	-	-	
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	23,173	16,475	42,198	24,735	31,735	14,000	28,000	
620-48422-000-000	INSURANCE RECOVERY - WW	-	-	-	-	-	-	-	
620-48425-000-000	SURCHARGE: WW SYSTEM SERVICE	-	-	-	-	-	-	-	
620-48490-000-000	OTHER WWTP REVENUE	-	15	-	-	-	-	-	
620-48491-000-000	REFUNDS/REBATES - WW	-	-	-	-	-	-	-	
620-48495-000-000	MISC OTHER REVENUE	83	6,637	-	10	10	200	200	



Village of Sister Bay Utilities

2021 Annual Budget

620 Enterprise Fund - Wastewater	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	42,327	45,899	72,513	32,311	46,262	42,982	43,200	
620-49000-000-000 OTHER FINANCING SOURCES								
620-49100-000-000 DEBT PROCEEDS	-	-	-	3,691,000	3,691,000	3,691,000	3,691,000	USDA bonds
620-49300-000-000 CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	
	-	-	-	3,691,000	3,691,000	3,691,000	3,691,000	
Total Wastewater Revenues	673,603	775,217	804,339	4,036,679	4,407,716	4,457,333	4,457,744	
Expenditures								
620-62500-100-000 EMPLOYEE COSTS							65%	
620-62500-111-060 WAGES - MAIN LIFT STATION	8,780	12,756	5,339	1,628	3,182	13,836	14,520	7%
620-62500-111-062 WAGES - JOINT WWTP	112,376	112,686	121,403	49,828	95,130	178,373	186,683	90%
620-62500-111-626 WAGES - WWTP GROUNDS MAINT	-	-	-	318	709	800	909	
620-62500-111-930 TRAINING, WASTEWATER	2,885	4,151	2,297	1,695	1,695	4,805	6,223	3%
620-62500-112-060 OVERTIME - MAIN LIFT STATION	59	600	845	199	399	719	827	
620-62500-112-062 OVERTIME - JOINT WWTP	7,877	10,079	7,451	3,810	7,787	12,152	16,594	
620-62500-113-000 COMP TIME USED	844	(473)	-	-	-	177	207	
620-62500-114-000 PAID LEAVE - JOINT WWTP	16,683	16,850	23,591	17,216	31,398	-	-	
620-62500-121-062 PT WAGES - JOINT WWTP	-	-	-	271	407	400	-	
620-62500-121-902 WAGES, CLERK - WW	16,003	21,058	21,833	11,360	22,783	26,395	27,265	
620-62500-121-920 WAGES, ADMIN - WW	15,714	17,276	26,508	-	47,188	47,188	47,189	
620-62500-122-902 OVERTIME - CLERK - WWTP	-	-	-	28	428	-	393	
620-62500-131-000 RETIREMENT	8,654	12,062	28,115	5,829	14,222	19,460	20,357	
620-62500-132-000 SOCIAL SECURITY	12,218	12,833	14,776	6,042	16,150	22,060	23,071	
620-62500-133-000 INSURANCE, MEDICAL	47,368	55,576	52,767	22,752	43,421	56,276	74,619	
620-62500-134-000 INSURANCE, DENTAL	3,267	3,011	3,393	1,526	2,813	4,319	5,187	
620-62500-135-000 INSURANCE, GROUP LIFE	827	878	907	232	424	1,142	570	
620-62500-136-000 INSURANCE, DISABILITY	1,099	1,138	1,248	533	1,011	1,365	1,599	
620-62500-137-000 HSA BENEFITS	12,494	14,114	14,493	7,354	10,535	16,232	13,335	
620-62500-138-000 EAP BENEFITS	-	-	-	81	325	-	541	
620-62500-139-000 BENEFIT FEES	-	454	-	83	166	390	390	
620-62500-141-000 UNIFORMS & CLOTHING	871	894	1,614	94	942	1,950	1,950	
620-62500-142-000 RECRUITMENT/TESTING/PHYSICALS	518	-	3,028	4,079	7,330	3,030	3,030	
620-62500-143-000 RECOGNITION	-	500	1,152	-	1,350	1,350	1,463	
620-62500-144-000 MILEAGE	-	-	187	-	-	400	400	
620-62500-145-000 EXPENSE ALLOWANCE/MEALS	69	150	527	-	-	360	360	
620-62500-190-000 OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	-	
	268,606	296,593	331,475	134,958	309,797	413,180	447,682	



**Village of Sister Bay Utilities
2021 Annual Budget**

620 Enterprise Fund - Wastewater		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
620-62500-200-000	SERVICES								
620-62500-200-000	OTHER CONTRACTED SERVICES	1,502	1,643	1,414	902	2,014	1,700	2,500	add exterminator
620-62500-201-000	ELECTRIC/GAS	55,506	57,843	56,107	24,440	55,498	60,000	60,000	
620-62500-202-000	FUEL	6,608	7,589	7,977	3,406	6,282	8,600	8,600	
620-62500-203-000	TELEPHONES	1,675	1,881	2,026	781	1,604	2,100	2,100	
620-62500-204-000	CELLPHONES	1,635	1,708	2,445	756	1,555	2,300	2,300	
620-62500-205-000	INTERNET	763	864	994	-	994	1,000	1,000	
620-62500-206-000	TELEMETRY	73	155	87	34	69	100	100	
620-62500-208-000	RUBBISH DISPOSAL	5,200	2,921	3,199	1,498	2,491	5,000	5,000	
620-62500-209-000	LEGAL SERVICES	2,445	66	4,780	1,557	2,920	2,500	2,500	
620-62500-210-000	AUDIT & CONSULTING	5,593	6,480	7,145	6,916	6,916	7,955	11,955	increase b/c of USDA gran
620-62500-212-000	ENGINEERING	2,835	266	7,500	(728)	10,940	5,000	1,000	
620-62500-213-000	LAUNDRY SERVICE	936	1,087	1,134	532	1,216	1,200	1,200	
620-62500-214-000	SLUDGE HAULING & PROCESSING	26,898	25,193	40,933	14,710	33,139	32,500	32,500	
		111,669	107,696	135,741	54,804	125,637	129,955	130,755	
620-62500-300-000	SUPPLIES & MAINTENANCE								
620-62500-301-000	GAS/OIL/FLUIDS	2,612	3,604	4,209	1,695	3,301	5,500	5,500	5 trucks
620-62500-303-000	EQUIPMENT RENTAL	12	-	408	-	-	200	200	
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	6,826	9,225	8,865	4,206	11,519	8,155	4,000	
620-62500-312-000	INFORMATION TECHNOLOGY	881	4,880	10,214	1,496	2,743	5,000	3,000	
620-62500-321-000	OFFICE SUPPLIES & EXP.	930	1,813	1,255	798	997	1,500	6,050	office furniture
620-62500-322-000	POSTAGE & SHIPPING	1,497	1,457	1,488	676	1,400	1,600	1,600	
620-62500-324-000	PRINTING & COPYING	909	626	1,737	915	1,790	1,800	1,800	
620-62500-325-000	LEGAL NOTICES & ADS	-	-	37	227	227	-	-	
620-62500-326-000	OFFICE EQUIPMENT	324	403	483	48	97	210	210	
620-62500-331-000	DUES & PUBLICATIONS	77	1,617	1,553	2,067	2,067	1,700	1,700	
620-62500-332-000	TRAINING - WASTEWATER	2,517	1,404	2,429	581	4,416	3,000	3,000	Erik WW license & Kara In
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	1,085	1,334	2,365	468	1,177	1,450	1,450	
620-62500-352-000	TOOLS/MINOR EQUIPMENT	3,315	367	2,640	399	861	3,000	3,000	
620-62500-353-000	MISC. OTHER SUPPLIES	821	738	781	147	412	500	500	
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	305	734	940	231	892	500	500	
620-62500-362-000	WWTP GROUNDS MAINTENANCE	1,308	1,287	501	67	83	351	351	
620-62500-363-000	VEHICLE MAINTENANCE	1,030	1,421	1,791	757	1,894	2,145	2,145	
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	1,623	2,188	1,055	181	543	1,200	1,200	
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	4,433	7,335	12,383	1,349	5,432	34,000	10,000	
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	392	956	10,000	1,161	2,321	10,000	10,000	MLS concrete work \$4K
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	16,166	50,952	18,941	21,585	43,126	35,000	35,000	
620-62500-369-000	EQUIPMENT MAINTENANCE	59	183	2,754	21	128	1,250	1,250	



**Village of Sister Bay Utilities
2021 Annual Budget**

620	Enterprise Fund - Wastewater	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		47,122	92,524	86,830	39,074	85,424	118,061	92,456	
620-62500-400-000	MATERIALS								
620-62500-401-000	CUSTODIAL SUPPLIES	155	311	201	119	333	375	375	
620-62500-402-000	CHEMICALS	16,555	17,238	22,335	8,723	17,830	18,000	18,000	
620-62500-403-000	LAB SUPPLIES - WWTP	2,761	2,874	4,353	3,010	6,151	5,000	7,000	
620-62500-408-000	SLUDGE TREATMENT SUPPLIES	5,119	7,214	64	-	3,748	5,500	5,500	
		24,590	27,637	26,953	11,852	28,062	28,875	30,875	
620-62500-500-000	FIXED CHARGES								
620-62500-510-000	PROPERTY/LIABILITY INS.	11,633	11,758	12,159	9,963	10,899	10,000	10,000	
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	-	-	-	2,264	3,019	2,400	2,400	
620-62500-512-000	INSURANCE, WORK COMP	10,266	8,834	13,674	6,845	9,126	9,742	11,199	
620-62500-523-000	UNEMPLOYMENT	-	-	-	-	2,248	-	-	
620-62500-550-000	BANK FEES & FINANCE CHARGES	1,751	2,149	3,002	1,455	2,910	1,800	1,800	
620-62500-551-000	MISCELLANEOUS OTHER EXP	3,077	1,079	2,106	-	-	1,000	1,000	
		26,727	23,820	30,941	20,527	28,202	24,942	26,399	
620-62500-600-000	DEBT SERVICE COSTS								
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	6,659	4,524	2,272	570	23,641	93,825	46,138	
		6,659	4,524	2,272	570	23,641	93,825	46,138	
620-62500-900-000	OTHER OUTLAYS & EXPENDITURES								
620-62500-899-000	DEPRECIATION EXP - WWTP	270,963	279,362	287,668	-	284,374	284,374	302,051	
620-62500-900-000	OTHER NON-OPERATING EXP - WW	3,949	1,900	617	-	-	5,000	5,000	
		274,912	281,262	288,285	-	284,374	289,374	307,051	
620-64000-000-000	LGUD RELATED COSTS								
620-64000-200-000	OTHER SERVICES & COSTS	-	-	2,285	21	36	-	83	
620-64000-324-000	PRINTING & COPYING LGUD	-	-	-	42	109	-	167	
		-	-	2,285	62	145	-	250	
Total Wastewater Expenditures		760,285	834,056	904,783	261,848	885,282	1,098,212	1,081,606	
	Net Income/(Loss)	(86,682)	(58,839)	(100,443)	3,774,831	3,522,434	3,359,121	3,376,138	
	<i>Proof to Audit</i>	<i>(86,675)</i>	<i>(58,839)</i>	<i>(100,443)</i>					
Adjustments for Other Sources & Uses of Cash									
	Add back Depreciation	270,963	279,326	287,668	-	284,374	284,374	302,051	
	Add: Repl Funds/Impact Fee Funds U	240,406	502,355	76,651	44,118	153,235	135,500	-	
	Subtract Repl. Fund Addition	(84,903)	(139,664)	(93,112)	(53,111)	(132,632)	(126,341)	-	
	Subtract Debt Principal / Add Proceed	(101,562)	(103,716)	(105,923)	(52,691)	(53,797)	(3,796,919)	(3,691,000)	



**Village of Sister Bay Utilities
2021 Annual Budget**

620	Enterprise Fund - Wastewater	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
	Subtract Capital Expenses	-	(36,613)	-	(3,691,000)	(3,691,000)	(27,000)	-	
	Subtotal	\$ 324,904	\$ 501,688	\$ 165,284	\$ (3,752,683)	\$ (3,439,820)	\$ (3,530,386)	\$ (3,388,949)	
	Net Change in Available Net Assets Balance	\$ 238,222	\$ 442,849	\$ 64,841	\$ 22,148	\$ 82,614	\$ (171,265)	\$ (12,811)	

Expense Summary	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021
	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Wages & Benefits	268,606	296,593	331,475	134,958	309,797	413,180	447,682
Other Employee Costs	111,669	107,696	135,741	54,804	125,637	129,955	130,755
Utility Costs	47,122	92,524	86,830	39,074	85,424	118,061	92,456
Supplies	24,590	27,637	26,953	11,852	28,062	28,875	30,875
Other Services	26,727	23,820	30,941	20,527	28,202	24,942	26,399
Maintenance Costs	6,659	4,524	2,272	570	23,641	93,825	46,138
Vehicle & Equipment Costs	274,912	281,262	288,285	-	284,374	289,374	307,051
Other Costs & Transfers	-	-	2,285	62	145	-	250
	<u>760,285</u>	<u>834,056</u>	<u>904,783</u>	<u>261,848</u>	<u>885,282</u>	<u>1,098,212</u>	<u>1,081,606</u>



Village of Sister Bay Utilities 2021 Annual Budget

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





Village of Sister Bay Utilities 2021 Annual Budget

630 Enterprise Fund - Collection		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Revenues									
630-46000-000-000 CUSTOMER CHARGES									
630-46110-000-000	ASSESSMENT LETTER FEES	4,125	4,680	5,115	1,530	3,626	4,300	4,300	
630-46411-100-000	SEWER SERVICE - VILLAGE (C)	3,753	3,917	3,867	1,782	3,547	4,000	4,000	
630-46411-200-000	SEWER SERVICE - COMMERCIAL	53,401	57,762	60,107	27,316	54,619	62,000	62,000	
630-46411-400-000	SEWER SERVICE - RESIDENTIAL	120,716	119,496	122,175	62,016	115,372	130,000	130,000	
630-46411-500-000	SEWER SERVICE - MULTI FAMILY	15,599	15,463	16,179	8,749	15,768	16,250	16,250	
630-46411-900-000	SERVICE: OTHER COLLECT SYSTEMS	-	2,159	584	176	285	-	500	
630-46412-000-000	COLLECTION SYSTEM MAINTENANCE	-	106	161	-	-	2,000	1,000	
630-46412-100-000	COLLECTION SYSTEM MAINT - V	-	-	-	-	-	-	-	
630-46413-000-000	LATERAL ABANDONMENT - SEWER	-	-	-	-	-	-	-	
630-46414-000-000	LATERAL INSPECTION - SEWER	1,260	1,415	4,192	2,557	3,496	2,000	2,500	
630-46470-000-000	LATE PAYMENT FEES	364	298	327	73	91	500	300	2020- unable to charge
		199,218	205,296	212,707	104,199	196,803	221,050	220,850	
630-47000-000-000 INTERGOVERNMENTAL CHARGES									
630-47341-000-000	COLLECTION SYSTEM MAINT - LGUD	978	1,680	1,510	412	1,371	1,500	1,500	
		978	1,680	1,510	412	1,371	1,500	1,500	
630-48000-000-000 MISCELLANEOUS REVENUES									
630-48110-000-000	INTEREST/DIVIDENDS-COLLECTION	971	2,395	3,022	699	1,399	3,794	1,500	
630-48112-000-000	SPECIAL ASSESSMENT INTEREST-S	-	-	-	-	-	-	-	
630-48300-000-000	SALE OF PROPERTY - COLLECTION	-	-	536	20	515	-	-	
630-48420-710-000	IMPACT FEE-DOWNTOWN SEWER MAINT	17,509	12,931	32,465	19,525	25,052	9,000	20,000	
630-48420-740-000	SEWER CONNECTION FEES/REU	2,520	2,830	8,347	5,114	6,668	4,500	8,000	
630-48422-000-000	INSURANCE RECOVERY - C	-	-	-	-	-	-	-	
630-48425-000-000	SURCHARGE: COLL SYSTEM SERVICE	107	206	147	41	202	200	200	
630-48490-000-000	OTHER COLLECTION SYSTEM REVENUE	-	3	-	-	-	-	-	
630-48490-100-000	OTHER SERVICES PROVIDED TO V	247	241	-	-	-	2,500	-	
630-48491-000-000	REFUNDS/REBATES - C	-	-	-	-	-	-	-	
630-48495-000-000	MISC OTHER REVENUE	-	25	-	-	-	-	-	
		21,354	18,631	44,518	25,399	33,835	19,994	29,700	
630-49000-000-000 OTHER FINANCING SOURCES									
630-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	
630-49300-000-000	CAPITAL CONTRIBUTIONS	55,927	52,383	175,127	-	-	-	-	
		55,927	52,383	175,127	-	-	-	-	
Total Collection Revenues		277,477	277,990	433,861	130,010	232,009	242,544	252,050	



**Village of Sister Bay Utilities
2021 Annual Budget**

630 Enterprise Fund - Collection		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Expenditures									
630-63500-100-000	EMPLOYEE RELATED COSTS							8%	
630-63500-111-000	FULL-TIME EMPLOYEE WAGES	11,383	9,709	10,505	9,008	18,074	17,167	19,147	
630-63500-111-626	WAGES - COLLECTION GROUNDS	-	-	-	137	217	450	341	lawn maintenance/snow m
630-63500-112-000	OVERTIME - SB COLLECTION	977	685	1,427	778	1,440	1,105	1,388	
630-63500-113-000	COMP TIME USED	357	(495)	-	-	-	-	-	
630-63500-114-000	PAID LEAVE - COLLECTION	4,932	3,105	937	2,119	2,254	-	2,556	
630-63500-121-902	WAGES, CLERK - COLLECTION	3,324	3,507	3,664	1,383	2,778	3,249	3,356	
630-63500-121-920	WAGES, ADMIN - COLLECTION	3,261	2,879	3,314	-	5,808	5,808	7,906	
630-63500-122-902	WAGES, OT CLERK - COLLECTION	-	-	-	4	53	200	48	
630-63500-131-000	RETIREMENT	2,027	2,117	3,712	1,005	2,067	2,187	2,663	
630-63500-132-000	SOCIAL SECURITY	1,779	1,598	1,857	1,027	2,343	2,480	3,018	
630-63500-133-000	INSURANCE, MEDICAL	6,500	6,547	6,530	3,980	7,960	6,063	9,592	
630-63500-134-000	INSURANCE, DENTAL	522	403	522	288	576	506	662	
630-63500-135-000	INSURANCE, GROUP LIFE	96	82	78	37	74	119	77	
630-63500-136-000	INSURANCE, DISABILITY	155	137	155	95	190	152	210	
630-63500-137-000	HSA BENEFITS	846	1,935	1,954	932	2,034	1,827	1,638	
630-63500-138-000	EAP BENEFITS	-	-	-	10	40	-	66	
630-63500-139-000	BENEFIT FEES	-	-	-	10	20	-	50	
630-63500-141-000	UNIFORMS & CLOTHING	181	149	202	12	58	250	250	
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	107	-	379	502	1,053	600	600	
630-63500-143-000	RECOGNITION	-	250	144	-	175	175	180	
630-63500-144-000	MILEAGE	-	-	-	-	-	-	-	
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	-	50	13	-	-	60	60	
630-63500-190-000	BENEFIT FEES AND PENALTIES	-	39	-	-	-	48	48	
		36,447	32,697	35,391	21,327	47,215	42,446	53,856	
630-63500-200-000	SERVICES								
630-63500-200-000	MISC. OTHER SERVICES	107	135	609	-	89	600	500	
630-63500-201-000	ELECTRIC POWER	4,891	5,531	5,466	2,444	5,370	5,500	5,500	
630-63500-202-000	FUEL	161	86	103	-	-	250	250	
630-63500-204-000	CELLPHONES	339	285	306	93	191	600	600	
630-63500-205-000	INTERNET	158	144	106	-	96	250	150	
630-63500-206-000	TELEMETRY	731	899	738	17	35	100	100	
630-63500-209-000	LEGAL SERVICES	664	582	1,081	158	443	800	800	
630-63500-210-000	AUDIT & CONSULTING	1,201	1,080	861	851	851	1,106	1,106	
630-63500-212-000	ENGINEERING	-	1,080	7,437	427	1,481	2,000	2,000	
630-63500-213-000	LAUNDRY	16	19	11	7	20	50	50	



**Village of Sister Bay Utilities
2021 Annual Budget**

630 Enterprise Fund - Collection		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
		8,268	9,841	16,718	3,997	8,576	11,256	11,056	
630-63500-300-000	SUPPLIES & MAINTENANCE								
630-63500-301-000	GAS/OIL/FLUIDS	542	643	526	138	500	835	750	
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	1,700	1,311	1,085	518	1,654	1,770	1,770	
630-63500-312-000	INFORMATION TECHNOLOGY	317	813	1,277	184	591	750	750	
630-63500-321-000	OFFICE SUPPLIES & EXP.	113	266	137	98	196	400	1,000	new office furniture
630-63500-322-000	POSTAGE & SHIPPING	323	273	180	80	180	350	350	
630-63500-324-000	PRINTING & COPYING	403	151	207	112	256	320	320	
630-63500-325-000	LEGAL NOTICES & ADS	-	-	-	24	48	-	50	
630-63500-326-000	OFFICE EQUIPMENT	66	68	60	5	10	35	35	
630-63500-331-000	MEMBERSHIP DUES	6	17	5	5	15	100	100	
630-63500-332-000	TRAINING	1,138	142	218	(39)	401	1,000	1,000	
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	156	224	1,805	45	180	350	350	
630-63500-352-000	TOOLS/MINOR EQUIPMENT	457	191	207	26	392	500	500	
630-63500-353-000	MISC. OTHER SUPPLIES	440	(3,811)	814	10	160	600	600	
630-63500-354-000	MAPS	88	-	-	-	-	100	100	
630-63500-356-000	PARTS & SUPPLIES	44	-	71	-	-	350	350	
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	3,755	3,746	4,677	84	846	4,000	4,000	
630-63500-362-000	LAWN MAINTENANCE	43	205	-	-	-	100	100	
630-63500-363-000	VEHICLE MAINTENANCE	216	236	218	93	280	375	375	
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	5,033	2,284	7,284	11,393	19,393	30,000	30,000	sewer TVing
630-63500-368-000	SEWER SYSTEM MAINTENANCE	17,847	8,188	31,849	28,651	66,099	92,000	57,000	flow line/manhole repair
630-63500-369-000	EQUIPMENT MAINTENANCE	28	66	1,533	28	138	250	250	
		32,715	15,013	52,154	41,456	91,340	134,185	99,750	
630-63500-400-000	MATERIALS								
630-63500-401-000	CUSTODIAL SUPPLIES	41	35	9	-	-	65	50	
630-63500-402-000	CHEMICALS	1,585	804	(110)	-	964	3,500	3,500	
		1,626	839	(102)	-	964	3,565	3,550	
630-63500-500-000	FIXED CHARGES								
630-63500-510-000	PROPERTY/LIABILITY INS.	1,737	1,836	1,761	1,285	1,413	1,750	1,750	
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	-	-	-	169	226	250	250	
630-63500-512-000	INSURANCE, WORK COMP	2,424	1,834	1,203	933	1,244	1,056	810	
630-63500-523-000	UNEMPLOYMENT	-	-	-	-	277	-	500	
630-63500-550-000	BANK FEES & FINANCE CHARGES	267	358	361	179	358	250	500	
630-63500-551-000	MISCELLANEOUS OTHER EXP	-	-	-	-	-	3,000	3,000	
		4,428	4,028	3,324	2,566	3,517	6,306	6,810	
630-63500-600-000	DEBT COSTS								



Village of Sister Bay Utilities
2021 Annual Budget

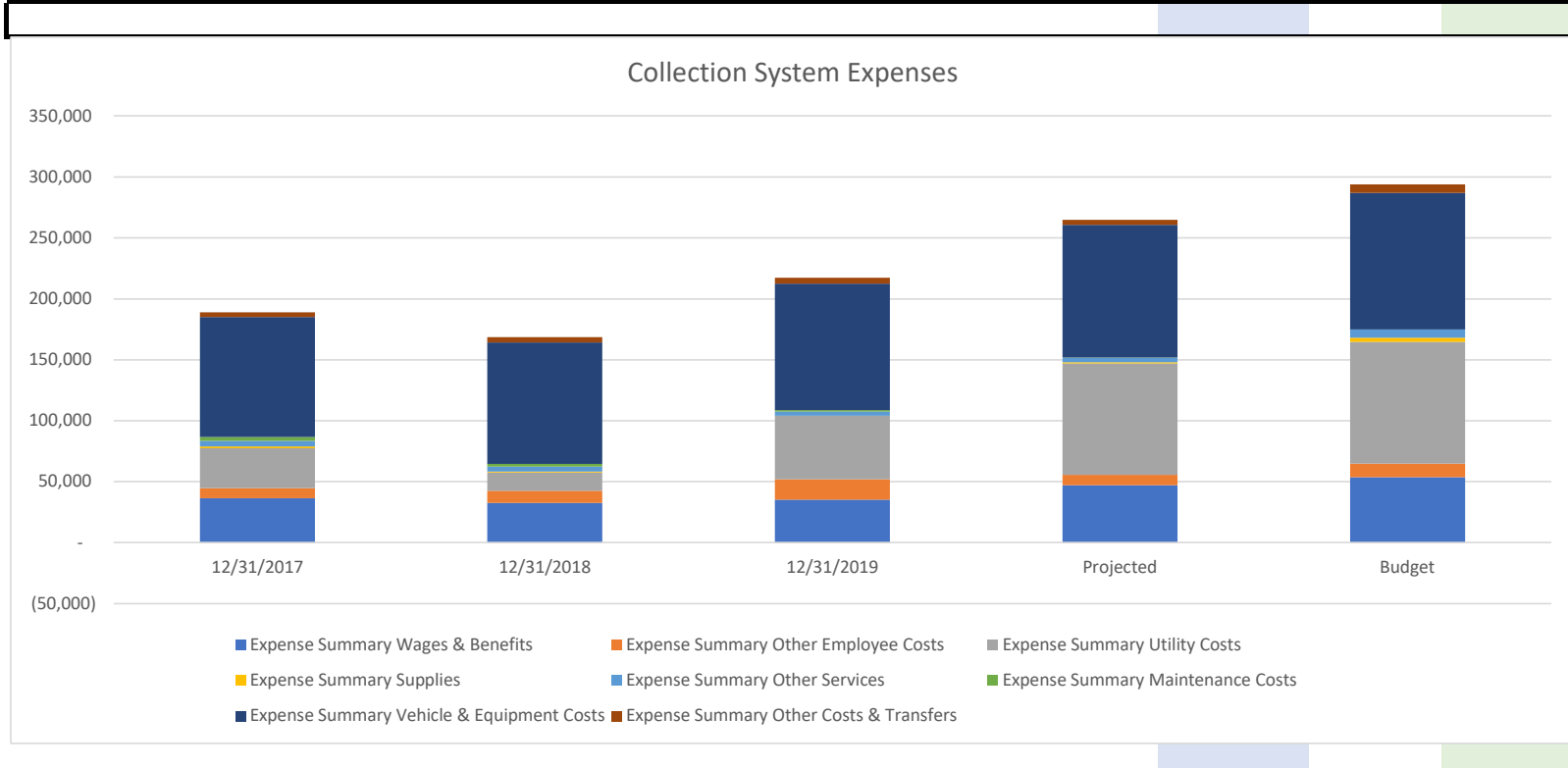
630 Enterprise Fund - Collection	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021	2021
Account Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
630-63500-602-000 INTEREST ON LONG-TERM DEBT - C	3,192	2,163	1,085	272	272	274	-	
	3,192	2,163	1,085	272	272	274	-	
630-63500-900-000 OTHER OUTLAYS & EXPENDITURES								
630-63500-899-000 DEPRECIATION EXP - COLLECTION	88,471	89,435	92,824	-	97,465	90,212	100,389	
630-63500-900-000 TAXES - SEWER	10,047	10,203	10,927	-	11,473	10,000	11,500	
	98,518	99,638	103,751	-	108,939	100,212	111,889	
630-64000-000-000 LGUD RELATED COSTS								
630-64000-111-000 WAGES, LGUD COLLECTION	3,653	4,095	4,670	1,361	3,805	4,000	6,382	
630-64000-112-000 OVERTIME - LGSD COLLECTION	85	356	296	107	213	-	463	
630-64000-200-000 OTHER SERVICES- LGUD					77		100	
	3,738	4,451	4,966	1,467	4,095	4,000	6,945	
Total Collection Expenditures	188,932	168,670	217,288	71,087	264,918	302,244	293,856	
Net Income/(Loss) before Trans. & Contr.	42,665	67,065	52,374	58,924	(32,908)	(59,700)	(41,806)	
<i>Proof to Audit</i>	<i>42,665</i>	<i>67,065</i>	<i>52,374</i>					
Adjustments for Other Sources & Uses of Cash								
Add back Depreciation	88,471	89,435	92,824	-	97,465	90,212	100,389	
Add: Repl Funds/Impact Fee Funds Us	-	-	72,904	-	29,552	-	20,000	
Subtract Repl. Fund Addition	(8,662)	(21,430)	(31,367)	(22,532)	(46,416)	(22,161)	(47,808)	
Subtract Impact Fees	(17,509)	(12,931)	(12,931)	(19,525)	(25,052)	-	(20,000)	
Subtract Debt Principal	(23,899)	(48,563)	(49,596)	(25,196)	(25,725)	(25,725)	-	
Subtract Capital Expenses	(288,121)	-	(79,007)		(4,500)	(35,322)	(3,600)	
Subtotal	\$ (249,720)	\$ 6,511	\$ (7,172)	\$ (67,253)	\$ 25,324	\$ 7,004	\$ 48,981	
Net Change in Available Net Assets Balance	\$ (207,055)	\$ 73,576	\$ 45,202	\$ (8,330)	\$ (7,585)	\$ (52,696)	\$ 7,175	

Expense Summary	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/31/2020	2021
					Projected	Budget	Budget
Wages & Benefits	36,447	32,697	35,391	21,327	47,215	42,446	53,856
Other Employee Costs	8,268	9,841	16,718	3,997	8,576	11,256	11,056
Utility Costs	32,715	15,013	52,154	41,456	91,340	134,185	99,750
Supplies	1,626	839	(102)	-	964	3,565	3,550
Other Services	4,428	4,028	3,324	2,566	3,517	6,306	6,810
Maintenance Costs	3,192	2,163	1,085	272	272	274	-
Vehicle & Equipment Costs	98,518	99,638	103,751	-	108,939	100,212	111,889
Other Costs & Transfers	3,738	4,451	4,966	1,467	4,095	4,000	6,945
	188,932	168,670	217,288	71,087	264,918	302,244	293,856



Village of Sister Bay Utilities 2021 Annual Budget

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



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
2019	Estimated EOY Totals	292,047	657,627	207,118	0	0	24,895	212,588	(66,902)	0	98,208	(21,127)	0	(189,687)	0
2020	Replace 2007 Chevy Pickup & Plow	(12,903)		(4,500)							(27,000)				
2020	Remainder of GIS Services Setup								(3,751)						
2020	Flow Line/Manhole Pheasant Ct														
2020	Flow Line/Manhole Sister Bluff Estates														
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	Flow Line/Manhole Sister Bluff Estates			(24,178)											
2020	New Meters								(10,000)						
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	70,065	109,409	46,416	16,701	25,052	40,248						
2020	Estimated Impact Fee Additions/(Uses)				(16,701)	(25,052)	(40,248)	(20,086)		31,627			
2020	Estimated EOY Totals	349,209	645,536	224,856	0	1	24,895	192,502	(15,751)	0	102,835	0	0 (3,580,687) 0
2021	Additional Pickup Truck	(12,150)		(3,600)							(29,250)		
2021	Flow Line/Manhole Pheasant Ct			(30,822)									
2021	New Meters								(45,000)				
2021	New Mains												
2021	New Services												
2021	New Hydrants								(5,000)				
2021	Estimated Replacement Fund Addition	72,167	98,561	47,808									
2021	Estimated Impact Fee Additions/(Uses)				0	0	0	0			34,070		
2021	Estimated EOY Totals	409,226	744,097	238,242	0	0	0	0	(50,000)	0	107,655	0	0 0 0
Future Years:													
2022	2003 Chevy Pickup Replacement	(15,000)		(5,000)							(30,000)		
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)										



Village of Sister Bay 2021 Annual Budget

690	Enterprise Fund - Marina	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/30/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Revenues									
690-42000-000-000	DEBT PREMIUMS								
690-42800-000-000	AMORTIZATION OF PREMIUM	1,402	2,803	2,803	-	2,803	-	2,803	
		1,402	2,803	2,803	-	2,803	-	2,803	
690-43000-000-000	INTERGOVERNMENTAL REVENUES								
690-43690-000-000	DNR GRANTS	-	31,091	-	-	20,257	37,091	48,544	
		-	31,091	-	-	20,257	37,091	48,544	
690-43000-000-000	PUBLIC CHARGES								
690-46371-000-000	SEASONAL SLIP FEES	387,987	403,709	412,039	420,032	425,727	437,380	437,265	
690-46372-000-000	DAILY DOCKING/TRANSIENT FEES	147,410	185,175	189,814	144,234	195,863	198,008	203,948	
690-46373-000-000	LAUNCH FEES	18,941	18,309	16,996	8,377	18,010	19,000	19,000	
690-46374-000-000	BIKE RENTAL	-	-	-	-	-	-	-	
690-46375-000-000	PUMP OUT SERVICES	2,417	2,283	2,688	184	2,602	2,350	2,350	
690-46376-000-000	COMMERCIAL DOCKING	86,765	95,434	99,033	73,013	105,476	105,213	105,476	
690-46377-000-000	DISCOUNTED SALES	-	(379)	-	-	-	(2,500)	(1,000)	
690-46380-000-000	WASHER/DRYER	624	492	674	-	250	500	500	
690-46381-000-000	PRODUCT SALES	3,638	5,424	3,986	1,807	3,939	6,000	6,000	
690-46382-000-000	VENDING SALES	187	82	146	-	50	200	200	
690-46383-000-000	NON TAXABLE PRODUCT SALES	368	428	437	-	100	500	500	
690-46900-000-000	MISC CHARGES FOR SERVICES	23,128	-	33	-	-	-	-	
		671,465	710,957	725,845	647,646	752,017	766,651	774,239	
690-48000-000-000	MISCELLANEOUS REVENUES								
690-48110-000-000	INTEREST ON INVESTMENTS	3,489	8,445	14,597	5,551	9,768	17,843	11,000	
690-48260-000-000	BLDG RENTAL - BOATHOUSE	18,500	18,500	17,750	9,250	17,500	17,500	17,500	
690-48300-000-000	SALE OF PROPERTY AND EQUIPMENT	-	-	(10,191)	400	400	-	-	
690-48500-000-000	DONATIONS	7,000	1,500	100	-	-	250	250	
690-48995-000-000	MISC OTHER REVENUE	312	8,017	225	139	179	250	250	
		29,301	36,462	22,480	15,340	27,847	35,843	29,000	
Total Marina Revenues		702,168	781,313	751,128	662,986	802,924	839,585	854,586	



Village of Sister Bay 2021 Annual Budget

690	Enterprise Fund - Marina	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/30/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Expenditures									
690-53540-100-000	EMPLOYEE RELATED COSTS								
690-53540-111-000	FULL-TIME WAGES	47,413	55,885	59,966	31,333	62,612	62,556	63,432	
690-53540-111-051	FULL-TIME WAGES FACILITIES	19,283	21,248	15,876	6,922	15,968	18,670	15,915	
690-53540-111-920	FULL-TIME WAGES ADMIN	20,994	15,581	17,754	860	16,541	16,541	16,781	
690-53540-112-051	FULL-TIME OVERTIME FACILITIES	-	-	-	-	-	-	626	
690-53540-115-000	BONUSES, MANAGER	5,000	10,000	4,000	-	4,586	10,000	-	
690-53540-121-000	PART-TIME WAGES	53,712	54,645	40,193	6,624	37,551	52,900	53,692	Dockhands & PT DPW
690-53540-122-000	PART-TIME OVERTIME WAGES	2,968	1,909	2,517	204	2,775	2,775	2,783	
690-53540-123-000	BONUSES, DOCKMASTERS	500	2,050	1,750	-	2,050	2,050	2,750	
690-53540-131-000	RETIREMENT	4,870	6,324	14,815	2,636	6,730	7,762	6,543	
690-53540-132-000	SOCIAL SECURITY	12,103	12,067	10,689	3,419	10,869	13,250	11,974	
690-53540-133-000	INSURANCE, MEDICAL	8,270	12,635	12,853	4,991	10,770	13,831	14,372	
690-53540-134-000	INSURANCE, DENTAL	533	908	907	320	691	801	978	
690-53540-135-000	INSURANCE, GROUP LIFE	117	152	211	89	193	215	188	
690-53540-136-000	INSURANCE, DISABILITY	519	585	602	286	643	506	541	
690-53540-137-000	HSA BENEFITS EXPENSE	2,146	4,297	3,031	-	57	4,125	4,536	
690-53540-138-000	EAP BENEFITS EXPENSE	-	-	-	21	42	-	138	
690-53540-141-000	UNIFORM ALLOWANCE	1,232	976	1,267	-	1,456	1,500	1,500	
690-53540-142-000	RECRUITMENT/TESTING/PHYSICALS	824	327	76	818	818	1,500	1,500	
690-53540-143-000	RECOGNITION	570	701	631	-	750	750	750	
690-53540-144-000	MILEAGE	140	185	-	-	-	250	100	
690-53540-145-000	EXPENSE ALLOWANCE	-	59	71	-	200	200	200	
690-53540-190-000	ALLOCATION TO TKH	-	(4,402)	-	-	(1,747)	(1,747)	(1,893)	
		181,634	196,132	187,209	58,524	173,556	208,435	197,406	
690-53540-200-000	SERVICES								
690-53540-201-000	ELECTRIC/GAS	16,906	18,866	16,217	7,913	16,617	18,000	18,000	
690-53540-202-000	WATER/SEWER/STORM	5,896	6,419	8,238	1,123	7,444	8,000	8,000	
690-53540-203-000	TELEPHONE	1,013	873	686	367	868	1,200	1,200	
690-53540-204-000	CELL PHONE	305	453	421	117	272	500	500	
690-53540-205-000	INTERNET	7,834	3,249	3,480	1,450	3,480	4,500	4,500	
690-53540-206-000	TELEVISION	560	756	459	224	562	600	600	
690-53540-207-000	RECYCLING	225	292	451	223	502	600	600	
690-53540-208-000	GARBAGE	1,834	2,161	1,995	298	2,928	3,000	3,000	



Village of Sister Bay 2021 Annual Budget

690 Enterprise Fund - Marina		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/30/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
690-53540-209-000	LEGAL	1,007	83	636	743	743	500	500	
690-53540-210-000	AUDITING & CONSULTING	4,833	3,245	2,900	2,950	2,950	3,950	3,500	
690-53540-211-000	WEED CONTROL	3,208	3,110	2,975	1,500	3,015	3,500	3,500	
690-53540-212-000	ENGINEERING	-	-	-	-	-	5,000	1,000	
690-53540-214-000	HOLDING TANK EXPENSE	155	164	200	-	182	175	200	
		43,776	39,671	38,658	16,907	39,563	49,525	45,100	
690-53540-300-000	SUPPLIES AND MATERIALS								
690-53540-301-000	VEHICLE & EQUIPMENT GAS, OIL,	292	143	213	-	-	250	250	
690-53540-303-000	EQUIPMENT RENTAL	359	22	51	15	46	350	350	
690-53540-310-000	COMPUTER SOFTWARE & MAINT.	3,352	10,387	3,140	2,947	8,044	7,200	7,200	
690-53540-311-000	WEBSITE	1,626	232	148	-	250	500	500	
690-53540-312-000	IT SUPPORT	2,400	3,896	1,453	480	1,903	2,500	2,500	
690-53540-321-000	OFFICE SUPPLIES	625	861	198	205	854	1,000	1,000	
690-53540-322-000	POSTAGE	285	265	160	73	145	300	300	
690-53540-324-000	PRINTING/COPYING	783	838	429	522	1,049	1,200	1,200	
690-53540-325-000	ADVERTISING & PUBLIC NOTICES	1,578	1,605	1,308	4,296	4,296	6,900	4,000	
690-53540-331-000	MEMBERSHIP DUES	413	735	645	225	645	650	650	
690-53540-332-000	EDUCATION/TRAINING	4,232	417	2,854	-	-	2,750	500	
690-53540-351-000	MEDICAL/SAFETY SUPPLIES	197	192	2,225	428	1,201	500	750	
690-53540-352-000	MINOR EQUIPMENT AND TOOLS	5,621	6,313	1,417	1,547	3,968	4,000	8,000	\$4000 for security system
690-53540-353-000	GENERAL SUPPLIES	2,025	1,951	1,976	107	2,276	4,400	4,000	
690-53540-354-000	SUPPLIES FOR RESALE	2,834	3,122	3,700	1,616	5,454	5,500	3,500	
690-53540-357-000	EVENT COSTS	-	1,657	1,555	-	-	2,000	2,000	MF donation
690-53540-362-000	GROUNDS MAINTENANCE	1,077	410	655	-	393	1,000	1,000	
690-53540-366-000	BUILDING MAINTENANCE	2,176	926	12,678	1,204	3,222	18,000	5,000	bathroom remodel - what
690-53540-368-000	DOCK MAINTENANCE	17,480	10,319	26,557	6,073	27,596	30,000	108,740	resurfacing B dock, launch
690-53540-369-000	EQUIPMENT MAINTENANCE	1,372	735	383	185	421	1,950	1,950	
690-53540-392-000	MISCELLANEOUS	-	95	-	-	-	100	100	
690-53540-401-000	CUSTODIAL SUPPLIES	2,505	2,351	2,489	995	3,748	2,750	2,750	
690-53540-408-000	CONTINGENCY, MARINA	-	-	-	-	-	5,000	5,000	
		51,252	47,490	64,234	20,919	65,511	98,800	161,240	



Village of Sister Bay 2021 Annual Budget

690	Enterprise Fund - Marina	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/30/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
690-53540-500-000	FIXED CHARGES								
690-53540-510-000	PROPERTY & LIABILITY INSURANCE	2,872	8,183	19,463	15,472	16,031	20,500	20,500	
690-53540-512-000	INSURANCE, WORK COMP	8,671	7,915	9,122	4,097	5,462	6,997	5,125	
690-53540-523-000	UNEMPLOYMENT COSTS	8,867	-	-	12	12	-	-	
690-53540-550-000	BANK SERVICE CHARGES	10,089	12,479	19,803	10,883	21,766	20,750	23,254	
690-53540-551-000	OTHER FEES, CHARGES, BAD DEBTS	-	3,113	195	-	-	-	-	
690-53540-599-000	LICENSE AND PERMIT FEES	995	417	110	-	-	900	900	
		31,494	32,107	48,693	30,463	43,272	49,147	49,779	
	OTHER EXPENDITURES & OUTLAYS								
690-53540-602-000	INTEREST	74,886	105,647	99,384	23,681	56,360	56,360	51,815	
690-53540-899-000	DEPRECIATION	205,591	203,892	205,352	-	207,000	207,000	207,000	
690-53540-900-000	MISCELLANEOUS OTHER NON-OPERAT	29,675	3,837	-	-	-	-	-	
		310,152	313,376	304,736	23,681	263,360	263,360	258,815	
690-53541-000-000	BOATHOUSE COSTS								
690-53541-200-000	OTHER CONTRACTED SERVICES	-	-	-	110	110	-	110	rental permit
690-53541-201-000	ELECTRIC/GAS	81	190	298	477	672	350	700	
690-53541-202-000	WATER/SEWER/STORM	487	510	695	23	312	825	500	
690-53541-203-000	TELEPHONE	-	-	-	(77)	-	-	-	
690-53541-206-000	TELEVISION	-	-	-	-	146	-	150	winter expenses
690-53541-367-000	BOATHOUSE MAINTENANCE	374	16	117	-	5,425	1,000	4,000	new appliances
		942	716	1,111	533	6,665	2,175	5,460	
690-55301-000-000	EVENTS								
690-55301-408-000	MARINA FEST COSTS FOR MARINA	16,051	2,000	2,000	-	-	1,000	1,000	
		16,051	2,000	2,000	-	-	1,000	1,000	
690-59000-000-000	TRANSFERS & OTHER USES OF FUNDS								
690-59210-000-000	TRANSFERS TO GENERAL FUND	56,497	53,237	54,233	-	54,922	53,237	56,020	
690-59300-000-000	TRANSFERS TO DEBT SERVICE	-	-	-	-	-	-	-	
690-59400-000-000	TRANSFERS TO CAPITAL PROJECTS	-	-	-	-	-	-	-	
		56,497	53,237	54,233	-	54,922	53,237	56,020	
Total Marina Expenditures		691,797	684,730	700,874	151,027	646,848	725,679	774,820	
	Net Income/(Loss)	10,371	96,583	50,254	511,959	156,077	113,906	79,766	



Village of Sister Bay 2021 Annual Budget

690	Enterprise Fund - Marina	12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020	12/30/2020	2021	2021
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Assumptions
Beginning Net Asset Balance		1,554,155	1,564,526	1,656,324	1,706,578	1,706,578	1,706,578	1,862,654	
	Change in accounting principal		(4,785)						
Beginning Net Asset Balance		1,564,526	1,656,324	1,706,578	2,218,536	1,862,654	1,820,484	1,942,420	
	<i>Proof to Audit</i>	<i>1,564,525</i>	<i>1,656,325</i>	<i>1,706,579</i>					
RECONCILIATION OF OPERATING INCOME/(LOSS) TO CHANGE IN CASH									
Operating Income/(Loss)		166,538	208,726	196,662	506,408	123,248	173,569	17,419	
Adjustments									
	Add back Depreciation	205,591	203,892	205,352	-	207,000	207,000	207,000	
	Adjust for Net Pension Liability/Asset	(2,349)	12,853	8,417	-	-	-	-	
	Change in Accounts Receivable	206	1,920	1,371	-	-	-	-	
	Due from other governments	-	(20,000)	-	-	-	-	-	
	Change in Inventories & Prepays	(5,561)	(15,533)	(3,052)	-	-	-	-	
	Changes in Accounts Payable	(3,379)	(1,079)	(673)	-	-	-	-	
	Change in Accrued Liabilities	-	6,603	-	-	-	-	-	
	Change in Deposits	3,608	(9,241)	790	-	-	-	-	
	Subtotal	\$ 198,116	\$ 179,415	\$ 212,205	\$ -	\$ 207,000	\$ 207,000	\$ 207,000	
Net Cash Provided by Operating Activities		364,654	388,141	408,867	506,408	330,248	380,569	224,419	
	Due to Other Funds	(19,375)	26,567	(6,021)	-	(20,000)	(20,000)	(20,000)	
	Accounting for Transfers Out	(56,497)	(48,835)	(54,233)	-	(54,922)	(53,237)	(56,020)	
	Acquisition of Capital Assets		(58,593)	(110,715)	-	-	-	(266,640)	
	Adj. for LT Debt Principal & Costs	29,311	-	(47,625)	-	-	-	-	
	Debt Principal Payments	(82,374)	(135,552)	(70,000)	-	(133,806)	(133,806)	(159,882)	
	Interest Payments on LT Debt	(90,624)	(49,438)	(60,340)	-	(56,360)	(56,360)	(51,815)	
	Interest Revenue	3,489	8,445	14,597	-	17,843	17,843	17,843	
Change in Cash & Cash Equivalents		148,584	130,735	74,530	506,408	83,004	135,009	(312,095)	
Estimated Net Cash Available									
	Beginning of Year	\$469,579	\$618,163	\$748,898	\$748,898	\$748,898	\$748,898	\$831,902	
	At Year-End	\$618,163	\$748,898	\$823,429	\$1,255,306	\$831,902	\$883,907	\$519,807	



MARINA

Capital Improvement Planning 2021

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					-	68,000		
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		119,900		
A Dock Piers	1/1/1993	20	101,914					
A Dock Surfacing	11/1/2018	20	93,500	99,189				
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			78,740		



MARINA

Capital Improvement Planning 2021

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								
Golf Cart	3/1/2018	8	5,000					
Pump Out Cart	3/1/2016	10	6,873					
Totals		21.5	4,501,048	175,073	-	266,640	-	110,000
Funding								
Cap. Reserve Funds						127,950		
Operating Funds				30,000		39,370		
Grants				31,091		99,320		
Debt Proceeds								
Gen. Fund Levy								
Totals				61,091	-	266,640	-	-