# RESOLUTION NO. 2024-018

## Adopting the 2025 Annual Budget

**WHEREAS**, the Finance Committee of the Village of Sister Bay has reviewed the financial needs of the Village and recommended the 2025 Annual Budget to the Board of Trustees; and

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

**WHEREAS**, a public hearing on the 2025 Annual Budget was held on October 21, 2024, after due and proper notice of said hearing having been given in accordance with § 65.90 of the Wisconsin Statutes;

**NOW, THEREFORE IT BE RESOLVED**, that the Board of Trustees of the Village of Sister Bay does hereby approve and adopt the 2025 Annual Budget; a notice and summary of which is attached hereto and made a part hereof by reference, hereafter referred to as the "budget summary," and does hereby appropriate the sums of money or so much thereof as may be needed and deemed necessary to defray all expenses and liabilities for municipal purposes of the fiscal year, commencing the 1st day of January 2025 and ending the 31st day of December 2025.

**BE IT FURTHER RESOLVED** that a property tax in the amount of $3,410,241 to fund the expenses of the Village government as contained in the 2024 budget summary be hereby levied as a tax upon all taxable property in the Village of Sister Bay.

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

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

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay conducted on the 21st day of October, 2024.

Passed and adopted this 21st day of October, 2024.

Nate Bell, President

ATTEST:

VOTE: Ayes 7 Nays 0

Heidi Teich

Heidi Teich, Village Clerk

## Village of Sister Bay
## Notice of Public Hearing - Proposed Consolidated Budget for 2025

NOTICE IS HEREBY GIVEN that on October 21, 2024, at 6:00 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Sister Bay Fire Station at 2258 Mill Rd in Sister Bay, Wisconsin, and via video conference but is also accessible by telephone. To connect electronically or by phone, go to www.sisterbaywi.gov, click on 'Agendas & Minutes' and scroll to the October 21 meeting agenda and follow the link. The proposed budget is available for inspection at the Administration Office, 2383 Maple Dr, Sister Bay, Wisconsin, from 8:00 a.m. to 4:00 p.m., Monday through Thursday, and by appointment on Fridays from 8:00 a.m. to noon. It is also available on our website at www.sisterbaywi.gov under 'News & Notices'.

Signed and posted this 27th day of September, 2024, by Heidi Teich, Village Clerk.

| Budget Summary<br>General Fund | 2022<br>Actual | 2023<br>Actual | 2024<br>Projected | 2024<br>Budget | 2025<br>Budget | %<br>Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Property Taxes | 2,001,675 | 2,247,591 | 2,583,823 | 2,583,823 | 2,620,241 | 1% |
| Other Taxes | 851 | 51,416 | 51,411 | 58,063 | 58,063 | 0% |
| Intergovernmental Revenue | 152,610 | 144,713 | 241,803 | 241,764 | 245,646 | 2% |
| Licenses & Permits | 164,228 | 162,171 | 233,553 | 229,040 | 250,325 | 9% |
| Fines, Forfeitures, and Penalti | 1,793 | 9,161 | 2,000 | 9,500 | 2,000 | -79% |
| Public Charges for Services | 70,194 | 27,419 | 25,034 | 34,150 | 40,400 | 18% |
| Miscellaneous Revenue | 80,887 | 181,483 | 165,664 | 164,436 | 148,317 | -10% |
| Other Financing Sources | 112,439 | 100,816 | 396,052 | 396,052 | 403,943 | 2% |
| Applied Fund Balance | - | - | - | - | - | |
| **Total General Fund Revenues** | 2,584,677 | 2,924,769 | 3,699,340 | 3,716,828 | 3,768,935 | 1% |
| **Expenditures** | | | | | | |
| General Government | 660,606 | 690,965 | 754,162 | 798,991 | 683,938 | -14% |
| Public Safety | 211,451 | 185,221 | 191,248 | 207,032 | 207,032 | 0% |
| Public Works | 636,022 | 753,060 | 788,601 | 937,828 | 846,664 | -10% |
| Health & Human Services | 5,556 | 3,970 | 6,751 | 6,826 | 6,865 | 1% |
| Other Culture & Recreation | 291,202 | 386,642 | 482,545 | 504,510 | 534,929 | 6% |
| Development | 62,200 | 230,668 | 220,415 | 326,441 | 305,483 | -6% |
| Transfers & Other Expenses | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 | 30% |
| **Total General Fund Expenditures** | 2,302,037 | 2,732,525 | 3,561,199 | 3,899,105 | 4,043,084 | 4% |
| **Beginning Fund Balance** | 1,211,571 | 1,494,210 | 1,686,454 | 1,686,454 | 1,824,595 | |
| **Actual or Projected Fund Balance** | 1,454,210 | 1,686,454 | 1,824,595 | 1,544,177 | 1,550,447 | |

**2025 Proposed Budget**

| All Village Funds | Property Taxes | Other Earned Revenues | Total Revenues | Total Expenditures | Fund Bal. 1/1/25 | Fund Bal. 12/31/25 |
|---|---|---|---|---|---|---|
| General Fund | 2,620,241 | 1,148,694 | 3,768,935 | 4,043,084 | 1,824,595 | 1,550,447 |
| Debt Service | 790,000 | 878,641 | 1,668,641 | 1,688,866 | 22,108 | 1,883 |
| Capital Improvement | - | 23,373,000 | 23,373,000 | 22,869,000 | 9,197,410 | 9,701,410 |
| Capital Funded by PRAT | - | 339,703 | 339,703 | 358,000 | 601,246 | 289,947 |
| Pebble Beach Fund | - | - | - | - | 213 | 213 |
| Tax Increment District #1 | 924,300 | 50,421 | 974,721 | 617,063 | 1,141,303 | 1,498,961 |
| Tax Increment District #2 | 67,413 | 111 | 67,524 | 19,909 | 37,015 | 84,630 |
| Special Revenue Funds | - | 44,715 | 44,715 | 45,335 | 58,856 | 58,236 |
| Marina Proprietary Fund | - | 956,722 | 956,722 | 1,417,715 | | |
| Water Proprietary Fund | - | 622,533 | 622,533 | 694,456 | | |
| Wastewater Proprietary Fund | - | 1,412,940 | 1,412,940 | 1,472,883 | | |
| Sewer Collection Proprietary Fund | - | 300,228 | 300,228 | 633,696 | | |

| | | | | | |
|---|---|---|---|---|---|
| **Property Tax Levy - 2024** | 3,373,823 | **Assessed Valuation 2023** | 795,973,480 | **Mill Rate - 2023** | 0.00423861 |
| **Property Tax Levy - 2025** | 3,410,241 | **Assessed Valuation 2024** | 804,565,200 | **Mill Rate - 2024** | 0.00423861 |
| | | | | **Base Percentage Change in Mill Rate from 2023 to 2024** | 0.00% |

The Village of Sister Bay is an equal opportunity provider and employer

# Village of Sister Bay
# 2025 Annual Budget

**Approved October 21, 2024**

**VILLAGE OF SISTER BAY**
**FINANCIAL POLICIES/PROCEDURES**

***Budget Development and Management Policy***

Purpose: The purpose of this policy is to describe the process by which the annual budget is created, presented, and maintained for the Village of Sister Bay.

General: The process for publication and legislative consideration of the annual budget for the Village of Sister Bay is prescribed by Wisconsin Statutes 62.12 and 65.90. Those legislative pronouncements provide the overall framework for and minimum legal requirements of the Village budget. This policy outlines the process to be followed by the Village Board of Trustees and the Village staff in developing and presenting the annual budgets of all Village operations and funds for review and adoption.

Process: The annual budget for the Village developed for presentation to the Village Board will include all operations of the Village, including enterprise and special revenue funds, and include both the operating budget and a capital budget for the ensuing fiscal year. The capital budget should align with the five-year capital improvement plan.

The Finance Director is responsible for coordination and initial review of department budget submissions. Meetings will be held with departments to review their budget requests. Following the initial review, the Finance Director will compile the department budgets and review the first draft of the comprehensive budget with the Village Administrator. The Finance Director and the Administrator will review the operating budgets, establish or estimate parameters for wage increases and requested personnel changes, review the Village's debt needs and capital plans, and review targets for revenue sources, tax growth, and other factors. Should the need arise, the Finance Director may meet with department heads again to refine the draft budget and make changes based on the total overall needs of the Village and established parameters.

Following staff review, applicable portions of the budget will be reviewed by standing committees with the applicable department head. The Finance Committee is responsible for review of all portions of the budget and for recommendation to the Village Board.

The budget is properly noticed and published in accordance with state statutes. The Village Board then holds a public hearing on the budget. The Village Board deliberates the proposed budget.

The budget is adopted by the Village Board through an appropriate resolution. Once adopted, the Finance Director is responsible for ensuring that the adopted version of the budget document is provided to all departments, Trustees, and made available to the public.

Budgetary Management:

1. Annual revenues will be estimated by an objective, analytical process with involvement of staff related to the revenue line item. User fees will be reviewed annually by departments and the

appropriate standing committees will address recommended changes as part of the budget process to ensure full cost recovery.

2. Enterprise fund payments in lieu of taxes shall be budgeted based on estimates and revised based on final numbers during the budget year.
3. Revenues with high volatility should be budgeted conservatively. Revenues which are generally received but of which there is not reasonable assurance of receipt will not be budgeted.
4. Proceeds from the sale of property or equipment shall not be budgeted as operating revenue unless such amounts can be accurately projected. Any such proceeds received shall be recorded in the appropriate fund.
5. The Village Board desires to stay informed as to major outlays. Though authorized by the Budget Resolution, sums expended in excess of $15,000 for capital purchases 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.
6. Budget amendments and transfers between cost centers are initiated by the department (examples of cost centers in the general fund include general government, public safety, public works, health & human services, culture & recreation, and development). After approval by the Finance Director or Village Administrator, the transfer recommendation is made to the Finance Committee, with final approval by the Board of Trustees. Any unbudgeted, emergency expenditure of funds in excess of $5,000 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.
7. Department heads are authorized to move funds within a cost center of the budget in consultation with the Village Administrator and/or Finance Director to make more efficient use of the funds. Any moves must result in an end of year-net-zero-effect in the cost center's budget.
8. The Capital Improvement Fund is intended to help the Village plan for future expenditures by saving monies for future 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.
9. All CIP funds unspent will remain allocated and appropriated for which they were originally allocated, or through subsequent amendment reallocated, for all future budget years until such time that those funds are expended or repurposed.
10. All funds unspent in any budget section will revert to the unassigned fund balance unless such funds are assigned or committed by the board. Committed funds must be committed through special resolution and released through a subsequent resolution.
11. 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. Policy recommendations on rates, charges, or credits are subject to review and approval by the Village Board.
12. 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.

13. The Village Board will budget Cost of Living Adjustment (COLA) wage increases for its employees. The COLA applied will be the Consumer Price Index for all urban consumers (CPI-U) as certified by the Wisconsin Department of Revenue, which is the same metric used in the Fire Department levy limit adjustment and expenditure restraint calculation. The COLA will not be less than zero. The Board will also, from time to time, consider budgeting for wage increases for meritorious service and other factors at the recommendations of the Department Head, Finance Director, and/or Village Administrator.
14. Tax Increment Financing District #1 has used monies from other funds to pay for a variety of projects. Based on activity within the TID, the Village Board expects that the TID will generate increment and revenues 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 Capital Projects Fund
    3. Repayment of the project costs funded by the General Fund
    4. Repayment of the project costs funded by the Utility Fund
    5. Repayment of the project costs financed by debt.
    6. Repayment of the project costs funded by the Marina

    The transfer is authorized if the TID 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 of the applicable fund.
15. 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.

This policy will be reviewed by the Finance Committee every three years following adoption or sooner at the discretion of the Village Board.

**Village of Sister Bay**
**Notice of Public Hearing - Proposed Consolidated Budget for 2025**

NOTICE IS HEREBY GIVEN that on October 21, 2024, at 6:00 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Sister Bay Fire Station at 2258 Mill Rd in Sister Bay, Wisconsin, and via video conference but is also accessible by telephone. To connect electronically or by phone, go to www.sisterbaywi.gov, click on 'Agendas & Minutes' and scroll to the October 21 meeting agenda and follow the link. The proposed budget is available for inspection at the Administration Office, 2383 Maple Dr, Sister Bay, Wisconsin, from 8:00 a.m. to 4:00 p.m., Monday through Thursday, and by appointment on Fridays from 8:00 a.m. to noon. It is also available on our website at www.sisterbaywi.gov under 'News & Notices'.

Signed and posted this 27th day of September, 2024, by Heidi Teich, Village Clerk.

| Budget Summary<br>General Fund | 2022<br>Actual | 2023<br>Actual | 2024<br>Projected | 2024<br>Budget | 2025<br>Budget | %<br>Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Property Taxes | 2,001,675 | 2,247,591 | 2,583,823 | 2,583,823 | 2,620,241 | 1% |
| Other Taxes | 851 | 51,416 | 51,411 | 58,063 | 58,063 | 0% |
| Intergovernmental Revenue | 152,610 | 144,713 | 241,803 | 241,764 | 245,646 | 2% |
| Licenses & Permits | 164,228 | 162,171 | 233,553 | 229,040 | 250,325 | 9% |
| Fines, Forfeitures, and Penalties | 1,793 | 9,161 | 2,000 | 9,500 | 2,000 | -79% |
| Public Charges for Services | 70,194 | 27,419 | 25,034 | 34,150 | 40,400 | 18% |
| Miscellaneous Revenue | 80,887 | 181,483 | 165,664 | 164,436 | 148,317 | -10% |
| Other Financing Sources | 112,439 | 100,816 | 396,052 | 396,052 | 403,943 | 2% |
| Applied Fund Balance | - | - | - | - | - | |
| **Total General Fund Revenues** | 2,584,677 | 2,924,769 | 3,699,340 | 3,716,828 | 3,768,935 | 1% |
| **Expenditures** | | | | | | |
| General Government | 660,606 | 690,965 | 754,162 | 798,991 | 683,938 | -14% |
| Public Safety | 211,451 | 185,221 | 191,248 | 207,032 | 207,032 | 0% |
| Public Works | 636,022 | 753,060 | 788,601 | 937,828 | 846,664 | -10% |
| Health & Human Services | 5,556 | 3,970 | 6,751 | 6,826 | 6,865 | 1% |
| Other Culture & Recreation | 291,202 | 386,642 | 482,545 | 504,510 | 534,929 | 6% |
| Development | 62,200 | 230,668 | 220,415 | 326,441 | 305,483 | -6% |
| Transfers & Other Expenses | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 | 30% |
| **Total General Fund Expenditures** | 2,302,037 | 2,732,525 | 3,561,199 | 3,899,105 | 4,043,084 | 4% |
| **Beginning Fund Balance** | 1,211,571 | 1,494,210 | 1,686,454 | 1,686,454 | 1,824,595 | |
| **Actual or Projected Fund Balance** | 1,454,210 | 1,686,454 | 1,824,595 | 1,544,177 | 1,550,447 | |

**2025 Proposed Budget**

| All Village Funds | Property Taxes | Other Earned Revenues | Total Revenues | Total Expenditures | Fund Bal. 1/1/25 | Fund Bal. 12/31/25 |
|---|---|---|---|---|---|---|
| General Fund | 2,620,241 | 1,148,694 | 3,768,935 | 4,043,084 | 1,824,595 | 1,550,447 |
| Debt Service | 790,000 | 878,641 | 1,668,641 | 1,688,866 | 22,108 | 1,883 |
| Capital Improvement | - | 19,173,000 | 19,173,000 | 18,669,000 | 9,197,410 | 9,701,410 |
| Capital Funded by PRAT | - | 339,703 | 339,703 | 358,000 | 601,246 | 289,947 |
| Pebble Beach Fund | - | - | - | - | 213 | 213 |
| Tax Increment District #1 | 924,300 | 50,421 | 974,721 | 617,063 | 1,141,303 | 1,498,961 |
| Tax Increment District #2 | 67,413 | 111 | 67,524 | 19,909 | 37,015 | 84,630 |
| Special Revenue Funds | - | 44,715 | 44,715 | 45,335 | 58,856 | 58,236 |
| Marina Proprietary Fund | - | 956,722 | 956,722 | 1,417,715 | | |
| Water Proprietary Fund | - | 622,533 | 622,533 | 694,456 | | |
| Wastewater Proprietary Fund | - | 1,412,940 | 1,412,940 | 1,472,883 | | |
| Sewer Collection Proprietary Fund | - | 300,228 | 300,228 | 633,696 | | |

| | | | | | |
|---|---|---|---|---|---|
| **Property Tax Levy - 2024** | 3,373,823 | **Assessed Valuation 2023** | 795,973,480 | **Mill Rate - 2023** | 0.00423861 |
| **Property Tax Levy - 2025** | 3,410,241 | **Assessed Valuation 2024** | 804,565,200 | **Mill Rate - 2024** | 0.00423861 |
| | | | | **Base Percentage Change in Mill Rate from 2023 to 2024** | 0.00% |

The Village of Sister Bay is an equal opportunity provider and employer

# Village of Sister Bay
# 2025 Annual Budget

| Governmental Funds Summary<br>Description | 12/31/2018<br>Actual | 12/31/2019<br>Actual | 12/31/2020<br>Actual | 12/31/2021<br>Actual | 12/31/2022<br>Actual | 12/31/2023<br>Actual | 12/31/2024<br>Projected | 2024<br>Budget | 2025<br>Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **1,760,564** | **2,155,158** | **2,513,343** | **3,014,791** | **3,998,183** | **5,255,566** | **6,438,261** | **6,438,261** | **2,251,251** |
| **Revenues** | | | | | | | | | |
| TAXES | 2,829,703 | 3,038,628 | 3,100,334 | 3,562,207 | 4,522,968 | 4,836,982 | 5,046,741 | 5,121,132 | 5,272,510 |
| INTERGOVERNMENTAL REVENUES | 107,152 | 1,146,889 | 177,303 | 185,718 | 453,110 | 608,716 | 269,013 | 374,618 | 1,154,281 |
| LICENSES AND PERMITS | 113,930 | 47,510 | 97,812 | 51,733 | 164,228 | 162,171 | 233,553 | 229,040 | 250,325 |
| FINES, FORFEITURES, AND PENALTIES | 2,790 | 1,580 | 425 | 650 | 1,793 | 9,161 | 2,000 | 9,500 | 2,000 |
| PUBLIC CHARGES | 44,385 | 51,408 | 33,285 | 59,195 | 99,869 | 37,792 | 81,460 | 60,065 | 59,115 |
| MISCELLANEOUS REVENUES | 527,651 | 1,010,345 | 170,410 | 91,853 | 567,414 | 534,789 | 426,578 | 377,678 | 727,366 |
| DEBT PROCEEDS | 9,998 | 1,000,000 | - | 441,000 | - | - | 7,300,000 | 7,500,000 | 16,100,000 |
| GENERAL FUND - OTHER FINANCING SOURCES | 625,748 | 566,677 | 338,820 | 597,492 | 714,939 | 1,032,916 | 1,574,417 | 1,573,057 | 1,921,643 |
| **Total Revenues** | 4,261,358 | 6,863,038 | 3,918,388 | 4,989,849 | 6,524,321 | 7,222,526 | 14,933,762 | 15,245,090 | 25,487,240 |
| **Expenditures** | | | | | | | | | |
| GENERAL GOVERNMENT | 516,257 | 577,415 | 559,812 | 549,448 | 660,606 | 690,965 | 754,162 | 798,991 | 683,938 |
| PUBLIC SAFETY | 186,320 | 155,455 | 188,647 | 173,916 | 211,451 | 185,221 | 191,248 | 207,032 | 207,032 |
| PUBLIC WORKS | 440,344 | 524,624 | 511,174 | 570,826 | 636,022 | 753,060 | 788,601 | 937,828 | 846,664 |
| HEALTH & HUMAN SERVICES | 3,253 | 5,252 | 3,185 | 4,725 | 5,556 | 3,970 | 6,751 | 6,826 | 6,865 |
| CULTURE & RECREATION | 332,839 | 319,235 | 322,350 | 342,356 | 341,849 | 409,193 | 558,830 | 572,065 | 580,264 |
| CONSERVATION & DEVELOPMENT | 42,095 | 22,064 | 9,779 | 27,863 | 62,200 | 230,668 | 220,415 | 326,441 | 305,483 |
| CAPITAL OUTLAY | 928,850 | 3,203,134 | 629,902 | 1,293,864 | 2,231,576 | 2,144,837 | 3,856,693 | 14,328,648 | 20,802,972 |
| DEBT SERVICE | 1,416,808 | 1,697,673 | 1,191,776 | 1,042,932 | 1,176,147 | 1,621,917 | 2,253,746 | 2,254,269 | 2,008,038 |
| OTHER FINANCING USES | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | 3,866,765 | 6,504,852 | 3,416,625 | 4,005,931 | 5,325,408 | 6,039,831 | 8,630,446 | 19,432,100 | 25,441,257 |
| **Ending Fund Balance** | **2,155,160** | **2,513,343** | **3,014,791** | **3,998,187** | **5,197,092** | **6,438,261** | **12,741,577** | **2,251,251** | **2,297,235** |
| | *2,155,158* | *2,513,343* | | | | 6,438,261 | | | |

# Village of Sister Bay
# 2025 Annual Budget

| Fund | Actual 2023 Fund Balance | Projected 2024 Fund Balance | Budgeted 2025 Fund Balance |
|---|---|---|---|
| General Fund | $ 1,686,454.00 | $ 1,544,177.00 | $ 1,550,447.00 |
| Debt Service | $ 565,025.00 | $ 20,225.00 | $ 1,883.00 |
| Capital Improvement | $ 2,122,886.00 | $ 6,397,343.00 | $ 9,701,410.00 |
| Prat Capital | $ 1,053,302.00 | $ 308,244.00 | $ 289,947.00 |
| Pebble Beach | $ 58,541.00 | $ 213.00 | $ 213.00 |
| TID # 1 | $ 827,740.00 | $ 1,141,612.00 | $ 1,498,961.00 |
| TID # 2 | $ (4,452.00) | $ 24,536.00 | $ 84,630.00 |
| Ice Rink | $ 37,527.00 | $ 29,509.00 | $ 8,536.00 |

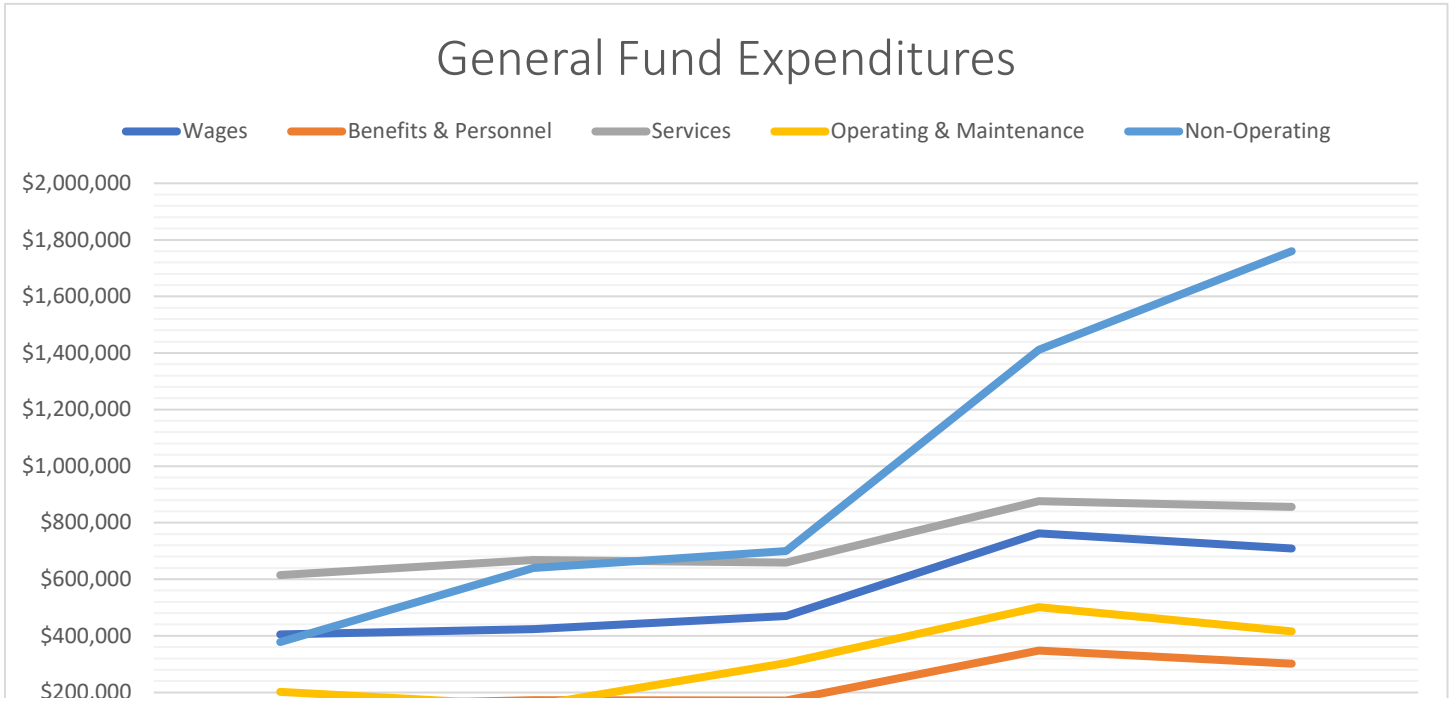
# Village of Sister Bay
# 2025 Annual Budget

| 100 | General Fund Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **796,532** | **955,638** | **1,211,571** | **1,494,210** | **1,686,454** | **1,686,454** | **1,824,595** |
| **Revenues** | | | | | | | | |
| | TAXES | 1,457,075 | 1,876,687 | 2,002,526 | 2,299,007 | 2,635,234 | 2,641,886 | 2,678,304 |
| | INTERGOVERNMENTAL REVENUES | 172,097 | 176,564 | 152,610 | 144,713 | 241,803 | 241,764 | 245,646 |
| | LICENSES & PERMITS | 97,812 | 51,733 | 164,228 | 162,171 | 233,553 | 229,040 | 250,325 |
| | FINES, FORFEITURES, & PENALTIES | 425 | 650 | 1,793 | 9,161 | 2,000 | 9,500 | 2,000 |
| | PUBLIC CHARGES | 17,167 | 35,764 | 70,194 | 27,419 | 25,034 | 34,150 | 40,400 |
| | MISCELLANEOUS REVENUES | 50,445 | 45,559 | 80,887 | 181,483 | 165,664 | 164,436 | 148,317 |
| | OTHER FINANCING SOURCES | 116,269 | 126,881 | 112,439 | 100,816 | 396,052 | 396,052 | 403,943 |
| | APPLIED FUND BALANCE | - | - | - | - | - | - | - |
| | APPLIED COMMITTED FUNDS | - | - | - | - | - | 40,000 | - |
| **Total Revenues** | | 1,911,289 | 2,313,838 | 2,584,677 | 2,924,769 | 3,699,340 | 3,756,828 | 3,768,935 |
| **Expenditures** | | | | | | | | |
| | GENERAL GOVERNMENT | 559,812 | 549,448 | 660,606 | 690,965 | 754,162 | 798,991 | 683,938 |
| | PUBLIC SAFETY | 188,647 | 173,916 | 211,451 | 185,221 | 191,248 | 207,032 | 207,032 |
| | PUBLIC WORKS | 511,174 | 570,826 | 636,022 | 753,060 | 788,601 | 937,828 | 846,664 |
| | HEALTH & HUMAN SERVICES | 3,185 | 4,725 | 5,556 | 3,970 | 6,751 | 6,826 | 6,865 |
| | OTHER CULTURE & RECREATION | 294,273 | 297,457 | 291,202 | 386,642 | 482,545 | 504,510 | 534,929 |
| | DEVELOPMENT | 9,779 | 27,863 | 62,200 | 230,668 | 220,415 | 326,441 | 305,483 |
| | TRANSFERS | 185,000 | 433,143 | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 |
| **Total Expenditures** | | 1,751,870 | 2,057,380 | 2,302,037 | 2,732,525 | 3,561,199 | 3,899,105 | 4,043,084 |
| | Audit Adjustment | | | | | | | |
| **Ending Fund Balance** | | **955,951** | **1,212,097** | **1,494,211** | **1,686,454** | **1,824,595** | **1,544,177** | **1,550,447** |
| | Proof to Audit | 955,638 | 1,211,571 | 1,494,210 | 1,686,447 | | | |
| **Fund Balance Classifications** | | | | | | | | |
| | **Nonspendable** | *87,438* | *76,428* | *93,138* | *95,000* | *95,000* | *95,000* | *95,000* |
| | **Restricted** | | | | - | - | - | - |
| | **Committed** | - | | | - | - | - | - |
| | **Assigned** | - | *116,056* | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

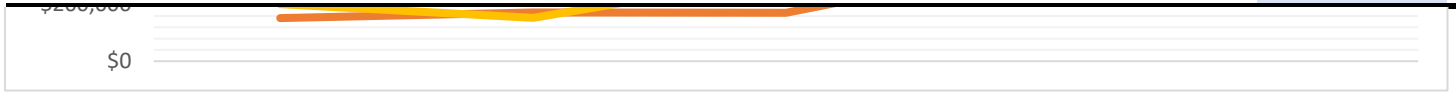
| 100 | General Fund Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | Unassigned Reserves | *868,200* | *1,019,087* | *1,361,072* | *1,591,454* | *1,729,595* | *1,449,177* | *1,455,447* |
| Total Fund Balance | | 955,638 | 1,211,571 | 1,454,210 | 1,686,454 | 1,824,595 | 1,544,177 | 1,550,447 |
| | | | | | | | | |
| Fund Balance Percentage | | 49.56% | 49.53% | 59.12% | 58.24% | 48.57% | 37.17% | 36.00% |
| Amount Over/(Under) Reserve Policy 25% | | $430,232 | $504,742 | $785,563 | $908,323 | $839,295 | $474,401 | $444,676 |

| Expenditures | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 |
|---|---|---|---|---|---|
| Wages | 404,909 | 423,743 | 469,477 | 762,224 | 708,280 |
| Benefits & Personnel | 152,462 | 172,873 | 170,832 | 347,790 | 301,904 |
| Services | 614,703 | 667,597 | 658,796 | 876,007 | 855,500 |
| Operating & Maintenance | 201,887 | 153,293 | 303,213 | 501,205 | 415,461 |
| Non-Operating | 377,908 | 639,875 | 699,719 | 1,410,879 | 1,759,949 |
| **Total Expenditures** | 1,751,870 | 2,057,380 | 2,302,037 | 3,898,105 | 4,041,093 |



# Village of Sister Bay
# 2025 Annual Budget

| 100 | General Fund Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |



# Village of Sister Bay
# 2025 Annual Budget

| 100 | General Fund Revenues | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-41000-000-000 | GENERAL FUND - TAXES | | | | | | | |
| 100-41110-000-000 | GENERAL PROPERTY TAXES | 1,456,689 | 1,858,163 | 2,001,675 | 2,247,591 | 2,583,823 | 2,583,823 | 2,620,241 |
| 100-41150-000-000 | MANAGED FOREST LANDS | 163 | 163 | 163 | 163 | 152 | 163 | 163 |
| 100-41160-000-000 | OMITTED PROPERTY (PRIOR YRS) | - | 18,200 | - | - | - | - | - |
| 100-41210-000-000 | ROOM TAXES | | | | 50,959 | 50,959 | 57,600 | 57,600 |
| 100-41800-000-000 | INTEREST & PENALTIES - TAXES | 223 | 160 | 688 | 294 | 300 | 300 | 300 |
| | | 1,457,075 | 1,876,687 | 2,002,526 | 2,299,007 | 2,635,234 | 2,641,886 | 2,678,304 |
| 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 | 9,036 |
| 100-43411-000-000 | PERSONAL PROPERTY AID | 1,546 | - | 4,117 | 4,117 | 4,117 | 4,117 | - |
| 100-43412-000-000 | EXPENDITURE RESTRAINT | 28,128 | 25,749 | - | | 26,028 | 26028 | 26,028 |
| 100-43413-000-000 | SUPPLEMENTAL AID | - | - | - | - | 49,892 | 49891.84 | 49,892 |
| 100-43420-000-000 | FIRE INSURANCE DUES | 15,488 | 16,945 | 18,252 | 21,896 | 23,500 | 23,500 | 23,500 |
| 100-43430-000-000 | COMPUTER AIDS | 788 | 788 | 788 | 788 | 788 | 788 | 788 |
| 100-43531-000-000 | STATE AID - ROADS | 101,462 | 116,682 | 113,703 | 102,332 | 107,699 | 107,699 | 115,699 |
| 100-43610-000-000 | STATE AID - MUNICIPAL SERVICES | - | | | | | | |
| 100-43650-000-000 | FOREST LANDS | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 100-43690-000-000 | STATE GRANTS - OTHER | 10,147 | 2,224 | 1,661 | 134 | 14,700 | 14,700 | 14,700 |
| 100-43790-000-000 | OTHER LOCAL GOV'T GRANTS | - | - | - | - | 539 | 500 | 500 |
| 100-43791-000-000 | RECYCLING REBATE | 5,497 | 5,137 | 5,049 | 6,406 | 5,500 | 5,500 | 5,500 |
| | | 172,097 | 176,564 | 152,610 | 144,713 | 241,803 | 241,764 | 245,646 |
| 100-44000-00-0000 | GENERAL FUND - LICENSES AND PERMITS | | | | | | | |
| 100-44110-000-000 | LIQUOR | 22,272 | 12,467 | 14,280 | 23,647 | 16,203 | 14,700 | 18,000 |
| 100-44120-000-000 | OPERATORS LICENSES | 2,065 | 1,465 | 1,835 | 1,275 | 1,735 | 2,000 | 2,000 |
| 100-44130-000-000 | SODA | 170 | 190 | - | - | - | - | - |
| 100-44140-000-000 | CIGARETTE | 50 | 60 | 70 | 90 | 250 | 90 | 250 |
| 100-44210-000-000 | DOG LICENSES | 115 | 220 | 176 | 249 | 65 | 250 | 75 |
| 100-44300-000-000 | BUILDING | 67,273 | 29,012 | 75,310 | 31,010 | 20,000 | 30,000 | 20,000 |
| 100-44410-000-000 | REZONING PETITION & FEES | 5,843 | 6,555 | 19,733 | 30,600 | 15,000 | 25,000 | 15,000 |
| 100-44990-000-000 | OTHER PERMITS | 25 | 1,765 | 52,825 | 75,300 | 180,300 | 157,000 | 195,000 |

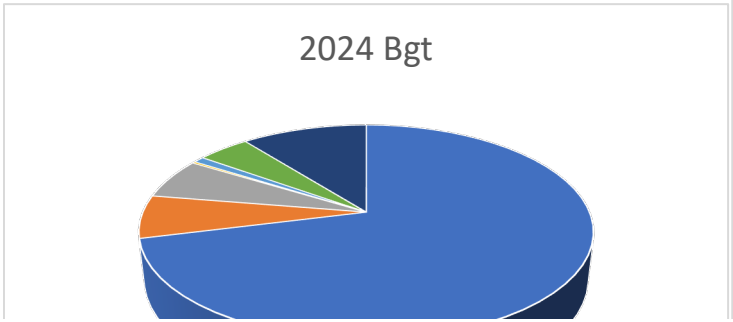
# Village of Sister Bay
# 2025 Annual Budget

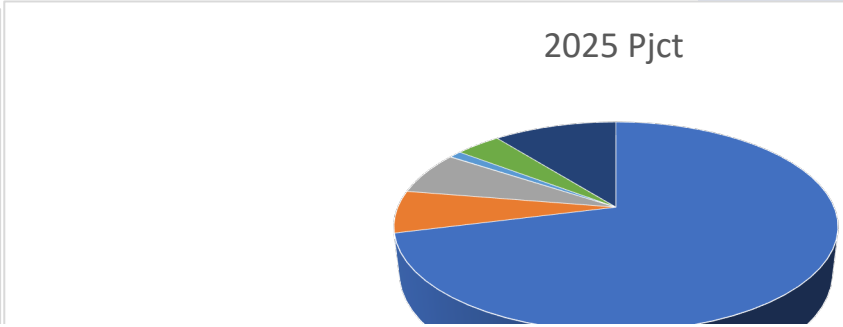
| 100 | General Fund Revenues | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | 97,812 | 51,733 | 164,228 | 162,171 | 233,553 | 229,040 | 250,325 |
| 100-45000-000-000 | GENERAL FUND - FINES, FORFEITS, AND PENALTIES | | | | | | | |
| 100-45100-000-000 | COURT FINES | - | - | 93 | 8,025 | 1,000 | 7,500 | 1,000 |
| 100-45210-000-000 | CITATIONS/PKG TICKETS | 425 | 650 | 1,700 | 1,136 | 1,000 | 2,000 | 1,000 |
| | | 425 | 650 | 1,793 | 9,161 | 2,000 | 9,500 | 2,000 |
| 100-46000-00-0000 | GENERAL FUND - PUBLIC CHARGES FOR SERVICES | | | | | | | |
| 100-46110-000-000 | ASSESSMENT LETTER FEES | 3,810 | 4,020 | 3,780 | 2,910 | 3,200 | 3,200 | 3,200 |
| 100-46120-000-000 | PLAN COMMISSION FEES | - | 2,017 | 1,750 | 10,500 | 12,000 | 3,000 | 14,000 |
| 100-46140-000-000 | PUBLISHING FEES | 640 | 700 | 800 | 800 | 740 | 800 | 800 |
| 100-46150-000-000 | TOURISM ZONE CHARGES | - | - | 35,724 | - | - | - | - |
| 100-46161-000-000 | MEMORIALS | 3,400 | 2,000 | 2,000 | 2,500 | - | 2,000 | 500 |
| 100-46190-000-000 | MISC CHARGES FOR SERVICES | 342 | 19 | 256 | 385 | 1,247 | 500 | 1,250 |
| 100-46310-000-000 | HWY DEPT CHGS REIMB | 150 | 90 | 120 | - | - | 150 | 150 |
| 100-46350-000-000 | TRANSPORTATION CHARGES & DONAT | - | 12,000 | 11,500 | - | - | 10,000 | 10,000 |
| 100-46710-000-000 | LIBRARY CHARGES | 2,673 | 1,190 | 2,706 | 1,800 | 2,507 | 2,000 | 2,000 |
| 100-46720-000-000 | PARK RENTAL | - | 5,844 | 7,587 | 5,203 | 2,019 | 7,500 | 4,500 |
| 100-46741-000-000 | FESTIVALS/EVENTS | - | 1,624 | - | - | - | | - |
| 100-46750-000-000 | RECREATION CHARGES | 6,152 | 6,259 | 3,971 | 3,321 | 3,321 | 5,000 | 4,000 |
| | | 17,167 | 35,764 | 70,194 | 27,419 | 25,034 | 34,150 | 40,400 |
| 100-48000-00-0000 | GENERAL FUND - MISCELLANEOUS REVENUES | | | | | | | |
| 100-48110-000-000 | INTEREST ON INVESTMENTS | 9,769 | 1,008 | 25,689 | 133,303 | 130,419 | 130,419 | 115,000 |
| 100-48210-000-000 | BLDG RENTAL - POST OFFICE | 17,152 | 17,009 | 18,867 | 17,410 | 18,867 | 18,867 | 18,867 |
| 100-48215-000-000 | POST OFFICE REIMB | - | - | - | 2,036 | 2,500 | 2,500 | 2,500 |
| 100-48220-000-000 | BLDG RENTAL - VILLAGE HALL | 622 | 343 | 777 | 1,524 | 1,250 | 1,250 | 1,000 |
| 100-48240-000-000 | BLDG RENTAL - FIRE STATION | 842 | 157 | 1,277 | 1,497 | 1,265 | 1,500 | 1,500 |
| 100-48250-000-000 | EMS BUILDING RENTAL CHARGES | 11,762 | 8,378 | 28,636 | 13,968 | 8,800 | 8,800 | 8,800 |
| 100-48260-000-000 | LAND LEASES | - | - | 750 | 850 | 800 | 850 | 400 |
| 100-48300-000-000 | SALE OF PROPERTY & EQUIPMENT | - | 11,125 | - | 150 | 589 | - | - |
| 100-48422-000-000 | INSURANCE RECOVERY | 6,642 | 5,912 | 4,254 | 6,040 | 924 | | - |

# Village of Sister Bay
# 2025 Annual Budget

| 100 | General Fund Revenues | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-48500-000-000 | DONATIONS | 3,569 | 1,210 | - | 2,606 | | - | - |
| 100-48510-000-000 | INTEREST ON LEASE | | | | 1,876 | | | |
| 100-48995-000-000 | MISC OTHER REVENUE | 87 | 417 | 637 | 223 | 250 | 250 | 250 |
| | | 50,445 | 45,559 | 80,887 | 181,483 | 165,664 | 164,436 | 148,317 |
| 100-49000-00-0000 | GENERAL FUND - OTHER FINANCING SOURCES | | | | | | | |
| 100-49250-000-000 | TRANSFERS FROM TID FUND | - | - | - | - | 290,000 | 290,000 | 290,000 |
| 100-49260-000-000 | TRANSFERS FROM WATER: PILOT | 60,756 | 67,582 | 59,795 | 55,519 | 54,537 | 54,537 | 54,537 |
| 100-49268-000-000 | TRANSFERS FROM MARINA: PILOT | 55,513 | 59,299 | 52,644 | 45,297 | 51,515 | 51,515 | 59,406 |
| | Applied Fund Balance | - | | | | | | - |
| | | 116,269 | 126,881 | 112,439 | 100,816 | 396,052 | 396,052 | 403,943 |
| | Total Revenues | 1,911,289 | 2,313,838 | 2,584,677 | 2,924,769 | 3,699,340 | 3,716,828 | 3,768,935 |

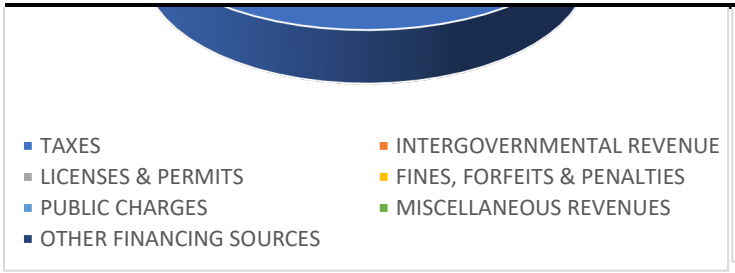
| Revenue Summary | 2020 | 2021 | 2022 | 2023 | 2024 | 2024 Bgt | 2025 Pjct |
|---|---|---|---|---|---|---|---|
| TAXES | 1,457,075 | 1,876,687 | 2,002,526 | 2,299,007 | 2,635,234 | 2,641,886 | 2,678,304 |
| INTERGOVERNMENTAL REVENUE | 172,097 | 176,564 | 152,610 | 144,713 | 241,803 | 241,764 | 245,646 |
| LICENSES & PERMITS | 97,812 | 51,733 | 164,228 | 162,171 | 233,553 | 229,040 | 250,325 |
| FINES, FORFEITS & PENALTIES | 425 | 650 | 1,793 | 9,161 | 2,000 | 9,500 | 2,000 |
| PUBLIC CHARGES | 17,167 | 35,764 | 70,194 | 27,419 | 25,034 | 34,150 | 40,400 |
| MISCELLANEOUS REVENUES | 50,445 | 45,559 | 80,887 | 181,483 | 165,664 | 164,436 | 148,317 |
| OTHER FINANCING SOURCES | 116,269 | 126,881 | 112,439 | 100,816 | 396,052 | 396,052 | 403,943 |

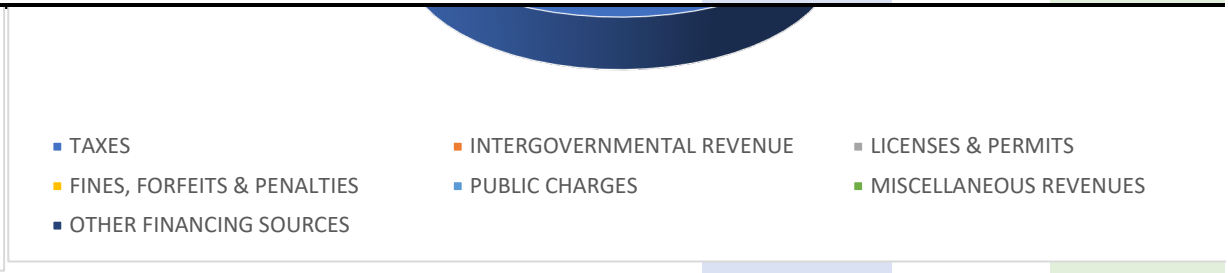


# Village of Sister Bay
# 2025 Annual Budget

| 100 | General Fund Revenues | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |



# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51100-00-0000 | LEGISLATIVE - VILLAGE BOARD | | | | | | | |
| 100-51100-111-000 | FULL-TIME WAGES | 41,453 | 45,575 | 41,488 | 40,675 | 44,412 | 54,000 | 55,000 |
| 100-51100-132-000 | SOCIAL SECURITY | 3,171 | 3,487 | 3,174 | 3,112 | 3,338 | 4,131 | 4,208 |
| 100-51100-143-000 | RECOGNITION | 121 | 289 | 313 | 297 | 314 | 500 | 500 |
| 100-51100-144-000 | MILEAGE | 792 | 26 | 28 | - | 42 | 550 | 100 |
| 100-51100-145-000 | EXPENSE ALLOWANCE | - | 203 | 50 | 99 | - | 500 | 250 |
| 100-51100-200-000 | CONTRACTED SERVICES | 3,549 | 10,710 | 3,060 | 1,110 | 188 | - | - |
| 100-51100-310-000 | COMPUTER SOFTWARE/HARDWARE | - | 782 | 132 | 1,232 | 2,683 | 4,000 | 4,000 |
| 100-51100-311-000 | WEBSITE | 544 | 1,323 | 533 | 1,348 | 1,500 | 1,500 | 4,415 |
| 100-51100-312-000 | IT SUPPORT | 591 | 845 | 2,008 | 1,049 | 1,183 | 1,750 | 1,750 |
| 100-51100-321-000 | OFFICE SUPPLIES | 311 | 75 | 8 | 628 | 17 | 500 | 500 |
| 100-51100-325-000 | ADVERTISING & PUBLICATIONS | 2,914 | 2,980 | 3,940 | 4,566 | 4,000 | 4,000 | 2,500 |
| 100-51100-332-000 | EDUCATION/TRAINING | 130 | 353 | 250 | 305 | 300 | 300 | 300 |
| 100-51100-333-000 | CONFERENCES/MEETINGS | - | - | - | 251 | - | 500 | 500 |
| 100-51100-512-000 | WORKERS COMPENSATION | 72 | 60 | 58 | 59 | 43 | 72 | 88 |
| | | 53,647 | 66,706 | 55,042 | 54,729 | 58,019 | 72,303 | 74,111 |
| 100-51300-209-000 | LEGAL - LEGAL | | | | | | | |
| 100-51300-209-000 | LEGAL | 40,101 | 73,924 | 15,707 | 28,340 | 15,000 | 30,000 | 45,000 |
| | | 40,101 | 73,924 | 15,707 | 28,340 | 15,000 | 30,000 | 45,000 |
| 100-51410-000-000 | GENERAL ADMINISTRATION - ADMINISTRATION | | | | | | | |
| 100-51410-111-000 | FULL-TIME WAGES | 79,361 | 57,364 | 56,904 | 103946 | 150,227 | 150,227 | 44,443 |
| 100-51410-112-000 | FULL-TIME OVERTIME WAGES | - | - | - | - | 1,140 | - | |
| 100-51410-113-00 | COMP TIME - ADMIN | | | | | 1,221 | | |
| 100-51410-114-000 | UNWORKED WAGES | 13,445 | 17,104 | 17,766 | 22,676 | 22,676 | - | |
| 100-51410-115-00 | BONUSES -ADMIN | | | | | 1,000 | | |
| 100-51410-131-000 | RETIREMENT | 6,317 | 5,054 | 4,084 | 8,528 | 10,366 | 10,366 | 3,673 |
| 100-51410-132-000 | SOCIAL SECURITY | 6,586 | 5,045 | 4,814 | 9,513 | 11,492 | 11,492 | 3,979 |
| 100-51410-133-000 | HEALTH | 14,239 | 14,805 | 17,560 | 16,231 | 20,913 | 20,913 | 10,425 |
| 100-51410-134-000 | DENTAL | 700 | 665 | 534 | 1,105 | 1,296 | 1,296 | 585 |
| 100-51410-135-000 | LIFE | 443 | 374 | 505 | 882 | 1,064 | 1,064 | 302 |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51410-136-000 | DISABILITY | 531 | 395 | 411 | 811 | 1,023 | 1,023 | 188 |
| 100-51410-137-000 | HSA | 4,961 | 5,733 | 3,813 | 7,392 | 6,525 | 6,525 | 2,115 |
| 100-51410-138-000 | EAP | 167 | 250 | 255 | 263 | 276 | 276 | 276 |
| 100-51410-140-000 | VISION | - | - | - | 181 | 132 | 149 | 68 |
| 100-51410-142-000 | RECRUITMENT/TESTING | - | 937 | - | - | - | 1,000 | 1,000 |
| 100-51410-143-000 | RECOGNITION | 964 | 850 | 900 | 900 | 900 | 900 | 900 |
| 100-51410-144-000 | MILEAGE | 397 | 596 | 282 | 253 | 230 | 1,000 | 1,000 |
| 100-51410-145-000 | EXPENSE ALLOWANCE | 553 | 1,560 | 377 | 486 | 1,000 | 1,000 | 1,000 |
| 100-51410-190-000 | OTHER PERSONNEL SERVICES | 520 | 450 | 465 | 450 | 450 | 500 | 500 |
| 100-51410-200-000 | OTHER CONTRACTED SERVICES | - | 3,738 | 29,248 | - | - | - | - |
| 100-51410-204-000 | CELL PHONE | 1,252 | 1,116 | 413 | 731 | 1,000 | 1,000 | 1,000 |
| 100-51410-302-000 | COMPUTER EQUIPMENT | 284 | 915 | 3,704 | 643 | 250 | 2,000 | 2,000 |
| 100-51410-310-000 | COMPUTER SOFTWARE | 1,116 | 853 | 1,391 | 2,311 | 1,750 | 1,750 | 1,750 |
| 100-51410-312-000 | IT SUPPORT | 5,892 | 5,939 | 8,639 | 5,631 | 7,000 | 7,000 | 7,000 |
| 100-51410-321-000 | OFFICE SUPPLIES | 2,218 | 2,725 | 2,632 | 2,365 | 3,000 | 3,000 | 3,000 |
| 100-51410-322-000 | POSTAGE | 894 | 1,329 | 5,059 | 4,574 | 3,300 | 3,300 | 3,300 |
| 100-51410-323-000 | PUBLICATIONS/SUBSCRIPTIONS | 93 | 228 | - | 129 | 300 | 300 | 300 |
| 100-51410-324-000 | PRINTING/COPYING | 5,734 | 6,201 | 6,773 | 8,886 | 6,650 | 6,000 | 6,000 |
| 100-51410-325-000 | ADVERTISING & PUBLICATIONS | - | 158 | 910 | | 500 | 500 | 500 |
| 100-51410-326-000 | OFFICE EQUIPMENT | - | 2,099 | 840 | - | - | 500 | 500 |
| 100-51410-331-000 | MEMBERSHIP DUES | 1,492 | 2,148 | 1,904 | 2,014 | 2,454 | 2,575 | 2,575 |
| 100-51410-332-000 | EDUCATION/TRAINING | 63 | 325 | 90 | 289 | 289 | 300 | 300 |
| 100-51410-333-000 | CONFERENCES/MEETINGS | 719 | 957 | - | 146 | - | 1,500 | 1,500 |
| 100-51410-352-00 | MINOR EQUIPMENT & TOOL- ADMIN | | | | | 26 | | |
| 100-51410-353-000 | GENERAL SUPPLIES | 51 | 67 | 156 | 101 | 186 | 150 | 150 |
| 100-51410-392-000 | MISCELLANEOUS | 73 | 2 | 191 | 190 | - | 100 | 100 |
| 100-51410-512-000 | WORKERS COMPENSATION | 77 | 82 | 172 | 134 | 147 | 227 | 427 |
| 100-51410-523-000 | UNEMPLOYMENT COSTS | - | - | - | - | - | - | - |
| 100-51410-551-000 | OTHER FEES AND CHARGES | 213 | 160 | 516 | 261 | 101 | 1,000 | 1,000 |
| | | 149,355 | 140,222 | 171,308 | 202,019 | 258,883 | 238,933 | 101,856 |
| 100-51420-000-000 | GENERAL ADMINISTRATION - CLERK | | | | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51420-111-000 | FULL-TIME WAGES | 19,369 | 28,165 | 30,208 | 37,787 | 38,918 | 38,918 | 41,459 |
| 100-51420-112-000 | FULL-TIME OVERTIME WAGES | 81 | 242 | 1,567 | 3,755 | 3,024 | 3,024 | 2,990 |
| 100-51420-113-000 | COMP TIME | - | - | 3,033 | 13 | | - | |
| 100-51420-114-000 | UNWORKED WAGES | 3,845 | 4,349 | 120 | 4,176 | 1,324 | - | |
| 100-51420-131-000 | RETIREMENT | 1,748 | 2,331 | 2,583 | 3,189 | 2,927 | 2,927 | 3,099 |
| 100-51420-132-000 | SOCIAL SECURITY | 1,842 | 2,465 | 2,881 | 3,573 | 3,246 | 3,246 | 3,411 |
| 100-51420-133-000 | HEALTH | 2,711 | 4,645 | 4,437 | 5,206 | 4,810 | 4,810 | 5,059 |
| 100-51420-134-000 | DENTAL | 228 | 306 | 275 | 394 | 314 | 314 | 330 |
| 100-51420-135-000 | LIFE | 38 | 56 | 54 | 61 | 64 | 64 | 61 |
| 100-51420-136-000 | DISABILITY | 164 | 186 | 195 | 321 | 262 | 262 | 250 |
| 100-51420-137-000 | HSA | 517 | 1,991 | 1,724 | 3,667 | 2,988 | 2,988 | 2,532 |
| 100-51420-138-000 | EAP | 83 | 125 | 128 | 131 | 131 | 131 | 131 |
| 100-51420-140-000 | VISION | - | - | - | 51 | 40 | 40 | 42 |
| 100-51420-142-000 | RECRUITMENT/TESTING/PHYSICALS | - | - | - | - | - | 250 | - |
| 100-51420-143-000 | RECOGNITION | 400 | 450 | 450 | 450 | - | 450 | - |
| 100-51420-144-000 | MILEAGE | 69 | 20 | 459 | 275 | 300 | 750 | 125 |
| 100-51420-310-000 | COMPUTER SOFTWARE HARDWARE | 225 | 380 | 1,386 | 60 | 750 | 750 | 500 |
| 100-51420-312-000 | IT SUPPORT | 251 | 351 | 211 | 215 | 243 | 500 | 400 |
| 100-51420-325-000 | PUBLIC NOTICES | 10 | - | - | - | - | - | - |
| 100-51420-331-000 | MEMBERSHIP DUES | 65 | 65 | 65 | 65 | 65 | 75 | 200 |
| 100-51420-332-000 | EDUCATION/TRAINING | 592 | 20 | 199 | 279 | 400 | 400 | 400 |
| 100-51420-333-000 | CONFERENCES/MEETINGS | - | - | 405 | 255 | 455 | 455 | 650 |
| 100-51420-392-000 | MISCELLANEOUS | 8 | 50 | - | - | - | 25 | - |
| 100-51420-512-000 | WORKERS COMPENSATION | 50 | 55 | 57 | 65 | 58 | 86 | 134 |
| 100-51420-523-000 | UNEMPLOYMENT COSTS | - | - | - | - | - | - | - |
| 100-51420-551-000 | OTHER FEES AND CHARGES | 63 | 60 | - | - | - | - | - |
| | | 32,361 | 46,312 | 50,438 | 63,990 | 60,319 | 60,465 | 61,773 |
| 100-51430-000-000 | GENERAL ADMINISTRATION - ELECTIONS | | | | | | | |
| 100-51430-111-000 | FULL-TIME WAGES | 5,974 | 2,211 | 3,926 | 2,182 | 9,944 | 9,944 | 9,674 |
| 100-51430-112-000 | FULL-TIME OVERTIME W | 764 | 232 | 923 | 761 | 2,710 | 2,710 | 997 |
| 100-51430-121-000 | PART-TIME WAGES | 1,849 | 1,024 | 4,675 | 2,568 | 5,043 | 5,043 | 2,530 |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51430-122-000 | PART-TIME OVERTIME W | - | - | 345 | 178 | 159 | - | - |
| 100-51430-131-000 | RETIREMENT | 447 | 165 | 356 | 249 | 746 | 746 | 711 |
| 100-51430-132-000 | SOCIAL SECURITY | 622 | 251 | 725 | 423 | 1,212 | 1,212 | 977 |
| 100-51430-133-000 | HEALTH | 990 | 405 | 824 | 616 | 1,344 | 1,344 | 1,161 |
| 100-51430-134-000 | DENTAL | 84 | 30 | 59 | 46 | 84 | 84 | 76 |
| 100-51430-135-000 | LIFE | 10 | 4 | 8 | 5 | 4 | 16 | 14 |
| 100-51430-136-000 | DISABILITY | 36 | 14 | 30 | 17 | 66 | 66 | 57 |
| 100-51430-137-000 | HSA | 47 | 61 | - | | 65 | 45 | 581 |
| 100-51430-140-000 | VISION | - | - | - | 7 | 5 | 12 | 10 |
| 100-51430-144-000 | MILEAGE | 62 | 50 | 119 | 94 | 163 | 250 | 75 |
| 100-51430-310-000 | COMPUTER SOFTWARE | 1,343 | 1,395 | 1,678 | 1,661 | 4,429 | 14,800 | 2,000 |
| 100-51430-321-000 | OFFICE SUPPLIES | 63 | 36 | 117 | - | 200 | 200 | 150 |
| 100-51430-322-000 | POSTAGE | 1,238 | 388 | 656 | 235 | 215 | 750 | 300 |
| 100-51430-324-000 | PRINTING/COPYING | 200 | 78 | 109 | - | 35 | 250 | 25 |
| 100-51430-325-000 | PUBLIC NOTICES | 26 | 40 | - | 87 | - | 60 | 45 |
| 100-51430-332-000 | EDUCATION/TRAINING | 36 | 239 | - | - | - | 275 | 150 |
| 100-51430-353-000 | GENERAL SUPPLIES | 547 | 134 | 473 | 657 | 406 | 1,100 | 350 |
| | | 14,338 | 6,758 | 15,023 | 9,786 | 26,830 | 38,907 | 19,883 |
| 100-51510-000-000 | FINANCIAL ADMINISTRATION - FINANCE DIRECTOR/TREASURER | | | | | | | |
| 100-51510-111-000 | FULL-TIME WAGES | 21,119 | 31,582 | 40,834 | 47,011 | 55,451 | 55,451 | 58,092 |
| 100-51510-114-000 | UNWORKED WAGES | 4,524 | 5,767 | 5,333 | 10,094 | 22,146 | - | |
| 100-51510-131-000 | RETIREMENT | 1,611 | 2,456 | 2,927 | 3,741 | 3,826 | 3,826 | 4,199 |
| 100-51510-132-000 | SOCIAL SECURITY | 1,201 | 2,095 | 2,721 | 3,733 | 4,242 | 4,242 | 4,606 |
| 100-51510-133-000 | HEALTH | 5,386 | 3,336 | 8,047 | 9,188 | 9,775 | 9,775 | 8,070 |
| 100-51510-134-000 | DENTAL | 407 | 603 | 710 | 727 | 707 | 707 | 472 |
| 100-51510-135-000 | LIFE | 19 | 42 | 55 | 53 | 52 | 52 | 131 |
| 100-51510-136-000 | DISABILITY | 191 | 201 | 288 | 473 | 230 | 393 | 231 |
| 100-51510-137-000 | HSA | (3,015) | 1,932 | 2,268 | 2,142 | 2,160 | 2,160 | 2,970 |
| 100-51510-138-000 | EAP | 83 | 125 | 128 | 131 | 131 | 131 | 131 |
| 100-51510-139-000 | BENEFIT FEES | 317 | - | - | - | - | - | |
| 100-51510-140-000 | VISION | - | - | - | 126 | 119 | 119 | 58 |
| 100-51510-142-00 | RECRUTING | | | | | 143 | | |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51510-143-000 | RECOGNITION | 400 | 450 | 450 | 450 | 450 | 450 | 450 |
| 100-51510-144-000 | MILEAGE | - | 185 | 617 | 402 | 449 | 1,000 | 1,000 |
| 100-51510-145-000 | EXPENSE ALLOWANCE | 227 | 231 | 250 | 136 | 300 | 300 | 300 |
| 100-51510-200-000 | OTHER CONTRACTED SERVICES | 1,641 | 1,633 | 2,827 | 2,860 | 4,383 | 3,100 | 20,100 |
| 100-51510-310-000 | COMPUTER SOFTWARE/HARDWARE | 6,073 | 4,200 | 2,837 | 9,144 | 6,550 | 6,550 | 6,550 |
| 100-51510-312-000 | IT SUPPORT | 311 | 442 | 331 | 215 | 243 | 750 | 750 |
| 100-51510-322-000 | POSTAGE | 739 | 892 | 952 | 1,083 | 151 | 1,200 | 1,200 |
| 100-51510-325-000 | ADVERTISING & PUBLIC NOTICES | 542 | 303 | 230 | 245 | 350 | 350 | 350 |
| 100-51510-331-000 | MEMBERSHIP DUES | 290 | 404 | 746 | 404 | 329 | 900 | 900 |
| 100-51510-332-000 | EDUCATION/TRAINING | 55 | 134 | 55 | 295 | 834 | 300 | 500 |
| 100-51510-333-000 | CONFERENCES/MEETINGS | - | 454 | 785 | 1,459 | 951 | 2,000 | 2,000 |
| 100-51510-392-000 | MISCELLANEOUS EXPENSES | 108 | - | 172 | - | - | 100 | 200 |
| 100-51510-512-000 | WORKERS COMPENSATION | (63) | 30 | 47 | 50 | 70 | 86 | 146 |
| 100-51510-523-000 | UNEMPLOYMENT COSTS | - | - | - | - | - | - | - |
| 100-51510-550-000 | BANK SERVICES CHARGES & FEES | 1,247 | 2,019 | 2,777 | 2,959 | 3,000 | 3,000 | 3,000 |
| 100-51510-551-000 | OTHER FEES | - | 5 | 3 | - | - | 50 | 50 |
| | | 43,412 | 59,520 | 76,389 | 97,121 | 117,042 | 96,992 | 116,456 |
| 100-51520-200-000 | FINANCIAL ADMINISTRATION - PROPERTY ASSESSMENT | | | | | | | |
| 100-51520-200-000 | PROPERTY ASSESSMENT SERVICES | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 |
| | | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 |
| 100-51530-210-000 | FINANCIAL ADMINISTRATION - AUDITING | | | | | | | |
| 100-51530-210-000 | AUDITING & CONSULTING | 13,060 | 13,553 | 13,651 | 15,650 | 17,600 | 17,600 | 17,600 |
| | | 13,060 | 13,553 | 13,651 | 15,696 | 17,600 | 17,600 | 17,600 |
| 100-51600-000-000 | GENERAL BUILDINGS AND PLANT - GENERAL | | | | | | | |
| 100-51600-111-000 | FULL-TIME WAGES | 11,061 | 6,151 | 7,153 | 15,355 | 18,397 | 18,397 | 20,648 |
| 100-51600-112-000 | FULL-TIME OVERTIME | - | - | 107 | 484 | 430 | 589 | 430 |
| 100-51600-121-000 | PART-TIME WAGES | - | - | 1,119 | 109 | 158 | 615 | 143 |
| 100-51600-131-000 | RETIREMENT | 747 | 415 | 471 | 1,087 | 1,381 | 1,381 | 1,452 |
| 100-51600-132-000 | SOCIAL SECURITY | 805 | 426 | 586 | 1,142 | 1,531 | 1,531 | 1,715 |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51600-133-000 | HEALTH | 2,481 | 1,864 | 1,371 | 4,058 | 6,110 | 6,110 | 5,918 |
| 100-51600-134-000 | DENTAL | 200 | 114 | 118 | 291 | 406 | 406 | 420 |
| 100-51600-135-000 | LIFE | 68 | 40 | 9 | 30 | 15 | 15 | 16 |
| 100-51600-136-000 | DISABILITY | 61 | 38 | 39 | 83 | 131 | 131 | 74 |
| 100-51600-137-000 | HSA | - | - | 211 | 156 | 180 | 180 | 1,152 |
| 100-51600-140-000 | VISION | - | - | - | 43 | 60 | 60 | 62 |
| 100-51600-200-000 | CONTRACTED SERVICES | 223 | 235 | 653 | 2,181 | 3,000 | 3,000 | 3,000 |
| 100-51600-201-000 | ELECTRIC/GAS | 6,756 | 6,685 | 10,045 | 12,163 | 10,750 | 10,750 | 10,750 |
| 100-51600-202-000 | WATER/SEWER/STORM | 1,404 | 1,943 | 2,175 | 1,980 | 2,450 | 2,450 | 2,450 |
| 100-51600-203-000 | PHONE | - | - | 674 | 786 | 800 | 800 | 800 |
| 100-51600-205-000 | INTERNET | 1,917 | 1,902 | 2,015 | 2,045 | 2,250 | 2,250 | 2,250 |
| 100-51600-206-000 | TELEVISION | - | - | 40 | - | - | - | - |
| 100-51600-352-000 | MINOR EQUIPMENT | - | - | - | - | - | - | - |
| 100-51600-353-000 | GENERAL SUPPLIES | 258 | 112 | 270 | 210 | 19 | 500 | 500 |
| 100-51600-361-000 | REPAIRS & MAINTENANCE | 1,473 | 468 | 15 | | - | 500 | 500 |
| 100-51600-362-000 | GROUNDS MAINTENANCE | 677 | 70 | - | 23 | - | 500 | 500 |
| 100-51600-366-000 | BUILDING MAINTENANCE | 3,632 | 2,469 | 8,040 | 933 | 1,000 | 3,500 | 3,500 |
| 100-51600-401-000 | CUSTODIAL SUPPLIES | 5,951 | 5,975 | 5,539 | 6,766 | 7,000 | 7,000 | 7,000 |
| 100-51600-510-000 | PROPERTY & LIAB INSURANCE | 8,425 | 7,406 | 8,076 | 8,813 | 8,906 | 9,000 | 9,720 |
| | | 46,137 | 36,312 | 48,725 | 58,738 | 64,974 | 69,665 | 73,000 |
| 100-51610-000-000 | BUILDINGS - VILLAGE HALL | | | | | | | |
| 100-51610-200-000 | OTHER CONTRACTED SERVICES | 268 | 293 | - | 217 | - | 500 | 500 |
| 100-51610-201-000 | ELECTRIC/GAS | 5,250 | 6,039 | 7,423 | 6,676 | 8,000 | 8,000 | 8,000 |
| 100-51610-202-000 | WATER/SEWER/STORM | 1,257 | 2,067 | 2,260 | 2,244 | 2,750 | 2,750 | 2,750 |
| 100-51610-203-000 | PHONE | 724 | 466 | 482 | 480 | 500 | 500 | 500 |
| 100-51610-205-000 | INTERNET | 1,320 | 1,384 | 1,814 | 1,564 | 1,850 | 1,850 | 1,850 |
| 100-51610-352-000 | MINOR EQUIPMENT | 140 | - | - | - | | - | - |
| 100-51610-353-000 | GENERAL SUPPLIES | 16 | 4 | 20 | - | 104 | 100 | 100 |
| 100-51610-361-000 | REPAIRS AND MAINTENANCE | 501 | 3,370 | 1,185 | 727 | 428 | 1,000 | 1,000 |
| 100-51610-366-000 | BUILDING MAINTENANCE | 1,840 | 1,705 | 3,171 | 3,855 | 5,000 | 5,000 | 5,000 |
| 100-51610-408-000 | MISCELLANEOUS | - | - | - | | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | 11,318 | 15,327 | 16,354 | 15,763 | 18,632 | 19,700 | 19,700 |
| 100-51620-000-000 | BUILDINGS - POST OFFICE | | | | | | | |
| 100-51620-111-000 | FULL-TIME WAGES | - | - | - | 2,795 | 2,233 | 2,233 | 1,875 |
| 100-51620-112-000 | FULL-TIME OVERTIME | - | - | - | 108 | 37 | 256 | 187 |
| 100-51620-121-00 | PART TIME WEGES - POST OFFICE | | | | 40 | - | - | |
| 100-51620-131-000 | RETIREMENT | - | - | - | 195 | 171 | 171 | 133 |
| 100-51620-132-000 | SOCIAL SECURITY | - | - | - | 202 | 190 | 190 | 165 |
| 100-51620-133-000 | HEALTH | - | - | - | 914 | 815 | 815 | 569 |
| 100-51620-134-000 | DENTAL | - | - | - | 65 | 55 | 55 | 46 |
| 100-51620-135-000 | LIFE | - | - | - | 2 | 1 | 2 | 2 |
| 100-51620-136-000 | DISABILITY | - | - | - | 11 | 16 | 16 | 7 |
| 100-51620-140-000 | VISION | - | - | - | 9 | 8 | 8 | 7 |
| 100-51620-366-000 | BUILDING MAINTENANCE | - | - | 992 | 17,786 | 4,500 | 4500 | 4,500 |
| | | - | - | 992 | 22,127 | 8,026 | 8,246 | 7,491 |
| 100-51630-000-000 | BUILDINGS - FIRE STATION | | | | | | | |
| 100-51630-111-000 | FULL-TIME WAGES | 2,361 | 425 | - | | - | - | - |
| 100-51630-121-000 | PART-TIME WAGES | - | 15 | - | - | - | - | - |
| 100-51630-131-000 | RETIREMENT | 159 | 29 | - | - | - | - | - |
| 100-51630-132-000 | SOCIAL SECURITY | 170 | 29 | - | - | - | - | - |
| 100-51630-133-000 | HEALTH | 354 | 95 | - | - | - | - | - |
| 100-51630-134-000 | DENTAL | 49 | 11 | - | - | - | - | - |
| 100-51630-135-000 | LIFE | 3 | 1 | - | - | - | - | - |
| 100-51630-136-000 | DISABILITY | 13 | 3 | - | - | - | - | - |
| 100-51630-200-000 | OTHER CONTRACTED SERVICES | 1,055 | 489 | 2,165 | 2,110 | 3,000 | 3,000 | 3,000 |
| 100-51630-201-000 | ELECTRIC/GAS | 22,709 | 23,495 | 32,659 | 33,274 | 42,000 | 42,000 | 42,000 |
| 100-51630-202-000 | WATER/SEWER/STORM | 6,968 | 7,829 | 8,667 | 8,884 | 10,000 | 10,000 | 10,000 |
| 100-51630-207-000 | RECYCLING | 531 | 642 | 728 | 590 | 750 | 750 | 750 |
| 100-51630-353-000 | GENERAL SUPPLIES | 209 | 248 | 370 | 239 | 350 | 350 | 350 |
| 100-51630-362-000 | GROUNDS MAINTENANCE | - | - | - | - | - | 5,000 | 5,000 |
| 100-51630-366-000 | BUILDING MAINTENANCE | 29,125 | 3,012 | 92,052 | 3,683 | 1,056 | 15,000 | 15,000 |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-51630-369-000 | EQUIPMENT MAINTENANCE | 4,458 | 10,545 | 14,790 | 24,410 | 4,213 | 18,000 | 18,000 |
| 100-51630-401-000 | CUSTODIAL SUPPLIES | 134 | - | 118 | - | - | 150 | 150 |
| 100-51630-408-000 | MISCELLANEOUS | 27 | - | - | - | - | - | - |
| | | 68,325 | 46,867 | 151,550 | 73,189 | 61,369 | 94,250 | 94,250 |
| 100-51640-000-000 | BUILDINGS - ADMINISTRATION BUILDING | | | | | | | |
| 100-51640-111-000 | FULL-TIME WAGES | 759 | 871 | - | - | - | - | - |
| 100-51640-131-000 | RETIREMENT | 51 | 59 | - | - | - | - | - |
| 100-51640-132-000 | SOCIAL SECURITY | 55 | 63 | - | - | - | - | - |
| 100-51640-133-000 | HEALTH | 172 | 222 | - | - | - | - | - |
| 100-51640-134-000 | DENTAL | 14 | 20 | - | - | - | - | - |
| 100-51640-135-000 | LIFE | 4 | 5 | - | - | - | - | - |
| 100-51640-136-000 | DISABILITY | 4 | 5 | - | - | - | - | - |
| 100-51640-200-000 | OTHER CONTRACTED SERVICES | 190 | - | 288 | 864 | 673 | 2,000 | 2,000 |
| 100-51640-201-000 | ELECTRIC/GAS | 4,611 | 3,749 | 4,729 | 5,699 | 5,000 | 5,000 | 5,000 |
| 100-51640-202-000 | WATER/SEWER/STORM | 613 | 666 | 776 | 832 | 1,000 | 1,000 | 1,000 |
| 100-51640-203-000 | PHONE | 2,595 | 2,792 | 1,896 | 3,115 | 2,500 | 2,500 | 2,500 |
| 100-51640-205-000 | INTERNET | 1,997 | 1,700 | 1,946 | 900 | 2,100 | 2,100 | 2,100 |
| 100-51640-352-00 | MINOR EQUIPMENT | | | | | 47 | | |
| 100-51640-353-000 | GENERAL SUPPLIES | - | 135 | 18 | 85 | - | 100 | 100 |
| 100-51640-361-000 | REPAIRS & MAINTENANCE | 142 | 2 | 446 | 94 | - | 400 | 400 |
| 100-51640-362-000 | GROUNDS MAINTENANCE | - | - | 150 | - | - | 1,000 | 1,000 |
| 100-51640-366-000 | BUILDING MAINTENANCE | 7,236 | 40 | 210 | 1,197 | - | 1,000 | 1,000 |
| | | 18,444 | 10,329 | 10,458 | 12,786 | 11,320 | 15,100 | 15,100 |
| 100-51910-000-000 | OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS | | | | | | | |
| 100-51910-390-000 | TAX REFUNDS | 34,225 | - | - | | - | - | - |
| 100-51910-391-000 | UNCOLLECTIBLE TAXES | 1,617 | - | 38 | 46 | - | 100 | 50 |
| 100-51931-514-000 | CRIME INSURANCE | - | - | - | 664 | 147 | 730 | 745 |
| 100-51938-510-000 | PROPERTY & LIABILITY INSURANCE | 4,972 | 5,117 | 6,431 | 7,470 | 7,500 | 7,500 | 8,424 |
| 100-51980-000-000 | MISCELLANEOUS | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 51000 | General Government | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | 40,814 | 5,117 | 6,469 | 8,180 | 7,647 | 8,330 | 9,219 |
| | Total General Government Expenditures | 559,812 | 549,448 | 660,606 | 690,965 | 754,162 | 798,991 | 683,938 |
| | Wages | 205,966 | 201,077 | 215,502 | 291,770 | 379,650 | 341,407 | 238,468 |
| | Benefits & Personnel | 62,796 | 69,365 | 74,136 | 97,470 | 111,786 | 117,418 | 84,127 |
| | Services | 148,491 | 195,551 | 174,840 | 163,795 | 166,044 | 181,400 | 213,400 |
| | Operating & Maintenance | 127,504 | 68,461 | 177,991 | 113,069 | 75,663 | 137,015 | 124,210 |
| | Non-Operating | 15,056 | 14,994 | 18,138 | 20,475 | 19,972 | 21,751 | 23,734 |
| | | 559,812 | 549,448 | 660,606 | 686,578 | 753,115 | 798,991 | 683,938 |

# Village of Sister Bay
# 2025 Annual Budget

| 52000 | Public Safety | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-52100-000-000 | LAW ENFORCEMENT | | | | | | | |
| 100-52100-200-000 | SHERIFF SECURITY SERVICES | 1,480 | 2,589 | 4,129 | 1,693 | 2,000 | 6,000 | 6,000 |
| | | 1,480 | 2,589 | 4,129 | 1,693 | 2,000 | 6,000 | 6,000 |
| 100-52200-000-000 | FIRE PROTECTION | | | | | | | |
| 100-52200-000-000 | FIRE DEPARTMENT SUPPORT | 142,825 | 147,681 | 155,064 | 159,248 | 159,248 | 171,032 | 171,032 |
| | | 142,825 | 147,681 | 155,064 | 159,248 | 159,248 | 171,032 | 171,032 |
| 100-52400-000-000 | INSPECTION | | | | | | | |
| 100-52400-200-000 | BUILDING INSPECTION SERVICES | 44,342 | 23,646 | 52,258 | 24,280 | 30,000 | 30,000 | 30,000 |
| | | 44,342 | 23,646 | 52,258 | 24,280 | 30,000 | 30,000 | 30,000 |
| | Total Public Safety Expenditures | 188,647 | 173,916 | 211,451 | 185,221 | 191,248 | 207,032 | 207,032 |
| | Wages | - | - | - | - | - | - | - |
| | Benefits & Personnel | - | - | - | - | - | - | - |
| | Services | 45,822 | 26,235 | 56,386 | 25,973 | 32,000 | 36,000 | 36,000 |
| | Operating & Maintenance | - | - | - | - | - | - | - |
| | Non-Operating | 142,825 | 147,681 | 155,064 | 159,248 | 159,248 | 171,032 | 171,032 |
| | | 188,647 | 173,916 | 211,451 | 185,221 | 191,248 | 207,032 | 207,032 |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53311-000-000 | HIGHWAY & STREET MAINTENANCE | | | | | | | |
| 100-53311-200-000 | CONTRACTED SERVICES | - | - | - | - | - | - | - |
| 100-53311-890-000 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | | | | | | | | |
| 100-53312-000-000 | PUBLIC WORKS | | | | | | | |
| 100-53312-111-000 | FULL-TIME WAGES | 44,713 | 53,241 | 78,208 | 82,411 | 80,693 | 80,693 | 116,734 |
| 100-53312-112-000 | FULL-TIME OVERTIME WAGES | 135 | 1,303 | 1,451 | 2,565 | 4,113 | 4,113 | 3,248 |
| 100-53312-113-000 | COMP TIME | - | - | 4,565 | 3,012 | 867 | - | |
| 100-53312-114-000 | UNWORKED WAGES | 32,934 | 33,113 | 33,786 | 35,551 | 39,005 | 39,005 | |
| 100-53312-121-000 | PART-TIME WAGES | 150 | 997 | 5,315 | 4,186 | 4,497 | 11,452 | 2,662 |
| 100-53312-131-000 | RETIREMENT | 5,367 | 6,015 | 7,288 | 8,194 | 8,663 | 8,663 | 8,614 |
| 100-53312-132-000 | SOCIAL SECURITY | 5,750 | 6,191 | 9,004 | 8,895 | 11,486 | 11,486 | 10,081 |
| 100-53312-133-000 | HEALTH | 16,205 | 21,392 | 20,673 | 33,413 | 39,709 | 39,709 | 30,690 |
| 100-53312-134-000 | DENTAL | 1,427 | 1,579 | 1,568 | 2,372 | 2,656 | 2,656 | 2,327 |
| 100-53312-135-000 | LIFE | 315 | 451 | 223 | 164 | 100 | 100 | 283 |
| 100-53312-136-000 | DISABILITY | 450 | 463 | 605 | 814 | 815 | 815 | 450 |
| 100-53312-137-000 | HSA | 13,688 | 12,600 | 11,921 | 19,044 | 23,085 | 23,085 | 6,882 |
| 100-53312-138-000 | EAP | 417 | 625 | 638 | 656 | 689 | 689 | 689 |
| 100-53312-140-000 | VISION | - | - | - | 341 | 400 | 400 | 337 |
| 100-53312-141-000 | UNIFORM/CLOTHING ALLOWANCE | 1,876 | 2,154 | 2,171 | 2,805 | 2,900 | 2,900 | 2,900 |
| 100-53312-142-000 | RECRUITMENT/TESTING/PHYSICALS | - | 371 | 612 | 306 | 500 | 500 | 500 |
| 100-53312-143-000 | RECOGNITION | 2,510 | 2,106 | 3,650 | 3,650 | 3,650 | 3,650 | 3,650 |
| 100-53312-144-000 | MILEAGE | - | - | 256 | - | - | 600 | 600 |
| 100-53312-145-000 | EXPENSE ALLOWANCE | 154 | 9 | 200 | 54 | - | 300 | 300 |
| 100-53312-190-000 | OTHER PERSONNEL SERVICES | - | 600 | 300 | 841 | 600 | 600 | 600 |
| 100-53312-200-000 | OTHER CONTRACTED SERVICES | 76 | 344 | 211 | 480 | 300 | 300 | 300 |
| 100-53312-202-000 | WATER/SEWER/STORM | 52,375 | 52,375 | 52,375 | 52,609 | 52,375 | 52,375 | 55,000 |
| 100-53312-204-000 | CELL PHONE | 2,171 | 2,150 | 2,015 | 2,028 | 2,500 | 2,500 | 2,500 |
| 100-53312-303-000 | EQUIPMENT RENTAL | - | - | - | 1,500 | 1,194 | 5,000 | - |
| 100-53312-312-000 | IT SUPPORT | 275 | 366 | 577 | 712 | 1,700 | 1,500 | 1,700 |
| 100-53312-321-000 | OFFICE SUPPLIES | 136 | 121 | 127 | 444 | 250 | 250 | 250 |
| 100-53312-331-000 | MEMBERSHIPS/DUES | - | - | - | - | - | 370 | 370 |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53312-332-000 | EDUCATION/TRAINING | - | 65 | 1,663 | 2,827 | 1,090 | 1,750 | 2,800 |
| 100-53312-333-000 | CONFERENCES/MEETINGS | - | - | - | 245 | 822 | 750 | 750 |
| 100-53312-351-000 | MEDICAL/SAFETY SUPPLIES | 2,492 | 950 | 3,029 | 3,920 | 4,000 | 4,000 | 4,000 |
| 100-53312-352-000 | MINOR EQUIPMENT AND TOOLS | 3,289 | 1,543 | 3,289 | 8,083 | 5,338 | 12,250 | 6,750 |
| 100-53312-353-000 | GENERAL SUPPLIES | 1,536 | 673 | 1,651 | 3,528 | 2,500 | 2,500 | 2,500 |
| 100-53312-403-000 | SHOP/BUILDING SUPPLIES | 808 | 1,769 | 3,850 | 1,147 | 1,200 | 2,100 | 2,100 |
| 100-53312-512-000 | WORKERS COMPENSATION | 10,917 | 9,771 | 9,721 | 11,737 | 15,616 | 15,616 | 17,178 |
| | | 200,163 | 213,338 | 260,942 | 298,530 | 313,313 | 332,677 | 287,745 |
| 100-53313-000-000 | PUBLIC WORKS - MACHINERY | | | | | | | |
| 100-53313-111-000 | FULL-TIME WAGES | 8,132 | 5,970 | - | - | - | - | - |
| 100-53313-121-000 | PART-TIME WAGES | | | | | 406 | | |
| 100-53313-131-000 | RETIREMENT | 549 | 403 | - | - | - | - | - |
| 100-53313-132-000 | SOCIAL SECURITY | 587 | 422 | - | - | 31 | - | - |
| 100-53313-133-000 | HEALTH | 1,636 | 1,526 | - | - | - | - | - |
| 100-53313-134-000 | DENTAL | 216 | 150 | - | - | - | - | - |
| 100-53313-135-000 | LIFE | 34 | 30 | - | - | - | - | - |
| 100-53313-136-000 | DISABILITY | 49 | 35 | - | - | - | - | - |
| 100-53313-301-000 | GAS, OIL, & FLUIDS | 7,765 | 9,685 | 14,575 | 14,986 | 14,000 | 14,000 | 14,000 |
| 100-53313-361-000 | REPAIRS AND MAINTENANCE | 8,528 | 8,161 | 12,897 | 19,953 | 15,000 | 15,000 | 15,000 |
| 100-53313-363-000 | VEHICLE MAINTENANCE & REPAIRS | 2,237 | 2,193 | 1,819 | 6,944 | 1,200 | 5,000 | 5,000 |
| 100-53313-408-000 | MISCELLANEOUS | 216 | 54 | 244 | 1,026 | 300 | 1000 | 8,743 |
| 100-53313-511-000 | VEHICLE & EQUIPMENT INSURANCE | 3,410 | 3,326 | 2,772 | 2,477 | 3,250 | 3,250 | 3,380 |
| | | 33,360 | 31,954 | 32,306 | 45,386 | 34,187 | 38,250 | 46,123 |
| 100-53314-000-000 | PUBLIC WORKS - STREET MAINTENANCE | | | | | | | |
| 100-53314-111-000 | FULL-TIME WAGES | 7,573 | 2,218 | 26,979 | 43,939 | 48,429 | 48,420 | 42,315 |
| 100-53314-112-000 | FULL-TIME OVERTIME WAGES | - | - | 111 | 587 | 2,460 | 2,460 | 374 |
| 100-53314-121-000 | PART-TIME WAGES | 644 | 197 | 1,321 | 1,906 | 2,366 | 2,366 | 550 |
| 100-53314-131-000 | RETIREMENT | 515 | 150 | 1,722 | 3,115 | 3,620 | 3,620 | 2,982 |
| 100-53314-132-000 | SOCIAL SECURITY | 597 | 163 | 1,962 | 3,432 | 4,194 | 4,194 | 3,576 |
| 100-53314-133-000 | HEALTH | 1,281 | 517 | 5,653 | 10,151 | 15,782 | 15,782 | 12,354 |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53314-134-000 | DENTAL | 135 | 42 | 406 | 719 | 1,047 | 1,047 | 914 |
| 100-53314-135-000 | LIFE | 25 | 7 | 68 | 75 | 38 | 38 | 34 |
| 100-53314-136-000 | DISABILITY | 36 | 12 | 166 | 135 | 170 | 345 | 152 |
| 100-53314-137-000 | HSA | - | - | 207 | 248 | 250 | 563 | 2,385 |
| 100-53314-140-000 | VISION | - | - | - | 102 | 154 | 154 | 138 |
| 100-53314-200-000 | OTHER CONTRACTED SERVICES | 2,927 | 20,462 | 1,982 | 2,457 | 3,000 | 14,000 | 14,000 |
| 100-53314-303-000 | EQUIPMENT RENTAL | - | - | - | - | - | 8,000 | 2,000 |
| 100-53314-312-000 | INFORMATION TECHNOLOGY | - | 431 | 330 | 4,412 | 3,093 | 3,000 | 3,000 |
| 100-53314-325-000 | NOTICES & ADS | - | - | 281 | - | - | - | - |
| 100-53314-332-000 | EDUCATION/TRAINING | - | - | - | - | - | 1,000 | 1,000 |
| 100-53314-352-000 | MINOR EQUIPMENT AND TOOLS | - | - | 3,745 | 1,497 | 6,622 | 10,000 | 1,000 |
| 100-53314-353-000 | GENERAL SUPPLIES | 429 | 714 | 1,702 | 7,435 | 1,021 | 11,250 | 7,250 |
| 100-53314-361-000 | REPAIRS & MAINTENANCE | 490 | 1,534 | 383 | 2,574 | 4,000 | 6,000 | 500 |
| 100-53314-406-000 | CRACK FILLER | - | 350 | - | - | - | 500 | 500 |
| 100-53314-407-000 | PATCH MATERIAL | 1,688 | 1,174 | 441 | 462 | 1,500 | 1,500 | 1,500 |
| 100-53314-408-000 | MISCELLANEOUS | - | - | - | - | - | 8,000 | 500 |
| | | 16,341 | 27,972 | 47,458 | 83,245 | 97,746 | 142,239 | 97,024 |
| 100-53316-000-000 | PUBLIC WORKS - STREET CLEANING | | | | | | | |
| 100-53316-111-000 | FULL-TIME WAGES | 542 | 1,379 | - | - | - | - | - |
| 100-53316-112-000 | FULL-TIME OVERTIME W | - | 56 | - | - | - | - | - |
| 100-53316-121-000 | PART-TIME WAGES | - | 23 | - | - | - | - | - |
| 100-53316-131-000 | RETIREMENT | 37 | 97 | - | - | - | - | - |
| 100-53316-132-000 | SOCIAL SECURITY | 40 | 97 | - | - | - | - | - |
| 100-53316-133-000 | HEALTH | 64 | 313 | - | - | - | - | - |
| 100-53316-134-000 | DENTAL | 7 | 24 | - | - | - | - | - |
| 100-53316-135-000 | LIFE | 1 | 4 | - | - | - | - | - |
| 100-53316-136-000 | DISABILITY | 2 | 8 | - | - | - | - | - |
| 100-53316-200-000 | OTHER CONTRACTED SERVICES | 3,382 | 3,243 | 608 | 1,497 | 3,216 | 6,000 | 5,000 |
| | | 4,074 | 5,244 | 608 | 1,497 | 3,216 | 6,000 | 5,000 |
| 100-53317-000-000 | PUBLIC WORKS - SNOW & ICE | | | | | | | |
| 100-53317-111-000 | FULL-TIME WAGES | 8,374 | 13,666 | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53317-112-000 | OVERTIME WAGES | 56 | 876 | - | - | - | - | - |
| 100-53317-121-000 | PART-TIME WAGES | 165 | 570 | - | - | - | - | - |
| 100-53317-131-000 | RETIREMENT | 575 | 975 | - | - | - | - | - |
| 100-53317-132-000 | SOCIAL SECURITY | 634 | 1,074 | - | - | - | - | - |
| 100-53317-133-000 | HEALTH | 1,140 | 2,776 | - | - | - | - | - |
| 100-53317-134-000 | DENTAL | 134 | 244 | - | - | - | - | - |
| 100-53317-135-000 | LIFE | 24 | 46 | - | - | - | - | - |
| 100-53317-136-000 | DISABILITY | 32 | 67 | - | - | - | - | - |
| 100-53317-200-000 | OTHER CONTRACTED SERVICES | 15,400 | 22,086 | 22,588 | 22,294 | 23,000 | 30,000 | 30,000 |
| 100-53317-352-000 | MINOR TOOLS & EQUIPMENT | | | | 178 | 6,000 | 7,000 | 16,978 |
| 100-53317-404-000 | SALT | 525 | 968 | 1,000 | 1,570 | 2,000 | 2,000 | 2,000 |
| 100-53317-405-00 | SAND | | | | 388 | | | |
| | | 27,059 | 43,349 | 23,588 | 24,430 | 31,000 | 39,000 | 48,978 |
| 100-53318-000-000 | PUBLIC WORKS - STREET SIGNS | | | | | | | |
| 100-53318-111-000 | FULL-TIME WAGES | 1,419 | 1,397 | - | - | - | - | - |
| 100-53318-131-000 | RETIREMENT | 96 | 94 | - | - | - | - | - |
| 100-53318-132-000 | SOCIAL SECURITY | 104 | 101 | - | - | - | - | - |
| 100-53318-133-000 | HEALTH | 297 | 373 | - | - | - | - | - |
| 100-53318-134-000 | DENTAL | 22 | 25 | - | - | - | - | - |
| 100-53318-135-000 | LIFE | 9 | 10 | - | - | - | - | - |
| 100-53318-136-000 | DISABILITY | 9 | 8 | - | - | - | - | - |
| 100-53318-200-000 | OTHER CONTRACTED SERVICES | 220 | 1,083 | 1,137 | 3,954 | 3,000 | 3,000 | 5,000 |
| 100-53318-312-000 | INFORMATION TECHNOLOGY | | | | 2,329 | 2,500 | 2,500 | 2,500 |
| 100-53318-353-000 | GENERAL SUPPLIES | 791 | 1,484 | 523 | 3,548 | 2,500 | 2,500 | 2,500 |
| 100-53318-361-000 | REPAIRS & MAINTENANCE | 629 | 898 | 1,414 | 387 | 1,000 | 1,000 | 1,000 |
| | | 3,596 | 5,473 | 3,074 | 10,218 | 9,000 | 9,000 | 11,000 |
| 100-53319-000-000 | PUBLIC WORKS - CURB & GUTTER | | | | | | | |
| 100-53319-200-000 | OTHER CONTRACTED SERVICES | - | - | - | - | - | - | - |
| 100-53319-890-000 | OUTLAY - INFRASTRUCTURE | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| 100-53322-000-000 | PUBLIC WORKS - SEASONAL DECORATIONS | | | | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53322-111-000 | FULL-TIME WAGES | 14,454 | 17,242 | 140 | 13,179 | 4,789 | 5,304 | 6,146 |
| 100-53322-112-000 | FULL-TIME OVERTIME | - | - | - | - | | | |
| 100-53322-113-00 | COMP TIME-SESONAL DEC | | | | 324 | | | |
| 100-53322-121-000 | PART-TIME WAGES | 90 | 510 | - | 1,047 | 1,420 | 1,420 | 330 |
| 100-53322-131-000 | RETIREMENT | 976 | 1,164 | 9 | 925 | 407 | 407 | 434 |
| 100-53322-132-000 | SOCIAL SECURITY | 1,045 | 1,228 | 11 | 1,028 | 520 | 520 | 519 |
| 100-53322-133-000 | HEALTH | 3,203 | 4,269 | - | 4,433 | 2,069 | 1,935 | 1,796 |
| 100-53322-134-000 | DENTAL | 348 | 378 | - | 325 | 150 | 130 | 133 |
| 100-53322-135-000 | LIFE | 66 | 66 | - | 12 | 6 | 5 | 5 |
| 100-53322-136-000 | DISABILITY | 87 | 114 | - | 79 | 22 | 38 | 22 |
| 100-53322-137-000 | HSA | - | - | - | | - | - | 347 |
| 100-53322-140-000 | VISION | | | | 52 | 25 | 20 | 20 |
| 100-53322-200-000 | OTHER CONTRACTED SERVICES | - | - | - | 1,575 | 1,575 | 3,000 | 3,500 |
| 100-53322-353-000 | GENERAL SUPPLIES | 7,029 | 8,170 | 16,591 | 7,635 | 6,500 | 10,000 | 10,000 |
| 100-53322-361-000 | REPAIRS & MAINTENANCE | 191 | - | 12 | - | 1,821 | 25,000 | 5,000 |
| | | 27,489 | 33,140 | 16,763 | 30,614 | 19,304 | 47,779 | 28,252 |
| 100-53420-000-000 | PUBLIC WORKS - STREET LIGHTING | | | | | | | |
| 100-53420-201-000 | ELECTRIC/GAS | 22,021 | 21,024 | 22,122 | 24,547 | 23,000 | 23,000 | 23,000 |
| 100-53420-353-000 | GENERAL SUPPLIES | 260 | 619 | 252 | 675 | 700 | 1,000 | 1,000 |
| | | 22,280 | 21,643 | 22,374 | 25,223 | 23,700 | 24,000 | 24,000 |
| 100-53431-000-000 | PUBLIC WORKS - SIDEWALK MAINTENANCE & REPLACEMENT | | | | | | | |
| 100-53431-353-000 | GENERAL SUPPLIES | - | - | - | - | 17 | 1,000 | 1,000 |
| | | - | - | - | - | 17 | 1,000 | 1,000 |
| 100-53441-000-000 | PUBLIC WORKS - STORM SEWER MAINTENANCE | | | | | | | |
| 100-53441-111-000 | FULL-TIME WAGES | 414 | 483 | 2,480 | 1,438 | 5,278 | 5,278 | 16,796 |
| 100-53441-112-000 | FULL-TIME OVERTIME | 101 | - | 45 | - | - | 64 | |
| 100-53441-121-000 | PART-TIME WAGES | | | | | 42 | | |
| 100-53441-131-000 | RETIREMENT | 35 | 33 | 164 | 98 | 375 | 375 | 1,183 |
| 100-53441-132-000 | SOCIAL SECURITY | 36 | 32 | 173 | 103 | 416 | 416 | 1,415 |
| 100-53441-133-000 | HEALTH | 125 | 159 | 564 | 397 | 1,373 | 1,324 | 4,888 |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53441-134-000 | DENTAL | 8 | 9 | 33 | 21 | 95 | 84 | 359 |
| 100-53441-135-000 | LIFE | 2 | 3 | 11 | 8 | 8 | 3 | 14 |
| 100-53441-136-000 | DISABILITY | 2 | 2 | 15 | 9 | 37 | 37 | 60 |
| 100-53441-137-000 | HSA | 31 | - | 94 | 12 | - | 180 | 945 |
| 100-53441-140-000 | VISION | - | - | - | 2 | 14 | 10 | 54 |
| 100-53441-200-000 | OTHER CONTRACTED SERVICES | 1,687 | 176 | 3,381 | 4,324 | 4,300 | 9,000 | 6,000 |
| 100-53441-201-000 | ELECTRIC/GAS | 5,497 | 1,190 | 1,241 | 985 | 1,000 | 2,000 | 1,200 |
| 100-53441-312-000 | IT SUPPORT | | - | 1,000 | 2,993 | 3,093 | 3,000 | 3,150 |
| 100-53441-361-000 | REPAIRS & MAINTENANCE | - | - | 3,911 | 361 | 1,696 | 15,000 | 5,000 |
| | | 7,938 | 2,087 | 13,115 | 10,751 | 17,727 | 36,771 | 41,064 |
| 100-53520-000-000 | PUBLIC WORKS - PUBLIC TRANSPORTATION | | | | | | | |
| 100-53520-121-000 | PART-TIME WAGES | 380 | 5,045 | 9,991 | 4,615 | 5,000 | 11,264 | 13,554 |
| 100-53520-122-000 | PART-TIME OVERTIME | - | 863 | - | - | - | - | |
| 100-53520-131-000 | RETIREMENT | | 76 | - | - | - | - | |
| 100-53520-132-000 | SOCIAL SECURITY | 29 | 444 | 877 | 353 | 400 | 862 | 1,037 |
| 100-53520-133-000 | HEALTH BENEFITS | | 152 | - | - | - | - | - |
| 100-53520-134-000 | DENTAL BENEFITS | | 15 | - | - | - | - | - |
| 100-53520-135-000 | LIFE BENEFITS | | 1 | - | - | - | - | - |
| 100-53520-136-000 | DISABILITY BENEFITS | | 7 | - | - | - | - | - |
| 100-53520-142-000 | RECRUITMENT/TESTING | - | - | - | - | 300 | 400 | 400 |
| 100-53520-200-000 | OTHER CONTRACTED SERVICES | - | 98 | 360 | 4,250 | 3,900 | 3,900 | 3,900 |
| 100-53520-301-000 | GAS, OIL & FLUIDS | - | 1,895 | 4,124 | 1,842 | 2,800 | 2,800 | 4,000 |
| 100-53520-351-000 | MEDICAL/SAFETY SUPPLIES | - | 38 | 47 | - | 75 | 75 | 75 |
| 100-53520-353-000 | GENERAL SUPPLIES | - | 231 | 370 | - | 350 | 350 | 350 |
| 100-53520-363-000 | VEHICLE MAINTENANCE & REPAIRS | - | 3,486 | 3,274 | 1,122 | 1,350 | 3,850 | 1,350 |
| 100-53520-408-000 | MISCELLANEOUS | 838 | - | - | - | - | 995 | 1,495 |
| 100-53520-511-000 | INSURANCE | 648 | 611 | 298 | 299 | 300 | 700 | 728 |
| 100-53520-512-000 | WORKERS COMP | - | 391 | 372 | 349 | 416 | 416 | 484 |
| | | 1,896 | 13,352 | 19,713 | 12,830 | 14,891 | 25,612 | 27,373 |
| 100-53620-000-000 | PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION | | | | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 53000 | Public Works | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-53620-208-000 | GARBAGE | 134,112 | 136,156 | 159,628 | 168,490 | 180,000 | 180,000 | 180,000 |
| 100-53620-353-000 | GARBAGE RECEPTACLES | - | - | - | - | 1,000 | 10,000 | 1,000 |
| | | 134,112 | 136,156 | 159,628 | 168,490 | 181,000 | 190,000 | 181,000 |
| 100-53635-000-000 | PUBLIC WORKS - RECYCLING | | | | | | | |
| 100-53635-207-000 | RECYCLING | 21,492 | 25,204 | 24,138 | 28,732 | 29,000 | 29,000 | 31,605 |
| | | 21,492 | 25,204 | 24,138 | 28,732 | 29,000 | 29,000 | 31,605 |
| 100-53640-000-000 | PUBLIC WORKS - WEED AND NUISANCE CONTROL | | | | | | | |
| 100-53640-200-000 | OTHER CONTRACTED SERVICES | - | - | - | - | - | 2,000 | 2,000 |
| 100-53640-211-000 | WEED CONTROL | 11,376 | 11,915 | 12,315 | 13,115 | 14,500 | 14,500 | 14,500 |
| | | 11,376 | 11,915 | 12,315 | 13,115 | 14,500 | 16,500 | 16,500 |
| | Total Public Works Expenditures | 511,174 | 570,826 | 636,022 | 753,060 | 788,601 | 937,828 | 846,664 |
| | Wages | 120,275 | 139,148 | 164,393 | 194,760 | 198,917 | 211,839 | 202,709 |
| | Benefits & Personnel | 63,036 | 72,503 | 71,244 | 107,383 | 126,756 | 128,642 | 105,069 |
| | Services | 272,735 | 297,507 | 304,101 | 331,335 | 344,666 | 374,575 | 377,505 |
| | Operating & Maintenance | 40,152 | 47,572 | 83,121 | 104,333 | 98,232 | 202,790 | 139,611 |
| | Non-Operating | 14,975 | 14,098 | 13,164 | 14,862 | 19,582 | 19,982 | 21,770 |
| | Capital Outlay | - | - | - | - | - | - | - |
| | | 511,174 | 570,826 | 636,022 | 752,672 | 788,153 | 937,828 | 846,664 |

# Village of Sister Bay
# 2025 Annual Budget

| 54000 | Health & Human Services | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-54100-000-000 | HEALTH & HUMAN SERVICES - ANIMAL CONTROL | | | | | | | |
| 100-54100-121-000 | PART-TIME WAGES | - | 50 | 1,147 | 1,200 | 1,482 | 1,482 | 1,482 |
| 100-54100-132-000 | SOCIAL SECURITY | - | 4 | 88 | 92 | 113 | 113 | 113 |
| 100-54100-144-000 | MILEAGE | - | 43 | 44 | - | 101 | 176 | 200 |
| 100-54100-512-000 | WORKERS COMP | - | 15 | 2 | 51 | 55 | 55 | 70 |
| | | - | 112 | 1,281 | 1,343 | 1,751 | 1,826 | 1,865 |
| 100-54910-000-000 | HEALTH & HUMAN SERVICES - CEMETERY | | | | | | | |
| 100-54910-000-000 | CEMETERY | 3,185 | 4,614 | 4,275 | 2,627 | 5,000 | 5,000 | 5,000 |
| | | 3,185 | 4,614 | 4,275 | 2,627 | 5,000 | 5,000 | 5,000 |
| | Total Health & Human Services Expenditures | 3,185 | 4,725 | 5,556 | 3,970 | 6,751 | 6,826 | 6,865 |
| | Wages | - | 50 | 1,147 | 1,200 | 1,482 | 1,482 | 1,482 |
| | Benefits & Personnel | - | 46 | 132 | 92 | 214 | 289 | 313 |
| | Services | 3,185 | 4,614 | 4,275 | 2,627 | 5,000 | 5,000 | 5,000 |
| | Operating & Maintenance | - | - | - | - | - | - | - |
| | Non-Operating | - | 15 | 2 | 51 | 55 | 55 | 70 |
| | | 3,185 | 4,725 | 5,556 | 3,970 | 6,751 | 6,826 | 6,865 |

# Village of Sister Bay
# 2025 Annual Budget

| 55000 | Culture, Recreation & Education | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55110-000-000 | CRE - LIBRARY | | | | | | | |
| 100-55110-111-000 | FULL-TIME WAGES | 666 | 480 | 1,150 | 1,262 | 1,396 | 1,396 | 1,172 |
| 100-55110-112-000 | FULL-TIME OVERTIME WAGES | - | - | 86 | - | 37 | - | |
| 100-55110-121-000 | PART-TIME WAGES | - | 15 | 302 | 454 | 300 | 946 | 220 |
| 100-55110-131-000 | RETIREMENT | 45 | 32 | 80 | 86 | 83 | 107 | 83 |
| 100-55110-132-000 | SOCIAL SECURITY | 49 | 35 | 109 | 125 | 126 | 137 | 103 |
| 100-55110-133-000 | HEALTH | 93 | 118 | 238 | 317 | 330 | 509 | 356 |
| 100-55110-134-000 | DENTAL | 11 | 10 | 20 | 23 | 22 | 34 | 29 |
| 100-55110-135-000 | LIFE | 2 | 2 | 1 | 1 | 1 | 1 | 1 |
| 100-55110-136-000 | DISABILITY | 4 | 3 | 7 | 7 | 4 | 10 | 4 |
| 100-55110-137-00 | HSA BENEFITS -LIBRARY | | | | 26 | | | 68 |
| 100-55110-140-000 | VISION | - | - | - | 4 | 3 | 5 | 4 |
| 100-55110-200-000 | OTHER CONTRACTED SERVICES | 35,000 | 36,500 | 37,892 | 42,476 | 39,229 | 39,229 | 40,064 |
| 100-55110-201-000 | ELECTRIC/GAS | 12 | - | - | - | 1,624 | - | - |
| 100-55110-510-000 | INSURANCE | | | | | 1,744 | | 1,990 |
| | | 35,883 | 37,195 | 39,886 | 44,781 | 44,899 | 42,374 | 44,094 |
| 100-55190-000-000 | CRE - OTHER CULTURE & ORGANIZATIONS | | | | | | | |
| 100-55190-200-000 | MISC OTHER CULTURE | 4,923 | 2,105 | 973 | 2,000 | 19,640 | 11,100 | 2,500 |
| 100-55191-000-000 | HISTORICAL SOCIETY | 5,000 | 5,000 | 30,000 | 5,000 | 5,000 | 5,000 | 15,000 |
| 100-55192-000-000 | COASTAL BYWAYS | 300 | 300 | 1,300 | 500 | 500 | 500 | 500 |
| 100-55194-000-000 | NORTHERN DOOR CHILDREN'S CENTEF | - | - | - | - | - | - | - |
| | | 10,223 | 7,405 | 32,273 | 7,500 | 25,140 | 16,600 | 18,000 |
| 100-55193-000-000 | CRE - SBAA SUPPORT | | | | | | | |
| 100-55193-111-000 | FULL-TIME WAGES | - | - | 4,655 | 6,685 | 5,583 | 5,583 | 20,542 |
| 100-55193-112-000 | FULL-TIME OVERTIME WAGES | - | - | 4,606 | 4,486 | 8,662 | 8,662 | 10,837 |
| 100-55193-113-000 | COMP TIME | - | - | - | - | - | - | |
| 100-55193-121-000 | PART-TIME WAGES | - | - | 1,508 | 1,244 | 2,939 | 2,839 | 660 |
| 100-55193-122-000 | PART-TIME OVERTIME WAGES | - | - | - | 178 | - | - | |
| 100-55193-131-000 | RETIREMENT | - | - | 531 | 760 | 428 | 428 | 1,446 |
| 100-55193-132-000 | SOCIAL SECURITY | - | - | 623 | 885 | 547 | 547 | 1,727 |
| 100-55193-133-000 | HEALTH | - | - | 1,195 | 3,441 | 2,036 | 2,036 | 5,822 |

# Village of Sister Bay
# 2025 Annual Budget

| 55000 | Culture, Recreation & Education | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55193-134-000 | DENTAL | - | - | 113 | 246 | 137 | 137 | 428 |
| 100-55193-135-000 | LIFE | - | - | 5 | 11 | 5 | 5 | 24 |
| 100-55193-136-000 | DISABILITY | - | - | 41 | 62 | 40 | 40 | 74 |
| 100-55193-137-00 | HSA SBAA SUPPORT | | | | 60 | | | 1,125 |
| 100-55193-140-000 | VISION | - | - | - | 38 | 21 | 21 | 65 |
| 100-55193-145-000 | EXPENSE ALLOWANCE | | | 35 | 139 | 200 | 200 | - |
| 100-55193-200-000 | SUPPORT | 74,636 | 66,708 | 32,349 | 57,483 | 63,728 | 63,728 | 60,000 |
| 100-55193-208-000 | GARBAGE | - | - | 1,391 | 1,469 | 1,500 | 1,500 | 1,500 |
| 100-55193-303-000 | EQUIPMENT RENTAL | - | - | 1,791 | 1,791 | 2,000 | 2,000 | 2,000 |
| 100-55193-353-000 | GENERAL SUPPLIES | - | - | 82 | 201 | 100 | 100 | 100 |
| 100-55193-362-000 | GROUNDS REPAIR & MAINTENANCE | - | - | 29 | 435 | 200 | 200 | 200 |
| 100-55193-401-000 | CUSTODIAL SUPPLIES | - | - | - | - | 300 | 300 | 300 |
| | | 74,636 | 66,708 | 48,954 | 79,612 | 88,426 | 88,326 | 106,850 |
| 100-55190-000-000 | CRE - OTHER CULTURE & ORGANIZATIONS | | | | | | | |
| 100-55194-000-000 | DOOR COUNTY HUMANE SOCIETY | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 100-55195-000-000 | DOOR COUNTY SOIL & WATER | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - |
| 100-55196-000-000 | YOUTH CENTER SUPPORT | 2,000 | 2,000 | (4,377) | - | - | - | - |
| 100-55197-000-000 | NORTHERN DOOR CHILDREN'S CENTER | | | | | 1,000 | 1,000 | |
| | | 8,000 | 8,000 | 1,623 | 6,000 | 7,000 | 7,000 | 5,000 |
| 100-55200-000-000 | CRE - PARKS | | | | | | | |
| 100-55200-111-000 | FULL-TIME WAGES | 53,140 | 56,022 | 45,703 | 57,854 | 72,125 | 72,125 | 91,661 |
| 100-55200-112-000 | FULL-TIME OVERTIME WAGES | 597 | 1,891 | 2,314 | 2,631 | 8,969 | 8,969 | 6,353 |
| 100-55200-113-000 | COMP TIME | - | - | 45 | - | - | - | |
| 100-55200-114-000 | UNWORKED WAGES | - | - | 228 | - | - | - | |
| 100-55200-121-000 | PART-TIME WAGES | 6,977 | 5,742 | 7,301 | 6,695 | 12,966 | 12,966 | 3,014 |
| 100-55200-131-000 | RETIREMENT | 3,702 | 3,937 | 3,128 | 4,120 | 5,494 | 5,494 | 6,448 |
| 100-55200-132-000 | SOCIAL SECURITY | 4,394 | 4,449 | 3,977 | 4,764 | 6,963 | 6,963 | 7,641 |
| 100-55200-133-000 | HEALTH | 10,516 | 13,379 | 7,430 | 17,265 | 25,557 | 25,557 | 24,910 |
| 100-55200-134-000 | DENTAL | 1,127 | 1,119 | 684 | 1,259 | 1,713 | 1,713 | 1,805 |
| 100-55200-135-000 | LIFE | 179 | 222 | 36 | 63 | 64 | 64 | 139 |
| 100-55200-136-000 | DISABILITY | 316 | 311 | 244 | 547 | 250 | 515 | 329 |

# Village of Sister Bay
# 2025 Annual Budget

| 55000 | Culture, Recreation & Education | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55200-137-000 | HSA | - | 0 | 1536.31 | 704 | 225 | 225 | 4,829 |
| 100-55200-140-000 | VISION | - | 0 | 0 | 191 | 260 | 260 | 270 |
| 100-55200-200-000 | OTHER CONTRACTED SERVICES | - | 2,712 | 4,341 | 10,867 | 13,285 | 12,500 | 12,500 |
| 100-55200-201-000 | ELECTRIC/GAS | 1,443 | 1,434 | 1,503 | 1,960 | 2,250 | 2,250 | 2,250 |
| 100-55200-202-000 | WATER/SEWER/STORM | 7,786 | 6,275 | 4,008 | 4,255 | 4,000 | 4,000 | 4,000 |
| 100-55200-312-000 | IT SUPPORT | - | - | 132 | - | - | | - |
| 100-55200-331-000 | MEMBERSHIPS/DUES | - | - | - | 480 | 500 | 500 | 500 |
| 100-55200-333-000 | CONFERENCES/MEETINGS | - | - | - | 475 | 1,000 | 1,000 | 1,000 |
| 100-55200-351-000 | MEDICAL/SAFETY SUPPLIES | - | - | - | 547 | 33 | - | - |
| 100-55200-352-000 | MINOR EQUIPMENT AND TOOL | 345 | 521 | 2,687 | 1,809 | 6,000 | 6,000 | 6,000 |
| 100-55200-353-000 | GENERAL SUPPLIES | 1,558 | 1,156 | 1,619 | 11,178 | 14,000 | 14,000 | 14,000 |
| 100-55200-355-000 | MEMORIALS SUPPLIES | 767 | 1,817 | 241 | 961 | 1,000 | 4,000 | 4,000 |
| 100-55200-358-000 | FLOWER POTS | | 3,697 | 4,340 | 4,058 | 6,500 | 6,500 | 5,500 |
| 100-55200-361-000 | REPAIRS AND MAINTENANCE | 8,218 | 2,785 | 4,488 | 7,124 | 5,000 | 23,000 | 23,000 |
| 100-55200-362-000 | GROUNDS MAINTENANCE | 7,072 | 9,717 | 5,260 | 11,616 | 12,500 | 12,500 | 12,500 |
| 100-55200-369-000 | EQUIPMENT MAINTENANCE | - | - | - | | 1,500 | 1,500 | 1,500 |
| 100-55200-402-000 | CHEMICALS | 137 | 37 | 44 | 20 | 100 | 100 | 100 |
| | | 108,274 | 117,221 | 101,291 | 151,442 | 202,254 | 222,701 | 234,249 |
| 100-55201-000-000 | CRE - DOG PARK | | | | | | | |
| 100-55201-200-000 | OTHER CONTRACTED SERVICES | 1,060 | 1,050 | 1,270 | 1,210 | 1,500 | 1,500 | 1,320 |
| 100-55201-202-000 | WATER/SEWER | 199 | 196 | 199 | 205 | 275 | 275 | 275 |
| 100-55201-353-000 | GENERAL SUPPLIES | 411 | 727 | 626 | 419 | 489 | 500 | 500 |
| 100-55201-362-000 | GROUNDS MAINTENANCE | 305 | - | - | - | - | - | - |
| | | 1,976 | 1,973 | 2,095 | 1,834 | 2,264 | 2,275 | 2,095 |
| 100-55202-000-000 | CRE - WATERFRONT PARK | | | | | | | |
| 100-55202-200-000 | OTHER CONTRACTED SERVICES | - | - | - | 4,679 | - | - | - |
| 100-55202-353-000 | GENERAL SUPPLIES | 3,587 | 506 | 1,067 | 1,087 | - | - | - |
| 100-55202-362-000 | GROUNDS MAINTENANCE | 1,700 | 1,700 | 1,870 | 20,016 | - | - | - |
| | | 5,287 | 2,206 | 2,937 | 25,782 | - | - | - |
| 100-55203-000-000 | CRE - PAVILION | | | | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 55000 | Culture, Recreation & Education | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55203-366-000 | BUILDING MAINTENANCE | - | - | - | | - | - | - |
| | | - | - | - | - | - | - | - |
| 100-55204-000-000 | CRE - SLEDDING HILL | | | | | | | |
| 100-55204-392-000 | MISCELLANEOUS | 13 | - | - | | - | - | - |
| | | 13 | - | - | - | - | - | - |
| 100-55300-000-000 | CRE -RECREATION PROGRAMS & EVENTS | | | | | | | |
| 100-55300-111-000 | FULL-TIME WAGES | - | - | - | 835 | 558 | 558 | 469 |
| 100-55300-112-000 | FT OT WAGES | | | | | - | | |
| 100-55300-121-000 | PART-TIME WAGES | - | - | - | - | | - | |
| 100-55300-131-000 | RETIREMENT | - | - | - | 57 | 43 | 43 | 33 |
| 100-55300-132-000 | SOCIAL SECURITY | - | - | - | 61 | 55 | 55 | 41 |
| 100-55300-133-000 | HEALTH | - | - | - | 145 | 204 | 204 | 142 |
| 100-55300-134-000 | DENTAL | - | - | - | 11 | 14 | 14 | 11 |
| 100-55300-135-000 | LIFE | - | - | - | 0 | 1 | 1 | 1 |
| 100-55300-136-000 | DISABILITY | - | - | - | 1 | 1 | 4 | 2 |
| 100-55300-137-000 | HSA | - | - | - | | 114 | - | 27 |
| 100-55300-140-000 | VISION | - | - | - | 2 | 1 | 2 | 2 |
| 100-55300-144-000 | MILEAGE | - | - | - | - | 410 | 750 | 750 |
| 100-55300-145-000 | EXPENSE ALLOWANCE | - | - | - | 55 | 600 | 600 | 600 |
| 100-55300-200-000 | CONTRACTED SERVICES | - | - | - | 2,387 | 2,500 | 2,500 | 2,500 |
| 100-55300-358-000 | FIREWORKS | - | - | - | 6,893 | 8,000 | 8,000 | 8,000 |
| 100-55300-392-000 | MISCELLANEOUS | 7,768 | 8,059 | 9,214 | 282 | 11,329 | 200 | 200 |
| | | 7,768 | 8,059 | 9,214 | 10,728 | 23,830 | 12,931 | 12,778 |
| 100-55400-000-000 | CRE - SPORTS COMPLEX/RECREATION FACILITIES | | | | | | | |
| 100-55400-111-000 | FULL-TIME WAGES | 16,788 | 18,860 | 15,733 | 17,532 | 25,401 | 25,401 | 29,789 |
| 100-55400-112-000 | FULL-TIME OVERTIME WAGES | - | - | 265 | 162 | 256 | 256 | 187 |
| 100-55400-121-000 | PART-TIME WAGES | 499 | 458 | 3,090 | 5,303 | 8,518 | 8,518 | 1,980 |
| 100-55400-131-000 | RETIREMENT | 1,143 | 1,272 | 1,027 | 1,203 | 1,948 | 1,948 | 2,099 |
| 100-55400-132-000 | SOCIAL SECURITY | 1,260 | 1,369 | 1,369 | 1,637 | 2,489 | 2,489 | 2,516 |

# Village of Sister Bay
# 2025 Annual Budget

| 55000 | Culture, Recreation & Education | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 100-55400-133-000 | HEALTH | 3,235 | 4,139 | 2,380 | 5,311 | 6,000 | 9,266 | 8,693 |
| 100-55400-134-000 | DENTAL | 379 | 381 | 224 | 381 | 624 | 624 | 642 |
| 100-55400-135-000 | LIFE | 77 | 78 | 12 | 14 | 23 | 23 | 24 |
| 100-55400-136-000 | DISABILITY | 100 | 103 | 90 | 178 | 182 | 182 | 108 |
| 100-55400-137-000 | HSA | - | - | 72 | - | 190 | - | 1,679 |
| 100-55400-140-000 | VISION | - | - | - | 57 | 29 | 96 | 96 |
| 100-55400-200-000 | OTHER CONTRACTED SERVICES | 47 | 460 | 540 | 48 | 375 | 2,750 | 3,300 |
| 100-55400-201-000 | ELECTRIC/GAS | 5,156 | 4,912 | 7,316 | 6,210 | 7,500 | 7,500 | 7,500 |
| 100-55400-202-000 | WATER/SEWER/STORM | 8,967 | 8,087 | 10,501 | 8,416 | 10,000 | 10,000 | 10,000 |
| 100-55400-203-000 | PHONE | 605 | 617 | 326 | 391 | 400 | 400 | 400 |
| 100-55400-351-000 | MEDICAL & SAFETY | | | | | 69 | | |
| 100-55400-352-000 | MINOR EQUIPMENT | 170 | 4,418 | 557 | 851 | 1,000 | 1,000 | 1,000 |
| 100-55400-353-000 | GENERAL SUPPLIES | 396 | 238 | 768 | 260 | 344 | 3,000 | 3,000 |
| 100-55400-361-000 | REPAIRS & MAINTENANCE | 671 | - | 2,206 | 5,534 | 5,534 | 12,000 | 12,000 |
| 100-55400-362-000 | GROUNDS MAINTENANCE | 792 | 1,516 | 2,086 | 3,279 | 14,250 | 14,250 | 14,250 |
| 100-55400-366-000 | BUILDING MAINTENANCE | 319 | 319 | 2,810 | 572 | 2,000 | 2,000 | 2,000 |
| | | 40,602 | 47,228 | 51,373 | 57,339 | 87,132 | 101,703 | 101,263 |
| 100-55403-000-000 | CRE - BIKE TRAIL | | | | | | | |
| 100-55403-201-000 | ELECTRIC | 1,611 | 1,414 | 1,373 | 1,624 | 1,600 | 1,600 | 1,600 |
| 100-55403-353-000 | GENERAL SUPPLIES | - | 16 | 185 | - | - | 4,000 | 4,000 |
| 100-55403-361-000 | REPAIRS AND MAINTENANCE | - | 31 | - | - | - | 5,000 | 5,000 |
| | | 1,611 | 1,462 | 1,558 | 1,624 | 1,600 | 10,600 | 10,600 |
| | Total Other Culture & Recreation Expenditures | 294,273 | 297,457 | 291,202 | 386,642 | 482,545 | 504,510 | 534,929 |
| | Wages | 78,667 | 83,468 | 86,986 | 105,321 | 147,710 | 148,219 | 166,884 |
| | Benefits & Personnel | 26,630 | 30,958 | 25,209 | 44,252 | 57,437 | 61,309 | 75,196 |
| | Services | 141,444 | 132,470 | 103,983 | 145,681 | 169,406 | 160,832 | 149,709 |
| | Operating & Maintenance | 34,231 | 37,260 | 42,101 | 79,887 | 93,679 | 121,650 | 120,650 |

# Village of Sister Bay
# 2025 Annual Budget

| 55000 | Culture, Recreation & Education | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| | Non-Operating | 13,300 | 13,300 | 32,923 | 11,500 | 11,500 | 11,500 | 20,500 |
| | Capital Outlay | - | - | - | - | - | - | - |
| | | 294,273 | 297,457 | 291,202 | 386,642 | 479,732 | 503,510 | 532,939 |

# Village of Sister Bay
# 2025 Annual Budget

| 56000 | Conservation & Development | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-56110-000-000 | FORESTRY | | | | | | | |
| 100-56110-111-000 | FULL-TIME WAGES | - | - | - | 6,652 | 123 | 6,141 | 6,003 |
| 100-56110-121-000 | PART-TIME WAGES | - | - | - | 632 | 109 | 1,136 | 264 |
| 100-56110-131-000 | RETIREMENT | - | - | - | 452 | 9 | 471 | 424 |
| 100-56300-132-000 | SOCIAL SECURITY | - | - | - | 512 | 18 | 602 | 517 |
| 100-56300-133-000 | HEALTH | - | - | - | 1,956 | - | 2,240 | 1,787 |
| 100-56300-134-000 | DENTAL | - | - | - | 136 | - | 151 | 138 |
| 100-56300-135-000 | LIFE | - | - | - | 5 | - | 6 | 5 |
| 100-56300-136-000 | DISABILITY | - | - | - | 38 | - | 44 | 22 |
| 100-56300-140-000 | VISION | - | - | - | 19 | - | 23 | 22 |
| 100-56300-200-000 | CONTRACTED SERVICES | - | - | - | 35 | 2,750 | 10,000 | 5,000 |
| | | - | - | - | 10,438 | 3,009 | 20,814 | 14,182 |
| 100-56200-000-000 | ENVIRONMENTAL PROTECTION - GREEN TIER | | | | | | | |
| 100-56200-144-000 | MILEAGE | - | - | - | - | - | 500 | 500 |
| 100-56200-200-000 | SERVICES & GENERAL SUPPORT | - | - | - | - | - | 2,000 | 2,000 |
| 100-56200-311-000 | WEBSITE | - | - | - | - | - | 500 | 500 |
| 100-56200-325-000 | ADVERTISING & NOTICES | - | - | - | - | - | 1,500 | 1,500 |
| 100-56300-332-000 | EDUCATION | - | - | - | - | - | 300 | 300 |
| 100-56300-353-000 | GENERAL SUPPLIES | - | - | - | - | - | 200 | 200 |
| | | - | - | - | - | - | 5,000 | 5,000 |
| 100-56300-000-000 | PLANNING | | | | | | | |
| 100-56300-121-000 | PART-TIME WAGES | - | - | 725 | - | - | - | - |
| 100-56300-132-000 | SOCIAL SECURITY | - | - | 55 | - | - | - | - |
| 100-56300-200-000 | CONTRACTED SERVICES | - | - | 438 | - | 5,000 | 50,000 | 40,386 |
| | | - | - | 1,218 | - | 5,000 | 50,000 | 40,386 |
| 100-56400-000-000 | ZONING | | | | | | | |
| 100-56400-111-000 | FULL-TIME WAGES | - | - | - | - | 52,000 | 52,000 | 73,270 |
| 100-56400-114-000 | UNWORKED WAGES | - | - | - | - | - | - | |
| 100-56400-121-000 | PART-TIME WAGES | - | - | 725 | - | - | - | 19,200 |

# Village of Sister Bay
# 2025 Annual Budget

| 56000 | Conservation & Development | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-56400-131-000 | RETIREMENT | - | - | - | - | 3,588 | 3,588 | 5,012 |
| 100-56400-132-000 | SOCIAL SECURITY | - | - | 55 | - | 3,978 | 3,978 | 6,985 |
| 100-56400-133-000 | HEALTH | - | - | - | - | 20,364 | 20,364 | 15,525 |
| 100-56400-134-000 | DENTAL | - | - | - | - | 1,474 | 1,474 | 873 |
| 100-56400-135-000 | LIFE | - | - | - | - | 91 | 91 | 428 |
| 100-56400-136-000 | DISABILITY | - | - | - | - | 513 | 513 | 260 |
| 100-56400-137-000 | HSA | - | - | - | - | 4,500 | 4,500 | 3,150 |
| 100-56400-140-000 | VISION | - | - | - | - | 137 | 137 | 101 |
| 100-56400-142-000 | RECRUITMENT | - | - | - | - | 500 | 500 | 500 |
| 100-56400-143-000 | RECOGNITION | - | - | - | - | 450 | 450 | 450 |
| 100-56400-144-000 | MILEAGE | - | - | - | - | 500 | 500 | 500 |
| 100-56400-200-000 | CONTRACTED SERVICES | - | - | 8,283 | - | 1,160 | - | - |
| 100-56400-204-000 | CELL PHONE | - | - | - | - | 1,500 | 1,500 | 1,500 |
| 100-56400-209-000 | LEGAL | - | - | - | - | 5,000 | 5,000 | 5,000 |
| 100-56400-310-000 | COMPUTER SOFTWARE/HARDWARE | - | - | - | - | 25,290 | 20,000 | 7,240 |
| 100-56400-312-000 | IT SUPPORT | - | - | - | - | 4,250 | 4,250 | 4,250 |
| 100-56400-321-000 | OFFICE SUPPLIES | - | - | - | - | 1,826 | 4,000 | 4,000 |
| 100-56400-322-000 | POSTAGE | - | - | - | - | 1,412 | 3,500 | 3,500 |
| 100-56400-324-000 | PRINTING & COPYING | - | - | - | - | 111 | 3,000 | 3,000 |
| 100-56400-325-000 | PUBLIC NOTICES | - | - | - | - | 1,000 | 1,000 | 5,000 |
| 100-56400-331-000 | MEMBERSHIP DUES | - | - | - | - | 500 | 500 | 500 |
| 100-56400-332-000 | EDUCATION/TRAINING | - | - | - | - | 500 | 500 | 500 |
| 100-56400-333-000 | CONFERENCES/MEETINGS | - | - | - | - | 500 | 500 | 500 |
| 100-56400-512-000 | WORKERS COMPENSATION | - | - | - | - | 96 | 96 | 685 |
| | | - | - | 9,063 | - | 131,240 | 131,941 | 161,929 |
| 100-56600-000-000 | DEVELOPMENT - URBAN DEVELOPMENT | | | | | | | |
| 100-56600-200-000 | OTHER CONTRACTED SERVICES | - | - | 592 | 143,764 | 10,000 | 10,000 | 10,000 |
| | | - | - | 592 | 143,764 | 10,000 | 10,000 | 10,000 |
| 100-56700-000-000 | DEVELOPMENT - ECONOMIC DEVELOPMENT & TOURISM | | | | | | | |
| 100-56700-200-000 | OTHER CONTRACTED SERVICES | 3,026 | 11,220 | 5,899 | 15,280 | 12,966 | 39,700 | 10,000 |

# Village of Sister Bay
# 2025 Annual Budget

| 56000 | Conservation & Development | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-56701-000-000 | INFORMATION BOOTH | 1,752 | 11,643 | 2,015 | 1,988 | 2,000 | 2,000 | 2,000 |
| 100-56702-000-000 | TOURISM ZONE CHARGES | - | - | 35,724 | 50,959 | 51,814 | 57,600 | 57,600 |
| 100-56703-000-000 | DCEDC | 5,000 | 5,000 | 5,000 | 5,000 | - | 5,000 | - |
| 100-56705-000-000 | BAY LAKES REGIONAL PLANNING | - | - | 2,689 | 3,239 | 4,386 | 4,386 | 4,386 |
| | | 9,779 | 27,863 | 51,327 | 76,465 | 71,166 | 108,686 | 73,986 |
| | Total Conservation & Development Expenditures | 9,779 | 27,863 | 62,200 | 230,668 | 220,415 | 326,441 | 305,483 |
| | Wages | - | - | 1,450 | 7,284 | 52,232 | 59,277 | 98,737 |
| | Benefits & Personnel | - | - | 111 | 3,119 | 36,122 | 40,132 | 37,199 |
| | Services | 3,026 | 11,220 | 15,211 | 159,079 | 38,376 | 118,200 | 73,886 |
| | Operating & Maintenance | - | - | - | - | 35,389 | 39,750 | 30,990 |
| | Non-Operating | 6,752 | 16,643 | 45,428 | 61,186 | 58,296 | 69,082 | 64,671 |
| | | 9,779 | 27,863 | 62,200 | 230,668 | 220,415 | 326,441 | 305,483 |

# Village of Sister Bay
# 2025 Annual Budget

| 59000 | Other Financing Uses | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 100-59200-000-000 | TRANSFERS TO | | | | | | | |
| 100-59225-000-000 | TRANSFER TO TKH | 10,000 | 15,000 | 15,000 | 15,000 | 25,000 | 25,000 | 25,000 |
| 100-59300-000-000 | TRANSFER TO DEBT SERVICE | - | - | - | | 180,000 | 180,000 | 319,172 |
| 100-59400-000-000 | TRANSFER TO CAPITAL PROJECTS | 175,000 | 418,143 | 420,000 | 467,000 | 912,477 | 912,477 | 1,114,000 |
| | | 185,000 | 433,143 | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 |
| | Total Transfers | 185,000 | 433,143 | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 |
| | Wages | - | - | - | - | - | - | - |
| | Benefits & Personnel | - | - | - | - | - | - | - |
| | Services | - | - | - | - | - | - | - |
| | Operating & Maintenance | - | - | - | - | - | - | - |
| | Non-Operating | 185,000 | 433,143 | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 |
| | | 185,000 | 433,143 | 435,000 | 482,000 | 1,117,477 | 1,117,477 | 1,458,172 |

# Village of Sister Bay
# 2025 Annual Budget

| 204 | Special Revenue - Marina Fest Fun | 12/31/2020 | 12/31/2021 | 12/31/2022 | 6/30/2023 | 12/31/2023 | 12/31/2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| **Account** | **Description** | **Actual** | **Actual** | **Actual** | **Actual** | **Projected** | **Budget** | **Budget** |
| **Beginning Fund Balance** | | **19,491** | **26,363** | **32,900** | **40,252** | **40,252** | **40,252** | **(0)** |
| **Revenues** | | | | | | | | |
| 204-46000-00-0000 | CHARGES | | | | | | | |
| | | - | 5,828 | 8,459 | 500 | 8,286 | 7,200 | - |
| 204-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| | | 7,223 | 15,754 | 19,554 | - | 16,752 | 15,300 | - |
| **Total Marina Fest Revenues** | | 7,223 | 21,582 | 28,014 | 500 | 25,038 | 22,500 | - |
| **Expenditures** | | | | | | | | |
| 204-55301-000-000 | EVENT EXPENDITURES | | | | | | | |
| | | 351 | 15,045 | 20,661 | 7,987 | 65,291 | 21,850 | - |
| **Total Marina Fest Expenditures** | | 351 | 15,045 | 20,661 | 7,987 | 65,291 | 21,850 | - |
| | **Ending Fund Balance** | **26,363** | **32,900** | **40,252** | **32,766** | **(0)** | **40,902** | **(0)** |
| | *Proof to Audit* | *26,361* | *32,900* | *40,252* | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 205 | Special Revenue - TKH Ice Rink | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **21,106** | **19,972** | **22,878** | **29,499** | **29,499** | **29,499** | **58,857** |
| **Revenues** | | | | | | | | |
| 205-46000-000-000 | PUBLIC CHARGES | | | | | | | |
| 205-46741-000-000 | FESTIVALS/EVENTS | - | - | - | - | - | - | - |
| 205-46751-000-000 | BOARD/BANNER ADVERTISING | 5,784 | 1,498 | 5,119 | 250 | 5,000 | 5,000 | 5,000 |
| 205-46752-000-000 | ADMISSION FEES | - | - | - | | | | |
| 205-46753-000-000 | SKATE RENTAL | 6,338 | 9,893 | 6,747 | 955 | 1,200 | 5,000 | 5,000 |
| 205-46754-000-000 | SKATE SHARPENING | 235 | 529 | 357 | 40 | 50 | 325 | 325 |
| 205-46755-000-000 | BROOMBALL FEES | 2,400 | 2,400 | 2,500 | 500 | 2,400 | 2,400 | 2,400 |
| 205-46756-000-000 | PRODUCT SALES | 38 | 89 | 62 | 42 | 75 | 75 | 75 |
| 205-46757-000-000 | CONCESSIONS | 1,324 | 3,194 | 5,488 | 3,047 | 4,500 | 4,500 | 4,500 |
| 205-46758-000-000 | VENDING SALES | - | - | - | | | - | - |
| 205-46759-000-000 | MISC PUBLIC CHARGES | - | - | 943 | 1,415 | 1,415 | 1,415 | 1,415 |
| | | 16,118 | 17,603 | 21,216 | 6,248 | 14,640 | 18,715 | 18,715 |
| 205-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| 205-48110-000-000 | INTEREST INCOME | - | - | - | 625 | 202 | - | - |
| 205-48500-000-000 | DONATIONS | 449 | 123 | 284 | 710 | 500 | 500 | 500 |
| 205-48995-000-000 | MISC OTHER REVENUE | 23 | 33 | 108 | 10 | 10 | 1,500 | 500 |
| | | 472 | 156 | 392 | 1,345 | 712 | 2,000 | 1,000 |
| 205-49000-000-000 | OTHER SOURCES | | | | | | | |
| 205-49210-000-000 | TRANSFERS FROM GENERAL FUND | 10,000 | 15,000 | 15,000 | 15,000 | 25,000 | 25,000 | 25,000 |
| | | 10,000 | 15,000 | 15,000 | 15,000 | 25,000 | 25,000 | 25,000 |
| **Total Ice Rink Revenues** | | 26,590 | 32,759 | 36,608 | 22,593 | 40,352 | 45,715 | 44,715 |
| **Expenditures** | | | | | | | | |
| 205-55401-000-000 | ICE RINK EXPENDITURES | | | | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 205 | Special Revenue - TKH Ice Rink | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 205-55401-111-000 | WAGES, FULL-TIME | 7,197 | 7,611 | 7,931 | 2,860 | 1,356 | 12,959 | 16,452 |
| 205-55401-112-000 | WAGES, FULL-TIME OVERTIME | - | 188 | 144 | - | - | 819 | 587 |
| 205-55401-121-000 | WAGES, PART-TIME | 9,276 | 8,479 | 7,827 | 5,965 | 3,333 | 10,137 | 10,192 |
| 205-55401-122-000 | OVERTIME | - | - | - | 73 | - | 756 | - |
| 205-55401-131-000 | RETIREMENT | 415 | 280 | 349 | 128 | 95 | 439 | 456 |
| 205-55401-132-000 | SOCIAL SECURITY | 1,278 | 1,301 | 1,205 | 677 | 360 | 1,871 | 2,084 |
| 205-55401-133-000 | INSURANCE, MEDICAL | 626 | 1,028 | 731 | 311 | 242 | 1,226 | 1,147 |
| 205-55401-134-000 | INSURANCE, DENTAL | 54 | 95 | 64 | 22 | 17 | 83 | 75 |
| 205-55401-135-000 | INSURANCE, GROUP LIFE | 8 | 12 | 6 | 2 | 3 | 13 | 13 |
| 205-55401-136-000 | INSURANCE, DISABILITY | 22 | 31 | 33 | 9 | 9 | 42 | 27 |
| 205-55401-137-000 | HSA EXPENSE | 86 | 84 | - | - | 55 | 218 | 331 |
| 205-55401-140-000 | VISION | - | - | - | 2 | 2 | 14 | 11 |
| 205-55401-142-000 | RECRUIT/TESTING/PHYSICALS | - | - | - | - | | - | - |
| 205-55401-143-000 | RECOGNITION | 200 | 200 | 200 | - | - | 200 | 200 |
| 205-55401-205-000 | INTERNET | 1,199 | 1,199 | 1,199 | 1,199 | 300 | 1,200 | 600 |
| 205-55401-301-000 | GAS/OIL/FLUIDS | - | 91 | - | 23 | 49 | 100 | 100 |
| 205-55401-312-000 | IT SUPPORT | | | | | 106 | 200 | 200 |
| 205-55401-321-000 | OFFICE SUPPLIES | 28 | 24 | 119 | 26 | 8 | 50 | 50 |
| 205-55401-322-000 | POSTAGE | 9 | 7 | 83 | 72 | 87 | 130 | 100 |
| 205-55401-324-000 | PRINTING AND COPYING | 53 | 16 | 104 | 8 | 15 | 25 | 25 |
| 205-55401-325-000 | ADVERTISING | 244 | 1,067 | 1,771 | 403 | 354 | 1,750 | 1,750 |
| 205-55401-326-000 | OFFICE EQUIPMENT | - | 538 | - | - | - | 50 | 50 |
| 205-55401-332-000 | TRAVEL/TRAINING | - | - | - | - | - | - | - |
| 205-55401-351-000 | MEDICAL/SAFETY SUPPLIES | 47 | 10 | 196 | - | 149 | 150 | 200 |
| 205-55401-353-000 | DAILY WRISTBANDS | - | - | - | - | - | - | - |
| 205-55401-354-000 | SUPPLIES FOR RESALE | 140 | 153 | 98 | - | 65 | 250 | 200 |
| 205-55401-357-000 | FOOD/BEVERAGE FOR RESALE | 1,322 | 2,904 | 2,690 | 1,582 | 592 | 2,000 | 2,500 |
| 205-55401-362-000 | ICE RINK MAINTENANCE | 3,366 | - | 221 | - | - | 3,500 | 1,000 |
| 205-55401-363-000 | VEHICLE MAINTENANCE | - | - | - | | | - | - |
| 205-55401-366-000 | BUILDING (TKH) | - | 158 | 700 | - | - | 700 | 700 |
| 205-55401-369-000 | EQUIPMENT MAINTENANCE | - | - | - | - | - | 100 | 100 |
| 205-55401-401-000 | CUSTODIAL SUPPLIES | - | 71 | 21 | - | - | 50 | 50 |

# Village of Sister Bay
# 2025 Annual Budget

| 205 | Special Revenue - TKH Ice Rink | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 205-55401-403-000 | TOOLS/MINOR EQUIPMENT | 78 | 1,934 | 889 | 39 | 2,703 | 2,500 | 2,500 |
| 205-55401-408-000 | RECREATION EQUIP/SUPPLIES | 506 | 771 | 1,242 | - | 178 | 1,200 | 1,200 |
| 205-55401-510-000 | PROPERTY/LIABILITY INSURANCE | 258 | 464 | 544 | 586 | 495 | 650 | 702 |
| 205-55401-512-000 | INSURANCE, WORK COMP | 661 | 657 | 645 | 542 | 411 | 573 | 733 |
| 205-55401-523-000 | UNEMPLOYMENT COSTS | - | - | - | | | - | - |
| 205-55401-550-000 | BANK FEES & FINANCE CHARGES | 57 | 9 | 506 | 36 | 10 | 150 | 150 |
| 205-55401-599-000 | WAGE REIMB TO MARINA | - | - | - | | | - | - |
| 205-55401-700-000 | BROOMBALL REF FEES | 570 | 450 | 450 | - | - | 800 | 800 |
| 205-55401-710-000 | FESTIVAL/EVENT COSTS | - | - | - | - | - | 300 | - |
| 205-55401-720-000 | PERMITS & FEES | 25 | 20 | 20 | - | - | 50 | 50 |
| 205-55401-999-000 | CONTINGENCY, TKH | - | - | - | - | - | 450 | - |
| **Total Ice Rink Expenditures** | | 27,725 | 29,854 | 29,986 | 14,565 | 10,994 | 45,705 | 45,335 |
| | **Ending Fund Balance** | **19,971** | **22,877** | **29,500** | **37,527** | **58,857** | **29,509** | **58,237** |
| | *Proof to Audit* | *19,972* | *22,878* | *29,499* | *37,525* | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 300 | Debt Service Fund | 12/31/2018 | 12/31/2019 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **162,277** | **20,116** | **631** | **48,409** | **178,876** | **489,256** | **565,025** | **565,025** | **22,108** |
| **Revenues** | | | | | | | | | | |
| 300-41000-000-000 | TAX REVENUE | | | | | | | | | |
| 300-41110-000-000 | PROPERTY TAXES | 768,130 | 1,222,130 | 1,026,458 | 840,000 | 840,000 | 764,092 | 790,000 | 790,000 | 790,000 |
| 300-41210-000-000 | ROOM TAXES | 182,276 | 196,411 | 175,547 | 295,930 | 479,028 | 483,494 | 499,941 | 499,941 | 499,941 |
| | | 950,406 | 1,418,541 | 1,202,005 | 1,135,930 | 1,319,028 | 1,247,586 | 1,289,941 | 1,289,941 | 1,289,941 |
| 300-48000-000-000 | MISCELLANEOUS REVENUE | | | | | | | | | |
| 300-48110-000-000 | INTEREST INCOME | 14,243 | 14,647 | - | - | - | - | - | - | - |
| | | 14,243 | 14,647 | - | - | - | - | - | - | - |
| 300-49000-00-0000 | OTHER SOURCES | | | | | | | | | |
| 300-49100-000-000 | DEBTPROCEEDS | | | | | | | | | |
| 300-49210-000-000 | TRANSFERS FROM GENERAL FUND | - | - | - | - | - | - | 180,000 | 180,000 | 319,172 |
| 300-49242-000-000 | TRANSFERS FROM PEBBLE BEACH FUN | - | - | 37,551 | 37,468 | 37,500 | 430,100 | 59,528 | 59,528 | 59,528 |
| 300-49250-000-000 | TRANSFERS FROM TID FUNDS | - | 245,000 | - | - | 130,000 | 20,000 | - | - | - |
| 300-49261-000-000 | TRANSFER FROM WATER FUNH | | | | | | | | | |
| 300-49262-000-000 | TRANSFER FROM TREATMENT FUND | | | | | | | | | |
| 300-49263-000-000 | TRANSFERFROM COLLECTION FUND | | | | | | | | | |
| 300-49269-000-000 | TRANSFER FROM MARINA FUND | | | | | | | | | |
| 300-49400-000-000 | DEBT PREMIUM | - | - | - | - | - | - | 1,360 | - | - |
| | | - | 245,000 | 37,551 | 37,468 | 167,500 | 450,100 | 240,888 | 239,528 | 378,700 |
| **Total Debt Service Revenues** | | 964,649 | 1,678,188 | 1,239,555 | 1,173,398 | 1,486,528 | 1,697,686 | 1,530,829 | 1,529,469 | 1,668,641 |
| **Expenditures** | | | | | | | | | | |
| 300-58100-00-0000 | PRINCIPAL EXPENDITURES | | | | | | | | | |
| 300-58100-601-032 | #32 LIBRARY PRINCIPAL | 8,747 | 8,933 | 4,540 | - | - | - | - | - | - |
| 300-58100-601-034 | #34 SPORTS COMPLEX LAND | 31,240 | 31,903 | 16,213 | - | - | - | - | - | - |
| 300-58100-601-036 | #36 SPORTS COMPLX/FIRE STATION | 64,979 | 66,359 | 33,724 | - | - | - | - | - | - |
| 300-58100-601-039 | #39 STATE TRUST/FIRE STATION | 237,422 | 242,466 | 123,221 | - | - | - | - | - | - |
| 300-58100-601-047 | #47 BS STORMSEWER/WATER PRV | 34,639 | 35,375 | 17,977 | - | - | - | - | - | - |
| 300-58100-601-050 | #50 WATERFRONT/SPORTS COMPLEX | 200,000 | 225,000 | 250,000 | 300,000 | 190,000 | - | - | - | - |
| 300-58100-601-051 | #51 JOHNSON PROPERTY | 98,750 | 130,000 | 145,000 | 195,000 | - | - | - | - | - |
| 300-58100-601-053 | #53 BEACH EXPANSION LOAN | 38,689 | 250,045 | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 300 | Debt Service Fund | 12/31/2018 | 12/31/2019 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 300-58100-601-054 | #54 GAROT INFRASTRUCTURE LOAN | - | 82,311 | 69,537 | 71,528 | 123,509 | 177,106 | 53,402 | 53,402 | - |
| 300-58100-601-055 | #55 BRAUN PROPERTY LOAN | 59,626 | 306,208 | 69,332 | 52,146 | - | - | - | - | - |
| 300-58100-601-057 | #57 QUARRY LOAN | 302,621 | 16,279 | 158,178 | 146,437 | - | - | - | - | - |
| 300-58100-601-058 | #58 WTRFT/SP CPX PRINCIPAL | - | - | - | - | 480,000 | 725,000 | 760,000 | 760,000 | 785,000 |
| 300-58100-601-060 | #60 PEBBLE BEACH | - | - | - | - | - | 402,149 | 597,831 | 597,831 | - |
| 300-58100-601-064 | #64 WILTSE PROPERTY | | | | | 84,000 | 87,000 | 270,000 | 270,000 | - |
| 300-58100-601-065 | #65 STFLP BROADBAND | | - | - | - | - | - | - | - | 120,000 |
| 300-58100-601-066 | #66 WILTSE/PW BLDG | | - | - | - | - | - | - | - | - |
| 300-58100-601-067 | #67 WILTSE/PW BLDG | | - | - | - | - | - | - | - | 275,000 |
| 300-58100-601-068 | #68 BROADBAND BONDS | | - | - | - | - | - | - | - | |
| 300-58100-604-000 | PMT TO BOND ESCROW AGENT | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | - |
| | | 1,076,713 | 1,394,880 | 887,722 | 765,111 | 877,509 | 1,391,255 | 1,681,233 | 1,681,233 | 1,180,000 |
| 300-58200-000-000 | INTEREST EXPENDITURES | | | | | | | | | |
| 300-58200-602-032 | #32 LIBRARY INTEREST | 424 | 238 | 48 | - | - | - | - | - | - |
| 300-58200-602-034 | #34 SPORTS COMPLEX LAND INT | 1,513 | 850 | 172 | - | - | - | - | - | - |
| 300-58200-602-036 | #36 SPORTS CMPLX/FIRE STA INT | 3,148 | 1,767 | 357 | - | - | - | - | - | - |
| 300-58200-602-039 | #39 STATE TRUST/FIRE STA INT | 11,502 | 6,458 | 1,304 | - | - | - | - | - | - |
| 300-58200-602-047 | #47 BAYSHORE PRV INTEREST | 1,678 | 942 | 190 | - | - | - | - | - | - |
| 300-58200-602-050 | #50 WATERFRONT/SPRTS COMP INT | 34,964 | 28,840 | 21,403 | 12,090 | 3,420 | - | - | - | - |
| 300-58200-602-051 | #51 JOHNSON BOND INTEREST | 20,300 | 15,025 | 10,031 | 3,656 | - | - | - | - | - |
| 300-58200-602-053 | #53 BEACH EXPANSION LOAN INT | 5,911 | 4,861 | | - | - | - | - | - | - |
| 300-58200-602-054 | #54 GAROT LOAN INT | 14,365 | 14,635 | 12,763 | 10,772 | 8,791 | 5,194 | 1,343 | 1,866 | - |
| 300-58200-602-055 | #55 BRAUN PROP LOAN INT | 12,463 | 10,881 | 2,758 | 907 | - | - | - | - | - |
| 300-58200-602-057 | #57 QUARRY LOAN INTEREST | 13,629 | 8,096 | 7,278 | 2,727 | - | - | - | - | - |
| 300-58200-602-058 | #58 WTRFT/SP CPX INTEREST | 210,200 | 210,200 | 210,200 | 210,200 | 205,400 | 193,350 | 178,500 | 178,500 | 163,050 |
| 300-58200-602-060 | #60 PEBBLE BEACH | - | - | 37,551 | 37,468 | 37,499 | 28,106 | 22,284 | 22,284 | - |
| 300-58200-602-064 | #64 WILTSE PROPERTY | | | | - | 7,804 | 4,013 | 2,886 | 2,886 | - |
| 300-58200-602-065 | #65 STFLP BROADBAND | | - | - | - | - | - | - | - | 168,947 |
| 300-58200-602-066 | #66 WILTSE/PW BLDG | | - | - | - | - | - | 187,500 | 187,500 | - |
| 300-58200-602-067 | #67 WILTSE/PW BLDG | | - | - | - | - | - | - | - | 176,869 |
| 300-58200-602-068 | #68 BROADBAND BONDS | | - | - | - | - | - | - | - | - |
| 300-58200-603-000 | DEBT ISSUANCE EXPENSE | - | - | - | - | - | - | - | - | - |
| | | 330,097 | 302,793 | 304,054 | 277,821 | 262,915 | 230,662 | 392,513 | 393,036 | 508,866 |
| 300-59000-000-000 | TRANSFERS AND OTHER | | | | | | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 300 | Debt Service Fund | 12/31/2018 | 12/31/2019 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Account** | **Description** | **Actual** | **Actual** | **Actual** | **Actual** | **Actual** | **Actual** | **Projected** | **Budget** | **Budget** |
| 300-59100-000-000 | TRANSFER TO GENERAL FUND | - | - | - | - | 35,724 | - | - | - | - |
| 300-59400-000-000 | | | | | | | | | | |
| 300-59500-000-000 | | | | | | | | | | |
| | | - | - | - | - | 35,724 | - | - | - | - |
| **Total Debt Service Expenditures** | | 1,406,810 | 1,697,673 | 1,191,776 | 1,042,932 | 1,176,147 | 1,621,917 | 2,073,746 | 2,074,269 | 1,688,866 |
| | **Ending Fund Balance** | **(279,884)** | **631** | **48,410** | **178,876** | **489,256** | **565,025** | **22,108** | **20,225** | **1,883** |
| | *Proof to Audit (p.10)* | *20,116* | *631* | *48,409* | *178,876* | *489,256* | 565,025 | 303,211 | 20,225 | |

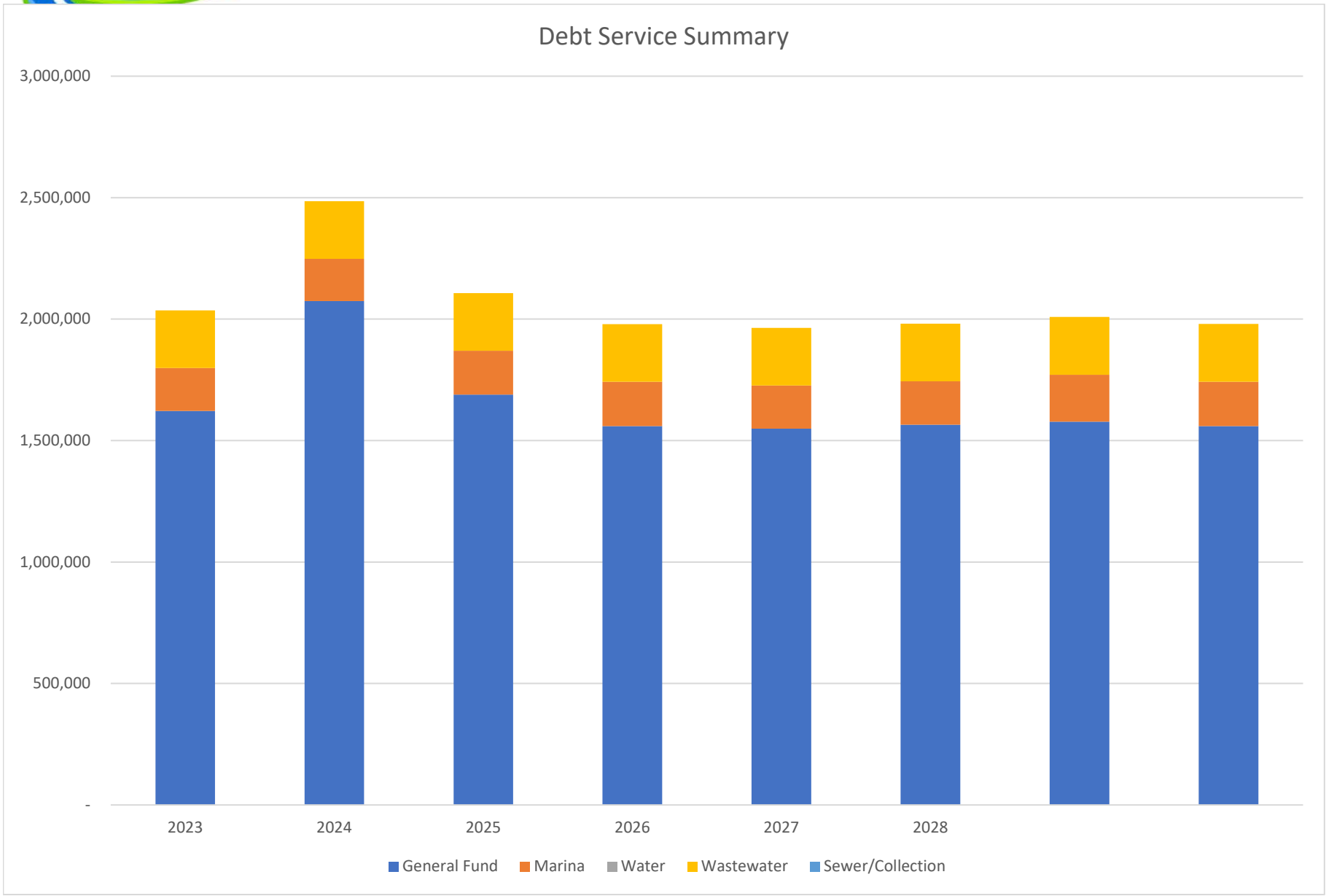
**Village of Sister Bay**
**2025 Annual Budget**

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029+ | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | Remaining Payments | Balance Due |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DESCRIPTION - GENERAL FUND** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 50 - Waterfront & Sports Complex - 5/24/11 - 4.21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 51 - Johnson Property - 4/26/11 - 4.43% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 53 - Beach Expansion - 5/19/15 - 2.09% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 54 - Stony Ridge Development - 5/25/16 - 2.5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 177,106 | 53,402 | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | 5,194 | 1,866 | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 55 - Braun Property - 4/28/15 - 2.60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 56 - 2016 Bank Refinancing Loans 32-48 - 4/8/16 - 2.086% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal 32 Library | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest 32 Library | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Principal 34 Sports Complex | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest 34 Sports Complex | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Principal 36 Fire Station A | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest 36 Fire Station A | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Principal 39 Fire Station B | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest 39 Fire Station B | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Principal 47 Bay Shore Stormsewer | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest 47 Bay Shore Stormsewer | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 57 - Quarry Property - 11/21/16 - 2.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property - 8/23/17 - 2.53% | | | | callable starting 4/1/2027 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 725,000 | 760,000 | 785,000 | 820,000 | 830,000 | 870,000 | 2,790,000 | 900,000 | 940,000 | 950,000 | | | | | | | | | | | | | | | | | | | | | | | | | 6,095,000 | 6,749,050 |
| Interest | 193,350 | 178,500 | 163,050 | 144,950 | 122,250 | 96,750 | 127,050 | 70,200 | 42,600 | 14,250 | | | | | | | | | | | | | | | | | | | | | | | | | 654,050 | |
| Loan 60 - 2019 Note - Pebble Beach Property - 9/12/2019 - 3.75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 402,149 | 597,831 | - | - | - | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
| Interest | 28,106 | 22,284 | - | - | - | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 64 - 2021 Note - Wiltse Property - 2/9/2021 - 1.28% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 87,000 | 270,000 | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
| Interest | 4,013 | 2,886 | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 65 - 2024 State Trust Fund Loan - Broadband - 2023 - 6.25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | 120,000 | 105,000 | 115,000 | 120,000 | 3,095,000 | 125,000 | 130,000 | 140,000 | 145,000 | 155,000 | 165,000 | 170,000 | 180,000 | 190,000 | 205,000 | 215,000 | 225,000 | 240,000 | 255,000 | 270,000 | 285,000 | | | | | | | | | | | | 3,555,000 | 5,833,676 |
| Interest | - | - | 168,947 | 184,741 | 178,861 | 172,723 | 1,573,404 | 166,384 | 159,785 | 152,730 | 145,213 | 137,224 | 128,623 | 119,535 | 109,953 | 99,778 | 88,915 | 77,365 | 65,265 | 52,358 | 38,498 | 23,730 | 8,051 | | | | | | | | | | | | 2,278,676 | |
| Loan 66 - 2024 NAN - Wiltse Infrastructure & PW Building - 4/1/2024 - 5.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
| Interest | - | 187,500 | - | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 67 - 2024 GO Refunding Bonds - Wiltse Infrastructure & PW Building - 10/1/2024 - 4.75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | 275,000 | 115,000 | 120,000 | 130,000 | 3,360,000 | 135,000 | 145,000 | 150,000 | 160,000 | 170,000 | 180,000 | 190,000 | 200,000 | 215,000 | 225,000 | 235,000 | 245,000 | 260,000 | 270,000 | 285,000 | 295,000 | | | | | | | | | | | | 4,000,000 | 6,228,780 |
| Interest | - | - | 176,869 | 189,627 | 183,018 | 175,986 | 1,503,280 | 168,533 | 160,658 | 152,361 | 143,643 | 134,361 | 124,518 | 114,111 | 103,143 | 91,471 | 79,518 | 68,177 | 57,077 | 45,399 | 33,143 | 20,308 | 6,859 | | | | | | | | | | | | 2,228,780 | |
| Loan 68 - 2024 Taxable GO Refunding Bonds - Broadband - 12/1/2024 - 5.75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
| Interest | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 69-2025 GO Bond Admin Building Projected 4.5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Principal and Interest payments will be added to schedule after finalization with first payments to occur in 2026. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ***Subtotal Principal Due*** | *1,391,255* | *1,681,233* | 1,180,000 | *1,040,000* | *1,065,000* | *1,120,000* | 9,245,000 | *1,160,000* | *1,215,000* | *1,240,000* | *305,000* | *325,000* | *345,000* | *360,000* | *380,000* | *405,000* | *430,000* | *450,000* | *470,000* | *500,000* | *525,000* | *555,000* | *580,000* | - | - | - | - | - | - | - | - | - | - | - | - | 15,331,213 | |
| ***Subtotal Interest Due*** | *230,662* | *393,036* | 508,866 | *519,318* | *494,129* | *445,459* | 3,203,734 | *405,117* | *363,043* | *319,341* | *288,856* | *271,585* | *253,141* | *233,646* | *213,096* | *191,249* | *168,433* | *145,542* | *122,342* | *97,757* | *71,641* | *44,038* | *14,910* | - | - | - | - | - | - | - | - | - | - | - | - | 5,554,542 | |
| **TOTAL GENERAL FUND DEBT SERVICE** | 1,621,917 | 2,074,269 | 1,688,866 | 1,559,318 | 1,549,129 | 1,565,459 | 12,448,734 | 1,565,117 | 1,578,043 | 1,559,341 | 593,856 | 596,585 | 598,141 | 593,646 | 593,096 | 596,249 | 598,433 | 595,542 | 592,342 | 597,757 | 596,641 | 599,038 | 594,910 | - | - | - | - | - | - | - | - | - | - | - | - | 20,885,775 | 18,811,506 |

**Enterprise Fund Debt**
**Principal and Interest Payment Schedules**

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029+ | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | Remaining Payments | Balance Due |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DESCRIPTION - MARINA FUND** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 140,000 | 140,000 | 150,000 | 155,000 | 155,000 | 160,000 | 530,000 | 165,000 | 185,000 | 180,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1,290,000 | 1,447,263 |
| Interest | 36,425 | 33,625 | 30,725 | 27,288 | 23,025 | 18,300 | 24,300 | 13,425 | 8,175 | 2,700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 157,263 | |
| Loan 67 - 2025 GO Refunding Bonds Projected - Marina Bldg 4.5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | | Principal and Interest payments will be added to schedule after finalization with first payments to occur in 2026. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| ***Subtotal Principal Due*** | *140,000* | *140,000* | 150,000 | *155,000* | *155,000* | *160,000* | *530,000* | *165,000* | *185,000* | *180,000* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | *1,290,000* | |
| ***Subtotal Interest Due*** | *36,425* | *33,625* | 30,725 | *27,288* | *23,025* | *18,300* | *24,300* | *13,425* | *8,175* | *2,700* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | *157,263* | |
| **TOTAL MARINA FUND DEBT SERVICE** | 176,425 | 173,625 | 180,725 | 182,288 | 178,025 | 178,300 | 554,300 | 178,425 | 193,175 | 182,700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,447,263 | 1,447,263 |
| **DESCRIPTION - WATER FUND** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ***Subtotal Principal Due*** | - | - | - | - | - | | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| ***Subtotal Interest Due*** | - | - | - | - | - | | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| **TOTAL WATER FUND DEBT SERVICE** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **DESCRIPTION - WASTEWATER FUND** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 62 - 2021 WWTP Upgrade USDA Financing - 40 years @ 1.75% - paying over 20 years - first payment 5/1/2021 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 150,897 | 153,406 | 156,270 | 159,029 | 161,837 | 164,569 | 2,425,038 | 167,600 | 170,559 | 173,570 | 176,542 | 179,752 | 182,925 | 186,155 | 189,384 | 192,786 | 196,189 | 199,653 | 203,158 | 206,765 | | | | | | | | | | | | | | | | | | | | | 3,220,149 | 3,754,069 |
| Interest | 57,662 | 55,154 | 52,289 | 49,530 | 46,723 | 43,991 | 286,233 | 40,960 | 38,001 | 34,989 | 32,017 | 28,808 | 25,634 | 22,404 | 19,175 | 15,774 | 12,370 | 8,906 | 5,401 | 1,794 | | | | | | | | | | | | | | | | | | | | | 533,920 | |
| Loan 63 - 2021 WWTP Capacity Settlement 10/7/21 @ 1.95% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 25,000 | 25,000 | 25,000 | 26,000 | 26,000 | 27,000 | 85,000 | 28,000 | 28,000 | 29,000 | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | 214,000 | 231,180 |
| Interest | 4,417 | 3,929 | 3,442 | 2,945 | 2,438 | 1,921 | 2,506 | 1,385 | 839 | 283 | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | 17,180 | |
| ***Subtotal Principal Due*** | *175,897* | *178,406* | 181,270 | *185,029* | *187,837* | *191,569* | *2,510,038* | *195,600* | *198,559* | *202,570* | *176,542* | *179,752* | *182,925* | *186,155* | *189,384* | *192,786* | *196,189* | *199,653* | *203,158* | *206,765* | | | | | | | | | | | | | | | | | | | | | *3,434,149* | |
| ***Subtotal Interest Due*** | *62,079* | *59,083* | 55,731 | *52,475* | *49,161* | *45,912* | *288,739* | *42,345* | *38,840* | *35,272* | *32,017* | *28,808* | *25,634* | *22,404* | *19,175* | *15,774* | *12,370* | *8,906* | *5,401* | *1,794* | | | | | | | | | | | | | | | | | | | | | *551,100* | |
| **TOTAL WASTEWATER FUND DEBT SERVICE** | 237,976 | 237,489 | 237,001 | 237,504 | 236,998 | 237,481 | 2,798,777 | 237,945 | 237,399 | 237,842 | 208,559 | 208,560 | 208,559 | 208,559 | 208,559 | 208,560 | 208,559 | 208,559 | 208,559 | 208,559 | | | | | | | | | | | | | | | | | | | | | 3,985,249 | 3,985,249 |
| **DESCRIPTION - SEWER COLLECTION FUND** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ***Subtotal Principal Due*** | - | - | - | - | - | | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| ***Subtotal Interest Due*** | - | - | - | - | - | | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| **TOTAL SEWER FUND DEBT SERVICE** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ***Subtotal Principal Due*** | *1,707,152* | *1,999,639* | 1,511,270 | *1,380,029* | *1,407,837* | *1,471,569* | *12,285,038* | *1,520,600* | *1,598,559* | *1,622,570* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | *20,055,382* | |
| ***Subtotal Interest Due*** | *329,166* | *485,744* | 595,322 | *599,080* | *556,315* | *509,670* | *3,516,773* | *460,886* | *410,058* | *357,313* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | *6,262,904* | |
| **TOTAL DEBT SERVICE PAYMENTS** | **2,036,318** | **2,485,383** | 2,106,592 | **1,979,109** | **1,964,152** | **1,981,239** | **15,801,811** | **1,981,486** | **2,008,617** | **1,979,883** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **26,318,286** | **24,244,017** |
| **DESCRIPTION - INTERFUND LOANS** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan 52 - TIF #1 to Marina | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | 57,099 | 58,241 | 59,406 | 60,594 | 61,806 | 63,042 | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 303,089 | 321,514 |
| Interest | 7,204 | 6,062 | 4,897 | 3,709 | 2,497 | 1,261 | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 18,423 | |
| Total of Loan 52 | *64,303* | *64,303* | 64,303 | *64,302* | *64,303* | *64,303* | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | *321,514* | |
| Loan 59 - Marina to Marina Fest Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |
| Total of Loan 59 | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | |

# Village of Sister Bay
# 2025 Annual Budget



# Village of Sister Bay
# 2025 Annual Budget

| 400 | Capital Improvement Fund | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **1,177,719** | **1,015,816** | **1,214,791** | **1,598,959** | **2,122,886** | **9,197,410** | **9,197,410** |
| **Revenues** | | | | | | | | |
| | | - | - | - | - | - | - | - |
| 400-43000-000-000 | INTERGOVERNMENTAL REVENUE | | | | | | | |
| 400-43200-000-000 | FEDERAL GRANTS | - | - | - | - | - | - | |
| 400-43690-000-000 | STATE GRANTS | - | - | - | - | 24,575 | 130,220 | 906,000 |
| 400-43700-000-000 | OTHER LOCAL GRANTS | - | - | - | 68,768 | - | | - |
| | | - | - | - | 68,768 | 24,575 | 130,220 | 906,000 |
| 400-46000-000-000 | PUBLIC CHARGES & FEES | | | | | | | |
| 400-46720-000-000 | COMMUNITY DEVELOPMENT FEE | - | - | - | 3,625 | 33,500 | - | - |
| | | - | - | - | 3,625 | 33,500 | - | - |
| 400-48000-000-000 | MISCELLANEOUS REVENUE | | | | | | | |
| 400-48110-000-000 | INTEREST ON INVESTMENTS | 2,523 | 590 | 9,785 | 67,082 | 42,970 | 9,693 | |
| 400-48111-000-000 | INTEREST ON Spec INVESTMENTS | | | | | 16,843 | | |
| 400-48112-000-000 | INTEREST ON BROADBAN | | | | | 7,269 | | |
| 400-48300-000-000 | SALE OF PROPERTY OR EQUIPMENT | - | - | - | 1,926 | - | - | 10,000 |
| 400-48500-000-000 | DONATIONS | - | - | - | 6,277 | 50,000 | 50,000 | |
| 400-48995-000-000 | MISC OTHER REVENUE | - | - | - | 71,959 | 51,814 | 60,000 | 493,000 |
| | | 2,523 | 590 | 9,785 | 147,244 | 168,896 | 119,693 | 503,000 |
| 400-49000-00-0000 | OTHER SOURCES | | | | | | | |
| 400-49100-000-000 | DEBT PROCEEDS | - | 441,000 | - | - | 7,300,000 | 7,500,000 | 16,100,000 |
| 400-49110-000-000 | CAPITAL LEASE PROCEEDS | | 441,000 | | | | | |
| 400-49210-000-000 | TRANSFERS FROM GENERAL FUND | 175,000 | 418,143 | 420,000 | 467,000 | 912,477 | 912,477 | 1,114,000 |
| 400-49230-000-000 | TRANSFER FROM TDEBT SERVICE | | | | | | | |
| 400-49250-000-000 | TRANSFERS FROM TID | - | - | - | - | 200,000 | 200,000 | |
| 400-49269-000-000 | TRANSFERFROM MARINA FUND | | | | | | | 550,000 |

# Village of Sister Bay
# 2025 Annual Budget

| 400 | Capital Improvement Fund | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | 175,000 | 1,300,143 | 420,000 | 467,000 | 8,412,477 | 8,612,477 | 17,764,000 |
| **Total Capital Revenues** | | 177,523 | 1,300,733 | 429,785 | 686,637 | 8,639,448 | 8,862,390 | 19,173,000 |
| **Expenditures** | | | | | | | | |
| 400-51500-000-000 | FIXED CHARGES | | | | | | | |
| 400-51510-200-000 | CONTRACTED SERVICES | - | - | 488 | - | - | - | - |
| 400-51510-550-000 | FEES AND CHARGES | - | 16,368 | 1,879 | 4,591 | 1,414 | 4,500 | |
| | | - | 16,368 | 2,366 | 4,591 | 1,414 | 4,500 | - |
| 400-57000-000-000 | CAPITAL OUTLAYS | | | | | | | |
| 400-57100-820-000 | LAND PURCHASES | - | 425,000 | - | 1,200 | 999,916 | - | - |
| 400-57140-810-000 | LIBRARY | | | | | | | - |
| 400-57140-820-000 | BUILDINGS/FACILITIES RESERVE | - | - | - | 37,988 | 134,308 | 4,138,005 | 8,550,000 |
| 400-57190-800-000 | EQUIPMENT RESERVE | 13,037 | 50,939 | 43,251 | - | 13,926 | 29,500 | 155,000 |
| 400-57190-810-000 | VEHICLES RESERVE | - | 74,547 | - | - | 193,991 | 207,201 | 110,000 |
| 400-57190-850-000 | INFO TECH/SOFTWARE RESERVE | - | - | - | 13,615 | - | - | |
| 400-57190-851-000 | BROADBAND | - | - | - | - | - | 3,300,000 | 3,300,000 |
| 400-57190-860-205 | RESERVE FOR ICE RINK | - | - | - | - | - | - | 500,000 |
| 400-57220-000-000 | SBLG FIRE DEPT CAP RESERVE | 297,198 | - | - | - | 119,516 | 18,000 | - |
| 400-57331-890-000 | STREETS, ST SEWER & SIDEWALKS | 29,191 | 17,000 | - | - | 4,440 | - | 4,943,000 |
| 400-57331-891-000 | HOUSING INFRASTRUCTURE | - | - | - | - | | 3,500,000 | |
| 400-57610-810-000 | LIBRARY RESERVE | - | - | - | 60,595 | - | 7,250 | |
| 400-57620-830-000 | PARKS RESERVE | - | 76,900 | - | 44,721 | 97,414 | 458,000 | 1,111,000 |
| 400-57630-830-000 | COMMUNITY DEVELOPMENT RESERVE | - | - | - | - | - | - | - |
| | | 339,426 | 644,386 | 43,251 | 158,119 | 1,563,511 | 11,657,956 | 18,669,000 |
| 400-59000-000-000 | OTHER USES | | | | | | | |
| 400-59300-000-000 | TRANSFER TO DEBT SERVICE FUND | - | - | - | - | - | - | - |
| 400-59500-000-000 | TRANSFER TO TID | - | - | - | - | - | - | - |
| 400-59690-000-000 | TRANSFER TO MARINA FUND | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 400 | Capital Improvement Fund | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | - | - | - | - | - | - | - |
| **Total Captital Expenditures** | | 339,426 | 660,755 | 45,618 | 162,710 | 1,564,925 | 11,662,456 | 18,669,000 |
| | **Ending Fund Balance** | **1,015,816** | **1,655,794** | **1,598,959** | **2,122,886** | **9,197,410** | **6,397,343** | **9,701,410** |
| | *Proof to Audit* | *1,015,816* | *1,214,791* | *1,657,432* | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 410 | Capital Projects Funded by PRAT | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **390,214** | **601,002** | **793,297** | **981,179** | **1,053,302** | **1,053,302** | **308,244** |
| **Revenues** | | | | | | | | |
| 410-41000-000-000 | TAXES | | | | | | | |
| 410-41223-000-000 | PREMIER RESORT AREA TAXES | 205,935 | 308,060 | 330,688 | 341,085 | 312,552 | 380,291 | 312,552 |
| | | 205,935 | 308,060 | 330,688 | 341,085 | 312,552 | 380,291 | 312,552 |
| 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 | 4,854 | 493 | 8,843 | 25,952 | 25,952 | 27,151 | 27,151 |
| 410-48995-000-000 | MISCELLANEOUS REVENUES | - | - | - | - | - | - | - |
| | | 4,854 | 493 | 8,843 | 25,952 | 25,952 | 27,151 | 27,151 |
| **Total PRAT Related Revenues** | | 210,789 | 308,553 | 339,531 | 367,037 | 338,504 | 407,442 | 339,703 |
| **Expenditures** | | | | | | | | |
| 410-51510-000-000 | OTHER | | | | | | | |
| 410-51510-550-000 | BANK FEES & FINANCE CHARGES | - | 668 | 1,949 | 1,406 | 2,500 | 2,500 | 2,500 |
| | | - | 668 | 1,949 | 1,406 | 2,500 | 2,500 | 2,500 |
| 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 | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 410 | Capital Projects Funded by PRAT | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 410-57190-838-000 | PUBLIC TRAIL INFRASTRACTURE | | | | | | | |
| 410-57190-840-000 | LAUNCHING FACILITIES | - | - | - | - | - | - | - |
| 410-57190-860-000 | WATER & SEWER PROJECTS | - | - | - | - | - | - | - |
| 410-57190-880-000 | PUBLIC PARKING | - | - | - | - | - | - | - |
| 410-57190-890-000 | STREETS, STORM SEWER, SIDEWALKS | - | 115,591 | 149,698 | 293,509 | 788,060 | 1,150,000 | 355,500 |
| | | - | 115,591 | 149,698 | 293,509 | 788,060 | 1,150,000 | 355,500 |
| 410-58900-00-0000 | MISCELLANEOUS | | | | | | | |
| 410-58980-00-0000 | DEBT ISSUANCE COSTS | | | | - | - | - | - |
| | | - | - | - | - | - | - | - |
| 410-59000-000-000 | MISCELLANEOUS | | | | | | | |
| 410-59300-000-000 | TRANSFER TO DEBT SERVICE | | | | - | - | - | - |
| 410-59500-000-000 | TRANSFER TO TID FUNDS | | | | - | - | - | - |
| | | - | - | - | - | - | - | - |
| **Total PRAT Qualified Expenditures** | | - | 116,259 | 151,648 | 294,914 | 790,560 | 1,152,500 | 358,000 |
| | **Ending Fund Balance** | **601,002** | **793,297** | **981,179** | **1,053,302** | **601,246** | **308,244** | **289,947** |
| | *Proof to Audit* | | *793,297* | *981,179* | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 420 | Pebble Beach Fund | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **127,574** | **164,341** | **127,741** | **92,176** | **58,541** | **58,541** | **213** |
| **Revenues** | | | | | | | | |
| 420-41100-000-000 | TAX REVENUE | | | | | | | |
| 420-41110-000-000 | PROPERTY TAXES | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| 420-43000-000-000 | INTERGOVERNMENTAL REVENUE | | | | | | | |
| 420-43200-000-000 | FEDERAL GRANTS | - | - | - | - | - | - | - |
| 420-43690-000-000 | STATE GRANTS | - | - | - | 392,600 | - | - | - |
| | | - | - | - | 392,600 | - | - | - |
| 420-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| 420-48110-000-000 | INTEREST ON INVESTMENTS | 69 | 92 | 1,966 | 4,021 | 1,018 | 1,200 | - |
| 420-48500-000-000 | DONATIONS | 78,675 | 5,606 | - | - | - | - | - |
| 420-48995-000-000 | MISC OTHER REVENUE | - | - | - | - | - | - | - |
| | | 78,744 | 5,698 | 1,966 | 4,021 | 1,018 | 1,200 | - |
| 420-49000-000-000 | OTHER FINANCING SOURCES | | | | | | | |
| 420-49100-000-000 | DEBT PROCEEDS | - | - | - | - | - | - | - |
| 420-49210-000-000 | TRANSFERS FROM GENERAL FUND | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| **Total Pebble Beach Related Revenues** | | 78,744 | 5,698 | 1,966 | 396,621 | 1,018 | 1,200 | - |
| **Expenditures** | | | | | | | | |
| 420-51500-000-000 | OTHER | | | | | | | |
| 420-51510-550-000 | BANK FEES & FINANCE CHARGES | 4,001 | - | 30 | 156 | - | - | - |
| | | 4,001 | - | 30 | 156 | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 420 | Pebble Beach Fund | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 420-57190-000-000 | CAPITAL OUTLAYS | | | | | | | |
| 420-57190-810-000 | PROPERTY | 382 | 180 | - | - | - | - | - |
| 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 | 43 | - | - | - | - | - | - |
| 420-57190-880-000 | DRIVEWAY AND PARKING | - | 4,650 | - | - | - | - | - |
| | | 425 | 4,830 | - | - | - | - | - |
| 420-59000-000-000 | OTHER USES | | | | | | | |
| 420-59300-000-000 | TRANSFER TO DEBT FUND | 37,551 | 37,468 | 37,500 | 430,100 | 59,528 | 59,528 | - |
| | | 37,551 | 37,468 | 37,500 | 430,100 | 59,528 | 59,528 | - |
| **Total Pebble Beach Expenditures** | | 41,977 | 42,298 | 37,530 | 430,256 | 59,528 | 59,528 | - |
| | **Ending Fund Balance** | **164,341** | **127,741** | **92,176** | **58,541** | **31** | **213** | **213** |
| | *Proof to Audit* | | *127,741* | *92,177* | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 500 | TIF #1 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | **58,666** | **283,622** | **530,454** | **529,978** | **827,740** | **827,740** | **1,141,303** |
| **Revenues** | | | | | | | | |
| 500-41100-00-0000 | TAXES | | | | | | | |
| 500-41120-000-000 | PROPERTY TAX INCREMENTS | 230,392 | 241,314 | 808,089 | 886,200 | 753,600 | 753,600 | 924,300 |
| | | 230,392 | 241,314 | 808,089 | 886,200 | 753,600 | 753,600 | 924,300 |
| 500-43000-00-0000 | INTERGOVERNMENTAL REVENUES | | | | | | | |
| 500-43411-000-000 | PERSONAL PROPERTY AID | 4,031 | 8,025 | 1,435 | 1,435 | 1,440 | 1,435 | 1,435 |
| 500-43430-000-000 | COMPUTER AIDS - TID | 1,088 | 1,088 | 1,088 | 1,088 | 1,088 | 1,088 | 1,088 |
| 500-43690-000-000 | GRANTS | - | - | 297,865 | - | - | - | - |
| | | 5,119 | 9,114 | 300,388 | 2,524 | 2,528 | 2,523 | 2,523 |
| 500-48000-00-0000 | MISCELLANEOUS REVENUES | | | | | | | |
| 500-48110-000-000 | INTEREST ON INVESTMENTS | 1,937 | 467 | 5,915 | 39,650 | 28,122 | 28,122 | 28,122 |
| 500-48111-000-000 | INTEREST ON INTERNAL LOAN #52 | 10,497 | 9,421 | 8,323 | 7,204 | 6,062 | 6,062 | 6,062 |
| 500-48112-000-000 | INTEREST ON LAND CONTRACT | 7,151 | 6,953 | 6,748 | 6,538 | 6,400 | 6,321 | 6,321 |
| 500-48300-000-000 | SALE OF PROPERTY & EQUIPMENT | 6,563 | 6,762 | 136,966 | 27,177 | 7,000 | 7,393 | 7,393 |
| 500-48500-000-000 | DONATIONS | - | - | - | - | - | - | - |
| 500-48995-000-000 | MISC OTHER REVENUE | - | - | 288,034 | 94,176 | - | - | - |
| | | 26,148 | 23,603 | 445,987 | 174,744 | 47,584 | 47,898 | 47,898 |
| 500-49000-00-0000 | OTHER SOURCES | | | | | | | |
| 500-49100-000-000 | DEBT PROCEEDS | - | - | - | - | - | - | - |
| 500-49210-000-000 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - |
| 500-49230-000-000 | TRANSFER FROM DEBT SERVICE | - | - | - | - | - | - | - |
| 500-49240-000-000 | TRANSFER FROM CAPITAL PROJECTS | - | - | - | - | - | - | - |
| 500-49261-000-000 | TRANSFER FROM WATER FUND | - | - | - | - | - | - | - |
| 500-49263-000-000 | TRANSFER FROM COLLECTION FUND | - | - | - | - | - | - | - |
| 500-49269-000-000 | TRANSFER FROM MARINA FUND | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Total TID Revenues** | | 261,660 | 274,030 | 1,554,465 | 1,063,467 | 803,712 | 804,021 | 974,721 |
| | | | | | | | | |
| **Expenditures** | | | | | | | | |
| 500-56700-000-000 | ECONOMIC DEVELOPMENT | | | | | | | |
| 500-56700-190-000 | VILLAGE ADMINISTRATION | 24,763 | 11,993 | 37,171 | 51,634 | - | - | 6,913 |
| 500-56700-209-000 | LEGAL | 3,173 | 2,655 | 4,477 | 450 | - | - | - |
| 500-56700-210-000 | AUDITING & CONSULTING | 2,300 | 8,184 | 1,496 | 6,918 | - | - | - |
| 500-56700-212-000 | ENGINEERING | 6,318 | 4,065 | 1,295 | - | - | - | - |
| 500-56700-215-000 | TAX INCREMENTAL DISTRICT FEES | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 500-56700-322-000 | POSTAGE | - | - | - | - | - | - | - |
| 500-56700-325-000 | LEGAL NOTICES & ADS | - | 152 | 332 | - | - | - | - |
| 500-56700-550-000 | FEES & FINANCE CHARGES | - | - | 4,611 | 2,873 | - | - | - |
| 500-56700-890-000 | WATERFRONT DEVELOPMENT | - | - | - | - | - | - | - |
| 500-56700-891-000 | DBSD DOWNTOWN LIGHTING | - | - | - | - | - | - | - |
| 500-56700-892-000 | STONY RIDGE PROJECT | - | - | - | - | - | - | - |
| 500-56700-893-000 | CHERRYWOOD/NORTHWOODS DEV. | | | 1,375,410 | 683,648 | - | - | - |
| 500-56700-895-000 | DOWNTOWN REDEVELOPMENT | - | - | - | 33 | - | - | - |
| | | 36,704 | 27,198 | 1,424,942 | 745,705 | 150 | 150 | 7,063 |
| 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 | - | - | - | - | 290,000 | 290,000 | 145,000 |
| 500-59201-000-000 | TRF TO MARINA FUND | - | - | - | - | - | - | - |
| 500-59300-000-000 | TRANSFER TO DEBT SERVICE | - | - | 130,000 | 20,000 | - | - | - |
| 500-59400-000-000 | TRANSFER TO CAPITAL | - | - | - | - | 200,000 | 200,000 | 465,000 |
| 500-59610-000-000 | TRANSFER TO WATER FUND | - | - | - | - | - | - | - |
| 500-59630-000-000 | TRANSFER TO COLLECTION FUND | - | - | - | - | - | - | - |
| | | - | - | 130,000 | 20,000 | 490,000 | 490,000 | 610,000 |
| **Total TID Expenditures** | | 36,704 | 27,198 | 1,554,942 | 765,705 | 490,150 | 490,150 | 617,063 |

# Village of Sister Bay
# 2025 Annual Budget

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Ending Fund Balance** | **283,622** | **530,454** | **529,977** | **827,740** | **1,141,303** | **1,141,612** | **1,498,961** |
| *Proof to Audit* | *283,622* | *530,454* | *529,978* | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 510 | TIF #2 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Beginning Fund Balance** | | (78,589) | (100,370) | (114,325) | (58,416) | (4,452) | (4,452) | 37,015 |
| **Revenues** | | | | | | | | |
| 510-41000-000-000 | TAXES | | | | | | | |
| 510-41120-000-000 | PROPERTY TAX INCREMENTS | 4,928 | 216 | 62,636 | 63,104 | 55,414 | 55,414 | 67,413 |
| | | 4,928 | 216 | 62,636 | 63,104 | 55,414 | 55,414 | 67,413 |
| 510-43000-000-000 | INTERGOVERNMENTAL REVENUES | | | | | | | |
| 510-43411-000-000 | PERSONAL PROPERTY AID | 86 | 40 | 111 | 111 | 106 | 111 | 111 |
| 510-43430-000-000 | COMPUTER AIDS - TID | - | - | - | - | - | - | - |
| 510-43690-000-000 | STATE GRANTS | - | - | - | - | - | - | - |
| | | 86 | 40 | 111 | 111 | 106 | 111 | 111 |
| 510-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| 510-48110-000-000 | INTEREST ON INVESTMENTS | - | - | - | - | - | - | - |
| 510-48300-000-000 | SALE OF PROPERTY & EQUIPMENT | - | - | - | - | - | - | - |
| 510-48500-000-000 | DONATIONS | - | - | - | - | - | - | - |
| 510-48995-000-000 | MISC OTHER REVENUE | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| 510-49000-000-000 | OTHER SOURCES & TRANSFERS | | | | | | | |
| 510-49100-000-000 | DEBT PROCEEDS | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| **Total TID Revenues** | | 5,014 | 256 | 62,748 | 63,215 | 55,520 | 55,525 | 67,524 |
| **Expenditures** | | | | | | | | |
| 510-51500-000-000 | FIXED CHARGES | | | | | | | |
| 510-51510-550-000 | BANK FEES & FINANCE CHARGES | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 510 | TIF #2 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 510-56700-000-000 | GENERAL EXPENDITURES | | | | | | | |
| 510-56700-190-000 | VILLAGE ADMINISTRATION | 14,036 | 13,174 | 5,994 | 8,132 | 5,000 | 11,137 | 4,509 |
| 510-56700-209-000 | LEGAL | 1,080 | 45 | - | - | - | 250 | 250 |
| 510-56700-210-000 | AUDITING & CONSULTING | - | 842 | 695 | 968 | 8,903 | 10,000 | 10,000 |
| 510-56700-212-000 | ENGINEERING | 11,366 | - | - | - | - | 5,000 | 5,000 |
| 510-56700-215-000 | TAX INCREMENTAL DISTRICT FEES | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| 510-56700-325-000 | LEGAL NOTICES & ADS | 162 | - | - | - | - | - | - |
| 510-56700-820-000 | AREA H LIFT STATION | - | - | - | - | - | - | - |
| 510-56700-821-000 | SOUTH 57 GRAVITY SANITARY MAIN | - | - | - | - | - | - | - |
| 510-56700-822-000 | SOUTH 57 WATER MAIN | - | - | - | - | - | - | - |
| 510-56700-823-000 | FIELDCREST WATER MAIN | - | - | - | - | - | - | - |
| 510-56700-824-000 | FIELDCREST SANITARY MAIN | - | - | - | - | - | - | - |
| 510-56700-825-000 | ENGINEERING OPTION 2 | - | - | - | - | - | - | - |
| 510-56700-826-000 | CONTINGENCY OPTION 2 | - | - | - | - | - | - | - |
| 510-56700-827-000 | ROADWAY IMPROVEMENTS | - | - | - | - | - | - | - |
| | | 26,795 | 14,211 | 6,839 | 9,251 | 14,053 | 26,537 | 19,909 |
| 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** | | 26,795 | 14,211 | 6,839 | 9,251 | 14,053 | 26,537 | 19,909 |
| | **Ending Fund Balance** | **(100,370)** | **(114,325)** | **(58,416)** | **(4,452)** | **37,015** | **24,536** | **84,630** |
| | *Proof to Audit (p.10)* | *(100,370)* | *(114,325)* | *(58,416)* | | | | |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Revenues** | | | | | | | | |
| 610-43000-000-000 | GRANTS | | | | | | | |
| | | 1,342 | - | - | - | - | - | - |
| 610-46000-000-000 | CUSTOMER CHARGES | | | | | | | |
| 610-46110-000-000 | ASSESSMENT LETTER FEES | 4,530 | 4,905 | 3,345 | 2,985 | 3,000 | 3,000 | 3,000 |
| 610-46451-100-000 | METERED WATER SALES - VILLAGE | 14,798 | 16,904 | 21,831 | 18,715 | 22,652 | 22,652 | 23,000 |
| 610-46451-200-000 | METERED WATER SALES-COMMERCIA | 115,666 | 123,197 | 127,043 | 121,083 | 124,653 | 124,653 | 125,000 |
| 610-46451-400-000 | METERED WATER SALES-RESIDENT'L | 194,099 | 201,501 | 207,982 | 207,026 | 211,383 | 211,383 | 211,500 |
| 610-46451-500-000 | METERED WATER SALES-MULTIFAM | 20,576 | 21,388 | 21,364 | 25,573 | 22,436 | 22,436 | 25,500 |
| 610-46451-900-000 | SERVICE TO OTHER WATER SYSTEMS | - | - | - | - | - | 50 | 50 |
| 610-46452-000-000 | WATER SYSTEM MAINTENANCE | 10,726 | 67 | 975 | 3,596 | 1,000 | 1,500 | 1,700 |
| 610-46452-100-000 | WATER SYSTEM/HYDRANT MAINT - V | - | - | - | - | - | 50 | 50 |
| 610-46454-000-000 | CONNECTION FEES - WATER | 3,831 | 2,624 | 4,121 | 2,413 | 2,413 | 3,400 | 2,500 |
| 610-46455-000-000 | PUBLIC FIRE PROTECTION | 48,818 | 49,900 | 50,954 | 52,248 | 51,788 | 51,788 | 52,250 |
| 610-46455-100-000 | PUBLIC F/P - VILLAGE ACCTS | 2,018 | 2,736 | 2,954 | 2,954 | 3,000 | 3,313 | 2,300 |
| 610-46455-900-000 | PUBLIC FIRE PROT.-HYDRANT RENT | 52,375 | 52,375 | 52,375 | 52,375 | 52,375 | 52,375 | 52,375 |
| 610-46456-000-000 | PRIVATE FIRE PROTECT/SPRINKLRS | 10,232 | 11,412 | 11,048 | 14,659 | 14,573 | 14,573 | 14,700 |
| 610-46456-100-000 | UNMETERED WATER SALES-VILLAGE | - | - | - | - | - | 50 | 50 |
| 610-46456-200-000 | UNMETERED WATER SALES-COMM/PL | 210 | 756 | 488 | 440 | 1,003 | 400 | 400 |
| 610-46457-000-000 | HYDRANT USE -COMMERCIAL/PUBLIC | 210 | 395 | 450 | 630 | 480 | 400 | 400 |
| 610-46457-100-000 | HYDRANT USE - VILLAGE | - | - | - | - | - | 100 | 100 |
| 610-46470-000-000 | LATE PAYMENT PENALTIES | 462 | 910 | 678 | 599 | 300 | 700 | 600 |
| 610-46472-000-000 | RENT FROM WATER DEPT PROPERTY | 4,800 | 4,800 | 4,800 | 4,800 | 5,760 | 5,760 | 5,760 |
| | | 483,352 | 493,868 | 510,409 | 510,096 | 516,816 | 518,583 | 521,235 |
| 610-47000-000-000 | INTERGOVERNMENTAL CHARGES | | | | | | | |
| 610-47341-810-000 | ADMIN CHARGES - LGUD (W) | 7,177 | 7,570 | 8,068 | 8,478 | 8,867 | 8,867 | 8,500 |
| 610-47341-820-000 | WATER SYSTEM MAINT - LGUD | 3,411 | 1,937 | 1,695 | 2,226 | 2,000 | 2,000 | 2,300 |
| 610-47341-830-000 | SALE OF WATER - LGUD | 17,946 | 20,901 | 19,255 | 19,791 | 20,098 | 20,098 | 20,150 |
| 610-47341-850-000 | UNMETERED WATER SALES - LGUD | 212 | 474 | 188 | 173 | 250 | 250 | 250 |
| 610-47341-860-000 | PUBLIC FIRE PROTECTION -LGUD | 5,564 | 5,564 | 5,564 | 5,564 | 5,564 | 5,564 | 5,564 |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 610-47341-870-000 | WATER TESTING FEES | | | | 1,320 | 990 | 210 | 1,500 |
| | | 34,310 | 36,444 | 34,770 | 37,552 | 37,769 | 36,989 | 38,264 |
| 610-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| 610-48110-000-000 | INTEREST/DIVIDENDS - WATER | 2,537 | 725 | 10,113 | 47,304 | 37,269 | 37,269 | 39,132 |
| 610-48300-000-000 | SALE OF PROPERTY - WATER | 1,670 | - | - | - | - | - | - |
| 610-48420-710-000 | IMPACT FEE-DOWNTOWN WATER MA | 22,825 | 18,746 | 17,127 | 14,940 | 14,000 | 14,000 | 14,000 |
| 610-48420-730-000 | IMPACT FEES - WATER SYSTEM | 61,522 | 47,784 | 60,406 | 45,153 | 37,000 | 37,000 | - |
| 610-48425-000-000 | SURCHARGE: W SYSTEM SERVICE | 310 | 230 | 188 | 240 | 225 | 225 | 225 |
| 610-48428-000-000 | RECONNECT FEES & MISC. - WATER | 2,520 | 1,980 | 1,860 | 1,920 | 1,650 | 2,000 | 2,000 |
| 610-48429-000-000 | WELL PERMITS | 2,100 | 1,500 | 350 | 2,300 | 1,102 | 350 | 1,102 |
| 610-48490-000-000 | OTHER WATER SYSTEM REVENUE | 4,596 | 4,623 | 5,125 | 4,761 | 5,575 | 5,575 | 5,575 |
| 610-48491-000-000 | REFUNDS/REBATES - W | - | - | 1,168 | - | - | - | - |
| 610-48495-000-000 | MISC NON-OPERATING REVENUE | 1,717 | 160 | 699 | 300 | 667 | 1,000 | 1,000 |
| | | 99,797 | 75,747 | 97,036 | 116,918 | 97,488 | 97,419 | 63,034 |
| 610-49000-000-000 | OTHER FINANCING SOURCES | | | | | | | |
| 610-49300-000-000 | CAPITAL CONTRIBUTIONS WATER | - | 183,729 | 534,613 | 210,627 | - | - | - |
| 610-49495-000-000 | MISC CHARGES FOR SERVICES | - | 485 | - | - | - | - | - |
| | | - | 184,214 | 534,613 | 210,627 | - | - | - |
| **Total Water Revenues** | | 618,802 | 790,273 | 1,176,828 | 875,193 | 652,072 | 652,991 | 622,533 |
| **Expenditures** | | | | | | | | |
| 610-61500-100-000 | EMPLOYEE COSTS | | | | | | | 32% |
| 610-61500-111-000 | FULL-TIME EMPLOYEE WAGES | | | | | - | 73,493 | 106,872 |
| 610-61500-111-620 | WAGES - PUMPING | 7,411 | 7,310 | 27,458 | 19,366 | 9,971 | 11,646 | |
| 610-61500-111-625 | WAGES - MAINT/PUMPING PLANT | 162 | 268 | - | 71 | 1,053 | - | - |
| 610-61500-111-626 | WAGES - GROUNDS MAINT | 362 | 206 | 501 | 736 | 146 | 1,126 | 469 |
| 610-61500-111-630 | WAGES - TREATMENT PLANT | 406 | 2,087 | 5,317 | 10,191 | 4,527 | - | - |
| 610-61500-111-635 | WAGES - MAINT/TREATMENT PLANT | 905 | 888 | 2,587 | 87 | - | - | - |
| 610-61500-111-640 | WAGES - DISTRIBUTION SYSTEM | 807 | 1,961 | 9,162 | 6,654 | 1,965 | - | - |
| 610-61500-111-650 | WAGES - RESERVOIRS/STANDPIPES | 118 | 137 | 30 | 1,036 | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 610-61500-111-651 | WAGES - MAINS | 975 | 441 | 1,989 | 5,191 | 197 | - | - |
| 610-61500-111-652 | WAGES - SERVICES | 2,442 | 3,121 | 2,010 | 2,441 | 819 | - | - |
| 610-61500-111-653 | WAGES - METERS | 6,892 | 10,917 | 14,553 | 16,439 | 8,815 | - | - |
| 610-61500-111-654 | WAGES - HYDRANTS | 1,696 | 1,912 | 2,911 | 2,987 | 4,643 | - | - |
| 610-61500-111-655 | WAGES - MISC OTHER | 212 | 277 | - | 138 | - | - | - |
| 610-61500-111-901 | WAGES - METER READING | 1,159 | 603 | 1,324 | 440 | 455 | - | - |
| 610-61500-111-906 | WAGES - CUSTOMER SERVICE | 213 | 240 | 26 | 330 | 34 | - | - |
| 610-61500-111-920 | WAGES - ADMIN, WATER | 1,998 | 27,109 | 11,918 | 3,418 | 435 | 1,941 | - |
| 610-61500-111-930 | WAGES - TRAINING, WATER | (2,086) | 3,706 | 2,249 | 1,767 | 2,903 | - | - |
| 610-61500-112-000 | OVERTIME | - | - | - | - | - | 8,430 | 4,787 |
| 610-61500-112-620 | OVERTIME - PUMPING | 4,160 | 4,267 | 3,506 | 3,448 | 1,193 | - | - |
| 610-61500-112-625 | OVERTIME - MAINT/PUMPING PLANT | 113 | - | 36 | 39 | - | - | - |
| 610-61500-112-630 | OVERTIME - TREATMENT PLANT | 16 | 32 | 273 | 92 | - | - | - |
| 610-61500-112-635 | OVERTIME - MAINT/TREATMENT PLA | 253 | - | - | - | - | - | - |
| 610-61500-112-640 | OVERTIME - DISTRIBUTION SYSTEM | 32 | 34 | 262 | 326 | - | - | - |
| 610-61500-112-650 | OVERTIME - RESERVOIRS/STANDPIP | - | 114 | 87 | - | - | - | - |
| 610-61500-112-651 | OVERTIME - MAINS | 144 | - | - | 48 | - | - | - |
| 610-61500-112-652 | OVERTIME - SERVICES | 72 | 123 | 45 | - | 51 | - | - |
| 610-61500-112-653 | OVERTIME - METERS | 95 | 82 | - | 217 | - | - | - |
| 610-61500-112-654 | OVERTIME - HYDRANTS | 95 | - | - | - | - | - | - |
| 610-61500-112-655 | OVERTIME - MISC OTHER | - | - | - | - | - | - | |
| 610-61500-112-901 | OVERTIME - METER READING | 189 | 41 | - | 98 | - | - | - |
| 610-61500-112-906 | OVERTIME - CUSTOMER SERVICE | - | 64 | 87 | - | - | - | - |
| 610-61500-112-920 | OVERTIME - ADMIN WATER | (241) | 168 | 179 | | - | - | - |
| 610-61500-112-930 | OVERTIME - ON CALL WATER | 1,841 | 2,827 | 3,325 | 3,617 | 4,015 | 4,015 | 4,015 |
| 610-61500-113-620 | COMP TIME USED | - | 308 | 745 | 2,893 | 1,112 | - | - |
| 610-61500-114-930 | PAID LEAVE | 7,441 | 10,650 | 12,397 | 15,013 | 4,718 | 3,218 | 3,218 |
| 610-61500-121-000 | PART-TIME WAGES | - | - | - | - | 5,400 | 5,400 | 5,400 |
| 610-61500-121-620 | PART-TIME - PUMPING | - | - | - | - | 609 | - | |
| 610-61500-121-625 | PART-TIME - MAINT/PUMPING PLANT | - | - | - | - | - | - | |
| 610-61500-121-630 | PART-TIME - TREATMENT PLANT | - | - | - | - | - | - | |
| 610-61500-121-635 | PART-TIME - MAINT/TREATMENT PLA | - | - | - | - | - | - | |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 610-61500-121-640 | PART-TIME - DISTRIBUTION SYSTEM | - | - | - | - | - | - | |
| 610-61500-121-650 | PART-TIME - RESERVOIRS/STANDPIP | - | - | - | - | - | - | |
| 610-61500-121-651 | PART-TIME - MAINS | - | - | - | - | - | - | |
| 610-61500-121-652 | PART-TIME - SERVICES | - | - | - | - | - | - | |
| 610-61500-121-653 | PART-TIME - METERS | - | - | - | - | - | - | |
| 610-61500-121-654 | PART-TIME - HYDRANTS | - | - | - | - | - | - | |
| 610-61500-121-655 | PART-TIME - MISC OTHER | - | - | - | - | - | - | |
| 610-61500-121-901 | PART-TIME - METER READING | - | - | - | - | - | - | |
| 610-61500-121-902 | WAGES - CLERK - WATER | 10,812 | 10,696 | 11,702 | 13,594 | 16,334 | 16,334 | |
| 610-61500-121-920 | WAGES - ADMIN ALLOCATION | 23,315 | 27,185 | 25,229 | 25,919 | 27,102 | 27,102 | 17,066 |
| 610-61500-122-902 | OVERTIME - CLERK - WATER | 154 | 88 | 140 | 13 | 48 | 413 | |
| 610-61500-131-926 | RETIREMENT | 7,745 | (5,309) | (5,427) | 18,428 | 8,500 | 10,333 | 9,095 |
| 610-61500-132-408 | SOCIAL SECURITY | 5,709 | 8,132 | 9,919 | 9,623 | 8,500 | 11,868 | 10,015 |
| 610-61500-133-926 | INSURANCE, MEDICAL | 20,036 | 32,063 | 29,217 | 26,713 | 29,054 | 31,770 | 33,671 |
| 610-61500-134-926 | INSURANCE, DENTAL | 1,281 | 2,040 | 1,885 | 1,956 | 1,900 | 1,902 | 2,155 |
| 610-61500-135-926 | INSURANCE, GROUP LIFE | 202 | 2,076 | 3,137 | 1,411 | 366 | 366 | 143 |
| 610-61500-136-926 | INSURANCE, DISABILITY | 380 | 574 | 766 | 1,112 | 480 | 936 | 482 |
| 610-61500-137-925 | HSA BENEFITS | 4,420 | 6,205 | 4,538 | 5,600 | 6,000 | 8,054 | 7,840 |
| 610-61500-138-925 | EAP BENEFITS | 135 | 202 | 207 | 213 | 240 | 240 | 240 |
| 610-61500-139-925 | BENEFIT FEES | 81 | - | - | - | - | - | |
| 610-61500-140-925 | VISION BENEFITS | - | - | - | 61 | 260 | 283 | 314 |
| 610-61500-141-903 | UNIFORMS & CLOTHING | 316 | 452 | 616 | 540 | 900 | 900 | 900 |
| 610-61500-142-930 | RECRUITMENT/TESTING/PHYSICALS | 3,359 | 1,080 | 63 | - | 74 | 750 | 750 |
| 610-61500-143-930 | RECOGNITION | 500 | 800 | 564 | 963 | 1,065 | 1,065 | 1,065 |
| 610-61500-144-630 | MILEAGE - TREATMENT | - | 237 | 268 | 164 | 300 | 470 | 300 |
| 610-61500-144-640 | MILEAGE - T&D OP | | | | 236 | 86 | | |
| 610-61500-144-921 | MILEAGE - OFFICE EXP | - | - | - | - | - | 275 | 275 |
| 610-61500-144-930 | MILEAGE - ADMIN MISC | 10 | - | - | 202 | - | 300 | 300 |
| 610-61500-145-930 | EXPENSE ALLOWANCE/MEALS | 300 | 132 | 472 | 500 | - | 500 | 500 |
| 610-61500-190-926 | OTHER PERSONNEL EXPENSE | - | - | - | - | - | - | - |
| | | 116,637 | 166,544 | 186,271 | 204,331 | 154,268 | 223,130 | 209,872 |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 610-61500-200-000 | SERVICES | | | | | | | |
| 610-61500-200-602 | OTHER SERVICES-PUMPING | 8,415 | - | - | - | - | 1,000 | 500 |
| 610-61500-200-630 | TESTING | 62 | 707 | 666 | 8,096 | 1,000 | 2,000 | 2,000 |
| 610-61500-200-923 | MISC. OTHER SERVICES | 1,154 | 5,981 | 5,869 | 5,496 | 5,000 | 6,000 | 5,940 |
| 610-61500-201-622 | ELECTRIC POWER | 19,448 | 19,399 | 23,011 | 26,047 | 20,000 | 30,236 | 30,000 |
| 610-61500-202-622 | FUEL FOR PUMPING | 637 | 1,142 | - | 1,417 | - | 2,500 | 1,500 |
| 610-61500-203-921 | TELEPHONES | 1,883 | 2,045 | 877 | 1,071 | 1,200 | 1,500 | 1,300 |
| 610-61500-204-921 | CELLPHONES | 666 | 968 | 1,256 | 1,640 | 1,600 | 1,500 | 1,700 |
| 610-61500-205-921 | INTERNET | 324 | 378 | 324 | 696 | 700 | 1,900 | 750 |
| 610-61500-206-921 | TELEMETRY/SCADA | 81 | 81 | - | - | - | - | - |
| 610-61500-209-923 | LEGAL SERVICES - WATER | 640 | 18 | 113 | 225 | - | 2,500 | 1,000 |
| 610-61500-210-923 | AUDIT & CONSULTING | 2,873 | 2,989 | 3,046 | 3,507 | 2,294 | 3,000 | 3,700 |
| 610-61500-212-923 | ENGINEERING | 10,607 | 2,127 | 86 | - | 2,211 | 5,000 | 5,000 |
| 610-61500-213-923 | OUTSIDE SERVICES EMPLOYED | 641 | 658 | 721 | 961 | 406 | 1,300 | 1,000 |
| | | 47,430 | 36,492 | 35,969 | 49,156 | 34,410 | 58,436 | 54,390 |
| 610-61500-300-000 | SUPPLIES & MAINTENANCE | | | | | | | |
| 610-61500-301-602 | EQUIP GAS/OIL - SOURCE OF SUP. | 2 | 71 | 8 | 22 | 5 | 25 | 25 |
| 610-61500-301-623 | EQUIP GAS/OIL - PUMPING | 367 | - | - | 8 | - | 200 | 200 |
| 610-61500-301-641 | EQUIP GAS/OIL - T&D | - | 748 | - | - | - | 200 | 200 |
| 610-61500-301-933 | VEHICLE GAS/OIL/FLUIDS | 970 | 1,269 | 2,001 | 2,130 | 1,600 | 1,950 | 2,200 |
| 610-61500-310-921 | COMPUTER HARDWARE/SOFTWARE | 28 | 308 | 866 | 1,716 | 1,000 | 2,500 | 7,500 |
| 610-61500-310-923 | ACCOUNTING/SOFTWARE SUPPORT | 4,532 | 8,807 | 6,427 | 5,440 | 6,000 | 6,000 | 6,000 |
| 610-61500-312-921 | INFORMATION TECHNOLOGY | 771 | 293 | 560 | 387 | 3,501 | 4,500 | 2,500 |
| 610-61500-321-921 | OFFICE SUPPLIES & EXP. | 591 | 391 | 824 | 848 | 600 | 1,200 | 1,200 |
| 610-61500-322-921 | POSTAGE & SHIPPING | 919 | 1,011 | 1,088 | 1,033 | 1,000 | 1,200 | 1,200 |
| 610-61500-324-921 | PRINTING & COPYING | 1,238 | 1,064 | 1,374 | 1,368 | 1,400 | 1,600 | 1,600 |
| 610-61500-325-921 | LEGAL NOTICES & ADS | 370 | 551 | 357 | 366 | 445 | 500 | 500 |
| 610-61500-326-921 | OFFICE EQUIPMENT - OFFICE EXP | 47 | 64 | 36 | 41 | 18 | 75 | 75 |
| 610-61500-331-930 | MEMBERSHIP DUES | 1,046 | 1,042 | 1,066 | 1,088 | 1,104 | 1,200 | 1,200 |
| 610-61500-332-602 | TRAINING - SOURCE OF SUPPLY | - | - | - | 240 | 250 | 500 | 500 |
| 610-61500-332-630 | TRAINING - TREATMENT | - | 1,061 | 893 | 968 | 800 | 800 | 1,000 |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 610-61500-332-640 | TRAINING - T&D | 757 | 119 | 445 | - | 47 | - | - |
| 610-61500-332-921 | TRAINING - OFFICE EXP | 825 | 375 | 545 | - | - | 1,050 | 1,050 |
| 610-61500-332-930 | TRAINING - ADMIN MISC | 255 | 35 | 20 | 1,876 | 42 | 6,000 | 1,000 |
| 610-61500-351-623 | MED/SAFETY - PUMPING | - | 61 | - | - | - | 250 | 250 |
| 610-61500-351-632 | MED/SAFETY - TREATMENT | 91 | 260 | 528 | 238 | 100 | 1,000 | 500 |
| 610-61500-351-930 | MED/SAFETY - MISC GENERAL | 156 | 157 | 449 | 575 | 500 | 1,500 | 500 |
| 610-61500-352-000 | TOOLS/MINOR EQUIP | | | | | 36 | | |
| 610-61500-352-641 | TOOLS/MINOR EQUIP - T&D | - | 1 | 618 | 2,279 | 11,140 | 10,900 | 2,500 |
| 610-61500-352-653 | TOOLS/MINOR EQUIP - METERS | 33 | 40 | 45 | 69 | 23 | 250 | 250 |
| 610-61500-352-903 | TOOLS/MINOR EQUIP - ADMIN MISC | - | - | - | 69 | - | 250 | 250 |
| 610-61500-352-930 | TOOLS/MINOR EQUIP - MISC GEN | 205 | 82 | 442 | 931 | 1,530 | 2,200 | 2,200 |
| 610-61500-353-641 | MISC. OTHER SUP. - T&D | - | - | - | 15 | - | 200 | 200 |
| 610-61500-353-650 | MISC. OTHER SUP. - RESERVOIRS | - | - | 155 | - | - | 300 | 200 |
| 610-61500-353-652 | MISC. OTHER SUP. - SERVICES | 1,017 | 2 | - | 583 | - | 1,000 | 1,000 |
| 610-61500-353-653 | MISC. OTHER SUP. - METERS | 202 | 183 | - | 179 | 27 | 500 | 45,500 |
| 610-61500-353-654 | MISC. OTHER SUP. - HYDRANTS | - | 34 | - | - | - | 500 | 500 |
| 610-61500-353-655 | MISC. OTHER SUP. - OTHER PLANT | - | 126 | - | - | - | 500 | 500 |
| 610-61500-353-921 | MISC. OTHER SUPPLIES - ADMIN | 23 | 4 | - | - | - | 500 | 500 |
| 610-61500-354-921 | MAPS | - | - | - | - | - | 150 | 150 |
| 610-61500-358-623 | MISC OP. SUPPLIES - WELLS | 190 | 23 | - | 13 | 52 | 200 | 200 |
| 610-61500-358-625 | MISC OP. SUPPLIES - WELL MAINT | 338 | 245 | 10 | 168 | 51 | 175 | 175 |
| 610-61500-358-641 | MISC SYS OP SUP - T&D | 79 | 6 | 422 | (269) | 7 | 3,750 | 1,000 |
| 610-61500-361-650 | DISTRIBUTION MAINT - STORAGE | 2,669 | - | 9,950 | 4,561 | - | 5,000 | 5,000 |
| 610-61500-361-651 | DISTRIBUTION MAINT - MAINS | (964) | (73) | (10,948) | 13,169 | 154 | 3,000 | 3,000 |
| 610-61500-361-652 | DISTRIBUTION MAINT - SERVICES | 3,533 | 946 | 140 | 12,377 | - | 1,000 | 1,000 |
| 610-61500-361-653 | DISTRIBUTION MAINT - METERS | - | 1,322 | 13 | 2,430 | - | 2,750 | 2,750 |
| 610-61500-361-654 | HYDRANT MAINTENANCE | 3,296 | 482 | - | 942 | 1,940 | 40,100 | 500 |
| 610-61500-361-655 | DISTRIBUTION MAINT - OTHER | - | - | 19 | 113 | 149 | 150 | 15,500 |
| 610-61500-362-600 | LAWN MAINTENANCE - WELLS | 13 | 14 | - | 32 | - | 100 | 100 |
| 610-61500-363-933 | VEHICLE MAINTENANCE | 586 | 505 | 64 | 98 | 555 | 750 | 750 |
| 610-61500-366-000 | WATER PLANT (WELLS & STORAGE) | 136 | 425 | - | 2 | - | - | 30,000 |
| 610-61500-366-623 | WATER PLANT - PUMPING OP. | 4,766 | 16,353 | 3,246 | 3,727 | 3,023 | 3,500 | 3,800 |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 610-61500-366-625 | WATER PLANT - PUMPING MAINT | 73 | - | 640 | 1,536 | 1,989 | 4,500 | 2,000 |
| 610-61500-366-635 | WATER PLANT - TREATMENT MAINT | 46 | 6 | - | 1,097 | 42 | - | 1,500 |
| 610-61500-366-935 | WATER PLANT - FACILITY MAINT | - | - | 297 | | 382 | - | - |
| 610-61500-369-602 | EQUIP MAINT - SOURCE OF SUPPLY | 16 | 210 | 19 | 1,942 | - | 250 | 250 |
| 610-61500-369-625 | EQUIP MAINT - PUMPING | 2,289 | - | 20 | 1,551 | 13 | 250 | 250 |
| 610-61500-369-641 | EQUIP MAINT - T&D | - | - | - | - | - | 250 | - |
| | | 31,513 | 38,622 | 22,638 | 65,958 | 39,524 | 115,225 | 150,725 |
| 610-61500-400-000 | MATERIALS | | | | | | | |
| 610-61500-401-921 | CUSTODIAL SUPPLIES | - | - | 72 | 70 | 172 | 195 | 195 |
| 610-61500-402-631 | CHEMICALS | 4,252 | 2,717 | 3,671 | 3,002 | 3,400 | 4,000 | 4,000 |
| 610-61500-403-630 | WATER TESTING SUPPLIES | - | - | - | - | 1,256 | 7,000 | 5,000 |
| 610-61500-403-653 | METER PARTS & SUPPLIES | - | 309 | - | 467 | 35 | 100 | 500 |
| 610-61500-408-652 | DISTRIBUTION PARTS - W SYSTEM | - | 51 | 148 | 698 | - | 2,500 | 1,000 |
| 610-61500-408-654 | HYDRANT PARTS & SUPPLIES | 7 | 80 | 34 | 3,042 | 9 | 500 | 2,000 |
| | | 4,259 | 3,157 | 3,925 | 7,279 | 4,872 | 14,295 | 12,695 |
| 610-61500-500-000 | FIXED CHARGES | | | | | | | |
| 610-61500-510-924 | PROPERTY INSURANCE | 1,722 | 1,816 | 1,994 | 2,783 | 3,471 | 3,500 | 3,780 |
| 610-61500-510-925 | LIABILITY INSURANCE | 825 | 1,258 | 1,435 | 1,442 | 1,007 | 1,575 | 1,607 |
| 610-61500-511-925 | VEHICLE & EQUIPMENT INSURANCE | 761 | 795 | 629 | 865 | 690 | 950 | 988 |
| 610-61500-512-925 | INSURANCE, WORK COMP | 1,779 | 2,644 | 2,455 | 2,265 | 3,200 | 3,812 | 3,551 |
| 610-61500-523-930 | UNEMPLOYMENT | 1,257 | 610 | - | - | - | - | - |
| 610-61500-550-921 | BANK FEES & FINANCE CHARGES | 1,496 | 1,233 | 2,450 | 1,520 | 1,500 | 1,500 | 1,500 |
| 610-61500-551-408 | TAXES - WATER | (12,905) | (15,246) | (11,386) | (11,272) | (15,000) | (15,000) | (15,000) |
| 610-61500-551-904 | BAD DEBT EXP - WATER | - | - | - | - | - | | - |
| 610-61500-551-928 | MISC OTHER EXP - REGULATORY | 531 | 605 | 511 | 509 | 509 | 750 | 750 |
| 610-61500-551-930 | IMPACT FEE REFUNDS | 20,086 | 2,359 | - | 5,391 | - | 36,000 | - |
| | | 15,552 | (3,926) | (1,912) | 3,503 | (4,622) | 33,087 | (2,825) |
| 610-61500-600-000 | DEBT SERVICE COSTS | | | | | | | |
| 610-61500-602-427 | INTEREST ON LONG-TERM DEBT - W | 140 | - | - | - | - | - | - |

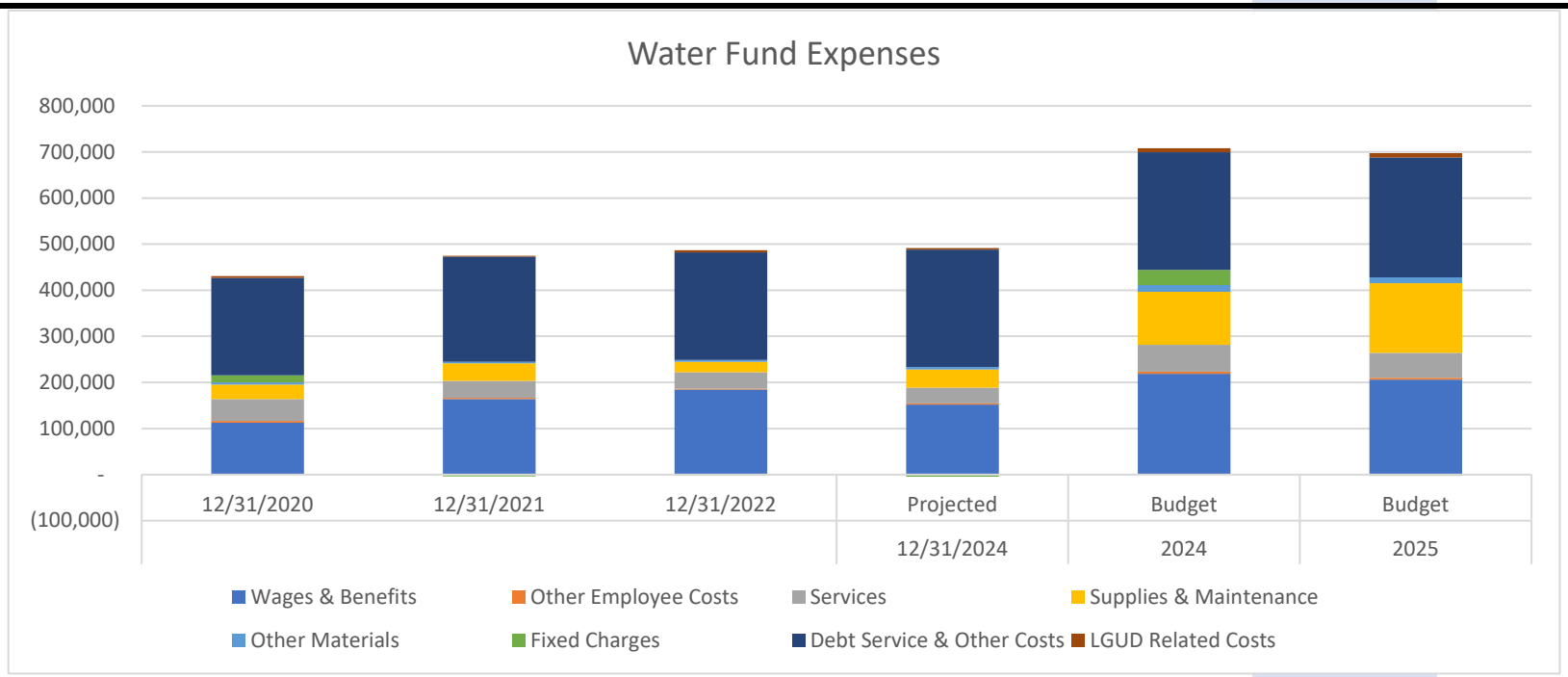
# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | 140 | - | - | - | - | - | - |
| 610-61500-900-000 | OTHER COSTS | | | | | | | |
| 610-61500-899-403 | DEPRECIATION EXP -WATER SYSTEM | 150,380 | 160,375 | 173,198 | 182,558 | 195,545 | 195,545 | 200,814 |
| 610-61500-900-408 | PAYMENT IN LIEU OF TAXES | 60,756 | 67,582 | 59,795 | 55,519 | 59,315 | 59,315 | 59,500 |
| 610-61500-900-921 | TAXES - WATER | - | - | - | 6,059 | - | - | - |
| | | 211,136 | 227,957 | 232,993 | 244,136 | 254,860 | 254,860 | 260,314 |
| 610-64000-000-000 | LGUD RELATED COSTS | | | | | | | |
| 610-64000-111-000 | WAGES - LGSD WATER | 3,297 | 2,046 | 4,786 | 4,060 | 3,000 | 7,782 | 7,782 |
| 610-64000-112-000 | OVERTIME - LGSD WATER | 204 | 72 | 23 | - | 41 | 628 | 628 |
| 610-64000-131-000 | RETIERMENT | | | | 330 | | | |
| 610-64000-132-000 | SOC SEC | | | | 363 | | | |
| 610-64000-133-000 | HEALTH | | | | 738 | | | |
| 610-64000-134-000 | DENTAL | | | | 56 | | | |
| 610-64000-135-000 | LIFE | | | | 12 | | | |
| 610-64000-136-000 | DISABILITY | | | | 31 | | | |
| 610-64000-137-000 | HAS | | | | 222 | | | |
| 610-64000-140-000 | VISION | | | | 7 | | | |
| 610-64000-200-930 | LGUD OTHER REIMB | 411 | (2) | 99 | 1,347 | 45 | 750 | 750 |
| 610-64000-201-622 | LGUD ELECTRIC - REIMB. | - | - | - | - | 442 | - | - |
| 610-64000-324-921 | PRINTING & COPYING LGUD | 133 | 95 | 66 | 90 | 28 | 125 | 125 |
| | | 4,044 | 2,211 | 4,974 | 7,256 | 3,557 | 9,285 | 9,285 |
| **Total Water Expenditures** | | 430,711 | 471,056 | 484,858 | 581,618 | 486,868 | 708,318 | 694,456 |
| | **Income/(Loss) before transfers** | **248,846** | **203,070** | **217,151** | **349,094** | **224,519** | **3,989** | **(12,423)** |

| Expense Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 Projected | 2024 Budget | 2025 Budget |
|---|---|---|---|---|---|---|---|
| Wages & Benefits | 112,152 | 163,844 | 184,289 | 201,726 | 151,843 | 218,870 | 205,782 |
| Other Employee Costs | 4,485 | 2,700 | 1,982 | 2,605 | 2,425 | 4,260 | 4,090 |

# Village of Sister Bay
# 2025 Annual Budget

| 610 | Enterprise Fund - Water | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | Services | 47,430 | 36,492 | 35,969 | 49,156 | 34,410 | 58,436 | 54,390 |
| | Supplies & Maintenance | 31,513 | 38,622 | 22,638 | 65,958 | 39,524 | 115,225 | 150,725 |
| | Other Materials | 4,259 | 3,157 | 3,925 | 7,279 | 4,872 | 14,295 | 12,695 |
| | Fixed Charges | 15,552 | (3,926) | (1,912) | 3,503 | (4,622) | 33,087 | (2,825) |
| | Debt Service & Other Costs | 211,136 | 227,957 | 232,993 | 244,136 | 254,860 | 254,860 | 260,314 |
| | LGUD Related Costs | 4,044 | 2,211 | 4,974 | 7,256 | 3,557 | 9,285 | 9,285 |
| | | 430,572 | 471,056 | 484,858 | 581,618 | 486,868 | 708,318 | 694,456 |



# Village of Sister Bay
# 2025 Annual Budget

| 620 | Enterprise Fund - Wastewater | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Revenues** | | | | | | | | |
| 620-43000-000-000 | GRANTS | | | | | | | |
| 620-43200-000-000 | FEDERAL GRANTS | - | 1,481,244 | 143,053 | - | - | - | - |
| 620-43500-000-000 | STATE/DNR GRANTS | 3,144 | - | - | - | - | - | - |
| | | 3,144 | 1,481,244 | 143,053 | - | - | - | - |
| 620-46000-000-000 | CUSTOMER CHARGES | | | | | | | |
| 620-46110-000-000 | ASSESSMENT LETTER FEES | - | | | - | - | - | - |
| 620-46411-100-000 | SEWER SERVICE - VILLAGE (WW) | 8,783 | 14,838 | 17,571 | 18,221 | 16,634 | 19,086 | 18,585 |
| 620-46411-200-000 | SEWER SERVICE - COMMERCIAL | 160,938 | 216,828 | 259,920 | 284,315 | 281,375 | 281,375 | 287,640 |
| 620-46411-400-000 | SEWER SERVICE - RESIDENTIAL | 304,171 | 420,831 | 542,545 | 611,694 | 605,686 | 605,686 | 623,928 |
| 620-46411-500-000 | SEWER SERVICE - MULTI FAMILY | 36,314 | 49,899 | 62,362 | 83,853 | 84,758 | 78,829 | 85,530 |
| 620-46412-000-000 | WWTP MAINTENANCE | | | | 220 | | | |
| 620-46415-100-000 | SEPTIC & HOLDING - SISTER BAY | 4,453 | 5,095 | 8,597 | 9,069 | 9,250 | 10,000 | 9,250 |
| 620-46415-800-000 | SEPTIC & HOLDING-LIBERTY GROVE | 118,836 | 154,979 | 169,772 | 186,886 | 192,342 | 192,342 | 190,624 |
| 620-46415-900-000 | SEPTIC & HOLDING - OTHER AREAS | 2,150 | 4,276 | 2,763 | 11,977 | 428 | 4,923 | - |
| 620-46416-100-000 | UNMETERED WASTEWATER - VILLAGE | - | 269 | 318 | - | 13 | 175 | 150 |
| 620-46416-200-000 | UNMETERED WASTEWATER - COMMERC | - | - | - | - | - | 150 | 150 |
| 620-46470-000-000 | LATE PAYMENT FEES | 475 | 1,109 | 3,312 | 4,681 | 5,000 | 5,000 | 4,775 |
| 620-46472-000-000 | RENT FROM WW DEPT PROPERTY | 1,283 | 1,365 | 1,420 | 1,250 | 1,420 | 1,420 | 1,420 |
| | | 637,403 | 869,489 | 1,068,581 | 1,212,166 | 1,196,906 | 1,198,986 | 1,222,052 |
| 620-47000-000-000 | INTERGOVERNMENTAL CHARGES | | | | | | | |
| 620-47341-810-000 | ADMIN CHARGES - LGUD (WW) | 5,557 | 6,150 | 6,448 | 6,857 | 3,000 | 7,337 | 9,000 |
| 620-47341-820-000 | FIXED SEWER METER CHARGES-LGUD | 56,886 | 93,861 | 107,587 | 112,185 | 114,429 | 119,797 | 114,429 |
| 620-47341-840-000 | MEASURED SEWER SERVICE - LGUD | 19,935 | 22,384 | 20,309 | 21,154 | 21,154 | 22,974 | 21,577 |
| 620-47341-850-000 | UNMETERED WASTEWATER - LGUD | 147 | 365 | 145 | 76 | 100 | 250 | 150 |
| | | 82,525 | 122,760 | 134,490 | 140,272 | 138,683 | 150,358 | 145,156 |
| 620-48000-000-000 | MISCELLANEOUS REVENUE | | | | | | | |
| 620-48110-000-000 | INTEREST/DIVIDENDS - WW | 11,465 | 7,991 | 18,849 | 59,606 | 43,364 | 43,364 | 45,532 |
| 620-48300-000-000 | SALE OF WW PROPERTY | 4,635 | - | - | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 620 | Enterprise Fund - Wastewater | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 620-48420-720-000 | IMPACT FEES - WWTP EXPANSION | 43,332 | 36,588 | 35,510 | 29,372 | 28,000 | 28,000 | - |
| 620-48422-000-000 | INSURANCE RECOVERY - WW | - | 1,511 | 1,379 | - | - | - | - |
| 620-48490-000-000 | OTHER WWTP REVENUE | - | | 25 | - | - | - | - |
| 620-48491-000-000 | REFUNDS/REBATES - WW | - | | 2,811 | | - | - | - |
| 620-48495-000-000 | MISC OTHER REVENUE | 10 | 0 | 1,516 | 368 | 895 | 200 | 200 |
| | | 59,442 | 46,090 | 60,090 | 89,346 | 72,259 | 71,564 | 45,732 |
| 620-49000-000-000 | OTHER FINANCING SOURCES | | | | | | | |
| 620-49300-000-000 | CAPITAL CONTRIBUTIONS | - | | 116,624 | - | - | - | - |
| | | - | - | 116,624 | - | - | - | - |
| **Total Wastewater Revenues** | | 782,515 | 2,519,583 | 1,522,838 | 1,441,784 | 1,407,848 | 1,420,907 | 1,412,940 |
| **Expenditures** | | | | | | | | |
| 620-62500-100-000 | EMPLOYEE COSTS | | | | | | | 59% |
| 620-62500-111-060 | WAGES - MAIN LIFT STATION | 3,163 | 4,057 | 11,209 | 8,085 | 4,166 | 15,835 | |
| 620-62500-111-062 | WAGES - JOINT WWTP | 87,395 | 113,756 | 115,929 | 156,318 | 182,956 | 182,956 | 199,894 |
| 620-62500-111-626 | WAGES - WWTP GROUNDS MAINT | 625 | 769 | 980 | 1,210 | 259 | 1,926 | 253 |
| 620-62500-111-930 | TRAINING, WASTEWATER | 1,823 | 2,005 | 1,367 | 996 | 69 | 3,195 | |
| 620-62500-112-060 | OVERTIME - MAIN LIFT STATION | 376 | 500 | 476 | 289 | 307 | 483 | |
| 620-62500-112-062 | OVERTIME - JOINT WWTP | 7,754 | 9,078 | 8,046 | 7,582 | 6,000 | 19,662 | 8,031 |
| 620-62500-113-000 | COMP TIME USED | - | 760 | 1,601 | 6,084 | 2,224 | - | |
| 620-62500-114-000 | PAID LEAVE - JOINT WWTP | 23,002 | 21,676 | 20,919 | 28,401 | 24,218 | - | |
| 620-62500-121-062 | PT WAGES - JOINT WWTP | 271 | - | - | - | - | 10,800 | |
| 620-62500-121-902 | WAGES, CLERK - WW | 23,737 | 25,750 | 26,332 | 28,564 | 29,000 | 32,667 | |
| 620-62500-121-920 | WAGES, ADMIN - WW | 47,362 | 47,189 | 36,585 | 39,504 | 12,000 | 43,715 | 24,491 |
| 620-62500-122-902 | OVERTIME - CLERK - WWTP | 371 | 200 | 316 | 25 | 95 | 540 | |
| 620-62500-131-000 | RETIREMENT | 18,315 | (9,965) | (8,172) | 33,681 | 20,803 | 20,803 | 16,261 |
| 620-62500-132-000 | SOCIAL SECURITY | 14,421 | 15,638 | 16,212 | 20,700 | 20,000 | 23,890 | 17,906 |
| 620-62500-133-000 | INSURANCE, MEDICAL | 49,959 | 58,010 | 47,945 | 53,519 | 64,822 | 64,822 | 60,950 |
| 620-62500-134-000 | INSURANCE, DENTAL | 3,287 | 3,929 | 3,336 | 3,808 | 3,884 | 3,884 | 3,907 |
| 620-62500-135-000 | INSURANCE, GROUP LIFE | 458 | 4,348 | 5,375 | 2,433 | 676 | 676 | 228 |
| 620-62500-136-000 | INSURANCE, DISABILITY | 1,012 | 1,143 | 1,322 | 2,041 | 1,200 | 1,889 | 856 |

# Village of Sister Bay
# 2025 Annual Budget

| 620 | Enterprise Fund - Wastewater | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 620-62500-137-000 | HSA BENEFITS | 13,972 | 12,765 | 9,794 | 14,220 | 16,194 | 16,194 | 14,514 |
| 620-62500-138-000 | EAP BENEFITS | 325 | 488 | 498 | 512 | 500 | 500 | 500 |
| 620-62500-139-000 | BENEFIT FEES | 197 | - | - | - | - | - | |
| 620-62500-140-000 | VISION | - | - | - | 144 | 575 | 575 | 571 |
| 620-62500-141-000 | UNIFORMS & CLOTHING | 761 | 1,088 | 1,386 | 1,137 | 1,950 | 1,950 | 1,950 |
| 620-62500-142-000 | RECRUITMENT/TESTING/PHYSICALS | 8,087 | 2,600 | 142 | - | 148 | 1,000 | 1,000 |
| 620-62500-143-000 | RECOGNITION | 1,300 | 1,200 | 1,409 | 2,200 | 2,200 | 2,200 | 2,200 |
| 620-62500-144-000 | MILEAGE | 23 | 784 | 485 | 1,256 | 700 | 1,700 | 1,000 |
| 620-62500-145-000 | EXPENSE ALLOWANCE/MEALS | 300 | 309 | 360 | 360 | 375 | 375 | 375 |
| 620-62500-190-000 | OTHER PERSONNEL EXPENSE | - | | | - | - | - | - |
| | | 308,296 | 318,072 | 303,851 | 413,069 | 395,321 | 452,237 | 354,887 |
| 620-62500-200-000 | SERVICES | | | | | | | |
| 620-62500-200-000 | OTHER CONTRACTED SERVICES | 1,185 | 1,597 | 2,696 | 3,352 | 2,500 | 2,500 | 2,940 |
| 620-62500-201-000 | ELECTRIC/GAS | 55,136 | 60,308 | 63,147 | 68,133 | 68,133 | 70,025 | 70,025 |
| 620-62500-202-000 | FUEL | 6,113 | 10,183 | 10,579 | 13,521 | 9,000 | 14,000 | 14,000 |
| 620-62500-203-000 | TELEPHONES | 1,883 | 2,045 | 2,202 | 2,692 | 2,664 | 2,664 | 2,750 |
| 620-62500-204-000 | CELLPHONES | 1,602 | 2,326 | 2,827 | 3,284 | 3,000 | 3,000 | 3,500 |
| 620-62500-205-000 | INTERNET | 780 | 910 | 780 | 1,464 | 1,500 | 1,500 | 1,500 |
| 620-62500-206-000 | TELEMETRY | 81 | 81 | 509 | - | - | - | - |
| 620-62500-208-000 | RUBBISH DISPOSAL | 2,234 | 2,617 | 1,397 | 9,543 | 1,000 | 7,000 | 7,000 |
| 620-62500-209-000 | LEGAL SERVICES | 1,703 | 2,170 | 2,236 | 293 | - | 2,500 | 2,500 |
| 620-62500-210-000 | AUDIT & CONSULTING | 6,916 | 11,196 | 12,103 | 7,462 | 7,850 | 7,850 | 7,850 |
| 620-62500-212-000 | ENGINEERING | 11,601 | 5,121 | - | - | - | 5,000 | 30,000 |
| 620-62500-213-000 | LAUNDRY SERVICE | 1,160 | 1,148 | 1,271 | 1,175 | 1,250 | 1,250 | 1,250 |
| 620-62500-214-000 | SLUDGE HAULING & PROCESSING | 25,278 | 20,871 | 51,439 | 45,834 | 54,620 | 75,000 | 180,000 |
| | | 115,671 | 120,572 | 151,184 | 156,753 | 151,517 | 192,289 | 323,315 |
| 620-62500-300-000 | SUPPLIES & MAINTENANCE | | | | | | | |
| 620-62500-301-000 | GAS/OIL/FLUIDS | 3,605 | 6,268 | 4,804 | 4,641 | 4,000 | 5,500 | 5,500 |
| 620-62500-303-000 | EQUIPMENT RENTAL | - | - | 615 | - | - | 1,000 | - |
| 620-62500-310-000 | COMPUTER HARDWARE/SOFTWARE | 10,980 | 11,052 | 5,556 | 9,381 | 5,000 | 8,750 | 8,750 |
| 620-62500-312-000 | INFORMATION TECHNOLOGY | 1,857 | 672 | 2,569 | 1,419 | 774 | 2,500 | 2,000 |

# Village of Sister Bay
# 2025 Annual Budget

| 620 | Enterprise Fund - Wastewater | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 620-62500-321-000 | OFFICE SUPPLIES & EXP. | 1,498 | 1,517 | 2,272 | 2,672 | 2,500 | 2,500 | 1,500 |
| 620-62500-322-000 | POSTAGE & SHIPPING | 1,594 | 1,783 | 1,798 | 1,858 | 1,092 | 2,100 | 2,100 |
| 620-62500-324-000 | PRINTING & COPYING | 2,066 | 1,614 | 2,390 | 2,172 | 2,000 | 2,500 | 2,500 |
| 620-62500-325-000 | LEGAL NOTICES & ADS | 227 | 138 | 141 | - | 69 | 150 | 150 |
| 620-62500-326-000 | OFFICE EQUIPMENT | 103 | 141 | 68 | 78 | 33 | 150 | 150 |
| 620-62500-331-000 | DUES & PUBLICATIONS | 2,666 | 994 | 1,644 | 1,657 | 1,742 | 1,750 | 1,800 |
| 620-62500-332-000 | TRAINING - WASTEWATER | 4,450 | 2,759 | 1,619 | 2,653 | 1,000 | 5,200 | 3,000 |
| 620-62500-351-000 | MEDICAL/SAFETY SUPPLIES | 1,142 | 932 | 753 | 1,318 | 1,450 | 1,450 | 1,500 |
| 620-62500-352-000 | TOOLS/MINOR EQUIPMENT | 733 | 537 | 3,081 | 1,098 | 1,120 | 4,700 | 5,000 |
| 620-62500-353-000 | MISC. OTHER SUPPLIES | 1,819 | 296 | 74 | 236 | 20 | 500 | 500 |
| 620-62500-358-000 | MISC. PLANT OPERATING SUPPLIES | 1,234 | 680 | 168 | 148 | 485 | 8,400 | 1,000 |
| 620-62500-362-000 | WWTP GROUNDS MAINTENANCE | 161 | 396 | 408 | 170 | 87 | 500 | 500 |
| 620-62500-363-000 | VEHICLE MAINTENANCE | 1,392 | 1,706 | 201 | 217 | 1,109 | 1,500 | 1,500 |
| 620-62500-365-000 | WWTP- LAB EQUIPMENT MAINT. | 569 | 4,446 | 7,814 | 563 | 1,174 | 4,500 | 2,000 |
| 620-62500-366-000 | WWTP- BLDG & STRUCTURES MAINT. | 2,388 | 9,316 | 2,447 | 1,330 | 1,513 | 5,000 | 2,000 |
| 620-62500-367-000 | MAIN LIFT STATION/FORCE MAIN | 1,867 | 2,418 | 9,324 | 18,593 | 7,500 | 7,500 | 10,000 |
| 620-62500-368-000 | WWTP- FIXED EQUIPMENT MAINT. | 29,190 | 15,244 | 6,715 | 32,283 | 25,000 | 25,000 | 35,000 |
| 620-62500-369-000 | EQUIPMENT MAINTENANCE | 41 | 874 | 277 | 1,256 | 1,500 | 1,500 | 1,500 |
| | | 69,582 | 63,776 | 54,739 | 83,743 | 59,168 | 92,650 | 87,950 |
| 620-62500-400-000 | MATERIALS | | | | | | | |
| 620-62500-401-000 | CUSTODIAL SUPPLIES | 354 | 326 | 275 | 451 | 503 | 500 | 500 |
| 620-62500-402-000 | CHEMICALS | 19,253 | 26,515 | 42,139 | 45,942 | 50,000 | 50,000 | 50,000 |
| 620-62500-403-000 | LAB SUPPLIES - WWTP | 4,892 | 3,447 | 5,037 | 15,835 | 11,000 | 19,600 | 17,000 |
| 620-62500-408-000 | MAIN LIFT DEGREASER | 7,612 | 1,990 | 39 | 507 | 5,000 | 5,500 | 3,500 |
| | | 32,110 | 32,278 | 47,491 | 62,735 | 66,503 | 75,600 | 71,000 |
| 620-62500-500-000 | FIXED CHARGES | | | | | | | |
| 620-62500-510-000 | PROPERTY/LIABILITY INS. | 10,899 | 11,512 | 12,888 | 15,621 | 16,018 | 17,500 | 18,900 |
| 620-62500-511-000 | VEHICLE & EQUIPMENT INSURANCE | 3,019 | 2,980 | 1,888 | 2,296 | 2,700 | 2,700 | 2,808 |
| 620-62500-512-000 | INSURANCE, WORK COMP | 9,207 | 8,704 | 8,175 | 7,234 | 6,124 | 8,323 | 7,458 |
| 620-62500-523-000 | UNEMPLOYMENT | 3,025 | 1,470 | - | - | - | - | - |
| 620-62500-550-000 | BANK FEES & FINANCE CHARGES | 2,378 | 27,007 | 2,672 | 3,557 | 3,000 | 3,000 | 3,700 |

# Village of Sister Bay
# 2025 Annual Budget

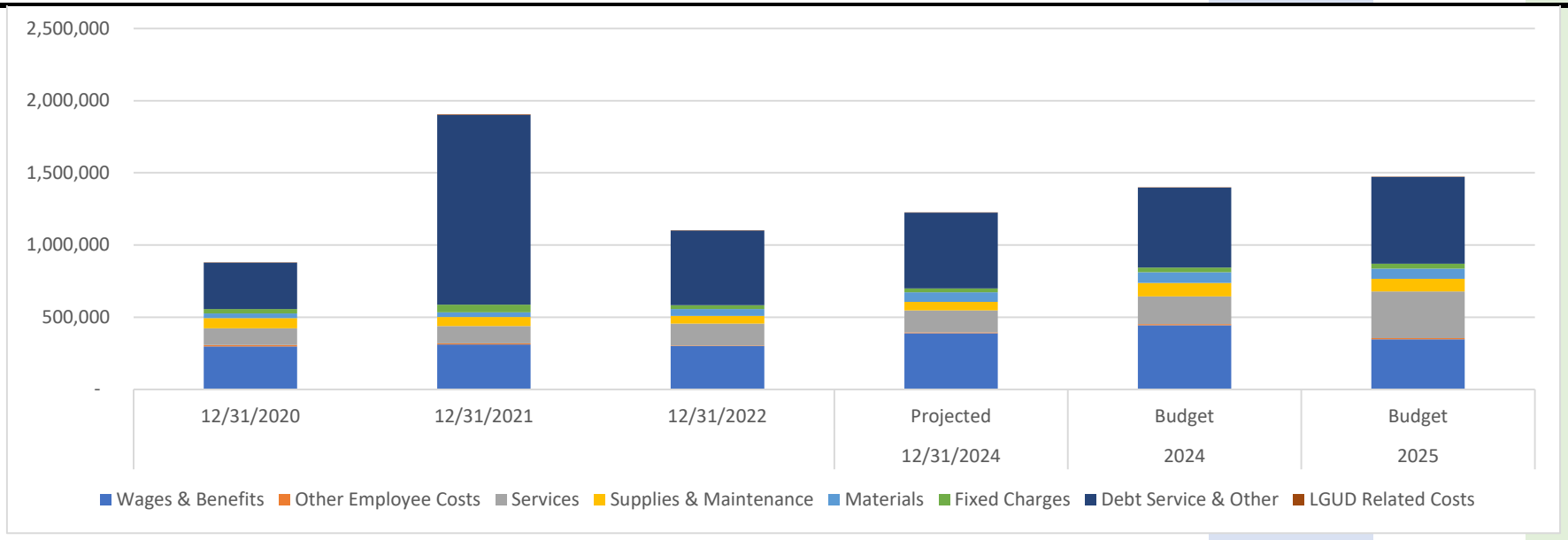
| 620 | Enterprise Fund - Wastewater | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 620-62500-551-000 | MISCELLANEOUS OTHER EXP | 2,737 | - | - | 51 | - | - | - |
| | | 31,265 | 51,672 | 25,623 | 28,759 | 27,842 | 31,523 | 32,866 |
| 620-62500-600-000 | DEBT SERVICE COSTS | | | | | | | |
| 620-62500-602-000 | INTEREST ON LONG-TERM DEBT-WW | 27,222 | 59,416 | 63,884 | 62,731 | 30,263 | 59,083 | 55,731 |
| | | 27,222 | 59,416 | 63,884 | 62,731 | 30,263 | 59,083 | 55,731 |
| 620-62500-900-000 | OTHER OUTLAYS & EXPENDITURES | | | | | | | |
| 620-62500-899-000 | DEPRECIATION EXP - WWTP | 294,436 | 358,262 | 425,209 | 430,403 | 494,941 | 494,941 | 516,484 |
| 620-62500-900-000 | OTHER NON-OPERATING EXP - WW | 297 | 898,202 | 28,919 | - | - | - | 30,000 |
| | | 294,733 | 1,256,464 | 454,128 | 430,403 | 494,941 | 494,941 | 546,484 |
| 620-64000-000-000 | LGUD RELATED COSTS | | | | | | | |
| 620-64000-200-000 | OTHER SERVICES & COSTS | 46 | 3,359 | 77 | 57 | 22 | 750 | 500 |
| 620-64000-324-000 | PRINTING & COPYING LGUD | 133 | 95 | 58 | 90 | 28 | 150 | 150 |
| | | 178 | 3,454 | 135 | 147 | 50 | 900 | 650 |
| **Total Wastewater Expenditures** | | 879,059 | 1,905,704 | 1,101,035 | 1,238,340 | 1,225,605 | 1,399,223 | 1,472,883 |
| | **Income before Transfers** | **(96,544)** | **613,879** | **421,803** | **203,445** | **182,243** | **21,684** | **(59,943)** |

| Expense Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 Projected | 2024 Budget | 2025 Budget |
|---|---|---|---|---|---|---|---|
| Wages & Benefits | 297,825 | 312,092 | 300,069 | 408,116 | 389,948 | 445,012 | 348,362 |
| Other Employee Costs | 10,471 | 5,980 | 3,782 | 4,953 | 5,373 | 7,225 | 6,525 |
| Services | 115,671 | 120,572 | 151,184 | 156,753 | 151,517 | 192,289 | 323,315 |
| Supplies & Maintenance | 69,582 | 63,776 | 54,739 | 83,743 | 59,168 | 92,650 | 87,950 |
| Materials | 32,110 | 32,278 | 47,491 | 62,735 | 66,503 | 75,600 | 71,000 |
| Fixed Charges | 31,265 | 51,672 | 25,623 | 28,759 | 27,842 | 31,523 | 32,866 |
| Debt Service & Other | 321,956 | 1,315,880 | 518,012 | 493,134 | 525,204 | 554,024 | 602,215 |
| LGUD Related Costs | 178 | 3,454 | 135 | 147 | 50 | 900 | 650 |
| | 879,059 | 1,905,704 | 1,101,035 | 1,238,340 | 1,225,605 | 1,399,223 | 1,472,883 |

Wastewater Expenses

# Village of Sister Bay
# 2025 Annual Budget

| 620 | Enterprise Fund - Wastewater | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |



# Village of Sister Bay
# 2025 Annual Budget

| 630 | Enterprise Fund - Collection | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Revenues** | | | | | | | | |
| 630-43000-000-000 | GRANTS | | | | | | | |
| 630-43500-000-000 | STATE/DNR GRANTS | - | | | - | - | - | - |
| | | 387 | - | - | - | - | - | - |
| 630-46000-000-000 | CUSTOMER CHARGES | | | | | | | |
| 630-46110-000-000 | ASSESSMENT LETTER FEES | 4,530 | 4,905 | 3,345 | 2,985 | 3,000 | 3,000 | 2,800 |
| 630-46411-100-000 | SEWER SERVICE - VILLAGE (C) | 3,752 | 5,562 | 4,883 | 4,387 | 3,788 | 3,953 | 4,000 |
| 630-46411-200-000 | SEWER SERVICE - COMMERCIAL | 58,539 | 76,516 | 75,485 | 70,594 | 63,106 | 67,728 | 67,500 |
| 630-46411-400-000 | SEWER SERVICE - RESIDENTIAL | 127,687 | 156,712 | 151,641 | 138,967 | 135,632 | 136,126 | 135,800 |
| 630-46411-500-000 | SEWER SERVICE - MULTI FAMILY | 17,358 | 19,993 | 18,806 | 19,570 | 16,687 | 16,687 | 17,000 |
| 630-46411-900-000 | SERVICE: OTHER COLLECT SYSTEMS | 264 | 100 | - | 147 | 147 | 250 | 250 |
| 630-46412-000-000 | COLLECTION SYSTEM MAINTENANCE | 2,309 | - | - | - | - | - | - |
| 630-46414-000-000 | LATERAL INSPECTION - SEWER | 3,831 | 2,386 | 4,121 | 2,413 | 1,756 | 4,100 | 2,500 |
| 630-46470-000-000 | LATE PAYMENT FEES | 192 | 340 | 835 | 289 | 200 | 500 | 500 |
| | | 218,462 | 266,513 | 259,115 | 239,352 | 224,316 | 232,344 | 230,350 |
| 630-47000-000-000 | INTERGOVERNMENTAL CHARGES | | | | | | | |
| 630-47341-000-000 | COLLECTION SYSTEM MAINT - LGUD | 1,658 | 1,937 | 1,695 | 1,140 | 1,750 | 1,750 | 30,000 |
| | | 1,658 | 1,937 | 1,695 | 1,140 | 1,750 | 1,750 | 30,000 |
| 630-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| 630-48110-000-000 | INTEREST/DIVIDENDS-COLLECTION | 860 | 330 | 4,649 | 22,382 | 15,261 | 15,261 | 16,528 |
| 630-48300-000-000 | SALE OF PROPERTY - COLLECTION | 515 | - | - | - | 6,425 | - | - |
| 630-48420-710-000 | IMPACT FEE-DOWNTOWN SEWER MAIN | 34,238 | 28,119 | 25,691 | 22,410 | 20,000 | 20,000 | 18,000 |
| 630-48420-740-000 | SEWER CONNECTION FEES/REU | 7,662 | 5,247 | 8,241 | 4,825 | 4,000 | 6,500 | 4,850 |
| 630-48422-000-000 | INSURANCE RECOVERY - C | - | 187 | - | - | - | - | - |
| 630-48425-000-000 | SURCHARGE: COLL SYSTEM SERVICE | 176 | 364 | 179 | 1,015 | 2 | 500 | 500 |
| 630-48490-000-000 | OTHER COLLECTION SYSTEM REVENU | - | 2,277 | - | - | - | - | - |
| 630-48491-000-000 | REFUNDS/REBATES - C | - | | 346 | | - | - | - |
| 630-48495-000-000 | MISC OTHER REVENUE | - | 0 | 217 | 60 | 149 | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 630 | Enterprise Fund - Collection | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | | 43,452 | 36,524 | 39,322 | 50,692 | 45,837 | 42,261 | 39,878 |
| 630-49000-000-000 | OTHER FINANCING SOURCES | | | | | | | |
| 630-49300-000-000 | CAPITAL CONTRIBUTIONS | - | 348,939 | 240,627 | 107,678 | - | - | |
| | | - | 348,939 | 240,627 | 107,678 | - | - | - |
| **Total Collection Revenues** | | 263,958 | 653,913 | 540,758 | 398,862 | 271,903 | 276,355 | 300,228 |
| **Expenditures** | | | | | | | | |
| 630-63500-100-000 | EMPLOYEE RELATED COSTS | | | | | | | 9% |
| 630-63500-111-000 | FULL-TIME EMPLOYEE WAGES | 14,202 | 16,656 | 20,481 | 12,015 | 16,352 | 24,936 | 29,926 |
| 630-63500-111-626 | WAGES - COLLECTION GROUNDS | 229 | 352 | 407 | 671 | 506 | 894 | 500 |
| 630-63500-112-000 | OVERTIME - SB COLLECTION | 954 | 580 | 828 | 385 | 543 | 2,399 | |
| 630-63500-113-000 | COMP TIME USED | - | - | 251 | 997 | 371 | - | |
| 630-63500-114-000 | PAID LEAVE - COLLECTION | 1,194 | 5,010 | 5,536 | 7,322 | 1,561 | - | |
| 630-63500-121-000 | PART-TIME WAGES | - | - | - | - | 203 | 1,800 | 143 |
| 630-63500-121-902 | WAGES, CLERK - COLLECTION | 2,906 | 3,169 | 3,761 | 4,692 | 4,500 | 5,445 | |
| 630-63500-121-920 | WAGES, ADMIN - COLLECTION | 5,829 | 7,906 | 14,637 | 17,349 | 3,138 | 23,926 | 17,334 |
| 630-63500-122-902 | WAGES, OT CLERK - COLLECTION | 46 | 24 | 45 | 5 | 16 | 221 | |
| 630-63500-131-000 | RETIREMENT | 2,218 | (1,317) | (2,249) | 6,510 | 3,000 | 4,284 | 3,440 |
| 630-63500-132-000 | SOCIAL SECURITY | 2,175 | 2,430 | 3,318 | 2,892 | 3,000 | 4,886 | 3,790 |
| 630-63500-133-000 | INSURANCE, MEDICAL | 7,641 | 9,066 | 10,707 | 7,729 | 10,000 | 12,387 | 11,131 |
| 630-63500-134-000 | INSURANCE, DENTAL | 595 | 651 | 737 | 570 | 650 | 761 | 704 |
| 630-63500-135-000 | INSURANCE, GROUP LIFE | 53 | 582 | 1,114 | 514 | 65 | 169 | 73 |
| 630-63500-136-000 | INSURANCE, DISABILITY | 156 | 175 | 282 | 277 | 200 | 396 | 200 |
| 630-63500-137-000 | HSA BENEFITS | 2,391 | 1,527 | 1,855 | 1,588 | 1,800 | 3,175 | 2,839 |
| 630-63500-138-000 | EAP BENEFITS | 40 | 60 | 61 | 63 | 41 | 72 | 72 |
| 630-63500-139-000 | BENEFIT FEES | 22 | - | - | - | - | - | |
| 630-63500-140-000 | VISION | - | - | - | 20 | 49 | 114 | 101 |
| 630-63500-141-000 | UNIFORMS & CLOTHING | 94 | 134 | 198 | 186 | 64 | 250 | 250 |
| 630-63500-142-000 | RECRUITMENT/TESTING/PHYSICALS | 995 | 320 | 20 | - | 168 | 250 | 250 |
| 630-63500-143-000 | RECOGNITION | 500 | - | 178 | 300 | - | 300 | 300 |

# Village of Sister Bay
# 2025 Annual Budget

| 630 | Enterprise Fund - Collection | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 630-63500-144-000 | MILEAGE | 3 | 17 | - | 14 | - | 95 | 50 |
| 630-63500-145-000 | EXPENSE ALLOWANCE/MEALS | 100 | 5 | 9 | 60 | - | 75 | 75 |
| 630-63500-190-000 | BENEFIT FEES AND PENALTIES | - | - | - | - | - | - | - |
| | | 42,344 | 47,346 | 62,175 | 64,159 | 46,227 | 86,835 | 71,178 |
| 630-63500-200-000 | SERVICES | | | | | | | |
| 630-63500-200-000 | MISC. OTHER SERVICES | 720 | 12 | 20 | 51 | - | 250 | 690 |
| 630-63500-201-000 | ELECTRIC POWER | 5,487 | 5,666 | 6,600 | 6,621 | 6,500 | 7,250 | 7,250 |
| 630-63500-202-000 | SEWER/FUEL | - | 954 | 1,269 | 639 | 100 | 1,500 | 1,500 |
| 630-63500-204-000 | CELLPHONES | 197 | 287 | 403 | 547 | 500 | 500 | 500 |
| 630-63500-205-000 | INTERNET | 96 | 112 | 96 | 240 | 112 | 250 | 250 |
| 630-63500-206-000 | TELEMETRY | 1,083 | 345 | 1,018 | - | - | 1,100 | - |
| 630-63500-209-000 | LEGAL SERVICES | 311 | 5 | - | - | - | 500 | 250 |
| 630-63500-210-000 | AUDIT & CONSULTING | 851 | 886 | 979 | 1,229 | 1,300 | 1,200 | 1,400 |
| 630-63500-212-000 | ENGINEERING | 5,837 | 630 | - | - | - | 750 | 750 |
| 630-63500-213-000 | LAUNDRY | 16 | 14 | 16 | 18 | 18 | 25 | 25 |
| | | 14,599 | 8,912 | 10,401 | 9,345 | 8,530 | 13,325 | 12,615 |
| 630-63500-300-000 | SUPPLIES & MAINTENANCE | | | | | | | |
| 630-63500-301-000 | GAS/OIL/FLUIDS | 370 | 619 | 724 | 731 | 662 | 750 | 750 |
| 630-63500-310-000 | COMPUTER HARDWARE/SOFTWARE | 1,351 | 5,898 | 5,643 | 4,254 | 1,600 | 7,275 | 7,275 |
| 630-63500-312-000 | INFORMATION TECHNOLOGY | 229 | 84 | 181 | 136 | 4,500 | 4,500 | 3,000 |
| 630-63500-321-000 | OFFICE SUPPLIES & EXP. | 175 | 139 | 345 | 192 | 120 | 500 | 500 |
| 630-63500-322-000 | POSTAGE & SHIPPING | 183 | 210 | 269 | 333 | 400 | 400 | 400 |
| 630-63500-324-000 | PRINTING & COPYING | 254 | 230 | 340 | 356 | 400 | 400 | 400 |
| 630-63500-325-000 | LEGAL NOTICES & ADS | 24 | - | - | - | - | 50 | 50 |
| 630-63500-326-000 | OFFICE EQUIPMENT | 11 | 14 | 8 | 11 | 5 | 25 | 25 |
| 630-63500-331-000 | MEMBERSHIP DUES | 5 | 5 | 6 | 7 | 7 | 25 | 25 |
| 630-63500-332-000 | TRAINING | 440 | 157 | 21 | 103 | 14 | 550 | 250 |
| 630-63500-351-000 | MEDICAL/SAFETY SUPPLIES | 73 | 127 | 1,123 | 333 | 104 | 1,200 | 500 |
| 630-63500-352-000 | TOOLS/MINOR EQUIPMENT | 29 | 46 | 156 | 394 | 176 | 500 | 1,000 |
| 630-63500-353-000 | MISC. OTHER SUPPLIES | 371 | 569 | (5,906) | 6,371 | - | 500 | 500 |

# Village of Sister Bay
# 2025 Annual Budget

| 630 | Enterprise Fund - Collection | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 630-63500-354-000 | MAPS | - | - | - | - | - | 100 | 100 |
| 630-63500-356-000 | PARTS & SUPPLIES | 1 | - | 16 | 101 | - | 250 | 250 |
| 630-63500-358-000 | MISC. SEWER OPERATING SUPPLIES | 4,680 | 5,749 | 4,626 | 5,096 | - | 5,000 | 5,000 |
| 630-63500-362-000 | LAWN MAINTENANCE | - | 4 | - | - | - | 100 | 100 |
| 630-63500-363-000 | VEHICLE MAINTENANCE | 171 | 542 | 21 | 34 | 375 | 375 | 375 |
| 630-63500-367-000 | LIFT STATION/FORCE MAIN MAINT. | 14,069 | 2,118 | 24,064 | 7,672 | 25,000 | 30,000 | 43,000 |
| 630-63500-368-000 | SEWER SYSTEM MAINTENANCE | 52,880 | 16,703 | 12,419 | 6,764 | 27,213 | 30,000 | 310,000 |
| 630-63500-369-000 | EQUIPMENT MAINTENANCE | 71 | 114 | 64 | 412 | 20 | 500 | 500 |
| | | 75,387 | 33,328 | 44,122 | 33,300 | 60,596 | 83,000 | 374,000 |
| 630-63500-400-000 | MATERIALS | | | | | | | |
| 630-63500-401-000 | CUSTODIAL SUPPLIES | - | - | 16 | 23 | 52 | 50 | 50 |
| | | - | - | 16 | 23 | 52 | 50 | 50 |
| 630-63500-500-000 | FIXED CHARGES | | | | | | | |
| 630-63500-510-000 | PROPERTY/LIABILITY INS. | 1,413 | 1,471 | 1,697 | 2,139 | 1,995 | 2,500 | 2,700 |
| 630-63500-511-000 | VEHICLE & EQUIPMENT INSURANCE | 226 | 236 | 202 | 298 | 234 | 325 | 338 |
| 630-63500-512-000 | INSURANCE, WORK COMP | 1,110 | 1,170 | 1,183 | 1,034 | 1,200 | 1,223 | 1,222 |
| 630-63500-523-000 | UNEMPLOYMENT | 372 | 181 | - | - | - | | - |
| 630-63500-550-000 | BANK FEES & FINANCE CHARGES | 293 | 238 | 734 | 656 | 811 | 750 | 850 |
| 630-63500-551-000 | MISCELLANEOUS OTHER EXP | 15 | - | 32 | 8 | - | 1,000 | - |
| | | 3,428 | 3,295 | 3,849 | 4,135 | 4,239 | 5,798 | 5,110 |
| 630-63500-600-000 | DEBT COSTS | | | | | | | |
| 630-63500-602-000 | INTEREST ON LONG-TERM DEBT - C | 148 | - | - | - | - | - | - |
| | | 148 | - | - | - | - | - | - |
| 630-63500-900-000 | OTHER OUTLAYS & EXPENDITURES | | | | | | | |
| 630-63500-899-000 | DEPRECIATION EXP - COLLECTION | 96,255 | 108,917 | 123,930 | 128,884 | 140,286 | 140,286 | 141,772 |
| 630-63500-900-000 | TAXES - SEWER | 12,905 | 15,246 | 11,386 | 25,506 | 13,900 | 13,900 | 26,410 |
| | | 109,160 | 124,163 | 135,316 | 154,390 | 154,186 | 154,186 | 168,182 |

# Village of Sister Bay
# 2025 Annual Budget

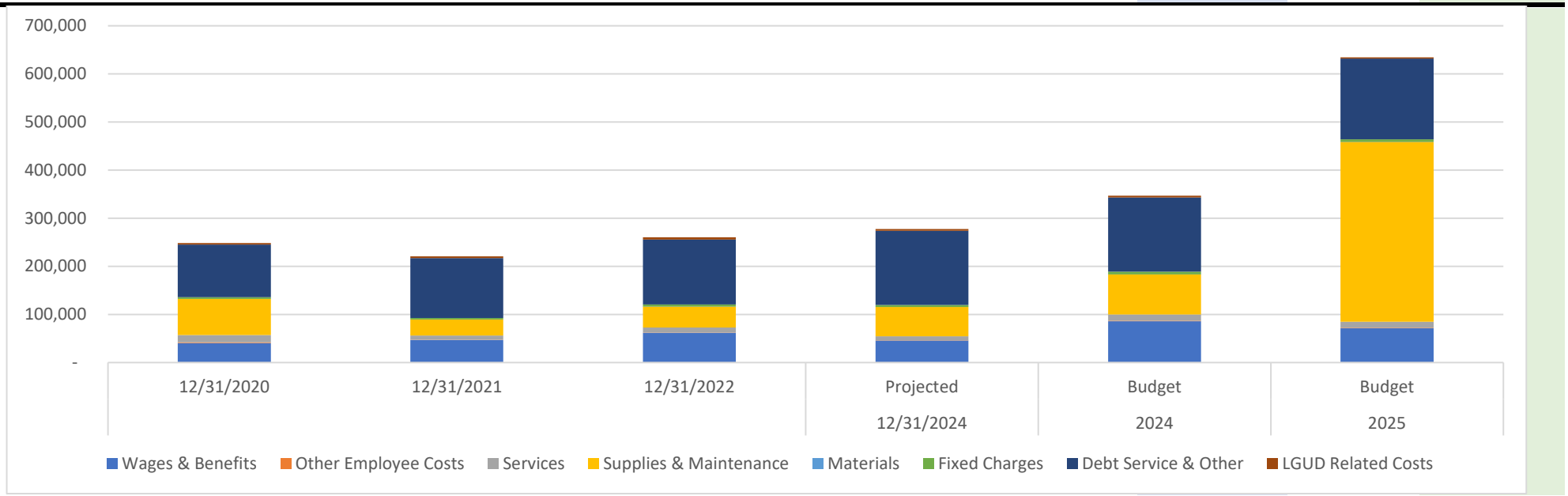
| 630 | Enterprise Fund - Collection | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 630-64000-000-000 | LGUD RELATED COSTS | | | | - | | | |
| 630-64000-111-000 | WAGES, LGUD COLLECTION | 3,087 | 3,709 | 4,366 | 3,163 | 3,678 | 3,634 | 2,442 |
| 630-64000-112-000 | OVERTIME - LGSD COLLECTION | 107 | 100 | - | - | - | 269 | 119 |
| 630-64000-200-000 | OTHER SERVICES- LGUD | 77 | 67 | - | 253 | - | - | |
| 630-64000-132-000 | SOCIAL SEC | | | | 275 | | | |
| 630-64000-133-000 | HEALTH | | | | 547 | | | |
| 630-64000-134-000 | DENTAL | | | | 42 | | | |
| 630-64000-135-000 | LIFE | | | | 11 | | | |
| 630-64000-136-000 | DISABILITY | | | | 24 | | | |
| 630-64000-137-000 | HAS | | | | 183 | | | |
| 630-64000-140-000 | VISION | | | | 4 | | | |
| 630-64000-200-000 | OTHER SERVICES- LGUD | 77 | 67 | | (428) | | | |
| | | 3,347 | 3,943 | 4,366 | 4,074 | 3,678 | 3,903 | 2,561 |
| **Total Collection Expenditures** | | 248,412 | 220,986 | 260,245 | 269,426 | 277,508 | 347,097 | 633,696 |
| | **Income before Transfers** | **15,933** | **83,988** | **39,887** | **21,758** | **(5,605)** | **(70,742)** | **(333,468)** |

| Expense Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 Projected | 2024 Budget | 2025 Budget |
|---|---|---|---|---|---|---|---|
| Wages & Benefits | 40,652 | 46,870 | 61,770 | 63,599 | 45,995 | 85,865 | 71,178 |
| Other Employee Costs | 1,692 | 475 | 405 | 560 | 232 | 970 | 925 |
| Services | 14,599 | 8,912 | 10,401 | 9,345 | 8,530 | 13,325 | 12,615 |
| Supplies & Maintenance | 75,387 | 33,328 | 44,122 | 33,300 | 60,596 | 83,000 | 374,000 |
| Materials | - | - | 16 | 23 | 52 | 50 | 50 |
| Fixed Charges | 3,428 | 3,295 | 3,849 | 4,135 | 4,239 | 5,798 | 5,110 |
| Debt Service & Other | 109,308 | 124,163 | 135,316 | 154,390 | 154,186 | 154,186 | 168,182 |
| LGUD Related Costs | 3,347 | 3,943 | 4,366 | 4,074 | 3,678 | 3,903 | 2,561 |
| | 248,412 | 220,986 | 260,245 | 269,426 | 277,508 | 347,097 | 634,621 |

Collection System Expenses

# Village of Sister Bay
# 2025 Annual Budget

| 630 | Enterprise Fund - Collection | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |



# Village of Sister Bay
# 2025 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| **Revenues** | | | | | | | | |
| 690-42000-000-000 | DEBT PREMIUMS | | | | | | | |
| 690-42800-000-000 | AMORTIZATION OF PREMIUM | 2,803 | 2,803 | 4,475 | 4,167 | 2,803 | 2,803 | 2,803 |
| | | 2,803 | 2,803 | 4,475 | 4,167 | 2,803 | 2,803 | 2,803 |
| 690-43000-000-000 | GRANTS | | | | | | | |
| 690-43690-000-000 | DNR GRANTS | 21,012 | 91,041 | - | 19,685 | - | - | - |
| | | 21,012 | 91,041 | - | 19,685 | - | - | - |
| 690-46000-000-000 | PUBLIC CHARGES | | | | | | | |
| 690-46371-000-000 | SEASONAL SLIP FEES | 425,116 | 427,419 | 416,185 | 427,252 | 438,922 | 455,751 | 467,851 |
| 690-46372-000-000 | DAILY DOCKING/TRANSIENT FEES | 191,895 | 262,538 | 253,628 | 289,254 | 267,412 | 262,586 | 278,500 |
| 690-46373-000-000 | LAUNCH FEES | 18,111 | 18,949 | 15,416 | 17,039 | 17,038 | 19,000 | 19,000 |
| 690-46375-000-000 | PUMP OUT SERVICES | 3,667 | 2,278 | 2,170 | 283 | 236 | 2,350 | 2,350 |
| 690-46376-000-000 | COMMERCIAL DOCKING | 105,110 | 103,132 | 103,209 | 122,830 | 116,846 | 118,690 | 144,244 |
| 690-46377-000-000 | DISCOUNTED SALES | - | - | - | - | - | (1,000) | (1,000) |
| 690-46380-000-000 | LAUNDRY NON-TAXABLE | 492 | - | 260 | 410 | 500 | 500 | 500 |
| 690-46381-000-000 | PRODUCT SALES | 4,521 | 4,836 | 4,034 | 3,781 | 3,781 | 8,000 | 8,000 |
| 690-46382-000-000 | VENDING SALES | 104 | 91 | 94 | - | - | - | - |
| 690-46383-000-000 | NON TAXABLE PRODUCT SALES | 176 | 374 | 190 | 356 | 48 | 500 | 500 |
| 690-46900-000-000 | MISC CHARGES FOR SERVICES | - | 1,000 | - | - | - | - | - |
| | | 749,192 | 820,618 | 795,187 | 861,205 | 844,783 | 866,377 | 919,945 |
| 690-48000-000-000 | MISCELLANEOUS REVENUES | | | | | | | |
| 690-48110-000-000 | INTEREST ON INVESTMENTS | 7,655 | 3,923 | 12,542 | 47,304 | 20,862 | 33,674 | 33,674 |
| 690-48260-000-000 | BLDG RENTAL - BOATHOUSE | 18,000 | 17,500 | 18,000 | 9,000 | - | - | - |
| 690-48300-000-000 | SALE OF PROPERTY AND EQUIPMENT | 400 | - | - | - | - | - | - |
| 690-48500-000-000 | DONATIONS | 200 | - | - | - | - | - | - |
| 690-48995-000-000 | MISC OTHER REVENUE | 253 | 300 | 1,257 | 1,346 | 302 | 300 | 300 |
| | | 26,508 | 21,723 | 31,798 | 57,650 | 21,164 | 33,974 | 33,974 |

# Village of Sister Bay
# 2025 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 690-49000-000-000 | OTHER FINANCING SOURCES & TRANSFERS | | | | | | | |
| 690-49210-000-000 | TRANSFERS FROM GENERAL FUND | - | - | - | - | - | - | - |
| 690-49240-000-000 | TRANSFERS FROM CIP FUND | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| **Total Marina Revenues** | | 799,515 | 936,185 | 831,461 | 942,707 | 868,750 | 903,154 | 956,722 |
| **Expenditures** | | | | | | | | |
| 690-53540-100-000 | EMPLOYEE RELATED COSTS | | | | | | | |
| 690-53540-111-000 | FULL-TIME WAGES | 63,331 | 55,000 | 60,554 | 61,221 | 83,368 | 118,539 | 123,531 |
| 690-53540-111-051 | FULL-TIME WAGES FACILITIES | 14,351 | 10,540 | 7,404 | 10,011 | 10,929 | 10,929 | 9,570 |
| 690-53540-111-920 | FULL-TIME WAGES ADMIN | 13,927 | 14,153 | 16,955 | 23,844 | 15,800 | 29,886 | 21,191 |
| 690-53540-112-000 | | | | | | 1,770 | | |
| 690-53540-112-051 | FULL-TIME OVERTIME FACILITIES | - | 54 | - | 672 | 24 | 726 | |
| 690-53540-114-000 | UNWORKED WAGES | | 3,170 | 5,530 | 3,964 | 968 | - | - |
| 690-53540-115-000 | BONUSES, MANAGER | 4,529 | 5,376 | - | - | - | - | - |
| 690-53540-121-000 | PART-TIME WAGES | 36,386 | 54,823 | 56,636 | 53,294 | 53,294 | 71,500 | 72,094 |
| 690-53540-122-000 | PART-TIME OVERTIME WAGES | 1,711 | 2,975 | 5,262 | 2,505 | 2,505 | 10,200 | 10,200 |
| 690-53540-123-000 | BONUSES, DOCKHANDS | 2,500 | 2,750 | 2,750 | 2,750 | 2,750 | 3,050 | 3,050 |
| 690-53540-131-000 | RETIREMENT | 8,090 | (3,912) | (2,915) | 14,041 | 8,000 | 10,892 | 10,745 |
| 690-53540-132-000 | SOCIAL SECURITY | 10,307 | 11,086 | 11,707 | 12,289 | 12,000 | 18,668 | 18,379 |
| 690-53540-133-000 | INSURANCE, MEDICAL | 9,762 | 5,631 | 6,879 | 10,501 | 13,560 | 30,234 | 19,158 |
| 690-53540-134-000 | INSURANCE, DENTAL | 742 | 782 | 699 | 439 | 600 | 1,989 | 915 |
| 690-53540-135-000 | INSURANCE, GROUP LIFE | 174 | 2,260 | 1,601 | 642 | 23 | 149 | 57 |
| 690-53540-136-000 | INSURANCE, DISABILITY | 464 | 447 | 513 | 654 | 600 | 1,037 | 605 |
| 690-53540-137-000 | HSA BENEFITS EXPENSE | 635 | 468 | 609 | 650 | 650 | 5,853 | 6,058 |
| 690-53540-138-000 | EAP BENEFITS EXPENSE | 83 | 125 | 128 | 131 | 145 | 145 | 166 |
| 690-53540-140-000 | VISION | - | - | - | 61 | 42 | 325 | 121 |
| 690-53540-141-000 | UNIFORM ALLOWANCE | 1,156 | 1,873 | - | 1,324 | - | 2,000 | 2,000 |
| 690-53540-142-000 | RECRUITMENT/TESTING/PHYSICALS | 1,150 | 908 | 187 | - | 607 | 500 | 500 |
| 690-53540-143-000 | RECOGNITION | 436 | 466 | 858 | 647 | - | 1,200 | 700 |
| 690-53540-144-000 | MILEAGE | - | 98 | 543 | 352 | 117 | 750 | 400 |

# Village of Sister Bay
# 2025 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 690-53540-145-000 | EXPENSE ALLOWANCE | 189 | 50 | 178 | 200 | - | 200 | 200 |
| 690-53540-190-000 | ALLOCATION TO TKH | (1,747) | (1,891) | (1,448) | - | - | - | - |
| | | 168,176 | 167,233 | 174,630 | 200,192 | 207,752 | 318,772 | 299,640 |
| 690-53540-200-000 | SERVICES | | | | | | | |
| 690-53540-201-000 | ELECTRIC/GAS | 16,741 | 16,021 | 17,215 | 22,741 | 24,000 | 24,000 | 24,000 |
| 690-53540-202-000 | WATER/SEWER/STORM | 7,313 | 7,582 | 9,041 | 9,200 | 9,200 | 10,000 | 10,000 |
| 690-53540-203-000 | TELEPHONE | 785 | 930 | 705 | 783 | 900 | 1,260 | 1,260 |
| 690-53540-204-000 | CELL PHONE | 864 | 249 | 288 | 257 | 275 | 275 | 275 |
| 690-53540-205-000 | INTERNET | 3,394 | 3,920 | 4,168 | 4,537 | 4,500 | 4,500 | 4,500 |
| 690-53540-206-000 | TELEVISION | 575 | 844 | 721 | 425 | 700 | 850 | 850 |
| 690-53540-207-000 | RECYCLING | 223 | 510 | - | 1,055 | 984 | 1,000 | 1,000 |
| 690-53540-208-000 | GARBAGE | 3,148 | 3,644 | 4,190 | 4,023 | 4,000 | 5,000 | 5,000 |
| 690-53540-209-000 | LEGAL | 833 | - | 686 | 113 | - | 500 | 500 |
| 690-53540-210-000 | AUDITING & CONSULTING | 2,950 | 3,052 | 2,930 | 3,276 | 1,745 | 2,750 | 2,750 |
| 690-53540-211-000 | WEED CONTROL | 3,015 | 3,160 | 3,149 | 3,329 | 195 | 3,500 | 3,500 |
| 690-53540-212-000 | ENGINEERING | - | - | - | - | - | - | - |
| 690-53540-214-000 | HOLDING TANK EXPENSE | 269 | 169 | 149 | 13 | - | 200 | 200 |
| | | 40,111 | 40,081 | 43,243 | 49,751 | 46,499 | 53,835 | 53,835 |
| 690-53540-300-000 | SUPPLIES AND MATERIALS | | | | | | | |
| 690-53540-301-000 | VEHICLE & EQUIPMENT GAS, OIL, | 69 | 229 | 560 | 110 | - | 250 | 250 |
| 690-53540-303-000 | EQUIPMENT RENTAL | 325 | 47 | 16 | 14 | 3 | 350 | 350 |
| 690-53540-310-000 | COMPUTER SOFTWARE & MAINT. | 4,064 | 6,686 | 8,719 | 7,953 | 3,904 | 13,200 | 13,200 |
| 690-53540-311-000 | WEBSITE | - | - | 300 | 824 | - | 750 | 1,000 |
| 690-53540-312-000 | IT SUPPORT | 1,367 | 797 | 1,427 | 4,482 | 986 | 3,000 | 4,000 |
| 690-53540-321-000 | OFFICE SUPPLIES | 2,001 | 327 | 1,194 | 396 | 268 | 1,000 | 1,000 |
| 690-53540-322-000 | POSTAGE | 227 | 173 | 134 | 172 | 26 | 300 | 300 |
| 690-53540-324-000 | PRINTING/COPYING | 420 | 1,518 | 1,920 | 2,022 | 2,000 | 2,750 | 2,750 |
| 690-53540-325-000 | ADVERTISING & PUBLIC NOTICES | 4,296 | 4,410 | 573 | 165 | - | 2,000 | 2,000 |
| 690-53540-331-000 | MEMBERSHIP DUES | 525 | 225 | 550 | 850 | 650 | 650 | 850 |
| 690-53540-332-000 | EDUCATION/TRAINING | - | - | 13,345 | 3,053 | 2,209 | 3,500 | 7,500 |

# Village of Sister Bay
# 2025 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 690-53540-351-000 | MEDICAL/SAFETY SUPPLIES | 1,180 | 609 | 291 | 483 | 695 | 1,500 | 1,500 |
| 690-53540-352-000 | MINOR EQUIPMENT AND TOOLS | 6,064 | 7,775 | 12,611 | 3,183 | 126 | 10,000 | 10,000 |
| 690-53540-353-000 | GENERAL SUPPLIES | 2,847 | 2,876 | 2,380 | 6,731 | 4,000 | 4,000 | 4,000 |
| 690-53540-354-000 | SUPPLIES FOR RESALE | 2,047 | 8,145 | 5,701 | 4,178 | 3,500 | 3,500 | 3,500 |
| 690-53540-357-000 | EVENT COSTS | - | 2,000 | 2,000 | 2,000 | 2,377 | 2,000 | 2,000 |
| 690-53540-362-000 | GROUNDS MAINTENANCE | 494 | 988 | 4,032 | 3,924 | 3,500 | 3,500 | 3,500 |
| 690-53540-366-000 | BUILDING MAINTENANCE | 2,702 | 41,794 | 5,166 | 7,271 | 4,209 | 16,853 | 16,500 |
| 690-53540-368-000 | DOCK MAINTENANCE | 36,059 | 14,904 | 248,384 | 190,894 | 50,000 | 100,000 | 125,000 |
| 690-53540-369-000 | EQUIPMENT MAINTENANCE | 679 | 572 | 1,154 | 2,080 | 1,000 | 1,950 | 1,950 |
| 690-53540-392-000 | MISCELLANEOUS | - | 231 | 25 | - | 66 | 100 | 100 |
| 690-53540-401-000 | CUSTODIAL SUPPLIES | 2,578 | 3,122 | 3,035 | 2,655 | 2,500 | 4,000 | 4,000 |
| 690-53540-408-000 | CONTINGENCY, MARINA | - | 3,750 | 700 | 489 | - | 5,000 | 5,000 |
| | | 67,944 | 101,179 | 314,216 | 243,929 | 82,019 | 180,153 | 210,250 |
| 690-53540-500-000 | FIXED CHARGES | | | | | | | |
| 690-53540-510-000 | PROPERTY & LIABILITY INSURANCE | 16,031 | 17,882 | 18,633 | 20,278 | 21,461 | 20,500 | 22,140 |
| 690-53540-512-000 | INSURANCE, WORK COMP | 5,482 | 4,666 | 5,054 | 5,324 | 4,533 | 7,059 | 7,923 |
| 690-53540-523-000 | UNEMPLOYMENT COSTS | 12 | - | - | 1,146 | | - | |
| 690-53540-550-000 | BANK SERVICE CHARGES | 16,280 | 12,542 | 16,246 | 17,383 | 16,000 | 16,000 | 16,000 |
| 690-53540-551-000 | OTHER FEES, CHARGES, BAD DEBTS | 0 | 1,205 | 18 | - | - | - | - |
| 690-53540-599-000 | LICENSE AND PERMIT FEES | 25 | 32 | 25 | 175 | 32 | 25 | 25 |
| | | 37,830 | 36,327 | 39,975 | 44,306 | 42,026 | 43,584 | 46,088 |
| 690-53540-600-000 | OTHER EXPENDITURES & OUTLAYS | | | | | | | |
| 690-53540-602-000 | INTEREST | 95,456 | 70,522 | 46,331 | 42,453 | 39,687 | 39,687 | 35,622 |
| 690-53540-899-000 | DEPRECIATION | 211,233 | 94,622 | 98,936 | 105,565 | 107,564 | 107,564 | 107,564 |
| | | 306,689 | 165,144 | 145,267 | 148,018 | 147,251 | 147,251 | 143,186 |
| 690-53541-000-000 | BOATHOUSE COSTS | | | | | | | |
| 690-53541-200-000 | OTHER CONTRACTED SERVICES | 110 | 110 | 110 | 2,864 | - | 110 | 110 |
| 690-53541-201-000 | ELECTRIC/GAS | 881 | 640 | 792 | 805 | 115 | 1,200 | 1,200 |
| 690-53541-202-000 | WATER/SEWER/STORM | 273 | 323 | 371 | 627 | 192 | 500 | 500 |
| 690-53541-203-000 | TELEPHONE | - | - | (20) | - | - | - | - |

# Village of Sister Bay
# 2025 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| 690-53541-206-000 | TELEVISION | 140 | 2 | - | - | - | - | - |
| 690-53541-367-000 | BOATHOUSE MAINTENANCE | 4,248 | 4,297 | 166 | 1,149 | 7,000 | 51,500 | 51,500 |
| | | 5,653 | 5,372 | 1,419 | 5,445 | 7,307 | 53,310 | 53,310 |
| 690-55301-000-000 | EVENTS | | | | | | | |
| 690-55301-408-000 | EVENT COSTS FOR MARINA | - | - | - | - | - | 2,000 | 2,000 |
| | | - | - | - | - | - | 2,000 | 2,000 |
| 690-59000-000-000 | TRANSFERS & OTHER USES OF FUNDS | | | | | | | |
| 690-59210-000-000 | TRANSFERS TO GENERAL FUND | 55,513 | 59,299 | 52,644 | 45,297 | 12,879 | 51,515 | 59,406 |
| 690-59300-000-000 | TRANSFERS TO DEBT SERVICE | - | - | - | - | - | - | - |
| 690-59400-000-000 | TRANSFERS TO CAPITAL PROJECTS | - | - | - | - | - | - | 550,000 |
| | | 55,513 | 59,299 | 52,644 | 45,297 | 12,879 | 51,515 | 609,406 |
| **Total Marina Expenditures** | | 681,916 | 574,634 | 771,395 | 736,937 | 545,733 | 850,420 | 1,417,715 |
| | **Net Income/(Loss)** | **117,599** | **361,551** | **60,066** | **205,770** | **323,017** | **52,734** | **(460,993)** |
| **Beginning Net Asset Balance** | | **1,706,579** | **1,824,179** | **2,185,730** | **2,245,796** | **2,245,796** | **2,245,796** | **2,568,813** |
| | Change in accounting principal | | | | | | | |
| **Beginning Net Asset Balance** | | **1,824,178** | **2,185,730** | **2,245,796** | **2,451,566** | **2,568,813** | **2,298,530** | **2,107,820** |
| | *Proof to Audit* | *1,824,179* | *2,185,730* | *2,245,796* | | | | |

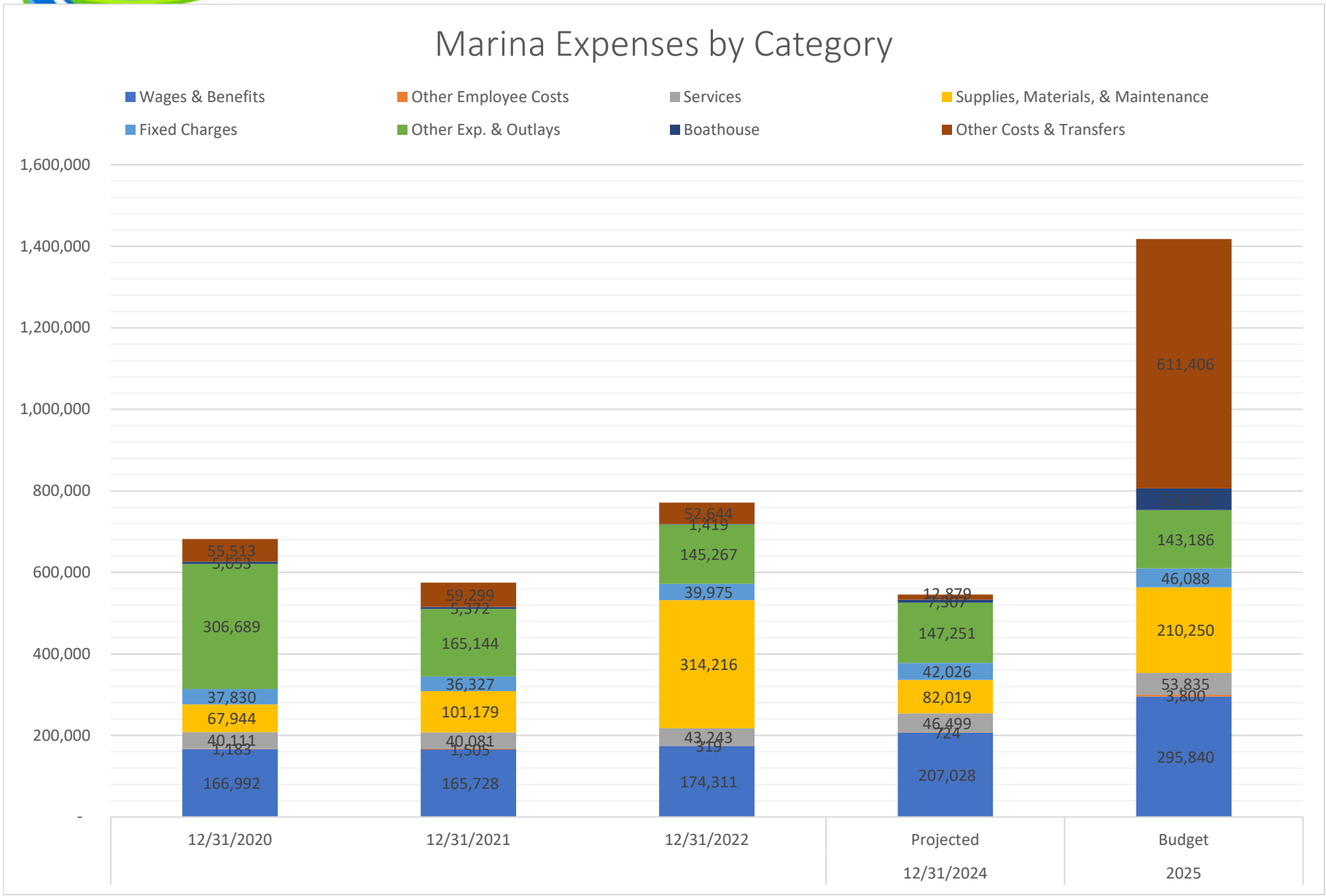
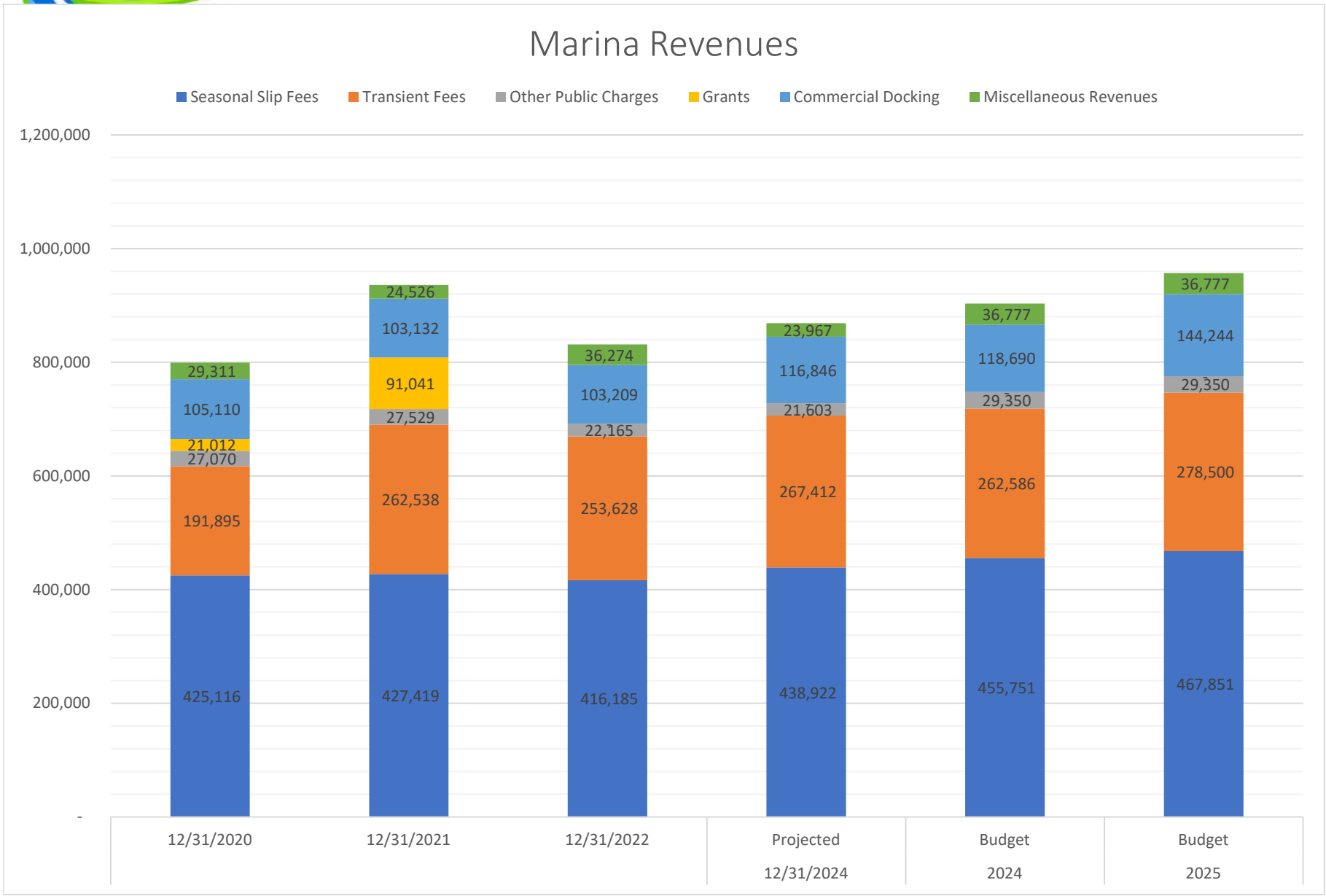
| Expense Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 Projected | 2024 Budget | 2025 Budget |
|---|---|---|---|---|---|---|---|
| Wages & Benefits | 166,992 | 165,728 | 174,311 | 197,669 | 207,028 | 314,122 | 295,840 |
| Other Employee Costs | 1,183 | 1,505 | 319 | 2,523 | 724 | 4,650 | 3,800 |
| Services | 40,111 | 40,081 | 43,243 | 49,751 | 46,499 | 53,835 | 53,835 |
| Supplies, Materials, & Maintenance | 67,944 | 101,179 | 314,216 | 243,929 | 82,019 | 180,153 | 210,250 |
| Fixed Charges | 37,830 | 36,327 | 39,975 | 44,306 | 42,026 | 43,584 | 46,088 |
| Other Exp. & Outlays | 306,689 | 165,144 | 145,267 | 148,018 | 147,251 | 147,251 | 143,186 |
| Boathouse | 5,653 | 5,372 | 1,419 | 5,445 | 7,307 | 53,310 | 53,310 |

# Village of Sister Bay
# 2025 Annual Budget

| 690 | Enterprise Fund - Marina | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|
| Account | Description | Actual | Actual | Actual | Actual | Projected | Budget | Budget |
| | Other Costs & Transfers | 55,513 | 59,299 | 52,644 | 45,297 | 12,879 | 53,515 | 611,406 |
| | | 681,916 | 574,634 | 771,395 | 736,937 | 545,733 | 850,420 | 1,417,715 |

| Revenue Summary | 12/31/2020 | 12/31/2021 | 12/31/2022 | 13/31/2023 | 12/31/2024 Projected | 2024 Budget | 2025 Budget |
|---|---|---|---|---|---|---|---|
| Seasonal Slip Fees | 425,116 | 427,419 | 416,185 | 427,252 | 438,922 | 455,751 | 467,851 |
| Transient Fees | 191,895 | 262,538 | 253,628 | 289,254 | 267,412 | 262,586 | 278,500 |
| Other Public Charges | 27,070 | 27,529 | 22,165 | 21,869 | 21,603 | 29,350 | 29,350 |
| Grants | 21,012 | 91,041 | - | 19,685 | - | - | - |
| Commercial Docking | 105,110 | 103,132 | 103,209 | 122,830 | 116,846 | 118,690 | 144,244 |
| Miscellaneous Revenues | 29,311 | 24,526 | 36,274 | 61,817 | 23,967 | 36,777 | 36,777 |
| | 799,515 | 936,185 | 831,461 | 942,707 | 868,750 | 903,154 | 956,722 |

# Village of Sister Bay
# 2025 Annual Budget



# Village of Sister Bay
# 2025 Annual Budget