



**Village of Sister Bay  
2026 Annual Budget**

**Approved November 17, 2025**

### 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 managed for the Village of Sister Bay.

**General:** The process for publication and legislative consideration of the annual budget is prescribed in 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. The annual budget 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 Village Board recognizes that there must be a starting point for the budget in terms of tax revenue. Therefore, annually, typically in June, the Finance Committee is to set a budget directive. In the absence of such directive, management will prepare their budgets assuming a maximum increase in operations using the prior years finalized Consumer Price Index Figure.

#### Development Procedures:

1. The Finance Director will review each department's budget, 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. The budget parameters will then be provided to the department directors for the creation of their preliminary department budgets.
2. Following the setting of budgetary parameters the Finance Director is responsible for coordination and initial review of department budget submissions. The budget submissions shall include proposed capital items for the 5 Year Capital Improvement Plan. Meetings will be held with departments to review their budget requests beginning as early as June of each year.
3. Following the initial review, and preferably by July, the Finance Director will compile the preliminary department budgets and present a draft to the Village Administrator. Should the need arise, the Finance Director and Village Administrator may meet with department heads again to refine the draft operating budget and make changes based on the total overall needs of the Village and established parameters.
4. In July the various committees shall review the preliminary budgets and make changes, as appropriate. Preliminary budgets are also due from the Fire Board, Library, SBAA and any other partner agencies. For agencies that do not have a budget prepared by July, an estimate must be submitted with their actual budget submitted to the Village in early August.
5. Staff shall attempt to calculate the Village's portion of TID IN calculations based on preliminary numbers obtained from the Department of Revenue (DOR) in early mid-August. Any reference to the mill rate in the budget, and related budget documents shall use the terms "Operational Mill Rate" and "Finalized Mill Rate" as appropriate.
6. The Draft Annual Budget shall be presented to the Finance Committee in late July or early August, as schedules allow. The Finance Committee shall establish a schedule for adoption of the 5-Year Capital Improvement Plan and Annual Budget.
7. The Draft Annual Budget, which includes the 5-Year Capital Improvement Plan, and adoption schedule, shall be presented to the Board of Trustees for review in September. Following this review, additional department adjustments or Finance Committee recommendations may follow.
8. The budget summary is properly noticed and published in accordance with state statutes. A public hearing on the budget is conducted not less than 15 days after the summary is published. The Village Board deliberates the proposed budget at or following the public hearing.
9. The budget is adopted by the Village Board through an appropriate resolution and two-thirds vote. 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.
10. Per statute, the tax levy must be determined no later than December 15<sup>th</sup>. However, due to the Village's arrangement with Door County for tax bill preparation services, the tax levy should be established before Thanksgiving (or sooner) per the deadline set by the County.
11. The DOR publishes a finalized statement of assessment rates in November, which will likely be after the County's deadline for receiving the tax levy to prepare tax bills. Upon receipt of these numbers, the Finalized Mill Rate shall be brought back to the Board for review. The Board may provide consensus of no changes to the budget or request an amending resolution which must be passed by two-third vote.

#### Management Procedures:

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 \$50,000 for capital purchases should be reported to the respective committee charged with oversight for the section of the Budget from which funds were appropriated. The committee may require Board approval of the expenditure.
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, 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 Finance Director and/or Village Administrator 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 Plan Fund (CIP) is intended to help the Village plan for future expenditures by saving money 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 money for the benefit of the Village through public expenditures on Capital Items.
9. All unspent CIP funds will remain allocated and appropriated for those items which were originally allocated, or reallocated through subsequent amendments, for all future budget years until such time that those funds are expended or repurposed.
10. All unspent funds in any budget section will revert to the unassigned fund balance unless such funds are assumed or committed by the Board.
11. Village oversight 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 for annual step increases for employees as referenced in the Village of Sister Bay's Employee Handbook. Upon a successful performance evaluation employees will be eligible to advance to the next step of the approved compensation schedule. For budget deliberation purposes village staff will present a draft budget calculating every employee receive an annual step increase. Consideration for a step increase will be based on length of employment, date of hire, or an employee under a separate employment agreement.
14. In lieu of a step increase for employees, Village staff will also provide for budget deliberations purposes, a Cost-of-Living Adjustment (COLA) wage increase for full-time and or year-round employees. The COLA applied will be the Consumer Price Index for all urban consumers (CPI-U) as certified by the Wisconsin Department of Revenue. The COLA estimate proposed in the budget will not be less than zero.
15. The Tax Increment Financing District (TID) can use 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 borrowings in the following order:
  - a. Repayment of the advance from the Capital Projects Fund to the TIF
  - b. Repayment of the project costs funded by the Capital Projects Fund
  - c. Repayment of the project costs funded by the General Fund
  - d. Repayment of the project costs funded by the Utility Fund
  - e. Repayment of the project costs financed by debt
  - f. Repayment of the project costs funded by the Marina
16. 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.

**Audit:** 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 2026**

NOTICE IS HEREBY GIVEN that on November 17, 2025, at 5:30 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Sister Bay Fire Station at 2258 Mill Rd in Sister Bay, Wisconsin, and via video conference but is also accessible by telephone. To connect electronically or by phone, go to [www.sisterbaywi.gov](http://www.sisterbaywi.gov), click on 'Agendas & Minutes' and scroll to the October X 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](http://www.sisterbaywi.gov) under 'News & Notices'.

Signed and posted this XXth day of October, 2025, by XX, Village Clerk.

Budget Summary	2023	2024	2025	2025	2026	%
General Fund	Actual	Actual	Projected	Budget	Budget	Change
<b>Revenues</b>						
Property Taxes	2,247,591	2,583,823	2,620,241	2,620,241	2,628,243	0%
Other Taxes	51,416	57,854	58,542	58,063	65,463	13%
Intergovernmental Revenue	144,713	241,900	235,126	245,646	273,156	11%
Licenses & Permits	162,171	270,789	258,146	250,325	260,125	4%
Fines, Forfeitures, and Penalties	9,161	3,214	10,000	2,000	2,500	25%
Public Charges for Services	27,419	37,510	30,768	40,400	39,700	-2%
Miscellaneous Revenue	181,483	210,048	211,269	148,317	188,767	27%
Other Financing Sources	100,816	543,225	403,943	403,943	250,000	-38%
Applied Fund Balance	-	-	-	-	-	
<b>Total General Fund Revenues</b>	<b>2,924,769</b>	<b>3,948,362</b>	<b>3,828,035</b>	<b>3,768,935</b>	<b>3,707,954</b>	<b>-2%</b>
<b>Expenditures</b>						
General Government	690,965	728,065	711,311	683,938	1,131,402	65%
Public Safety	185,221	199,088	204,502	207,032	222,900	8%
Public Works	753,060	751,180	745,675	846,664	886,640	5%
Health & Human Services	3,970	9,610	9,727	6,865	9,854	44%
Other Culture & Recreation	386,642	432,091	415,145	534,929	515,362	-4%
Development	230,668	196,067	298,057	305,483	269,075	-12%
Transfers & Other Expenses	482,000	1,117,477	1,458,172	1,458,172	672,720	-54%
<b>Total General Fund Expenditures</b>	<b>2,732,525</b>	<b>3,433,577</b>	<b>3,842,590</b>	<b>4,043,084</b>	<b>3,707,954</b>	<b>-8%</b>
<b>Beginning Fund Balance</b>	<b>1,494,210</b>	<b>1,686,454</b>	<b>2,241,238</b>	<b>2,241,238</b>	<b>2,226,683</b>	
<b>Actual or Projected Fund Balance</b>	<b>1,686,454</b>	<b>2,241,238</b>	<b>2,226,683</b>	<b>1,967,090</b>	<b>2,226,682</b>	

2026 Proposed Budget						
All Village Funds	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/26	Fund Bal. 12/31/26
General Fund	2,628,243	1,079,711	3,707,954	3,707,954	2,226,683	2,226,683
Debt Service	790,000	750,875	1,540,875	1,519,440	3,202,121	3,223,556
Capital Improvement	-	8,179,587	8,179,587	7,311,587	5,484,757	6,352,757
Capital Funded by PRAT	-	392,000	392,000	355,000	944,124	590,325
Tax Increment District #1	924,300	35,951	960,251	614,790	2,304,338	2,649,799
Tax Increment District #2	67,413	106	67,519	19,216	152,051	200,354
Special Revenue Funds	-	52,000	52,000	60,977	56,962	47,985
Marina Proprietary Fund	-	1,970,548	1,970,548	2,398,713		
Water Proprietary Fund	-	1,038,843	1,038,843	704,239		
Wastewater Proprietary Fund	-	1,657,369	1,657,369	1,424,274		
Sewer Collection Proprietary Fund	-	575,099	575,099	349,494		

Village Tax Levy Breakdown	2026	2025	NET INC/DEC			
General Fund	\$ 2,007,523	\$ 1,506,241	\$ 501,282			
Debt Service Fund	\$ 790,000	\$ 790,000	\$ -			
Capital Projects Fund	\$ 620,720	\$ 1,114,000	\$ (493,280)			
Tax Increment Districts	\$ 593,144	\$ 802,269	\$ (209,125)			
<b>Property Tax Levy - 2024</b>	4,212,510	<b>Assessed Valuation 2024</b>	804,565,200	<b>Mill Rate - 2024/2025</b>	0.00523576	
<b>Property Tax Levy - 2025</b>	4,011,387	<b>Assessed Valuation 2025</b>	826,124,200	<b>Mill Rate - 2025/2026</b>	0.00485567	
<b>Base Percentage Change in Mill Rate from 2025 to 2026</b>					<b>-7.26%</b>	

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



## Village of Sister Bay 2026 Annual Budget

Governmental Funds Summary Description	12/31/2022 Actual	12/31/2023 Actual	2024 Budget	2025 Budget	6/30/2025 Actual	9/30/2025 Actual	12/31/2025 Projected	2026 Budget
<b>Beginning Fund Balance</b>	<b>3,998,183</b>	<b>5,255,566</b>	<b>6,438,261</b>	<b>8,487,526</b>	<b>8,487,526</b>	<b>8,487,526</b>	<b>8,533,509</b>	<b>6,977,419</b>
<b>Revenues</b>								
TAXES	4,522,968	4,836,982	5,196,018	5,272,510	5,160,454	5,511,886	6,027,192	4,830,419
INTERGOVERNMENTAL REVENUES	453,110	608,716	269,109	1,154,281	149,546	250,792	287,761	1,280,680
LICENSES AND PERMITS	164,228	162,171	270,789	250,325	174,939	198,087	258,146	260,125
FINES, FORFEITURES, AND PENALTIES	1,793	9,161	3,214	2,000	3,756	8,771	10,000	2,500
PUBLIC CHARGES	99,869	37,792	84,214	59,115	33,577	34,159	45,048	39,700
MISCELLANEOUS REVENUES	567,414	534,789	764,516	727,366	373,307	575,391	719,148	1,032,190
DEBT PROCEEDS	-	-	7,300,000	16,100,000	-	-	-	5,550,000
GENERAL FUND - OTHER FINANCING SOURCES	714,939	1,032,916	1,974,452	1,921,643	626,471	939,707	1,921,643	1,673,595
<b>Total Revenues</b>	<b>6,524,321</b>	<b>7,222,526</b>	<b>15,862,312</b>	<b>25,487,240</b>	<b>6,522,051</b>	<b>7,518,793</b>	<b>9,268,937</b>	<b>14,669,209</b>
<b>Expenditures</b>								
GENERAL GOVERNMENT	660,606	690,965	728,065	683,938	408,274	490,355	711,311	1,131,402
PUBLIC SAFETY	211,451	185,221	199,088	207,032	91,660	157,328	204,502	222,900
PUBLIC WORKS	636,022	753,060	751,180	846,664	345,810	532,688	745,675	886,640
HEALTH & HUMAN SERVICES	5,556	3,970	9,610	6,865	568	901	9,727	9,854
CULTURE & RECREATION	341,849	409,193	475,650	580,264	207,533	297,586	441,587	576,339
CONSERVATION & DEVELOPMENT	62,200	230,668	196,067	305,483	109,650	199,418	298,057	269,075
CAPITAL OUTLAY	2,231,576	2,144,837	5,073,134	20,802,972	2,844,511	4,055,069	5,958,579	8,973,313
DEBT SERVICE	1,176,147	1,621,917	6,380,252	2,008,038	1,896,381	2,136,416	2,455,588	1,519,440
OTHER FINANCING USES	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,325,408</b>	<b>6,039,831</b>	<b>13,813,047</b>	<b>25,441,257</b>	<b>5,904,387</b>	<b>7,869,761</b>	<b>10,825,027</b>	<b>13,588,963</b>
<b>Ending Fund Balance</b>	<b>5,197,092</b>	<b>6,438,261</b>	<b>8,487,526</b>	<b>8,533,509</b>	<b>9,105,190</b>	<b>8,136,558</b>	<b>6,977,419</b>	<b>8,057,665</b>

6,438,261

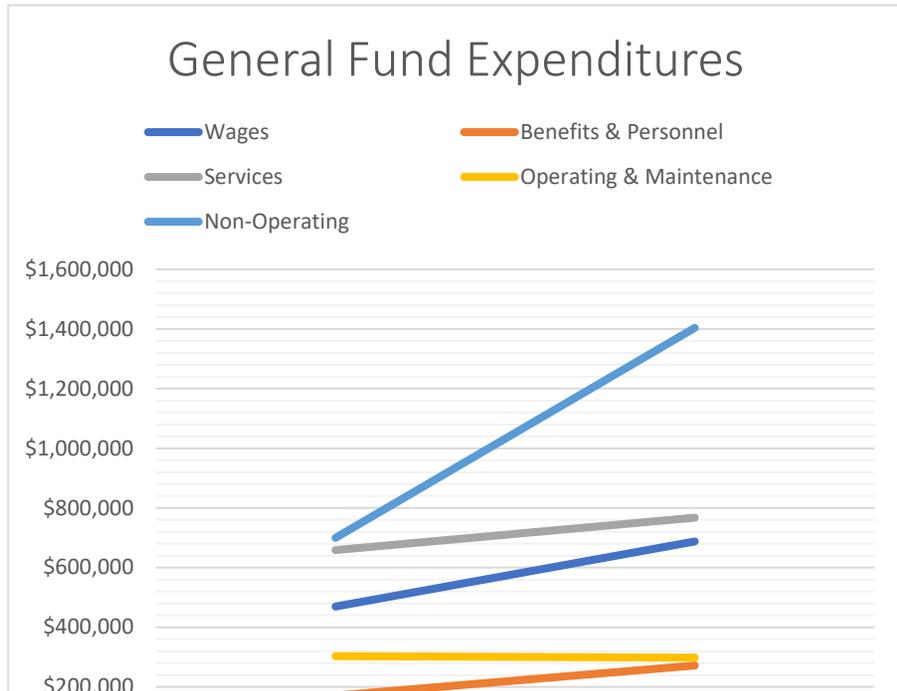




# Village of Sister Bay 2026 Annual Budget

100 General Fund Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
Unassigned Reserves	1,361,072	1,591,454	2,146,238	1,872,090	3,101,685	2,509,192	2,131,683	1,872,090
<b>Total Fund Balance</b>	<b>1,454,210</b>	<b>1,686,454</b>	<b>2,241,238</b>	<b>1,967,090</b>	<b>3,196,685</b>	<b>2,604,192</b>	<b>2,226,683</b>	<b>1,967,090</b>
<b>Fund Balance Percentage</b>	<b>59.12%</b>	<b>58.24%</b>	<b>62.51%</b>	<b>46.30%</b>	<b>183.02%</b>	<b>99.80%</b>	<b>55.48%</b>	<b>50.49%</b>
<b>Amount Over/(Under) Reserve Policy 25%</b>	<b>\$785,563</b>	<b>\$908,323</b>	<b>\$1,287,844</b>	<b>\$861,320</b>	<b>\$2,678,002</b>	<b>\$1,880,640</b>	<b>\$1,171,035</b>	<b>\$945,102</b>

<u>Expenditures</u>	12/31/2022	12/31/2023
Wages	469,477	687,696
Benefits & Personnel	170,832	271,743
Services	658,796	767,318
Operating & Maintenance	303,213	298,123
Non-Operating	699,719	1,403,730
<b>Total Expenditures</b>	<b>2,302,037</b>	<b>3,428,610</b>







## Village of Sister Bay 2026 Annual Budget

100	General Fund Revenues	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-41000-000-000	GENERAL FUND - TAXES								
100-41110-000-000	GENERAL PROPERTY TAXES	2,001,675	2,247,591	2,583,823	2,620,241	2,620,241	2,620,241	2,620,241	2,628,243
100-41150-000-000	MANAGED FOREST LANDS	163	163	152	163	152	152	152	163
100-41160-000-000	OMITTED PROPERTY (PRIOR YRS)	-	-	-	-	-	-	-	-
100-41210-000-000	ROOM TAXES		50,959	57,600	57,600	-	-	57,600	65,000
100-41800-000-000	INTEREST & PENALTIES - TAXES	688	294	102	300	790	790	790	300
		2,002,526	2,299,007	2,641,678	2,678,304	2,621,183	2,621,183	2,678,783	2,693,706
100-43000-000-000	GENERAL FUND - INTERGOVERNMENTAL REVENUES								
100-43410-000-000	STATE SHARED REVENUE	9,036	9,036	84,955	9,036	-	1,386	1,386	9,036
100-43411-000-000	PERSONAL PROPERTY AID	4,117	4,117	4,117	-	29,291	29,291	29,291	30,000
100-43412-000-000	EXPENDITURE RESTRAINT	-	-	-	26,028	-	26,028	26,028	-
100-43413-000-000	SUPPLEMENTAL AID	-	-	-	49,892	-	7,656	7,656	52,775
100-43420-000-000	FIRE INSURANCE DUES	18,252	21,896	29,287	23,500	-	33,102	33,102	31,000
100-43430-000-000	COMPUTER AIDS	788	788	788	788	-	788	788	788
100-43531-000-000	STATE AID - ROADS	113,703	102,332	107,715	115,699	61,936	92,904	123,873	142,453
100-43610-000-000	STATE AID - MUNICIPAL SERVICES	-	-	-	-	-	-	-	-
100-43650-000-000	FOREST LANDS	4	4	4	4	4	4	4	4
100-43690-000-000	STATE GRANTS - OTHER	1,661	134	7,701	14,700	6,769	6,999	6,999	-
100-43790-000-000	OTHER LOCAL GOV'T GRANTS	-	-	539	500	-	-	500	600
100-43791-000-000	RECYCLING REBATE	5,049	6,406	6,792	5,500	-	-	5,500	6,500
		152,610	144,713	241,900	245,646	98,000	198,158	235,126	273,156
100-44000-00-0000	GENERAL FUND - LICENSES AND PERMITS								
100-44110-000-000	LIQUOR	14,280	23,647	17,013	18,000	16,037	16,377	16,037	18,000
100-44120-000-000	OPERATORS LICENSES	1,835	1,275	1,865	2,000	540	790	1,000	1,800
100-44130-000-000	SODA	-	-	-	-	-	-	-	-
100-44140-000-000	CIGARETTE	70	90	350	250	250	250	250	250
100-44210-000-000	DOG LICENSES	176	249	68	75	106	161	180	75
100-44300-000-000	BUILDING	75,310	31,010	28,633	20,000	10,806	12,334	16,446	25,000
100-44410-000-000	REZONING PETITION & FEES	19,733	30,600	31,700	15,000	19,700	30,700	40,933	20,000
100-44990-000-000	OTHER PERMITS	52,825	75,300	191,160	195,000	127,500	137,475	183,300	195,000



## Village of Sister Bay 2026 Annual Budget

100	General Fund Revenues	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
		164,228	162,171	270,789	250,325	174,939	198,087	258,146	260,125
100-45000-000-000	GENERAL FUND - FINES, FORFEITS, AND PENALTIES								
100-45100-000-000	COURT FINES	93	8,025	745	1,000	2,486	3,466	4,000	1,500
100-45210-000-000	CITATIONS/PKG TICKETS	1,700	1,136	2,469	1,000	1,270	5,305	6,000	1,000
		1,793	9,161	3,214	2,000	3,756	8,771	10,000	2,500
100-46000-00-0000	GENERAL FUND - PUBLIC CHARGES FOR SERVICES								
100-46110-000-000	ASSESSMENT LETTER FEES	3,780	2,910	2,940	3,200	780	1,320	3,000	3,000
100-46120-000-000	PLAN COMMISSION FEES	1,750	10,500	18,600	14,000	4,000	5,000	8,000	14,000
100-46140-000-000	PUBLISHING FEES	800	800	790	800	1,200	1,200	1,200	1,000
100-46150-000-000	TOURISM ZONE CHARGES	35,724	-	-	-	-	-	-	-
100-46161-000-000	MEMORIALS	2,000	2,500	1,250	500	-	1,000	1,000	500
100-46190-000-000	MISC CHARGES FOR SERVICES	256	385	4,324	1,250	57	517	1,000	1,250
100-46310-000-000	HWY DEPT CHGS REIMB	120	-	-	150	-	-	-	150
100-46350-000-000	TRANSPORTATION CHARGES & DONA	11,500	-	-	10,000	3,000	3,000	3,000	10,000
100-46710-000-000	LIBRARY CHARGES	2,706	1,800	2,265	2,000	3,089	3,426	4,568	3,000
100-46720-000-000	PARK RENTAL	7,587	5,203	5,948	4,500	4,793	8,789	9,000	4,800
100-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-	-	-
100-46750-000-000	RECREATION CHARGES	3,971	3,321	1,392	4,000	-	-	-	2,000
		70,194	27,419	37,510	40,400	16,920	24,251	30,768	39,700
100-48000-00-0000	GENERAL FUND - MISCELLANEOUS REVENUES								
100-48110-000-000	INTEREST ON INVESTMENTS	25,689	133,303	161,290	115,000	74,395	127,820	170,426	150,000
100-48210-000-000	BLDG RENTAL - POST OFFICE	18,867	17,410	17,410	18,867	9,434	15,723	20,963	18,867
100-48215-000-000	POST OFFICE REIMB	-	2,036	861	2,500	-	-	2,000	2,500
100-48220-000-000	BLDG RENTAL - VILLAGE HALL	777	1,524	1,324	1,000	582	1,394	1,500	1,000
100-48240-000-000	BLDG RENTAL - FIRE STATION	1,277	1,497	1,315	1,500	1,178	1,178	1,500	1,500
100-48250-000-000	EMS BUILDING RENTAL CHARGES	28,636	13,968	14,037	8,800	3,346	4,953	8,000	10,000
100-48260-000-000	LAND LEASES	750	850	700	400	-	500	500	400
100-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	150	589	-	-	-	-	-
100-48422-000-000	INSURANCE RECOVERY	4,254	6,040	2,744	-	5,195	5,195	5,195	3,000
100-48500-000-000	DONATIONS	-	2,606	-	-	-	84	84	-
100-48510-000-000	INTEREST ON LEASE	-	1,876	1,184	-	-	-	-	1,000



## Village of Sister Bay 2026 Annual Budget

100	General Fund Revenues	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-48995-000-000	MISC OTHER REVENUE	637	223	8,594	250	925	1,052	1,100	500
		80,887	181,483	210,048	148,317	95,055	157,898	211,269	188,767
100-49000-00-0000	GENERAL FUND - OTHER FINANCING SOURCES								
100-49250-000-000	TRANSFERS FROM TID FUND	-	-	440,000	290,000	-	-	290,000	145,000
100-49260-000-000	TRANSFERS FROM WATER: PILOT	59,795	55,519	57,030	54,537	27,269	40,903	54,537	55,000
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	52,644	45,297	46,195	59,406	29,703	44,555	59,406	50,000
	Applied Fund Balance				-	-	-	-	-
		112,439	100,816	543,225	403,943	56,972	85,457	403,943	250,000
	Total Revenues	2,584,677	2,924,769	3,948,362	3,768,935	3,066,824	3,293,805	3,828,035	3,707,954

Revenue Summary	2022	2023	2024	2025 Pjct	6/30/2025	9/30/2025	12/31/2025	2026 Budget
TAXES	2,002,526	2,299,007	2,641,678		2,621,183	2,621,183	2,678,783	2,693,706
INTERGOVERNMENTAL REVENUE	152,610	144,713	241,900		98,000	198,158	235,126	273,156
LICENSES & PERMITS	164,228	162,171	270,789		174,939	198,087	258,146	260,125
FINES, FORFEITS & PENALTIES	1,793	9,161	3,214		3,756	8,771	10,000	2,500
PUBLIC CHARGES	70,194	27,419	37,510		16,920	24,251	30,768	39,700
MISCELLANEOUS REVENUES	80,887	181,483	210,048		95,055	157,898	211,269	188,767
OTHER FINANCING SOURCES	112,439	100,816	543,225		56,972	85,457	403,943	250,000



# Village of Sister Bay 2026 Annual Budget

100	General Fund Revenues	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51100-00-0000 LEGISLATIVE - VILLAGE BOARD									
100-51100-111-000	FULL-TIME WAGES	41,488	40,675	47,863	55,000	25,800	39,213	55,000	57,000
100-51100-132-000	SOCIAL SECURITY	3,174	3,112	3,662	4,208	1,974	3,000	4,208	4,361
100-51100-143-000	RECOGNITION	313	297	157	500	201	411	500	500
100-51100-144-000	MILEAGE	28	-	42	100	76	234	100	100
100-51100-145-000	EXPENSE ALLOWANCE	50	99	-	250	-	153	250	250
100-51100-200-000	CONTRACTED SERVICES	3,060	1,110	188	-	188	188	-	-
100-51100-310-000	COMPUTER SOFTWARE/HARDWARE	132	1,232	2,683	4,000	79	79	4,000	4,000
100-51100-311-000	WEBSITE	533	1,348	-	4,415	23	23	4,415	2,000
100-51100-312-000	IT SUPPORT	2,008	1,049	1,271	1,750	1,218	1,568	1,750	2,500
100-51100-321-000	OFFICE SUPPLIES	8	628	89	500	90	90	500	500
100-51100-325-000	ADVERTISING & PUBLICATIONS	3,940	4,566	1,808	2,500	547	736	2,500	2,500
100-51100-332-000	EDUCATION/TRAINING	250	305	300	300	148	148	300	300
100-51100-333-000	CONFERENCES/MEETINGS	-	251	500	500	295	470	500	500
100-51100-512-000	WORKERS COMPENSATION	58	59	58	88	50	67	88	88
		55,042	54,729	58,620	74,111	30,688	46,378	74,111	74,599
100-51300-209-000 LEGAL - LEGAL									
100-51300-209-000	LEGAL	15,707	28,340	29,945	45,000	6,112	27,425	36,567	45,000
		15,707	28,340	29,945	45,000	6,112	27,425	36,567	45,000
100-51410-000-000 GENERAL ADMINISTRATION - ADMINISTRATION									
100-51410-111-000	FULL-TIME WAGES	56,904	103,946	107,165	44,443	65,641	40,052	53,403	50,870
100-51410-112-000	FULL-TIME OVERTIME WAGES	-	-	2,643	-	1,686	2,409	3,212	3,473
100-51410-113-00	COMP TIME - ADMIN	-	-	-	-	-	-	-	-
100-51410-114-000	UNWORKED WAGES	17,766	22,676	20,736	-	19,417	22,049	29,399	279,384
100-51410-115-00	BONUSES -ADMIN	-	-	-	-	-	-	-	-
100-51410-131-000	RETIREMENT	4,084	8,528	8,595	3,673	4,595	2,181	2,907	13,409
100-51410-132-000	SOCIAL SECURITY	4,814	9,513	9,320	3,979	6,711	5,167	6,890	16,230
100-51410-133-000	HEALTH	17,560	16,231	28,512	10,425	5,249	4,085	5,447	18,690
100-51410-134-000	DENTAL	534	1,105	1,734	585	681	588	783	1,097
100-51410-135-000	LIFE	505	882	829	302	562	443	591	1,094



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51410-136-000	DISABILITY	411	811	170	188	299	116	155	703
100-51410-137-000	HSA	3,813	7,392	5,302	2,115	2,150	578	771	5,635
100-51410-138-000	EAP	255	263	276	276	138	207	276	343
100-51410-140-000	VISION	-	181	203	68	72	60	80	301
100-51410-142-000	RECRUITMENT/TESTING	-	-	1,000	1,000	127	8,877	18,000	5,000
100-51410-143-000	RECOGNITION	900	900	888	900	255	339	900	900
100-51410-144-000	MILEAGE	282	253	226	1,000	-	-	500	1,000
100-51410-145-000	EXPENSE ALLOWANCE	377	486	23	1,000	30	30	1,000	1,000
100-51410-190-000	OTHER PERSONNEL SERVICES	465	450	500	500	-	-	500	500
100-51410-200-000	OTHER CONTRACTED SERVICES	29,248	-	-	-	-	-	-	-
100-51410-204-000	CELL PHONE	413	731	775	1,000	4	4	1,000	1,000
100-51410-302-000	COMPUTER EQUIPMENT	3,704	643	250	2,000	-	-	2,000	2,000
100-51410-310-000	COMPUTER SOFTWARE	1,391	2,311	2,036	1,750	2,095	2,243	2,250	1,750
100-51410-312-000	IT SUPPORT	8,639	5,631	7,034	7,000	3,623	5,491	7,000	7,000
100-51410-321-000	OFFICE SUPPLIES	2,632	2,365	532	3,000	395	1,259	2,500	3,000
100-51410-322-000	POSTAGE	5,059	4,574	1,420	3,300	719	1,501	3,000	3,300
100-51410-323-000	PUBLICATIONS/SUBSCRIPTIONS	-	129	82	300	90	90	300	300
100-51410-324-000	PRINTING/COPYING	6,773	8,886	6,305	6,000	2,507	4,075	6,000	6,000
100-51410-325-000	ADVERTISING & PUBLICATIONS	910	-	525	500	-	-	500	500
100-51410-326-000	OFFICE EQUIPMENT	840	-	44	500	27	27	500	500
100-51410-331-000	MEMBERSHIP DUES	1,904	2,014	2,454	2,575	3,134	3,134	3,500	4,500
100-51410-332-000	EDUCATION/TRAINING	90	289	364	300	99	99	300	300
100-51410-333-000	CONFERENCES/MEETINGS	-	146	-	1,500	-	-	-	1,500
100-51410-352-00	MINOR EQUIPMENT & TOOL- ADMIN	-	-	-	-	-	-	-	-
100-51410-353-000	GENERAL SUPPLIES	156	101	335	150	11	11	150	150
100-51410-392-000	MISCELLANEOUS	191	190	-	100	-	-	-	100
100-51410-512-000	WORKERS COMPENSATION	172	134	86	427	203	219	292	323
	Other Insurance Reimbursements								25,000
100-51410-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
100-51410-551-000	OTHER FEES AND CHARGES	516	261	1,014	1,000	380	380	380	1,000
		171,308	202,019	211,378	101,856	120,901	105,715	154,485	457,853



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51420-000-000	GENERAL ADMINISTRATION - CLERK								
100-51420-111-000	FULL-TIME WAGES	30,208	37,787	35,053	41,459	24,896	22,138	29,517	47,930
100-51420-112-000	FULL-TIME OVERTIME WAGES	1,567	3,755	4,535	2,990	2,830	3,992	5,323	5,830
100-51420-113-000	COMP TIME	3,033	13	-		-	-	-	-
100-51420-114-000	UNWORKED WAGES	120	4,176	4,913		12,830	13,671	18,227	5,500
100-51420-131-000	RETIREMENT	2,583	3,189	2,861	3,099	2,080	1,953	2,603	3,493
100-51420-132-000	SOCIAL SECURITY	2,881	3,573	3,156	3,411	3,070	2,751	3,667	3,752
100-51420-133-000	HEALTH	4,437	5,206	4,528	5,059	3,630	3,447	4,597	17,093
100-51420-134-000	DENTAL	275	394	300	330	222	184	245	1,184
100-51420-135-000	LIFE	54	61	52	61	46	39	52	266
100-51420-136-000	DISABILITY	195	321	56	250	113	58	77	222
100-51420-137-000	HSA	1,724	3,667	2,703	2,532	1,901	3,098	4,131	3,515
100-51420-138-000	EAP	128	131	138	131	69	103	138	142
100-51420-140-000	VISION	-	51	39	42	-	(1)	-	150
100-51420-142-000	RECRUITMENT/TESTING/PHYSICALS	-	-	-	-	-	-	-	-
100-51420-143-000	RECOGNITION	450	450	450	-	-	-	-	-
100-51420-144-000	MILEAGE	459	275	66	125	36	179	200	125
100-51420-310-000	COMPUTER SOFTWARE HARDWARE	1,386	60	-	500	-	-	-	500
100-51420-312-000	IT SUPPORT	211	215	321	400	342	342	342	400
100-51420-325-000	PUBLIC NOTICES	-	-	-	-	-	579	580	-
100-51420-331-000	MEMBERSHIP DUES	65	65	65	200	65	65	65	200
100-51420-332-000	EDUCATION/TRAINING	199	279	400	400	450	450	450	400
100-51420-333-000	CONFERENCES/MEETINGS	405	255	-	650	-	-	-	650
100-51420-392-000	MISCELLANEOUS	-	-	-	-	20	20	20	-
100-51420-512-000	WORKERS COMPENSATION	57	65	50	134	69	71	95	94
100-51420-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
100-51420-551-000	OTHER FEES AND CHARGES	-	-	-	-	30	87	30	-
		50,438	63,990	59,686	61,773	52,699	53,225	70,359	91,446
100-51430-000-000	GENERAL ADMINISTRATION - ELECTIONS								
100-51430-111-000	FULL-TIME WAGES	3,926	2,182	6,250	9,674	2,394	2,990	3,987	9,572
100-51430-112-000	FULL-TIME OVERTIME W	923	761	230	997	150	597	796	237



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51430-121-000	PART-TIME WAGES	4,675	2,568	4,438	2,530	2,408	2,408	3,211	2,530
100-51430-122-000	PART-TIME OVERTIME W	345	178	405	-	-	-	-	-
100-51430-131-000	RETIREMENT	356	249	538	711	224	297	396	661
100-51430-132-000	SOCIAL SECURITY	725	423	844	977	236	336	448	903
100-51430-133-000	HEALTH	824	616	1,230	1,161	569	730	974	3,234
100-51430-134-000	DENTAL	59	46	84	76	37	46	62	224
100-51430-135-000	LIFE	8	5	12	14	5	7	10	50
100-51430-136-000	DISABILITY	30	17	32	57	13	17	23	42
100-51430-137-000	HSA	-	-	65	581	197	245	327	665
100-51430-140-000	VISION	-	7	12	10	3	4	5	28
100-51430-144-000	MILEAGE	119	94	306	75	85	85	114	146
100-51430-310-000	COMPUTER SOFTWARE	1,678	1,661	8,133	2,000	-	1,197	2,000	2,000
100-51430-321-000	OFFICE SUPPLIES	117	-	31	150	36	36	150	150
100-51430-322-000	POSTAGE	656	235	659	300	298	298	300	300
100-51430-324-000	PRINTING/COPYING	109	-	158	25	21	21	25	25
100-51430-325-000	PUBLIC NOTICES	-	87	111	45	-	-	45	45
100-51430-332-000	EDUCATION/TRAINING	-	-	201	150	99	99	150	150
100-51430-353-000	GENERAL SUPPLIES	473	657	580	350	243	243	350	350
		15,023	9,786	24,319	19,883	7,018	9,658	13,372	21,312
100-51510-000-000	FINANCIAL ADMINISTRATION - Financial Specialist/TREASURER								
100-51510-111-000	FULL-TIME WAGES	40,834	47,011	57,204	58,092	33,790	47,943	63,924	83,405
100-51510-112-000	Full-Time Overtime Wages						-	-	6,027
100-51510-114-000	UNWORKED WAGES	5,333	10,094	23,996		925	1,551	2,067	1,905
100-51510-131-000	RETIREMENT	2,927	3,741	1,480	4,199	2,528	3,719	4,958	6,378
100-51510-132-000	SOCIAL SECURITY	2,721	3,733	2,870	4,606	2,632	3,777	5,036	7,318
100-51510-133-000	HEALTH	8,047	9,188	1,354	8,070	3,894	5,440	7,253	19,387
100-51510-134-000	DENTAL	710	727	84	472	239	333	444	1,201
100-51510-135-000	LIFE	55	53	3	131	37	76	102	122
100-51510-136-000	DISABILITY	288	473	(114)	231	144	206	274	276
100-51510-137-000	HSA	2,268	2,142	1,639	2,970	2,150	3,487	4,650	3,658
100-51510-138-000	EAP	128	131	138	131	69	103	138	142



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51510-139-000	BENEFIT FEES	-	-	-		-	-	-	-
100-51510-140-000	VISION	-	126	2	58	30	41	55	148
100-51510-142-00	RECRUTING			-		-	-	-	
100-51510-143-000	RECOGNITION	450	450	450	450	-	-	450	450
100-51510-144-000	MILEAGE	617	402	751	1,000	-	49	250	1,000
100-51510-145-000	EXPENSE ALLOWANCE	250	136	91	300	-	-	300	300
100-51510-200-000	OTHER CONTRACTED SERVICES	2,827	2,860	4,995	20,100	3,988	7,083	20,100	20,100
100-51510-310-000	COMPUTER SOFTWARE/HARDWARE	2,837	9,144	4,594	6,550	3,791	3,907	6,550	6,550
100-51510-312-000	IT SUPPORT	331	215	321	750	402	402	750	750
100-51510-322-000	POSTAGE	952	1,083	1,129	1,200	76	76	1,200	1,200
100-51510-325-000	ADVERTISING & PUBLIC NOTICES	230	245	190	350	247	247	350	350
100-51510-331-000	MEMBERSHIP DUES	746	404	489	900	25	25	500	900
100-51510-332-000	EDUCATION/TRAINING	55	295	3,298	500	-	-	500	500
100-51510-333-000	CONFERENCES/MEETINGS	785	1,459	2,000	2,000	-	175	1,000	2,000
100-51510-392-000	MISCELLANEOUS EXPENSES	172	-	-	200	52	108	200	200
100-51510-512-000	WORKERS COMPENSATION	47	50	31	146	75	101	140	165
100-51510-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
100-51510-550-000	BANK SERVICES CHARGES & FEES	2,777	2,959	3,327	3,000	2,327	3,299	4,399	3,000
100-51510-551-000	OTHER FEES	3	-	-	50	-	-	50	50
		76,389	97,121	110,323	116,456	57,421	82,148	125,641	167,482
100-51520-200-000	FINANCIAL ADMINISTRATION - PROPERTY ASSESSMENT								
100-51520-200-000	PROPERTY ASSESSMENT SERVICES	28,500	28,500	28,500	28,500	14,250	21,375	28,500	48,920
		28,500	28,500	28,500	28,500	14,250	21,375	28,500	48,920
100-51530-210-000	FINANCIAL ADMINISTRATION - AUDITING								
100-51530-210-000	AUDITING & CONSULTING	13,651	15,650	41,888	17,600	12,535	18,336	24,448	30,000
		13,651	15,696	41,888	17,600	12,535	18,336	24,448	30,000
100-51600-000-000	GENERAL BUILDINGS AND PLANT - GENERAL								
100-51600-111-000	FULL-TIME WAGES	7,153	15,355	15,979	20,648	14,001	21,578	28,770	16,279
100-51600-112-000	FULL-TIME OVERTIME	107	484	289	430	192	393	524	434



## Village of Sister Bay 2026 Annual Budget

<b>51000 General Government</b>		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51600-121-000	PART-TIME WAGES	1,119	109	415	143	2,544	2,657	3,543	152
100-51600-131-000	RETIREMENT	471	1,087	1,124	1,452	987	1,527	2,036	1,192
100-51600-132-000	SOCIAL SECURITY	586	1,142	1,209	1,715	1,220	1,793	2,391	1,390
100-51600-133-000	HEALTH	1,371	4,058	4,533	5,918	4,599	7,065	9,419	5,775
100-51600-134-000	DENTAL	118	291	316	420	279	420	559	347
100-51600-135-000	LIFE	9	30	17	16	12	19	26	28
100-51600-136-000	DISABILITY	39	83	55	74	48	76	101	62
100-51600-137-000	HSA	211	156	101	1,152	273	273	364	1,188
100-51600-140-000	VISION	-	43	48	62	39	57	77	39
100-51600-200-000	CONTRACTED SERVICES	653	2,181	2,896	3,000	-	-	3,000	3,300
100-51600-201-000	ELECTRIC/GAS	10,045	12,163	11,272	10,750	28,030	11,265	15,021	16,000
100-51600-202-000	WATER/SEWER/STORM	2,175	1,980	1,923	2,450	557	1,130	1,507	2,450
100-51600-203-000	PHONE	674	786	893	800	357	564	752	800
100-51600-205-000	INTERNET	2,015	2,045	2,045	2,250	1,023	1,473	1,964	2,250
100-51600-206-000	TELEVISION	40	-	-	-	-	-	-	-
100-51600-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	-	-
100-51600-353-000	GENERAL SUPPLIES	270	210	224	500	272	300	500	500
100-51600-361-000	REPAIRS & MAINTENANCE	15		509	500	123	123	500	500
100-51600-362-000	GROUNDS MAINTENANCE	-	23	-	500	-	-	500	500
100-51600-366-000	BUILDING MAINTENANCE	8,040	933	763	3,500	86	86	3,500	2,021
100-51600-401-000	CUSTODIAL SUPPLIES	5,539	6,766	7,106	7,000	2,308	5,935	7,000	7,000
100-51600-510-000	PROPERTY & LIAB INSURANCE	8,076	8,813	9,065	9,720	9,266	9,266	9,720	9,729
		48,725	58,738	60,783	73,000	66,214	66,000	91,775	71,936
100-51610-000-000	BUILDINGS - VILLAGE HALL								
100-51610-200-000	OTHER CONTRACTED SERVICES	-	217	-	500	-	-	500	500
100-51610-201-000	ELECTRIC/GAS	7,423	6,676	2,600	8,000	1,002	1,616	2,155	4,000
100-51610-202-000	WATER/SEWER/STORM	2,260	2,244	2,117	2,750	518	1,060	1,413	2,750
100-51610-203-000	PHONE	482	480	480	500	240	280	373	500
100-51610-205-000	INTERNET	1,814	1,564	1,844	1,850	922	1,422	1,896	1,850
100-51610-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	-	-
100-51610-353-000	GENERAL SUPPLIES	20	-	104	100	13	13	100	100



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51610-361-000	REPAIRS AND MAINTENANCE	1,185	727	428	1,000	58	648	1,000	1,000
100-51610-366-000	BUILDING MAINTENANCE	3,171	3,855	288	5,000	676	851	3,000	3,000
100-51610-408-000	MISCELLANEOUS	-	-	-	-	-	-	-	-
		16,354	15,763	7,861	19,700	3,428	5,889	10,437	13,700
100-51620-000-000	BUILDINGS - POST OFFICE								
100-51620-111-000	FULL-TIME WAGES	-	2,795	1,456	1,875	629	629	838	1,628
100-51620-112-000	FULL-TIME OVERTIME	-	108	37	187	-	-	-	-
100-51620-121-00	PART TIME Wages - POST OFFICE	-	40	-	-	-	-	-	-
100-51620-131-000	RETIREMENT	-	195	103	133	44	44	58	119
100-51620-132-000	SOCIAL SECURITY	-	202	104	165	50	50	67	139
100-51620-133-000	HEALTH	-	914	538	569	256	256	341	577
100-51620-134-000	DENTAL	-	65	37	46	16	16	21	35
100-51620-135-000	LIFE	-	2	2	2	1	1	1	3
100-51620-136-000	DISABILITY	-	11	6	7	2	2	3	6
100-51620-140-000	VISION	-	9	6	7	2	2	3	4
100-51620-366-000	BUILDING MAINTENANCE	992	17,786	506	4,500	3,784	4,884	4,900	4,000
		992	22,127	2,794	7,491	4,783	5,883	6,232	6,511
100-51630-000-000	BUILDINGS - FIRE STATION								
100-51630-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-51630-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-51630-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-51630-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-51630-133-000	HEALTH	-	-	-	-	-	-	-	-
100-51630-134-000	DENTAL	-	-	-	-	-	-	-	-
100-51630-135-000	LIFE	-	-	-	-	-	-	-	-
100-51630-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-51630-200-000	OTHER CONTRACTED SERVICES	2,165	2,110	1,720	3,000	777	1,015	2,000	3,000
100-51630-201-000	ELECTRIC/GAS	32,659	33,274	22,986	42,000	12,480	16,033	21,377	35,000
100-51630-202-000	WATER/SEWER/STORM	8,667	8,884	8,599	10,000	2,358	4,726	6,301	10,000
100-51630-207-000	RECYCLING	728	590	689	750	337	524	699	750



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51630-353-000	GENERAL SUPPLIES	370	239	309	350	152	152	350	350
100-51630-362-000	GROUNDS MAINTENANCE	-	-	-	5,000	136	744	1,000	1,000
100-51630-366-000	BUILDING MAINTENANCE	92,052	3,683	15,000	15,000	3,689	8,609	10,000	5,000
100-51630-369-000	EQUIPMENT MAINTENANCE	14,790	24,410	22,278	18,000	599	599	10,000	18,000
100-51630-401-000	CUSTODIAL SUPPLIES	118	-	-	150	-	-	-	150
100-51630-408-000	MISCELLANEOUS	-	-	-	-	-	-	-	-
		151,550	73,189	71,580	94,250	20,527	32,402	51,728	73,250
100-51640-000-000	BUILDINGS - ADMINISTRATION BUILDING								
100-51640-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-51640-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-51640-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-51640-133-000	HEALTH	-	-	-	-	-	-	-	-
100-51640-134-000	DENTAL	-	-	-	-	-	-	-	-
100-51640-135-000	LIFE	-	-	-	-	-	-	-	-
100-51640-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-51640-200-000	OTHER CONTRACTED SERVICES	288	864	673	2,000	739	739	2,000	7,000
100-51640-201-000	ELECTRIC/GAS	4,729	5,699	5,111	5,000	3,137	3,753	5,004	5,000
100-51640-202-000	WATER/SEWER/STORM	776	832	797	1,000	238	461	615	1,000
100-51640-203-000	PHONE	1,896	3,115	2,371	2,500	1,027	1,579	2,105	2,500
100-51640-205-000	INTERNET	1,946	900	1,920	2,100	824	1,304	1,738	2,100
100-51640-352-00	MINOR EQUIPMENT	-	-	-	-	-	-	-	-
100-51640-353-000	GENERAL SUPPLIES	18	85	-	100	-	53	100	100
100-51640-361-000	REPAIRS & MAINTENANCE	446	94	-	400	-	387	400	400
100-51640-362-000	GROUNDS MAINTENANCE	150	-	-	1,000	-	-	500	500
100-51640-366-000	BUILDING MAINTENANCE	210	1,197	-	1,000	-	-	1,000	1,000
		10,458	12,786	10,871	15,100	5,965	8,276	13,462	19,600
100-51910-000-000	OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS								
100-51910-390-000	TAX REFUNDS	-	-	-	-	-	-	-	-
100-51910-391-000	UNCOLLECTIBLE TAXES	38	46	-	50	-	-	-	50
100-51931-514-000	CRIME INSURANCE	-	664	196	745	162	216	289	745



## Village of Sister Bay 2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-51938-510-000	PROPERTY & LIABILITY INSURANCE	6,431	7,470	6,636	8,424	5,572	7,429	9,905	9,000
100-51980-000-000	MISCELLANEOUS	-	-	2,685	-	-	-	-	-
		6,469	8,180	9,517	9,219	5,734	7,645	10,194	9,795
	Total General Government Expenditures	660,606	690,965	728,065	683,938	408,274	490,355	711,311	1,131,402
	Wages	215,502	291,770	332,114	238,468	210,132	224,268	301,741	572,156
	Benefits & Personnel	74,136	97,470	95,062	84,127	55,207	68,882	101,306	158,291
	Services	174,840	163,795	177,226	213,400	91,641	123,355	181,035	245,770
	Operating & Maintenance	177,991	113,069	98,228	124,210	33,160	52,715	101,842	105,991
	Non-Operating	18,138	20,475	23,148	23,734	18,135	21,135	25,388	49,194
		660,606	686,578	725,777	683,938	408,274	490,355	711,311	1,131,402



## Village of Sister Bay 2026 Annual Budget

52000	Public Safety	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-52100-000-000	LAW ENFORCEMENT								
100-52100-200-000	SHERIFF SECURITY SERVICES	4,129	1,693	5,221	6,000	580	3,926	5,234	6,000
		4,129	1,693	5,221	6,000	580	3,926	5,234	6,000
100-52200-000-000	FIRE PROTECTION								
100-52200-000-000	FIRE DEPARTMENT SUPPORT	155,064	159,248	171,032	171,032	85,516	144,080	186,838	186,900
		155,064	159,248	171,032	171,032	85,516	144,080	186,838	186,900
100-52400-000-000	INSPECTION								
100-52400-200-000	BUILDING INSPECTION SERVICES	52,258	24,280	22,835	30,000	5,564	9,322	12,430	30,000
		52,258	24,280	22,835	30,000	5,564	9,322	12,430	30,000
	Total Public Safety Expenditures	211,451	185,221	199,088	207,032	91,660	157,328	204,502	222,900
	Wages	-	-	-	-	-	-	-	-
	Benefits & Personnel	-	-	-	-	-	-	-	-
	Services	56,386	25,973	28,056	36,000	6,144	13,248	17,664	36,000
	Operating & Maintenance	-	-	-	-	-	-	-	-
	Non-Operating	155,064	159,248	171,032	171,032	85,516	144,080	186,838	186,900
		211,451	185,221	199,088	207,032	91,660	157,328	204,502	222,900



## Village of Sister Bay 2026 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-53311-000-000	HIGHWAY & STREET MAINTENANCE								
100-53311-200-000	CONTRACTED SERVICES	-	-	-	-	-	-	-	-
100-53311-890-000	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
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100-53312-000-000	PUBLIC WORKS								
100-53312-111-000	FULL-TIME WAGES	78,208	82,411	60,543	116,734	38,235	71,978	95,970	149,734
100-53312-112-000	FULL-TIME OVERTIME WAGES	1,451	2,565	1,595	3,248	1,455	2,497	3,329	2,997
100-53312-113-000	COMP TIME	4,565	3,012	2,668		405	405	541	-
100-53312-114-000	UNWORKED WAGES	33,786	35,551	41,410		15,945	25,388	33,850	7,300
100-53312-121-000	PART-TIME WAGES	5,315	4,186	8,607	2,662	5,935	10,033	13,377	2,824
100-53312-131-000	RETIREMENT	7,288	8,194	6,978	8,614	3,897	6,943	9,258	10,970
100-53312-132-000	SOCIAL SECURITY	9,004	8,895	8,409	10,081	4,653	8,404	11,205	12,457
100-53312-133-000	HEALTH	20,673	33,413	30,800	30,690	19,125	31,067	41,423	43,756
100-53312-134-000	DENTAL	1,568	2,372	2,026	2,327	1,145	1,820	2,426	2,586
100-53312-135-000	LIFE	223	164	102	283	67	163	218	402
100-53312-136-000	DISABILITY	605	814	309	450	206	376	501	578
100-53312-137-000	HSA	11,921	19,044	19,674	6,882	9,630	21,545	28,727	9,858
100-53312-138-000	EAP	638	656	689	689	345	517	689	689
100-53312-140-000	VISION	-	341	342	337	158	251	335	301
100-53312-141-000	UNIFORM/CLOTHING ALLOWANCE	2,171	2,805	2,346	2,900	1,530	1,649	2,900	2,900
100-53312-142-000	RECRUITMENT/TESTING/PHYSICALS	612	306	346	500	64	64	200	500
100-53312-143-000	RECOGNITION	3,650	3,650	3,550	3,650	-	-	3,650	3,650
100-53312-144-000	MILEAGE	256	-	-	600	34	34	100	600
100-53312-145-000	EXPENSE ALLOWANCE	200	54	-	300	71	193	300	300
100-53312-190-000	OTHER PERSONNEL SERVICES	300	841	600	600	13	13	600	600
100-53312-200-000	OTHER CONTRACTED SERVICES	211	480	95	300	6	32	100	300
100-53312-202-000	WATER/SEWER/STORM	52,375	52,609	52,375	55,000	13,155	26,403	52,375	55,000
100-53312-204-000	CELL PHONE	2,015	2,028	2,215	2,500	1,666	2,488	3,318	2,500
100-53312-303-000	EQUIPMENT RENTAL	-	1,500	2,094	-	2,000	4,000	4,000	-
100-53312-312-000	IT SUPPORT	577	712	1,868	1,700	1,971	2,391	3,188	2,300
100-53312-321-000	OFFICE SUPPLIES	127	444	88	250	81	81	200	250
100-53312-331-000	MEMBERSHIPS/DUES	-	-	-	370	-	-	-	370



## Village of Sister Bay 2026 Annual Budget

<b>53000 Public Works</b>		<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>2025</b>	<b>6/30/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>2026</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
100-53312-332-000	EDUCATION/TRAINING	1,663	2,827	1,090	2,800	1,498	1,498	2,000	1,800
100-53312-333-000	CONFERENCES/MEETINGS	-	245	822	750	1,008	1,008	1,008	2,400
100-53312-351-000	MEDICAL/SAFETY SUPPLIES	3,029	3,920	2,329	4,000	765	765	1,000	4,000
100-53312-352-000	MINOR EQUIPMENT AND TOOLS	3,289	8,083	8,837	6,750	1,477	1,690	2,000	3,500
100-53312-353-000	GENERAL SUPPLIES	1,651	3,528	1,880	2,500	613	1,223	2,000	2,500
100-53312-403-000	SHOP/BUILDING SUPPLIES	3,850	1,147	1,442	2,100	366	366	1,000	2,100
100-53312-512-000	WORKERS COMPENSATION	9,721	11,737	10,568	17,178	7,198	9,597	12,796	15,335
		260,942	298,530	276,697	287,745	134,715	234,880	334,584	345,357
<b>100-53313-000-000 PUBLIC WORKS - MACHINERY</b>									
100-53313-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53313-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-53313-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53313-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53313-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53313-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53313-135-000	LIFE	-	-	-	-	-	-	-	-
100-53313-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53313-301-000	GAS, OIL, & FLUIDS	14,575	14,986	14,945	14,000	4,022	8,713	11,617	14,000
100-53313-361-000	REPAIRS AND MAINTENANCE	12,897	19,953	13,402	15,000	6,970	9,503	12,000	15,000
100-53313-363-000	VEHICLE MAINTENANCE & REPAIRS	1,819	6,944	3,281	5,000	659	2,738	3,000	5,000
100-53313-408-000	MISCELLANEOUS	244	1,026	940	8,743	8,439	8,439	8,439	2,000
100-53313-511-000	VEHICLE & EQUIPMENT INSURANCE	2,772	2,477	2,568	3,380	1,929	2,572	3,429	3,380
		32,306	45,386	35,136	46,123	22,019	31,965	38,485	39,380
<b>100-53314-000-000 PUBLIC WORKS - STREET MAINTENANCE</b>									
100-53314-111-000	FULL-TIME WAGES	26,979	43,939	40,083	42,315	19,906	25,064	33,418	42,325
100-53314-112-000	FULL-TIME OVERTIME WAGES	111	587	75	374	391	587	782	377
100-53314-121-000	PART-TIME WAGES	1,321	1,906	1,868	550	144	144	192	584
100-53314-131-000	RETIREMENT	1,722	3,115	2,777	2,982	1,411	1,783	2,377	3,100
100-53314-132-000	SOCIAL SECURITY	1,962	3,432	3,001	3,576	1,474	1,863	2,484	3,614
100-53314-133-000	HEALTH	5,653	10,151	12,872	12,354	7,309	8,917	11,890	15,014







## Village of Sister Bay 2026 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
		-	-	-	-	-	-	-	-
100-53322-000-000	PUBLIC WORKS - SEASONAL DECORATIONS								
100-53322-111-000	FULL-TIME WAGES	140	13,179	13,872	6,146	3,822	4,241	5,654	13,023
100-53322-112-000	FULL-TIME OVERTIME	-	-	208		-	-	-	-
100-53322-113-00	COMP TIME-SEASONAL DEC		324	-		-	-	-	-
100-53322-121-000	PART-TIME WAGES	-	1,047	522	330	-	-	-	350
100-53322-131-000	RETIREMENT	9	925	972	434	266	295	393	954
100-53322-132-000	SOCIAL SECURITY	11	1,028	1,050	519	271	301	401	112
100-53322-133-000	HEALTH	-	4,433	3,657	1,796	1,704	1,823	2,431	4,620
100-53322-134-000	DENTAL	-	325	260	133	103	110	146	278
100-53322-135-000	LIFE	-	12	12	5	4	5	6	22
100-53322-136-000	DISABILITY	-	79	44	22	17	19	25	50
100-53322-137-000	HSA	-		-	347	738	738	984	950
100-53322-140-000	VISION		52	45	20	15	15	20	32
100-53322-200-000	OTHER CONTRACTED SERVICES	-	1,575	3,240	3,500	1,665	1,665	2,000	4,000
100-53322-353-000	GENERAL SUPPLIES	16,591	7,635	4,237	10,000	3,054	3,054	5,000	10,000
100-53322-361-000	REPAIRS & MAINTENANCE	12	-	3,021	5,000	17	17	2,500	5,000
		16,763	30,614	31,140	28,252	11,674	12,281	19,561	39,391
100-53420-000-000	PUBLIC WORKS - STREET LIGHTING								
100-53420-201-000	ELECTRIC/GAS	22,122	24,547	23,794	23,000	8,879	14,005	18,673	23,000
100-53420-353-000	GENERAL SUPPLIES	252	675	984	1,000	-	-	500	1,000
		22,374	25,223	24,778	24,000	8,879	14,005	19,173	24,000
100-53431-000-000	PUBLIC WORKS - SIDEWALK MAINTENANCE & REPLACEMENT								
100-53431-353-000	GENERAL SUPPLIES	-	-	17	1,000	-	-	500	1,000
		-	-	17	1,000	-	-	500	1,000
100-53441-000-000	PUBLIC WORKS - STORM SEWER MAINTENANCE								
100-53441-111-000	FULL-TIME WAGES	2,480	1,438	5,909	16,796	2,012	3,267	4,357	6,511
100-53441-112-000	FULL-TIME OVERTIME	45	-	-		-	-	-	-
100-53441-121-000	PART-TIME WAGES			42		-	-	-	-



## Village of Sister Bay 2026 Annual Budget

53000 Public Works		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-53441-131-000	RETIREMENT	164	98	409	1,183	140	227	303	477
100-53441-132-000	SOCIAL SECURITY	173	103	421	1,415	147	239	319	556
100-53441-133-000	HEALTH	564	397	1,842	4,888	519	875	1,167	2,310
100-53441-134-000	DENTAL	33	21	123	359	29	49	66	139
100-53441-135-000	LIFE	11	8	10	14	2	3	4	11
100-53441-136-000	DISABILITY	15	9	23	60	7	12	16	25
100-53441-137-000	HSA	94	12	-	945	-	-	-	475
100-53441-140-000	VISION	-	2	18	54	4	6	8	16
100-53441-200-000	OTHER CONTRACTED SERVICES	3,381	4,324	4,993	6,000	-	-	2,000	11,400
100-53441-201-000	ELECTRIC/GAS	1,241	985	778	1,200	-	-	600	1,200
100-53441-312-000	IT SUPPORT	1,000	2,993	3,093	3,150	-	-	1,500	3,150
100-53441-361-000	REPAIRS & MAINTENANCE	3,911	361	6,155	5,000	-	-	2,500	5,000
		13,115	10,751	23,812	41,064	2,859	4,680	12,839	31,270
100-53520-000-000 PUBLIC WORKS - PUBLIC TRANSPORTATION									
100-53520-121-000	PART-TIME WAGES	9,991	4,615	10,831	13,554	3,386	11,562	13,554	15,282
100-53520-122-000	PART-TIME OVERTIME	-	-	-	-	-	-	-	-
100-53520-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53520-132-000	SOCIAL SECURITY	877	353	829	1,037	259	885	1,179	1,169
100-53520-133-000	HEALTH BENEFITS	-	-	-	-	-	-	-	-
100-53520-134-000	DENTAL BENEFITS	-	-	-	-	-	-	-	-
100-53520-135-000	LIFE BENEFITS	-	-	-	-	-	-	-	-
100-53520-136-000	DISABILITY BENEFITS	-	-	-	-	-	-	-	-
100-53520-142-000	RECRUITMENT/TESTING	-	-	502	400	-	72	100	400
100-53520-200-000	OTHER CONTRACTED SERVICES	360	4,250	-	3,900	-	559	1,000	2,100
100-53520-301-000	GAS, OIL & FLUIDS	4,124	1,842	2,552	4,000	324	2,236	4,000	4,500
100-53520-351-000	MEDICAL/SAFETY SUPPLIES	47	-	-	75	-	-	-	75
100-53520-353-000	GENERAL SUPPLIES	370	-	665	350	1,756	1,756	1,756	350
100-53520-363-000	VEHICLE MAINTENANCE & REPAIRS	3,274	1,122	405	1,350	-	527	1,350	1,350
100-53520-408-000	MISCELLANEOUS	-	-	323	1,495	-	-	1,000	960
100-53520-511-000	INSURANCE	298	299	308	728	1,089	1,452	1,936	1,200
100-53520-512-000	WORKERS COMP	372	349	339	484	276	368	491	515



## Village of Sister Bay 2026 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
		19,713	12,830	16,753	27,373	7,089	19,416	26,366	27,901
100-53620-000-000	PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION								
100-53620-208-000	GARBAGE	159,628	168,490	170,415	180,000	64,683	113,736	151,648	180,000
100-53620-353-000	GARBAGE RECEPTACLES	-	-	4,795	1,000	-	-	-	-
		159,628	168,490	175,210	181,000	64,683	113,736	151,648	180,000
100-53635-000-000	PUBLIC WORKS - RECYCLING								
100-53635-207-000	RECYCLING	24,138	28,732	33,744	31,605	12,501	22,062	29,416	35,000
		24,138	28,732	33,744	31,605	12,501	22,062	29,416	35,000
100-53640-000-000	PUBLIC WORKS - WEED AND NUISANCE CONTROL								
100-53640-200-000	OTHER CONTRACTED SERVICES	-	-	-	2,000	2,000	-	2,000	8,500
100-53640-211-000	WEED CONTROL	12,315	13,115	11,676	14,500	14,500	2,000	4,000	7,000
		12,315	13,115	11,676	16,500	16,500	2,000	6,000	15,500
	Total Public Works Expenditures	636,022	753,060	751,180	846,664	345,810	532,688	745,675	886,640
	Wages	164,393	194,760	188,189	202,709	91,635	155,165	205,024	241,307
	Benefits & Personnel	71,244	107,383	106,398	105,069	56,688	92,744	128,810	128,798
	Services	304,101	331,335	339,134	377,505	141,841	209,983	299,630	377,000
	Operating & Maintenance	83,121	104,333	103,633	139,611	45,154	60,807	93,558	119,105
	Non-Operating	13,164	14,862	13,784	21,770	10,492	13,990	18,653	20,430
	Capital Outlay	-	-	-	-	-	-	-	-
		636,022	752,672	751,138	846,664	345,810	532,688	745,675	886,640



## Village of Sister Bay 2026 Annual Budget

54000	Health & Human Services	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	projected	Budget
100-54100-000-000	HEALTH & HUMAN SERVICES - ANIMAL CONTROL								
100-54100-121-000	PART-TIME WAGES	1,147	1,200	1,305	1,482	500	800	1,482	1,482
100-54100-132-000	SOCIAL SECURITY	88	92	100	113	38	61	100	113
100-54100-144-000	MILEAGE	44	-	151	200	-	-	100	200
100-54100-512-000	WORKERS COMP	2	51	45	70	30	40	45	59
		1,281	1,343	1,600	1,865	568	901	1,727	1,854
100-54910-000-000	HEALTH & HUMAN SERVICES - CEMETERY								
100-54910-000-000	CEMETERY	4,275	2,627	8,010	5,000	-	-	8,000	8,000
		4,275	2,627	8,010	5,000	-	-	8,000	8,000
Total Health & Human Services Expenditures		5,556	3,970	9,610	6,865	568	901	9,727	9,854
Wages		1,147	1,200	1,305	1,482	500	800	1,482	1,482
Benefits & Personnel		132	92	251	313	38	61	200	313
Services		4,275	2,627	8,010	5,000	-	-	8,000	8,000
Operating & Maintenance		-	-	-	-	-	-	-	-
Non-Operating		2	51	45	70	30	40	45	59
		5,556	3,970	9,610	6,865	568	901	9,727	9,854



# Village of Sister Bay 2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-55110-000-000	CRE - LIBRARY								
100-55110-111-000	FULL-TIME WAGES	1,150	1,262	1,061	1,172	267	391	522	1,628
100-55110-112-000	FULL-TIME OVERTIME WAGES	86	-	37		65	124	166	100
100-55110-121-000	PART-TIME WAGES	302	454	169	220	113	227	302	233
100-55110-131-000	RETIREMENT	80	86	76	83	23	36	48	119
100-55110-132-000	SOCIAL SECURITY	109	125	90	103	30	52	70	139
100-55110-133-000	HEALTH	238	317	350	356	265	322	429	577
100-55110-134-000	DENTAL	20	23	24	29	18	21	28	35
100-55110-135-000	LIFE	1	1	1	1	1	1	1	3
100-55110-136-000	DISABILITY	7	7	4	4	3	3	4	6
100-55110-137-00	HSA BENEFITS -LIBRARY		26	-	68	-	-	-	119
100-55110-140-000	VISION	-	4	4	4	3	3	4	4
100-55110-200-000	OTHER CONTRACTED SERVICES	37,892	42,476	39,229	40,064	20,985	31,001	41,335	41,888
100-55110-201-000	ELECTRIC/GAS	-	-	-	-	811	-	-	1,600
100-55110-510-000	INSURANCE			1,744	1,990	1,900	1,900	1,900	2,000
		39,886	44,781	42,788	44,094	24,484	34,082	44,809	48,451
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55190-200-000	MISC OTHER CULTURE	973	2,000	15,394	2,500	568	568	1,000	2,500
100-55191-000-000	HISTORICAL SOCIETY	30,000	5,000	5,000	15,000	15,000	15,000	15,000	15,000
100-55192-000-000	COASTAL BYWAYS	1,300	500	500	500	500	500	500	500
100-55194-000-000	NORTHERN DOOR CHILDREN'S CENTEF	-	-	5,000	-	5,000	5,000	5,000	-
New Account	SAIL DOOR COUNTY								10,000
		32,273	7,500	25,894	18,000	21,068	21,068	21,500	28,000
100-55193-000-000	CRE - SBAA SUPPORT								
100-55193-111-000	FULL-TIME WAGES	4,655	6,685	8,587	20,542	1,792	3,938	10,000	14,307
100-55193-112-000	FULL-TIME OVERTIME WAGES	4,606	4,486	2,941	10,837	-	-	3,000	5,600
100-55193-113-000	COMP TIME	-	-	-		-	-	-	-
100-55193-121-000	PART-TIME WAGES	1,508	1,244	1,100	660	-	62	1,000	1,000
100-55193-122-000	PART-TIME OVERTIME WAGES	-	178	341		-	-	300	351
100-55193-131-000	RETIREMENT	531	760	795	1,446	125	274	700	720
100-55193-132-000	SOCIAL SECURITY	623	885	940	1,727	131	293	1,000	1,100
100-55193-133-000	HEALTH	1,195	3,441	2,680	5,822	463	1,018	2,700	3,000



## Village of Sister Bay 2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-55193-134-000	DENTAL	113	246	129	428	28	60	120	278
100-55193-135-000	LIFE	5	11	10	24	3	7	10	20
100-55193-136-000	DISABILITY	41	62	38	74	6	15	35	40
100-55193-137-00	HSA SBAA SUPPORT		60	-	1,125	-	-	-	-
100-55193-140-000	VISION	-	38	34	65	4	8	20	40
100-55193-145-000	EXPENSE ALLOWANCE	35	139	-	-	-	-	-	-
100-55193-200-000	SUPPORT	32,349	57,483	64,134	60,000	17,067	34,135	68,270	70,000
100-55193-208-000	GARBAGE	1,391	1,469	-	1,500	-	-	-	1,500
100-55193-303-000	EQUIPMENT RENTAL	1,791	1,791	1,762	2,000	-	-	500	2,000
100-55193-353-000	GENERAL SUPPLIES	82	201	197	100	187	187	187	200
100-55193-362-000	GROUNDS REPAIR & MAINTENANCE	29	435	-	200	-	-	-	200
100-55193-401-000	CUSTODIAL SUPPLIES	-	-	-	300	-	-	-	300
		48,954	79,612	83,688	106,850	19,805	39,996	87,842	100,656
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	5,000
100-55195-000-000	DOOR COUNTY SOIL & WATER	1,000	1,000	1,000	-	-	-	-	-
100-55196-000-000	YOUTH CENTER SUPPORT	(4,377)	-	-	-	-	-	-	-
100-55197-000-000	NORTHERN DOOR CHILDREN'S CENTER			1,000					
		1,623	6,000	7,000	5,000	5,000	5,000	5,000	5,000
100-55200-000-000	CRE - PARKS								
100-55200-111-000	FULL-TIME WAGES	45,703	57,854	85,636	91,661	34,640	60,530	80,706	104,005
100-55200-112-000	FULL-TIME OVERTIME WAGES	2,314	2,631	4,189	6,353	178	1,628	2,171	4,500
100-55200-113-000	COMP TIME	45	-	98		-	-	-	-
100-55200-114-000	UNWORKED WAGES	228	-	-		-	-	-	-
100-55200-121-000	PART-TIME WAGES	7,301	6,695	7,128	3,014	3,177	8,228	10,971	6,545
100-55200-131-000	RETIREMENT	3,128	4,120	6,205	6,448	2,420	4,292	5,723	7,601
100-55200-132-000	SOCIAL SECURITY	3,977	4,764	6,952	7,641	2,792	5,173	6,897	8,767
100-55200-133-000	HEALTH	7,430	17,265	27,649	24,910	10,022	17,770	23,693	34,648
100-55200-134-000	DENTAL	684	1,259	1,865	1,805	592	1,048	1,398	2,101
100-55200-135-000	LIFE	36	63	85	139	40	88	118	227
100-55200-136-000	DISABILITY	244	547	330	329	114	212	283	398



## Village of Sister Bay 2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-55200-137-000	HSA	1536.31	704	-	4,829	137	330	440	7,125
100-55200-140-000	VISION	0	191	293	270	80	142	189	241
100-55200-200-000	OTHER CONTRACTED SERVICES	4,341	10,867	14,924	12,500	2,909	8,108	12,500	12,500
100-55200-201-000	ELECTRIC/GAS	1,503	1,960	1,946	2,250	637	1,265	2,000	2,250
100-55200-202-000	WATER/SEWER/STORM	4,008	4,255	4,300	4,000	1,076	2,227	4,000	4,000
100-55200-312-000	IT SUPPORT	132	-	-	-	-	-	-	-
100-55200-331-000	MEMBERSHIPS/DUES	-	480	-	500	-	-	-	500
100-55200-333-000	CONFERENCES/MEETINGS	-	475	-	1,000	-	-	-	1,000
100-55200-351-000	MEDICAL/SAFETY SUPPLIES	-	547	33	-	-	-	-	-
100-55200-352-000	MINOR EQUIPMENT AND TOOL	2,687	1,809	663	6,000	1,862	1,882	2,000	2,000
100-55200-353-000	GENERAL SUPPLIES	1,619	11,178	5,785	14,000	2,331	2,387	6,000	6,500
100-55200-355-000	MEMORIALS SUPPLIES	241	961	145	4,000	289	289	1,000	4,000
100-55200-358-000	FLOWER POTS	4,340	4,058	5,448	5,500	-	3,786	5,500	5,500
100-55200-361-000	REPAIRS AND MAINTENANCE	4,488	7,124	14,326	23,000	5,392	5,392	10,000	18,000
100-55200-362-000	GROUNDS MAINTENANCE	5,260	11,616	10,672	12,500	365	3,260	5,000	5,000
100-55200-369-000	EQUIPMENT MAINTENANCE	-	-	-	1,500	302	302	1,000	1,500
100-55200-402-000	CHEMICALS	44	20	-	100	-	-	-	100
		101,291	151,442	198,671	234,249	69,355	128,340	181,589	239,008
100-55201-000-000	CRE - DOG PARK								
100-55201-200-000	OTHER CONTRACTED SERVICES	1,270	1,210	1,320	1,320	660	785	1,000	1,320
100-55201-202-000	WATER/SEWER	199	205	205	275	39	115	200	275
100-55201-353-000	GENERAL SUPPLIES	626	419	489	500	-	-	-	500
100-55201-362-000	GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-
		2,095	1,834	2,014	2,095	699	900	1,200	2,095
100-55202-000-000	CRE - WATERFRONT PARK								
100-55202-200-000	OTHER CONTRACTED SERVICES	-	4,679	-	-	-	-	-	-
100-55202-353-000	GENERAL SUPPLIES	1,067	1,087	174	-	-	-	-	-
100-55202-362-000	GROUNDS MAINTENANCE	1,870	20,016	-	-	-	-	-	-
		2,937	25,782	-	-	-	-	-	-



# Village of Sister Bay 2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-55203-000-000	CRE - PAVILION								
100-55203-366-000	BUILDING MAINTENANCE	-		-	-	-	-	-	-
		-	-	-	-	-	-	-	-
100-55204-000-000	CRE - SLEDDING HILL								
100-55204-392-000	MISCELLANEOUS	-		-	-	-	-	-	-
		-	-	-	-	-	-	-	-
100-55300-000-000	CRE -RECREATION PROGRAMS & EVENTS								
100-55300-111-000	FULL-TIME WAGES	-	835	570	469	79	129	171	651
100-55300-112-000	FT OT WAGES			109		114	114	152	
100-55300-121-000	PART-TIME WAGES	-	-	-		-	-	-	
100-55300-131-000	RETIREMENT	-	57	47	33	2	1	1	48
100-55300-132-000	SOCIAL SECURITY	-	61	45	41	3	0	0	56
100-55300-133-000	HEALTH	-	145	291	142	42	59	79	231
100-55300-134-000	DENTAL	-	11	18	11	3	4	5	14
100-55300-135-000	LIFE	-	0	1	1	0	0	0	1
100-55300-136-000	DISABILITY	-	1	3	2	0	1	1	2
100-55300-137-000	HSA	-		114	27	-	-	-	48
100-55300-140-000	VISION	-	2	3	2	0	1	0	2
100-55300-144-000	MILEAGE	-	-	410	750	409	557	700	750
100-55300-145-000	EXPENSE ALLOWANCE	-	55	80	600	-	186	600	600
100-55300-200-000	CONTRACTED SERVICES	-	2,387	-	2,500	-	-	2,000	-
100-55300-358-000	FIREWORKS	-	6,893	8,583	8,000	8,786	8,786	8,786	9,000
100-55300-392-000	MISCELLANEOUS	9,214	282	206	200	-	-	200	200
		9,214	10,728	10,480	12,778	9,199	9,608	12,697	11,603
100-55400-000-000	CRE - SPORTS COMPLEX/RECREATION FACILITIES								
100-55400-111-000	FULL-TIME WAGES	15,733	17,532	14,437	29,789	4,583	9,847	13,129	19,534
100-55400-112-000	FULL-TIME OVERTIME WAGES	265	162	346	187	186	618	824	188
100-55400-121-000	PART-TIME WAGES	3,090	5,303	6,323	1,980	2,354	5,421	7,228	2,101
100-55400-131-000	RETIREMENT	1,027	1,203	1,020	2,099	332	689	919	1,430



## Village of Sister Bay 2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-55400-132-000	SOCIAL SECURITY	1,369	1,637	1,544	2,516	526	1,175	1,567	1,668
100-55400-133-000	HEALTH	2,380	5,311	4,696	8,693	1,468	3,045	4,060	6,930
100-55400-134-000	DENTAL	224	381	348	642	89	185	247	417
100-55400-135-000	LIFE	12	14	14	24	4	9	12	33
100-55400-136-000	DISABILITY	90	178	56	108	15	35	47	75
100-55400-137-000	HSA	72	-	190	1,679	55	55	73	1,425
100-55400-140-000	VISION	-	57	56	96	13	26	35	47
100-55400-200-000	OTHER CONTRACTED SERVICES	540	48	1,007	3,300	2,173	2,527	3,000	9,300
100-55400-201-000	ELECTRIC/GAS	7,316	6,210	6,828	7,500	4,350	5,320	7,093	7,500
100-55400-202-000	WATER/SEWER/STORM	10,501	8,416	7,629	10,000	936	3,128	4,170	10,000
100-55400-203-000	PHONE	326	391	443	400	219	322	429	400
100-55400-351-000	MEDICAL & SAFETY			69		76	76	76	
100-55400-352-000	MINOR EQUIPMENT	557	851	-	1,000	22	34	500	1,000
100-55400-353-000	GENERAL SUPPLIES	768	260	809	3,000	949	1,282	2,000	1,500
100-55400-361-000	REPAIRS & MAINTENANCE	2,206	5,534	4,032	12,000	276	276	5,000	5,000
100-55400-362-000	GROUNDS MAINTENANCE	2,086	3,279	9,645	14,250	90	4,786	5,000	5,000
100-55400-366-000	BUILDING MAINTENANCE	2,810	572	18	2,000	-	-	500	2,000
		51,373	57,339	59,509	101,263	18,715	38,856	55,909	75,548
100-55403-000-000	CRE - BIKE TRAIL								
100-55403-201-000	ELECTRIC	1,373	1,624	2,047	1,600	944	1,418	1,600	2,000
100-55403-353-000	GENERAL SUPPLIES	185	-	-	4,000	-	-	500	500
100-55403-361-000	REPAIRS AND MAINTENANCE	-	-	-	5,000	-	-	2,500	2,500
		1,558	1,624	2,047	10,600	944	1,418	4,600	5,000
Total Other Culture & Recreation Expenditures		291,202	386,642	432,091	534,929	169,271	279,268	415,145	515,362
	Wages	86,986	105,321	133,072	166,884	47,322	91,028	130,642	160,744
	Benefits & Personnel	25,209	44,252	57,488	75,196	20,248	37,196	52,257	81,085
	Services	103,983	145,681	159,405	149,709	53,374	90,919	148,598	167,033



## Village of Sister Bay 2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
	Operating & Maintenance	42,101	79,887	62,987	120,650	20,850	32,648	56,172	74,000
	Non-Operating	32,923	11,500	16,500	20,500	25,500	25,500	25,500	20,500
	Capital Outlay	-	-	-	-	-	-	-	-
		291,202	386,642	429,452	532,939	167,294	277,291	413,169	503,362



## Village of Sister Bay 2026 Annual Budget

56000	Conservation & Development	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-56110-000-000	FORESTRY								
100-56110-111-000	FULL-TIME WAGES	-	6,652	123	6,003	311	592	789	1,628
100-56110-121-000	PART-TIME WAGES	-	632	128	264	-	-	-	280
100-56110-131-000	RETIREMENT	-	452	9	424	22	41	55	119
100-56110-132-000	SOCIAL SECURITY	-	512	-	517	-	43	57	139
100-56110-133-000	HEALTH	-	1,956	-	1,787	-	183	244	577
100-56110-134-000	DENTAL	-	136	-	138	-	11	14	35
100-56110-135-000	LIFE	-	5	-	5	-	1	1	3
100-56110-136-000	DISABILITY	-	38	-	22	-	2	3	6
100-56110-140-000	VISION	-	19	-	22	-	1	2	4
100-56110-200-000	CONTRACTED SERVICES	-	35	14,396	5,000	4,703	-	5,000	5,000
		-	10,438	14,656	14,182	5,035	874	6,165	7,791
100-56200-000-000	ENVIRONMENTAL PROTECTION - GREEN TIER								
100-56200-144-000	MILEAGE	-	-	-	500	-	-	-	250
100-56200-200-000	SERVICES & GENERAL SUPPORT	-	-	-	2,000	-	-	-	1,000
100-56200-311-000	WEBSITE	-	-	23	500	-	-	-	250
100-56200-325-000	ADVERTISING & NOTICES	-	-	448	1,500	495	495	1,000	750
100-56300-332-000	EDUCATION	-	-	-	300	-	-	-	150
100-56300-353-000	GENERAL SUPPLIES	-	-	-	200	-	-	-	100
		-	-	471	5,000	495	495	1,000	2,500
100-56300-000-000	PLANNING								
100-56300-121-000	PART-TIME WAGES	725	-	-	-	-	-	-	-
100-56300-132-000	SOCIAL SECURITY	55	-	-	-	-	-	-	-
100-56300-200-000	CONTRACTED SERVICES	438	-	14,396	40,386	4,703	4,703	40,000	37,800
		1,218	-	14,396	40,386	4,703	4,703	40,000	37,800
100-56400-000-000	ZONING								
100-56400-111-000	FULL-TIME WAGES	-	-	32,764	73,270	9,433	69,256	92,342	46,991
100-56400-114-000	UNWORKED WAGES	-	-	-	-	-	561	748	-
100-56400-121-000	PART-TIME WAGES	725	-	-	19,200	8,800	17,125	22,833	19,776



## Village of Sister Bay 2026 Annual Budget

56000	Conservation & Development	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-56400-131-000	RETIREMENT	-	-	3,106	5,012	663	5,872	7,830	3,213
100-56400-132-000	SOCIAL SECURITY	55	-	3,444	6,985	1,397	6,934	9,245	3,413
100-56400-133-000	HEALTH	-	-	3,215	15,525	520	5,199	6,932	6,842
100-56400-134-000	DENTAL	-	-	206	873	32	327	436	390
100-56400-135-000	LIFE	-	-	222	428	37	362	482	180
100-56400-136-000	DISABILITY	-	-	293	260	25	409	546	126
100-56400-137-000	HSA	-	-	1,678	3,150	-	3,737	4,982	1,188
100-56400-140-000	VISION	-	-	26	101	3	36	48	51
100-56400-142-000	RECRUITMENT	-	-	344	500	-	-	400	500
100-56400-143-000	RECOGNITION	-	-	-	450	-	-	-	450
100-56400-144-000	MILEAGE	-	-	-	500	28	64	100	500
100-56400-200-000	CONTRACTED SERVICES	8,283	-	1,160	-	-	-	-	-
100-56400-204-000	CELL PHONE	-	-	-	1,500	288	432	576	1,500
100-56400-209-000	LEGAL	-	-	-	5,000	-	-	-	5,000
100-56400-310-000	COMPUTER SOFTWARE/HARDWARE	-	-	25,290	7,240	4,980	4,980	6,000	8,000
100-56400-312-000	IT SUPPORT	-	-	578	4,250	99	99	500	500
100-56400-321-000	OFFICE SUPPLIES	-	-	3,522	4,000	492	931	1,500	4,000
100-56400-322-000	POSTAGE	-	-	1,811	3,500	2,023	2,685	2,500	3,500
100-56400-324-000	PRINTING & COPYING	-	-	1,258	3,000	78	78	1,000	1,500
100-56400-325-000	PUBLIC NOTICES	-	-	242	5,000	64	445	500	1,000
100-56400-331-000	MEMBERSHIP DUES	-	-	-	500	-	-	-	500
100-56400-332-000	EDUCATION/TRAINING	-	-	103	500	150	150	150	500
100-56400-333-000	CONFERENCES/MEETINGS	-	-	-	500	-	-	-	500
100-56400-512-000	WORKERS COMPENSATION	-	-	120	685	18	96	128	701
		9,063	-	79,384	161,929	29,127	119,778	159,779	110,821
100-56600-000-000	DEVELOPMENT - URBAN DEVELOPMENT								
100-56600-200-000	OTHER CONTRACTED SERVICES	592	143,764	1,000	10,000	-	-	10,000	25,000
		592	143,764	1,000	10,000	-	-	10,000	25,000
100-56700-000-000	DEVELOPMENT - ECONOMIC DEVELOPMENT & TOURISM								
100-56700-200-000	OTHER CONTRACTED SERVICES	5,899	15,280	24,536	10,000	-	2,765	10,000	10,000



## Village of Sister Bay 2026 Annual Budget

56000 Conservation & Development	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-56701-000-000 INFORMATION BOOTH	2,015	1,988	1,647	2,000	676	1,189	1,500	2,000
100-56702-000-000 TOURISM ZONE CHARGES	35,724	50,959	51,814	57,600	65,228	65,228	65,228	65,000
100-56703-000-000 DCEDC	5,000	5,000	3,777	-	-	-	-	3,777
100-56705-000-000 BAY LAKES REGIONAL PLANNING	2,689	3,239	4,386	4,386	4,386	4,386	4,386	4,386
	51,327	76,465	86,160	73,986	70,290	73,567	81,114	85,163
Total Conservation & Development Expenditures	62,200	230,668	196,067	305,483	109,650	199,418	298,057	269,075
Wages	1,450	7,284	33,016	98,737	18,543	87,534	116,712	68,675
Benefits & Personnel	111	3,119	12,544	37,199	2,725	23,222	31,377	17,986
Services	15,211	159,079	55,487	73,886	9,694	7,900	65,576	85,300
Operating & Maintenance	-	-	33,276	30,990	8,381	9,863	13,150	21,250
Non-Operating	45,428	61,186	61,745	64,671	70,307	70,899	71,242	75,864
	62,200	230,668	196,067	305,483	109,650	199,418	298,057	269,075



## Village of Sister Bay 2026 Annual Budget

59000	Other Financing Uses	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-59200-000-000	TRANSFERS TO								
100-59225-000-000	TRANSFER TO TKH	15,000	15,000	25,000	25,000	12,500	18,750	25,000	52,000
100-59300-000-000	TRANSFER TO DEBT SERVICE	-		180,000	319,172	-	-	319,172	-
100-59400-000-000	TRANSFER TO CAPITAL PROJECTS	420,000	467,000	912,477	1,114,000	557,000	835,500	1,114,000	620,720
		435,000	482,000	1,117,477	1,458,172	569,500	854,250	1,458,172	672,720
	Total Transfers	435,000	482,000	1,117,477	1,458,172	569,500	854,250	1,458,172	672,720
	Wages	-	-	-	-	-	-	-	-
	Benefits & Personnel	-	-	-	-	-	-	-	-
	Services	-	-	-	-	-	-	-	-
	Operating & Maintenance	-	-	-	-	-	-	-	-
	Non-Operating	435,000	482,000	1,117,477	1,458,172	569,500	854,250	1,458,172	672,720
		435,000	482,000	1,117,477	1,458,172	569,500	854,250	1,458,172	672,720



# Village of Sister Bay 2026 Annual Budget

205 Account	Special Revenue - TKH Ice Rink Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	9/30/2025 Actual	12/31/2025 Projected	2026 Budget
<b>Beginning Fund Balance</b>		22,878	29,499	37,525	58,857	58,857	58,857	45,629	58,237
<b>Revenues</b>									
205-46000-000-000 PUBLIC CHARGES									
205-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-	-	-
205-46751-000-000	BOARD/BANNER ADVERTISING	5,119	250	2,250	5,000	-	-	2,500	-
205-46752-000-000	ADMISSION FEES	-	-	-	-	-	-	-	-
205-46753-000-000	SKATE RENTAL	6,747	955	1,034	5,000	5,255	5,255	6,255	-
205-46754-000-000	SKATE SHARPENING	357	40	33	325	170	170	200	-
205-46755-000-000	BROOMBALL FEES	2,500	500	-	2,400	-	-	-	-
205-46756-000-000	PRODUCT SALES	62	42	7	75	13	13	13	-
205-46757-000-000	CONCESSIONS	5,488	3,047	693	4,500	2,158	2,158	3,000	-
205-46758-000-000	VENDING SALES	-	-	-	-	-	-	-	-
205-46759-000-000	MISC PUBLIC CHARGES	943	1,415	-	1,415	-	-	-	-
		21,216	6,248	4,017	18,715	7,595	7,595	11,968	-
205-48000-000-000 MISCELLANEOUS REVENUES									
205-48110-000-000	INTEREST INCOME	-	625	786	-	385	583	778	-
205-48500-000-000	DONATIONS	284	710	-	500	-	-	-	-
205-48995-000-000	MISC OTHER REVENUE	108	10	10	500	30	30	30	-
		392	1,345	796	1,000	415	613	808	-
205-49000-000-000 OTHER SOURCES									
205-49210-000-000	TRANSFERS FROM GENERAL FUND	15,000	15,000	25,000	25,000	12,500	18,750	25,000	52,000
		15,000	15,000	25,000	25,000	12,500	18,750	25,000	52,000
<b>Total Ice Rink Revenues</b>		36,608	22,593	29,813	44,715	20,510	26,959	37,776	52,000
<b>Expenditures</b>									
205-55401-000-000 ICE RINK EXPENDITURES									
205-55401-111-000	WAGES, FULL-TIME	7,931	2,860	5,228	16,452	758	1,764	2,353	27,551



## Village of Sister Bay 2026 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
205-55401-112-000	WAGES, FULL-TIME OVERTIME	144	-	152	587	-	-	-	188
205-55401-121-000	WAGES, PART-TIME	7,827	5,965	5,959	10,192	9,266	9,266	12,354	10,192
205-55401-122-000	OVERTIME	-	73	-	-	290	290	386	-
205-55401-131-000	RETIREMENT	349	128	379	456	53	123	163	969
205-55401-132-000	SOCIAL SECURITY	1,205	677	872	2,084	788	863	1,151	1,121
205-55401-133-000	INSURANCE, MEDICAL	731	311	969	1,147	99	234	312	4,158
205-55401-134-000	INSURANCE, DENTAL	64	22	67	75	6	14	19	265
205-55401-135-000	INSURANCE, GROUP LIFE	6	2	12	13	2	5	7	29
205-55401-136-000	INSURANCE, DISABILITY	33	9	35	27	2	7	9	53
205-55401-137-000	HSA EXPENSE	-	-	218	331	-	58	77	856
205-55401-140-000	VISION	-	2	10	11	1	2	2	32
205-55401-142-000	RECRUIT/TESTING/PHYSICALS	-	-	-	-	-	-	-	-
205-55401-143-000	RECOGNITION	200	-	-	200	-	-	200	200
205-55401-205-000	INTERNET	1,199	1,199	1,199	600	600	900	1,200	1,800
205-55401-301-000	GAS/OIL/FLUIDS	-	23	49	100	174	174	174	400
205-55401-312-000	IT SUPPORT	-	-	106	200	122	122	122	250
205-55401-321-000	OFFICE SUPPLIES	119	26	8	50	-	-	-	50
205-55401-322-000	POSTAGE	83	72	90	100	11	11	11	100
205-55401-324-000	PRINTING AND COPYING	104	8	15	25	10	10	10	25
205-55401-325-000	ADVERTISING	1,771	403	354	1,750	1,876	1,876	1,876	2,000
205-55401-326-000	OFFICE EQUIPMENT	-	-	-	50	-	-	-	50
205-55401-332-000	TRAVEL/TRAINING	-	-	-	-	-	-	-	-
205-55401-351-000	MEDICAL/SAFETY SUPPLIES	196	-	149	200	96	96	96	200
205-55401-353-000	DAILY WRISTBANDS	-	-	-	-	-	-	-	-
205-55401-354-000	SUPPLIES FOR RESALE	98	-	65	200	-	-	-	200
205-55401-357-000	FOOD/BEVERAGE FOR RESALE	2,690	1,582	1,575	2,500	1,145	1,145	2,000	2,000
205-55401-362-000	ICE RINK MAINTENANCE	221	-	-	1,000	-	-	-	1,000
205-55401-363-000	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-
205-55401-366-000	BUILDING (TKH)	700	-	-	700	-	-	-	700
205-55401-369-000	EQUIPMENT MAINTENANCE	-	-	-	100	-	-	-	100
205-55401-401-000	CUSTODIAL SUPPLIES	21	-	-	50	-	-	-	50
205-55401-403-000	TOOLS/MINOR EQUIPMENT	889	39	2,853	2,500	-	-	2,000	2,500
205-55401-408-000	RECREATION EQUIP/SUPPLIES	1,242	-	178	1,200	-	-	150	1,200



## Village of Sister Bay 2026 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
205-55401-510-000	PROPERTY/LIABILITY INSURANCE	544	586	579	702	567	673	897	600
205-55401-512-000	INSURANCE, WORK COMP	645	542	553	733	419	558	744	1,138
205-55401-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
205-55401-550-000	BANK FEES & FINANCE CHARGES	506	36	35	150	127	127	127	150
205-55401-599-000	WAGE REIMB TO MARINA	-	-	-	-	-	-	-	-
205-55401-700-000	BROOMBALL REF FEES	450	-	-	800	-	-	-	800
205-55401-710-000	FESTIVAL/EVENT COSTS	-	-	-	-	-	-	-	-
205-55401-720-000	PERMITS & FEES	20	-	-	50	-	-	-	50
205-55401-999-000	CONTINGENCY, TKH	-	-	-	-	-	-	-	-
<b>Total Ice Rink Expenditures</b>		29,986	14,565	21,709	45,335	16,412	18,318	26,442	60,977
<b>Ending Fund Balance</b>		<b>29,500</b>	<b>37,527</b>	<b>45,629</b>	<b>58,237</b>	<b>62,955</b>	<b>67,497</b>	<b>56,962</b>	<b>49,260</b>
<i>Proof to Audit</i>		<i>29,499</i>	<i>37,525</i>						





# Village of Sister Bay 2026 Annual Budget

<b>300 Debt Service Fund</b>		<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>2025</b>	<b>6/30/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>2026</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
300-58100-601-051	#51 JOHNSON PROPERTY	-	-	-	-	-	-	-	-
300-58100-601-053	#53 BEACH EXPANSION LOAN	-	-	-	-	-	-	-	-
300-58100-601-054	#54 GAROT INFRASTRUCTURE LOAN	123,509	177,106	53,402	-	-	-	-	-
300-58100-601-055	#55 BRAUN PROPERTY LOAN	-	-	-	-	-	-	-	-
300-58100-601-057	#57 QUARRY LOAN	-	-	-	-	-	-	-	-
300-58100-601-058	#58 WTRFT/SP CPX PRINCIPAL	480,000	725,000	760,000	785,000	785,000	785,000	785,000	820,000
300-58100-601-060	#60 PEBBLE BEACH	-	402,149	597,831	-	-	-	-	-
300-58100-601-064	#64 WILTSE PROPERTY	84,000	87,000	270,000	-	-	-	-	-
300-58100-601-065	#65 STFLP BROADBAND	-	-	-	120,000	300,000	300,000	300,000	-
300-58100-601-066	#66 WILTSE/PW BLDG	-	-	4,000,035	-	-	-	-	-
300-58100-601-067	#67 WILTSE/PW BLDG	-	-	-	275,000	145,000	145,000	145,000	125,000
300-58100-601-068	#68 BROADBAND BONDS	-	-	-	-	300,000	300,000	300,000	110,000
300-58100-604-000	PMT TO BOND ESCROW AGENT	-	-	-	-	-	-	-	-
		877,509	1,391,255	5,681,268	1,180,000	1,530,000	1,530,000	1,530,000	1,055,000
300-58200-000-000	INTEREST EXPENDITURES								
300-58200-602-032	#32 LIBRARY INTEREST	-	-	-	-	-	-	-	-
300-58200-602-034	#34 SPORTS COMPLEX LAND INT	-	-	-	-	-	-	-	-
300-58200-602-036	#36 SPORTS CMLPX/FIRE STA INT	-	-	-	-	-	-	-	-
300-58200-602-039	#39 STATE TRUST/FIRE STA INT	-	-	-	-	-	-	-	-
300-58200-602-047	#47 BAYSHORE PRV INTEREST	-	-	-	-	-	-	-	-
300-58200-602-050	#50 WATERFRONT/SPRTS COMP INT	3,420	-	-	-	-	-	-	-
300-58200-602-051	#51 JOHNSON BOND INTEREST	-	-	-	-	-	-	-	-
300-58200-602-053	#53 BEACH EXPANSION LOAN INT	-	-	-	-	-	-	-	-
300-58200-602-054	#54 GAROT LOAN INT	8,791	5,194	1,343	-	-	-	-	-
300-58200-602-055	#55 BRAUN PROP LOAN INT	-	-	-	-	-	-	-	-
300-58200-602-057	#57 QUARRY LOAN INTEREST	-	-	-	-	-	-	-	-
300-58200-602-058	#58 WTRFT/SP CPX INTEREST	205,400	193,350	178,500	163,050	85,450	163,050	163,050	144,950
300-58200-602-060	#60 PEBBLE BEACH	37,499	28,106	21,924	-	-	-	-	-
300-58200-602-064	#64 WILTSE PROPERTY	7,804	4,013	1,728	-	-	-	-	-
300-58200-602-065	#65 STFLP BROADBAND	-	-	-	168,947	147,483	147,483	147,483	-
300-58200-602-066	#66 WILTSE/PW BLDG	-	-	315,489	-	-	-	-	-
300-58200-602-067	#67 WILTSE/PW BLDG	-	-	-	176,869	69,654	156,229	156,229	170,025
300-58200-602-068	#68 BROADBAND BONDS	-	-	-	-	63,793	139,653	139,653	149,465



## Village of Sister Bay 2026 Annual Budget

<b>300</b>	<b>Debt Service Fund</b>	<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>2025</b>	<b>6/30/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>2026</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
300-58200-603-000	DEBT ISSUANCE EXPENSE	-	-	-	-	-	-	-	-
		262,915	230,662	518,984	508,866	366,381	606,416	606,416	464,440
300-59000-000-000	TRANSFERS AND OTHER								
300-59100-000-000	TRANSFER TO GENERAL FUND	35,724	-	-	-	-	-	-	-
300-59400-000-000				-		-	-	-	
300-59500-000-000				-		-	-	-	
		35,724	-	-	-	-	-	-	-
<b>Total Debt Service Expenditures</b>		1,176,147	1,621,917	6,200,252	1,688,866	1,896,381	2,136,416	2,136,416	1,519,440
	<b>Ending Fund Balance</b>	<b>489,256</b>	<b>565,025</b>	<b>3,669,837</b>	<b>1,883</b>	<b>(1,055,801)</b>	<b>(1,073,579)</b>	<b>3,202,121</b>	<b>23,318</b>
	<i>Proof to Audit (p.10)</i>	489,256	565,025	20,225					



	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
<b>DESCRIPTION - GENERAL FUND</b>																																			
Loan 50 - Waterfront & Sports Complex - 5/24/11 - 4.31%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 51 - Johnson Property - 4/26/11 - 4.43%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 51 - Beach Expansion - 5/19/15 - 2.09%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 54 - Stone Ridge Development - 5/25/16 - 2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	11,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 55 - Braun Property - 4/28/25 - 2.60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 56 - 2016 Bank Refinancing Loans 12-48 - 4/7/16 - 2.086%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 56 - 2016 Bank Refinancing Loans 12-48 - 4/7/16 - 2.086%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	call due starting 4/1/2027																																		
Principal	760,000	785,000	830,000	830,000	870,000	2,795,000	900,000	940,000	950,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	136,000	163,000	144,950	122,100	96,700	121,000	70,300	42,600	14,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 60 - 2019 Note - Public Beach Property - 9/22/2019 - 3.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	597,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	22,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 64 - 2021 Note - Withe Property - 2/2/2021 - 1.28%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	230,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 65 - 2024 State Trust Fund Loan - Broadband - 2023 - 6.25%	-	120,000	110,000	110,000	120,000	2,895,000	125,000	130,000	130,000	140,000	150,000	155,000	160,000	170,000	180,000	190,000	200,000	210,000	220,000	230,000	240,000	250,000	260,000	270,000	280,000	290,000	300,000	310,000	320,000	330,000	340,000	350,000	360,000	370,000	380,000
Principal	168,947	149,465	144,853	140,005	1,272,313	134,800	129,500	123,838	117,855	111,418	104,419	98,819	88,863	80,350	71,763	62,500	52,500	42,150	30,500	18,750	7,000	6,375	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	187,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Loan 66 - 2024 M&M - With Infrastructure & PW Building - 4/1/2024 - 5.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 67 - 2024 GO Refunding Bonds - Withe Infrastructure & PW Building - 10/7/2024 - 4.75%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 68 - 2024 Taxable GO Refunding Bonds - Broadband - 12/2/2024 - 5.75%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan 69-2025 GO Bond Admin Building Projected 4.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Principal Due	2,481,233	2,180,000	2,055,000	2,075,000	2,250,000	9,515,000																													



## Village of Sister Bay 2026 Annual Budget

400 Capital Improvement Fund	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Beginning Fund Balance</b>	1,214,791	1,598,959	2,122,886	8,094,909	9,197,410	9,197,410	8,094,909	8,598,909
<b>Revenues</b>								
	-	-	-	-	-	-	-	-
400-43000-000-000 INTERGOVERNMENTAL REVENUE								
400-43200-000-000 FEDERAL GRANTS	-	-	-		-	-	-	
400-43690-000-000 STATE GRANTS	-	-	24,575	906,000	50,000	50,000	50,000	906,390
400-43700-000-000 OTHER LOCAL GRANTS	-	68,768	-	-	-	-	-	98,500
	-	68,768	24,575	906,000	50,000	50,000	50,000	1,004,890
400-46000-000-000 PUBLIC CHARGES & FEES								
400-46720-000-000 COMMUNITY DEVELOPMENT FEE	-	3,625	35,488	-	1,863	2,313	2,313	-
	-	3,625	35,488	-	1,863	2,313	2,313	-
400-48000-000-000 MISCELLANEOUS REVENUE								
400-48110-000-000 INTEREST ON INVESTMENTS	9,785	67,082	78,566		36,982	75,819	101,091	73,000
400-48111-000-000 INTEREST ON Spec INVESTMENTS			151,397		72,665	97,903	100,000	-
400-48112-000-000 INTEREST ON BROADBAN			143,853		63,375	114,767	153,023	125,000
400-48300-000-000 SALE OF PROPERTY OR EQUIPMENT	-	1,926	-	10,000	-	-	-	-
400-48500-000-000 DONATIONS	-	6,277	10,000		-	-	-	
400-48995-000-000 MISC OTHER REVENUE	-	71,959	51,814	493,000	59,888	63,508	63,508	65,000
Room Tax								510,000
	9,785	147,244	435,630	503,000	232,909	351,997	417,622	773,000
400-49000-00-0000 OTHER SOURCES								
400-49100-000-000 DEBT PROCEEDS	-	-	7,300,000	16,100,000	-	-	-	5,550,000
400-49110-000-000 CAPITAL LEASE PROCEEDS			-		-	-	-	
400-49210-000-000 TRANSFERS FROM GENERAL FUND	420,000	467,000	912,477	1,114,000	557,000	835,500	1,114,000	620,720
400-49230-000-000 TRANSFER FROM TDEBT SERVICE			-		-	-	-	
400-49250-000-000 TRANSFERS FROM TID	-	-	-		-	-	-	230,977
400-49269-000-000 TRANSFERFROM MARINA FUND			-	550,000	-	-	-	-
	420,000	467,000	8,212,477	17,764,000	557,000	835,500	1,114,000	6,401,697
<b>Total Capital Revenues</b>	429,785	686,637	8,708,170	19,173,000	841,772	1,239,809	1,583,935	8,179,587



# Village of Sister Bay 2026 Annual Budget

<b>400 Capital Improvement Fund</b>		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Expenditures</b>									
400-51500-000-000	FIXED CHARGES								
400-51510-200-000	CONTRACTED SERVICES	488	-	-	-	-	-	-	-
400-51510-550-000	FEES AND CHARGES	1,879	4,591	2,786		303	1,249	1,249	
		2,366	4,591	2,786	-	303	1,249	1,249	-
400-57000-000-000	CAPITAL OUTLAYS								
400-57100-820-000	LAND PURCHASES	-	1,200	999,916	-	-	-	-	-
400-57140-810-000	LIBRARY	-	-	-	-	-	-	-	-
400-57140-820-000	BUILDINGS/FACILITIES RESERVE	-	37,988	1,016,711	8,550,000	1,882,094	2,863,211	3,863,211	3,350,000
400-57190-800-000	EQUIPMENT RESERVE	43,251	-	13,926	155,000	5,820	5,820	5,820	
400-57190-810-000	VEHICLES RESERVE	-	-	193,991	110,000	-	-	-	120,000
400-57190-850-000	INFO TECH/SOFTWARE RESERVE	-	13,615	-		4,385	4,385	4,385	
400-57190-851-000	BROADBAND	-	-	-	3,300,000	-	-	-	
400-57190-860-205	RESERVE FOR ICE RINK	-	-	-	500,000	-	-	-	
400-57220-000-000	SBLG FIRE DEPT CAP RESERVE	-	-	119,516	-	300,000	300,000	300,000	99,000
400-57331-890-000	STREETS, ST SEWER & SIDEWALKS	-	-	272,557	4,943,000	1,532	1,532	1,532	1,470,000
400-57331-891-000	HOUSING INFRASTRUCTURE	-	-	-		-	-	-	75,000
400-57610-810-000	LIBRARY RESERVE	-	60,595	-		-	-	-	27,000
400-57620-830-000	PARKS RESERVE	-	44,721	116,743	1,111,000	17,472	17,890	17,890	1,170,587
400-57630-830-000	COMMUNITY DEVELOPMENT RESERVE	-	-	-	-	-	-	-	-
		43,251	158,119	2,733,361	18,669,000	2,211,303	3,192,837	4,192,837	6,311,587
400-59000-000-000	OTHER USES								
400-59300-000-000	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	-	-
400-59500-000-000	TRANSFER TO TID	-	-	-	-	-	-	-	-
400-59690-000-000	TRANSFER TO MARINA FUND	-	-	-	-	-	-	-	1,000,000
		-	-	-	-	-	-	-	1,000,000
<b>Total Capital Expenditures</b>		<b>45,618</b>	<b>162,710</b>	<b>2,736,147</b>	<b>18,669,000</b>	<b>2,211,605</b>	<b>3,194,087</b>	<b>4,194,087</b>	<b>7,311,587</b>
<b>Ending Fund Balance</b>		<b>1,598,959</b>	<b>2,122,886</b>	<b>8,094,909</b>	<b>8,598,909</b>	<b>7,827,576</b>	<b>7,243,132</b>	<b>5,484,757</b>	<b>9,466,909</b>
<i>Proof to Audit</i>		<i>1,657,432</i>							





## Village of Sister Bay 2026 Annual Budget

<b>410</b>	<b>Capital Projects Funded by PRAT</b>	<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>2025</b>	<b>6/30/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>2026</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
410-57190-880-000	PUBLIC PARKING	-	-	-	-	-	-	-	-
410-57190-890-000	STREETS, STORM SEWER, SIDEWALKS	149,698	293,509	872,621	355,500	189	189	189	355,000
		149,698	293,509	872,621	355,500	1,472	1,472	1,472	355,000
410-58900-00-0000	MISCELLANEOUS								
410-58980-00-0000	DEBT ISSUANCE COSTS	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
410-59000-000-000	MISCELLANEOUS								
410-59300-000-000	TRANSFER TO DEBT SERVICE		-	-	-	-	-	-	-
410-59500-000-000	TRANSFER TO TID FUNDS		-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Total PRAT Qualified Expenditures</b>		151,648	294,914	872,621	358,000	1,472	1,472	1,472	355,000
<b>Ending Fund Balance</b>		<b>981,179</b>	<b>1,053,302</b>	<b>608,622</b>	<b>590,325</b>	<b>598,270</b>	<b>742,669</b>	<b>944,124</b>	<b>981,124</b>
<i>Proof to Audit</i>		981,179							



## Village of Sister Bay 2026 Annual Budget

500	TIF #1	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Beginning Fund Balance</b>		530,454	529,978	827,740	1,141,303	1,141,303	1,141,303	1,248,568	1,498,961
<b>Revenues</b>									
500-41100-00-0000 TAXES									
500-41120-000-000	PROPERTY TAX INCREMENTS	808,089	886,200	824,421	924,300	1,623,127	1,623,127	1,623,127	924,300
		808,089	886,200	824,421	924,300	1,623,127	1,623,127	1,623,127	924,300
500-43000-00-0000 INTERGOVERNMENTAL REVENUES									
500-43411-000-000	PERSONAL PROPERTY AID	1,435	1,435	1,440	1,435	1,440	1,440	1,440	1,440
500-43430-000-000	COMPUTER AIDS - TID	1,088	1,088	1,088	1,088	-	1,088	1,088	1,088
500-43690-000-000	GRANTS	297,865	-	-	-	-	-	-	-
		300,388	2,524	2,529	2,523	1,440	2,529	2,529	2,528
500-48000-00-0000 MISCELLANEOUS REVENUES									
500-48110-000-000	INTEREST ON INVESTMENTS	5,915	39,650	16,671	28,122	2,843	19,176	25,567	16,000
500-48111-000-000	INTEREST ON INTERNAL LOAN #52	8,323	7,204	6,062	6,062	-	4,897	4,897	3,709
500-48112-000-000	INTEREST ON LAND CONTRACT	6,748	6,538	6,321	6,321	3,077	3,077	6,321	5,867
500-48300-000-000	SALE OF PROPERTY & EQUIPMENT	136,966	27,177	7,393	7,393	3,780	3,780	7,393	7,847
500-48500-000-000	DONATIONS	-	-	-	-	-	-	-	-
500-48995-000-000	MISC OTHER REVENUE	288,034	94,176	-	-	-	-	-	-
		445,987	174,744	36,447	47,898	9,700	30,930	44,179	33,423
500-49000-00-0000 OTHER SOURCES									
500-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	-
500-49210-000-000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-	-
500-49230-000-000	TRANSFER FROM DEBT SERVICE	-	-	-	-	-	-	-	-
500-49240-000-000	TRANSFER FROM CAPITAL PROJECTS	-	-	-	-	-	-	-	-
500-49261-000-000	TRANSFER FROM WATER FUND	-	-	-	-	-	-	-	-
500-49263-000-000	TRANSFER FROM COLLECTION FUND	-	-	-	-	-	-	-	-
500-49269-000-000	TRANSFER FROM MARINA FUND	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Total TID Revenues</b>		1,554,465	1,063,467	863,397	974,721	1,634,267	1,656,585	1,669,834	960,251



# Village of Sister Bay 2026 Annual Budget

<b>Expenditures</b>									
500-56700-000-000	ECONOMIC DEVELOPMENT								
500-56700-190-000	VILLAGE ADMINISTRATION	37,171	51,634	661	6,913	1,111	2,920	3,894	4,481
500-56700-209-000	LEGAL	4,477	450	-	-	-	-	-	-
500-56700-210-000	AUDITING & CONSULTING	1,496	6,918	1,759	-	-	-	-	-
500-56700-212-000	ENGINEERING	1,295	-	-	-	-	-	-	-
500-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150	150	309
500-56700-322-000	POSTAGE	-	-	-	-	-	-	-	-
500-56700-325-000	LEGAL NOTICES & ADS	332	-	-	-	-	20	20	-
500-56700-550-000	FEES & FINANCE CHARGES	4,611	2,873	-	-	-	-	-	-
500-56700-890-000	WATERFRONT DEVELOPMENT	-	-	-	-	-	-	-	-
500-56700-891-000	DBSD DOWNTOWN LIGHTING	-	-	-	-	-	-	-	-
500-56700-892-000	STONY RIDGE PROJECT	-	-	-	-	-	-	-	-
500-56700-893-000	CHERRYWOOD/NORTHWOODS DEV.	1,375,410	683,648	-	-	-	-	-	-
500-56700-895-000	DOWNTOWN REDEVELOPMENT	-	33	-	-	-	-	-	-
		<b>1,424,942</b>	<b>745,705</b>	<b>2,570</b>	<b>7,063</b>	<b>1,261</b>	<b>3,090</b>	<b>4,064</b>	<b>4,790</b>
500-58000-000-000	FISCAL CHARGES								
500-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
500-59000-000-000	OTHER USES OF FUNDS								
500-59100-000-000	TRANSFER TO GENERAL FUND	-	-	440,000	145,000	-	-	145,000	145,000
500-59201-000-000	TRF TO MARINA FUND	-	-	-	-	-	-	-	-
500-59300-000-000	TRANSFER TO DEBT SERVICE	130,000	20,000	-	-	-	-	-	-
500-59400-000-000	TRANSFER TO CAPITAL	-	-	-	465,000	-	-	465,000	465,000
500-59610-000-000	TRANSFER TO WATER FUND	-	-	-	-	-	-	-	-
500-59630-000-000	TRANSFER TO COLLECTION FUND	-	-	-	-	-	-	-	-
		<b>130,000</b>	<b>20,000</b>	<b>440,000</b>	<b>610,000</b>	<b>-</b>	<b>-</b>	<b>610,000</b>	<b>610,000</b>
<b>Total TID Expenditures</b>		<b>1,554,942</b>	<b>765,705</b>	<b>442,570</b>	<b>617,063</b>	<b>1,261</b>	<b>3,090</b>	<b>614,064</b>	<b>614,790</b>
	<b>Ending Fund Balance</b>	<b>529,977</b>	<b>827,740</b>	<b>1,248,568</b>	<b>1,498,961</b>	<b>2,774,308</b>	<b>2,794,797</b>	<b>2,304,338</b>	<b>1,844,423</b>
	<i>Proof to Audit</i>	<i>529,978</i>							



# Village of Sister Bay 2026 Annual Budget

510	TIF #2	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Beginning Fund Balance</b>		(114,325)	(58,416)	(4,452)	37,015	37,015	37,015	36,620	84,630
<b>Revenues</b>									
510-41000-000-000 TAXES									
510-41120-000-000	PROPERTY TAX INCREMENTS	62,636	63,104	65,758	67,413	125,282	125,282	125,282	67,413
		62,636	63,104	65,758	67,413	125,282	125,282	125,282	67,413
510-43000-000-000 INTERGOVERNMENTAL REVENUES									
510-43411-000-000	PERSONAL PROPERTY AID	111	111	106	111	106	106	106	106
510-43430-000-000	COMPUTER AIDS - TID	-	-	-	-	-	-	-	-
510-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	-
		111	111	106	111	106	106	106	106
510-48000-000-000 MISCELLANEOUS REVENUES									
510-48110-000-000	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-	-
510-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-	-	-	-
510-48500-000-000	DONATIONS	-	-	-	-	-	-	-	-
510-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
510-49000-000-000 OTHER SOURCES & TRANSFERS									
510-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Total TID Revenues</b>		62,748	63,215	65,864	67,524	125,388	125,388	125,388	67,519
<b>Expenditures</b>									
510-51500-000-000 FIXED CHARGES									
510-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
510-56700-000-000 GENERAL EXPENDITURES									



## Village of Sister Bay 2026 Annual Budget

510	TIF #2	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
510-56700-190-000	VILLAGE ADMINISTRATION	5,994	8,132	11,137	4,509	554	1,340	1,787	3,816
510-56700-209-000	LEGAL	-	-	-	250	-	-	-	250
510-56700-210-000	AUDITING & CONSULTING	695	968	13,505	10,000	441	661	8,000	10,000
510-56700-212-000	ENGINEERING	-	-	-	5,000	-	-	-	5,000
510-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150	150	150
510-56700-325-000	LEGAL NOTICES & ADS	-	-	-	-	-	20	20	-
510-56700-820-000	AREA H LIFT STATION	-	-	-	-	-	-	-	-
510-56700-821-000	SOUTH 57 GRAVITY SANITARY MAIN	-	-	-	-	-	-	-	-
510-56700-822-000	SOUTH 57 WATER MAIN	-	-	-	-	-	-	-	-
510-56700-823-000	FIELDCREST WATER MAIN	-	-	-	-	-	-	-	-
510-56700-824-000	FIELDCREST SANITARY MAIN	-	-	-	-	-	-	-	-
510-56700-825-000	ENGINEERING OPTION 2	-	-	-	-	-	-	-	-
510-56700-826-000	CONTINGENCY OPTION 2	-	-	-	-	-	-	-	-
510-56700-827-000	ROADWAY IMPROVEMENTS	-	-	-	-	-	-	-	-
		6,839	9,251	24,792	19,909	1,145	2,171	9,957	19,216
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	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Total TID Expenditures</b>		6,839	9,251	24,792	19,909	1,145	2,171	9,957	19,216
	<b>Ending Fund Balance</b>	<b>(58,416)</b>	<b>(4,452)</b>	<b>36,620</b>	<b>84,630</b>	<b>161,257</b>	<b>160,232</b>	<b>152,051</b>	<b>132,933</b>
	<i>Proof to Audit (p.10)</i>	<i>(58,416)</i>							



Village of Sister Bay  
2026 Annual Budget

610 Enterprise Fund - Water		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Revenues</b>									
610-43000-000-000	GRANTS								
610-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
610-46000-000-000	CUSTOMER CHARGES								
610-46110-000-000	ASSESSMENT LETTER FEES	3,345	2,985	3,120	3,000	825	1,575	3,000	3,000
610-46451-100-000	METERED WATER SALES - VILLAGE	21,831	18,715	18,175	23,000	7,673	16,013	23,000	18,500
610-46451-200-000	METERED WATER SALES-COMMERCIAL	127,043	121,083	121,033	125,000	46,072	90,559	125,000	122,000
610-46451-400-000	METERED WATER SALES-RESIDENT'L	207,982	207,026	208,481	211,500	91,649	155,669	211,500	210,000
610-46451-500-000	METERED WATER SALES-MULTIFAM	21,364	25,573	27,141	25,500	12,271	19,354	25,500	28,250
610-46451-900-000	SERVICE TO OTHER WATER SYSTEMS	-	-	-	50	-	-	-	50
610-46452-000-000	WATER SYSTEM MAINTENANCE	975	3,596	2,831	1,700	870	1,559	1,700	2,500
610-46452-100-000	WATER SYSTEM/HYDRANT MAINT - V	-	-	-	50	-	-	-	50
610-46454-000-000	CONNECTION FEES - WATER	4,121	2,413	1,858	2,500	2,495	1,543	2,500	2,500
610-46455-000-000	PUBLIC FIRE PROTECTION	50,954	52,248	53,390	52,250	26,785	40,206	52,250	54,000
610-46455-100-000	PUBLIC F/P - VILLAGE ACCTS	2,954	2,954	2,954	2,300	1,477	2,216	2,300	2,954
610-46455-900-000	PUBLIC FIRE PROT.-HYDRANT RENT	52,375	52,375	52,375	52,375	26,188	39,281	52,375	52,375
610-46456-000-000	PRIVATE FIRE PROTECT/SPRINKLRS	11,048	14,659	14,463	14,700	7,021	10,531	14,700	14,600
610-46456-100-000	UNMETERED WATER SALES-VILLAGE	-	-	-	50	-	-	-	50
610-46456-200-000	UNMETERED WATER SALES-COMM/PUB	488	440	1,459	400	218	364	400	1,500
610-46457-000-000	HYDRANT USE -COMMERCIAL/PUBLIC	450	630	870	400	570	900	900	950
610-46457-100-000	HYDRANT USE - VILLAGE	-	-	-	100	-	-	-	100
610-46470-000-000	LATE PAYMENT PENALTIES	678	599	511	600	174	302	600	600
610-46472-000-000	RENT FROM WATER DEPT PROPERTY	4,800	4,800	4,800	5,760	2,400	3,600	4,800	4,800
		510,409	510,096	513,459	521,235	226,687	383,672	520,525	518,779
610-47000-000-000	INTERGOVERNMENTAL CHARGES								
610-47341-810-000	ADMIN CHARGES - LGUD (W)	8,068	8,478	9,586	8,500	2,277	7,419	8,500	9,500
610-47341-820-000	WATER SYSTEM MAINT - LGUD	1,695	2,226	-	2,300	-	-	-	2,000
610-47341-830-000	SALE OF WATER - LGUD	19,255	19,791	18,968	20,150	2,084	15,244	20,150	19,750
610-47341-850-000	UNMETERED WATER SALES - LGUD	188	173	111	250	27	40	150	250
610-47341-860-000	PUBLIC FIRE PROTECTION -LGUD	5,564	5,564	5,564	5,564	1,391	4,173	5,564	5,564
610-47341-870-000	WATER TESTING FEES	-	1,320	1,980	1,500	1,080	2,160	1,500	2,000
		34,770	37,552	36,209	38,264	6,859	29,036	35,864	39,064
610-48000-000-000	MISCELLANEOUS REVENUES								
610-48110-000-000	INTEREST/DIVIDENDS - WATER	10,113	47,304	63,389	39,132	28,709	59,354	60,000	60,000
610-48300-000-000	SALE OF PROPERTY - WATER	-	-	-	-	-	-	-	3,200
610-48420-710-000	IMPACT FEE-DOWNTOWN WATER MAIN	17,127	14,940	6,840	14,000	7,646	8,241	8,500	8,200
610-48420-730-000	IMPACT FEES - WATER SYSTEM	60,406	45,153	7,893	-	-	-	-	-
610-48425-000-000	SURCHARGE: W SYSTEM SERVICE	188	240	11	225	3	4	15	225
610-48428-000-000	RECONNECT FEES & MISC. - WATER	1,860	1,920	1,770	2,000	1,470	1,560	2,000	2,000
610-48429-000-000	WELL PERMITS	350	2,300	300	1,102	200	1,400	1,500	800
610-48490-000-000	OTHER WATER SYSTEM REVENUE	5,125	4,761	5,146	5,575	60	300	5,575	5,575
610-48491-000-000	REFUNDS/REBATES - W	1,168	-	-	-	-	-	-	-
610-48495-000-000	MISC NON-OPERATING REVENUE	699	300	822	1,000	(139)	88	500	1,000
		97,036	116,918	86,171	63,034	37,949	70,947	78,090	81,000
610-49000-000-000	OTHER FINANCING SOURCES								
610-49300-000-000	CAPITAL CONTRIBUTIONS WATER	534,613	210,627	28,934	-	-	-	-	400,000
610-49495-000-000	MISC CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
		534,613	210,627	28,934	-	-	-	-	400,000
<b>Total Water Revenues</b>		<b>1,176,828</b>	<b>875,193</b>	<b>664,773</b>	<b>622,533</b>	<b>271,494</b>	<b>483,655</b>	<b>634,479</b>	<b>1,038,843</b>

<b>Expenditures</b>									
610-61500-100-000	EMPLOYEE COSTS				32%	32%	32%	32%	34%
610-61500-111-000	FULL-TIME EMPLOYEE WAGES				106,872	-	-	-	96,837
610-61500-111-620	WAGES - PUMPING	27,458	19,366	14,947	-	9,952	13,345	14,947	-
610-61500-111-625	WAGES - MAINT/PUMPING PLANT	-	71	1,053	-	-	57	1,053	-
610-61500-111-626	WAGES - GROUNDS MAINT	501	736	415	469	7	7	415	791
610-61500-111-630	WAGES - TREATMENT PLANT	5,317	10,191	5,922	-	1,605	1,605	5,922	-
610-61500-111-635	WAGES - MAINT/TREATMENT PLANT	2,587	87	62	-	407	472	62	-
610-61500-111-640	WAGES - DISTRIBUTION SYSTEM	9,162	6,654	6,281	-	1,717	3,245	6,281	-
610-61500-111-650	WAGES - RESERVOIRS/STANDPIPES	30	1,036	62	-	-	-	62	-
610-61500-111-651	WAGES - MAINS	1,989	5,191	2,288	-	-	1,843	2,288	-



Village of Sister Bay  
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610 Enterprise Fund - Water		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
610-61500-111-652	WAGES - SERVICES	2,010	2,441	899	-	246	279	899	-
610-61500-111-653	WAGES - METERS	14,553	16,439	15,731	-	5,315	6,570	15,731	-
610-61500-111-654	WAGES - HYDRANTS	2,911	2,987	4,949	-	1,325	2,217	4,949	-
610-61500-111-655	WAGES - MISC OTHER	-	138	-	-	-	-	-	-
610-61500-111-901	WAGES - METER READING	1,324	440	1,671	-	544	962	1,671	-
610-61500-111-906	WAGES - CUSTOMER SERVICE	26	330	34	-	57	57	34	-
610-61500-111-920	WAGES - ADMIN, WATER	11,918	3,418	14,075	-	16,546	27,716	14,075	17,588
610-61500-111-930	WAGES - TRAINING, WATER	2,249	1,767	3,367	-	246	1,162	3,367	-
610-61500-112-000	OVERTIME	-	-	-	4,787	-	-	-	4,749
610-61500-112-620	OVERTIME - PUMPING	3,506	3,448	2,472	-	741	1,016	2,472	-
610-61500-112-625	OVERTIME - MAINT/PUMPING PLANT	36	39	-	-	-	-	-	-
610-61500-112-630	OVERTIME - TREATMENT PLANT	273	92	-	-	-	-	-	-
610-61500-112-635	OVERTIME - MAINT/TREATMENT PLA	-	-	-	-	-	96	96	-
610-61500-112-640	OVERTIME - DISTRIBUTION SYSTEM	262	326	-	-	96	374	374	-
610-61500-112-650	OVERTIME - RESERVOIRS/STANDPIP	87	-	-	-	-	-	-	-
610-61500-112-651	OVERTIME - MAINS	-	48	-	-	-	314	314	-
610-61500-112-652	OVERTIME - SERVICES	45	-	51	-	96	96	96	-
610-61500-112-653	OVERTIME - METERS	-	217	-	-	494	494	494	-
610-61500-112-654	OVERTIME - HYDRANTS	-	-	-	-	259	259	259	-
610-61500-112-655	OVERTIME - MISC OTHER	-	-	-	-	-	-	-	-
610-61500-112-901	OVERTIME - METER READING	-	98	-	-	-	48	48	-
610-61500-112-906	OVERTIME - CUSTOMER SERVICE	87	-	-	-	-	-	-	-
610-61500-112-920	OVERTIME - ADMIN WATER	179	-	-	-	-	-	-	-
610-61500-112-930	OVERTIME - ON CALL WATER	3,325	3,617	3,473	4,015	1,404	2,479	4,015	3,422
610-61500-113-620	COMP TIME USED	745	2,893	2,185	-	367	714	2,185	-
610-61500-114-930	PAID LEAVE	12,397	15,013	12,024	3,218	3,068	4,935	12,024	13,500
610-61500-121-000	PART-TIME WAGES	-	-	-	5,400	-	-	-	-
610-61500-121-620	PART-TIME - PUMPING	-	-	609	-	-	728	728	-
610-61500-121-625	PART-TIME - MAINT/PUMPING PLANT	-	-	-	-	-	-	-	-
610-61500-121-630	PART-TIME - TREATMENT PLANT	-	-	-	-	-	-	-	-
610-61500-121-635	PART-TIME - MAINT/TREATMENT PLA	-	-	-	-	-	-	-	-
610-61500-121-640	PART-TIME - DISTRIBUTION SYSTEM	-	-	-	-	-	-	-	-
610-61500-121-650	PART-TIME - RESERVOIRS/STANDPIP	-	-	-	-	-	-	-	-
610-61500-121-651	PART-TIME - MAINS	-	-	-	-	-	-	-	-
610-61500-121-652	PART-TIME - SERVICES	-	-	-	-	-	-	-	-
610-61500-121-653	PART-TIME - METERS	-	-	-	-	-	-	-	-
610-61500-121-654	PART-TIME - HYDRANTS	-	-	-	-	-	-	-	-
610-61500-121-655	PART-TIME - MISC OTHER	-	-	-	-	-	-	-	-
610-61500-121-901	PART-TIME - METER READING	-	-	-	-	-	-	-	-
610-61500-121-902	WAGES - CLERK - WATER	11,702	13,594	14,802	-	8,474	13,905	16,000	21,435
610-61500-121-920	WAGES - ADMIN ALLOCATION	25,229	25,919	18,162	17,066	-	-	17,066	-
610-61500-122-902	OVERTIME - CLERK - WATER	140	13	115	-	219	412	500	618
610-61500-131-926	RETIREMENT	(5,427)	18,428	8,814	9,095	3,733	6,000	9,095	9,845
610-61500-132-408	SOCIAL SECURITY	9,919	9,623	10,017	10,015	3,824	6,140	10,015	10,562
610-61500-133-926	INSURANCE, MEDICAL	29,217	26,713	32,089	33,671	16,275	26,168	33,671	42,952
610-61500-134-926	INSURANCE, DENTAL	1,885	1,956	2,165	2,155	1,022	1,645	2,155	2,679
610-61500-135-926	INSURANCE, GROUP LIFE	3,137	1,411	1,940	143	69	146	143	224
610-61500-136-926	INSURANCE, DISABILITY	766	1,112	599	482	198	336	482	527
610-61500-137-925	HSA BENEFITS	4,538	5,600	3,751	7,840	2,937	5,918	7,840	8,694
610-61500-138-925	EAP BENEFITS	207	213	248	240	124	186	240	250
610-61500-139-925	BENEFIT FEES	-	-	-	-	-	-	-	-
610-61500-140-925	VISION BENEFITS	-	61	302	314	146	236	314	297
610-61500-141-903	UNIFORMS & CLOTHING	616	540	629	900	91	196	900	900
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	63	-	74	750	-	-	750	750
610-61500-143-930	RECOGNITION	564	963	935	1,065	-	-	1,065	1,065
610-61500-144-630	MILEAGE - TREATMENT	268	164	-	300	-	263	300	300
610-61500-144-640	MILEAGE - T&D OP	-	236	86	-	-	80	80	-
610-61500-144-921	MILEAGE - OFFICE EXP	-	-	-	275	-	71	275	275
610-61500-144-930	MILEAGE - ADMIN MISC	-	202	91	300	-	312	315	300
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	472	500	10	500	-	24	150	500
610-61500-190-926	OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	-	-
		186,271	204,331	187,401	209,872	81,606	133,128	196,218	239,060
610-61500-200-000	SERVICES	-	-	-	-	-	-	-	-
610-61500-200-602	OTHER SERVICES-PUMPING	-	-	-	500	-	-	-	500
610-61500-200-630	TESTING	666	8,096	502	2,000	(36)	266	500	2,000
610-61500-200-923	MISC. OTHER SERVICES	5,869	5,496	5,104	5,940	2,669	4,121	5,940	6,000
610-61500-201-622	ELECTRIC POWER	23,011	26,047	21,116	30,000	11,429	16,881	30,000	25,000



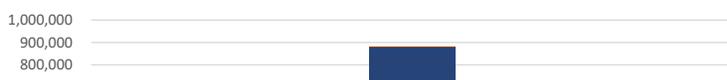


Village of Sister Bay  
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610 Enterprise Fund - Water		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
610-61500-401-921	CUSTODIAL SUPPLIES	72	70	243	195	33	33	195	250
610-61500-402-631	CHEMICALS	3,671	3,002	2,906	4,000	1,236	2,628	4,000	3,500
610-61500-403-630	WATER TESTING SUPPLIES	-	-	3,050	5,000	1,433	2,497	5,000	3,500
610-61500-403-653	METER PARTS & SUPPLIES	-	467	77	500	-	70	500	500
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	148	698	(995)	1,000	-	-	1,000	1,000
610-61500-408-654	HYDRANT PARTS & SUPPLIES	34	3,042	(2,338)	2,000	-	61	2,000	2,000
		3,925	7,279	2,942	12,695	2,703	5,290	12,695	10,750
610-61500-500-000	FIXED CHARGES								
610-61500-510-924	PROPERTY INSURANCE	1,994	2,783	3,471	3,780	3,908	3,908	3,908	4,104
610-61500-510-925	LIABILITY INSURANCE	1,435	1,442	1,342	1,607	1,183	1,577	1,607	2,500
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	629	865	920	988	498	664	988	1,000
610-61500-512-925	INSURANCE, WORK COMP	2,455	2,265	2,224	3,551	1,569	2,093	3,551	3,678
610-61500-523-930	UNEMPLOYMENT	-	-	-	-	-	-	-	-
610-61500-550-921	BANK FEES & FINANCE CHARGES	2,450	1,520	2,017	1,500	712	1,676	1,500	1,500
610-61500-551-408	TAXES - WATER	(11,386)	(11,272)	(11,818)	(15,000)	-	-	(15,000)	(12,000)
610-61500-551-904	BAD DEBT EXP - WATER	-	-	-	-	-	-	-	-
610-61500-551-928	MISC OTHER EXP - REGULATORY	511	509	648	750	-	-	750	750
610-61500-551-930	IMPACT FEE REFUNDS	-	5,391	373,126	-	-	-	-	-
		(1,912)	3,503	371,930	(2,825)	7,870	9,918	(2,696)	1,532
610-61500-600-000	DEBT SERVICE COSTS								
610-61500-602-427	INTEREST ON LONG-TERM DEBT - W	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
610-61500-900-000	OTHER COSTS								
610-61500-899-403	DEPRECIATION EXP -WATER SYSTEM	173,198	182,558	188,973	200,814	100,407	150,611	200,814	190,000
610-61500-900-408	PAYMENT IN LIEU OF TAXES	59,795	55,519	57,030	59,500	27,269	40,903	59,500	55,000
610-61500-900-921	TAXES - WATER	-	6,059	-	-	-	-	-	-
		232,993	244,136	246,003	260,314	127,676	191,513	260,314	245,000
610-64000-000-000	LGUD RELATED COSTS								
610-64000-111-000	WAGES - LGSD WATER	4,786	4,060	1,456	7,782	509	916	7,782	7,747
610-64000-112-000	OVERTIME - LGSD WATER	23	-	41	628	-	-	628	380
610-64000-131-000	RETIERMENT	-	330	130	-	-	-	-	-
610-64000-132-000	SOC SEC	-	363	147	-	-	-	-	-
610-64000-133-000	HEALTH	-	738	510	-	-	-	-	-
610-64000-134-000	DENTAL	-	56	35	-	-	-	-	-
610-64000-135-000	LIFE	-	12	4	-	-	-	-	-
610-64000-136-000	DISABILITY	-	31	7	-	-	-	-	-
610-64000-137-000	HAS	-	222	125	-	-	-	-	-
610-64000-140-000	VISION	-	7	5	-	-	-	-	-
610-64000-200-930	LGUD OTHER REIMB	99	1,347	35	750	412	16	750	750
610-64000-201-622	LGUD ELECTRIC - REIMB.	-	-	-	-	373	-	373	-
610-64000-324-921	PRINTING & COPYING LGUD	66	90	66	125	26	37	125	125
		4,974	7,256	2,562	9,285	1,320	968	9,658	9,002
<b>Total Water Expenditures</b>		<b>484,858</b>	<b>581,618</b>	<b>881,473</b>	<b>694,456</b>	<b>288,306</b>	<b>438,003</b>	<b>662,483</b>	<b>704,239</b>
	<b>Income/(Loss) before transfers</b>	<b>217,151</b>	<b>349,094</b>	<b>(216,700)</b>	<b>(12,423)</b>	<b>10,456</b>	<b>86,555</b>	<b>31,496</b>	<b>273,033</b>

Expense Summary	12/31/2022	12/31/2023	12/31/2024	2025 Budget	6/30/2025 Actual	9/30/2025 Actual	12/31/2025 Projected	2026 Budget
Wages & Benefits	184,289	201,726	185,578	205,782	81,515	132,181	192,383	234,970
Other Employee Costs	1,982	2,605	1,823	4,090	91	946	3,835	4,090
Services	35,969	49,156	42,924	54,390	19,501	29,116	51,190	68,970
Supplies & Maintenance	22,638	65,958	27,710	150,725	47,630	68,070	135,104	129,925
Other Materials	3,925	7,279	2,942	12,695	2,703	5,290	12,695	10,750
Fixed Charges	(1,912)	3,503	371,930	(2,825)	7,870	9,918	(2,696)	1,532
Debt Service & Other Costs	232,993	244,136	246,003	260,314	127,676	191,513	260,314	245,000
LGUD Related Costs	4,974	7,256	2,562	9,285	1,320	968	9,658	9,002
	<b>484,858</b>	<b>581,618</b>	<b>881,473</b>	<b>694,456</b>	<b>288,306</b>	<b>438,003</b>	<b>662,483</b>	<b>704,239</b>

Water Fund Expenses





610 Enterprise Fund - Water		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget

Year	Wages & Benefits	Other Employee Costs	Services	Supplies & Maintenance	Other Materials	Fixed Charges	Debt Service & Other Costs	LGUD Related Costs
12/31/2022	180,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
12/31/2024	200,000	10,000	10,000	10,000	10,000	350,000	10,000	10,000
Budget 2025	200,000	10,000	10,000	10,000	10,000	150,000	10,000	10,000



Village of Sister Bay  
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620 Enterprise Fund - Wastewater		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Revenues</b>									
620-43000-000-000	GRANTS								
620-43200-000-000	FEDERAL GRANTS	143,053	-	-	-	-	-	-	-
620-43500-000-000	STATE/DNR GRANTS	-	-	-	-	-	-	-	-
		143,053	-	-	-	-	-	-	-
620-46000-000-000	CUSTOMER CHARGES								
620-46110-000-000	ASSESSMENT LETTER FEES		-	-	-	-	-	-	-
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	17,571	18,221	25,103	18,585	10,411	16,297	18,585	28,868
620-46411-200-000	SEWER SERVICE - COMMERCIAL	259,920	284,315	280,871	287,640	137,334	232,565	287,640	323,002
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	542,545	611,694	620,321	623,928	326,084	501,164	623,928	713,369
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	62,362	83,853	88,491	85,530	46,515	69,852	85,530	101,765
620-46412-000-000	WWTP MAINTENANCE		220	-		-	-	-	-
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	8,597	9,069	8,987	9,250	2,645	7,718	9,250	11,234
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	169,772	186,886	193,774	190,624	35,212	143,447	190,624	222,840
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	2,763	11,977	1,908	-	23	156	156	5,000
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	318	-	13	150	-	-	150	150
620-46416-200-000	UNMETERED WASTEWATER - COMMERC	-	-	-	150	-	-	150	150
620-46470-000-000	LATE PAYMENT FEES	3,312	4,681	4,226	4,775	434	853	4,775	4,775
620-46472-000-000	RENT FROM WW DEPT PROPERTY	1,420	1,250	-	1,420	-	-	-	1,420
		1,068,581	1,212,166	1,223,692	1,222,052	558,658	972,051	1,220,788	1,412,573
620-47000-000-000	INTERGOVERNMENTAL CHARGES								
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	6,448	6,857	7,966	9,000	1,872	6,204	9,000	8,500
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	107,587	112,185	117,171	114,429	29,473	89,305	114,429	134,747
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	20,309	21,154	19,780	21,577	2,288	15,603	21,577	20,000
620-47341-850-000	UNMETERED WASTEWATER - LGUD	145	76	120	150	27	47	150	150
		134,490	140,272	145,037	145,156	33,660	111,159	145,156	163,397
620-48000-000-000	MISCELLANEOUS REVENUE								
620-48110-000-000	INTEREST/DIVIDENDS - WW	18,849	59,606	78,887	45,532	39,956	80,413	45,532	75,000
620-48300-000-000	SALE OF WW PROPERTY	-	-	-	-	-	-	-	5,900
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	35,510	29,372	5,551	-	-	-	-	-
620-48422-000-000	INSURANCE RECOVERY - WW	1,379	-	-	-	-	-	-	-
620-48490-000-000	OTHER WWTP REVENUE	25	-	-	-	-	-	-	-
620-48491-000-000	REFUNDS/REBATES - WW	2,811	-	-	-	-	-	-	-
620-48495-000-000	MISC OTHER REVENUE	1,516	368	895	200	740	1,010	1,010	500
		60,090	89,346	85,333	45,732	40,696	81,423	46,542	81,400
620-49000-000-000	OTHER FINANCING SOURCES								
620-49300-000-000	CAPITAL CONTRIBUTIONS	116,624	-	-	-	-	-	-	-
		116,624	-	-	-	-	-	-	-
<b>Total Wastewater Revenues</b>		<b>1,522,838</b>	<b>1,441,784</b>	<b>1,454,061</b>	<b>1,412,940</b>	<b>633,014</b>	<b>1,164,633</b>	<b>1,412,486</b>	<b>1,657,369</b>

<b>Expenditures</b>									
620-62500-100-000	EMPLOYEE COSTS				59%	59%	59%	59%	59%
620-62500-111-060	WAGES - MAIN LIFT STATION	11,209	8,085	6,396		916	1,680	1,680	
620-62500-111-062	WAGES - JOINT WWTP	115,929	156,318	126,080	199,894	51,832	83,490	199,894	168,040
620-62500-111-626	WAGES - WWTP GROUNDS MAINT	980	1,210	890	253	971	2,818	253	1,245
620-62500-111-930	TRAINING, WASTEWATER	1,367	996	1,208		80	306	306	
620-62500-112-060	OVERTIME - MAIN LIFT STATION	476	289	541		-	-	-	
620-62500-112-062	OVERTIME - JOINT WWTP	8,046	7,582	7,676	8,031	3,525	5,636	8,031	8,241
620-62500-113-000	COMP TIME USED	1,601	6,084	4,369		677	1,318	1,318	3,422
620-62500-114-000	PAID LEAVE - JOINT WWTP	20,919	28,401	39,288		5,571	9,013	9,013	
620-62500-121-062	PT WAGES - JOINT WWTP	-	-	-		-	-	-	
620-62500-121-902	WAGES, CLERK - WW	26,332	28,564	30,822		15,420	23,194	23,194	37,196
620-62500-121-920	WAGES, ADMIN - WW	36,585	39,504	51,658	24,491	29,953	49,540	49,540	30,000
620-62500-122-902	OVERTIME - CLERK - WWTP	316	25	229		404	762	762	1,073
620-62500-131-000	RETIREMENT	(8,172)	33,681	18,014	16,261	7,573	12,277	16,261	16,537
620-62500-132-000	SOCIAL SECURITY	16,212	20,700	21,591	17,906	7,807	12,691	17,906	17,713
620-62500-133-000	INSURANCE, MEDICAL	47,945	53,519	68,909	60,950	33,717	55,334	60,950	72,441
620-62500-134-000	INSURANCE, DENTAL	3,336	3,808	4,691	3,907	2,161	3,540	3,907	4,506
620-62500-135-000	INSURANCE, GROUP LIFE	5,375	2,433	2,203	228	128	261	261	362
620-62500-136-000	INSURANCE, DISABILITY	1,322	2,041	1,226	856	405	695	856	884



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620 Enterprise Fund - Wastewater		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
620-62500-137-000	HSA BENEFITS	9,794	14,220	22,467	14,514	5,661	12,034	14,514	14,655
620-62500-138-000	EAP BENEFITS	498	512	496	500	248	372	500	500
620-62500-139-000	BENEFIT FEES	-	-	-	-	-	-	-	-
620-62500-140-000	VISION	-	144	678	571	319	523	571	502
620-62500-141-000	UNIFORMS & CLOTHING	1,386	1,137	1,257	1,950	168	361	1,950	1,950
620-62500-142-000	RECRUITMENT/TESTING/PHYSICALS	142	-	148	1,000	-	-	-	1,000
620-62500-143-000	RECOGNITION	1,409	2,200	2,070	2,200	112	112	2,200	2,200
620-62500-144-000	MILEAGE	485	1,256	396	1,000	118	338	1,000	1,000
620-62500-145-000	EXPENSE ALLOWANCE/MEALS	360	360	34	375	-	45	375	375
620-62500-190-000	OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	-	-
		303,851	413,069	413,338	354,887	167,765	276,341	415,242	383,843
620-62500-200-000	SERVICES								
620-62500-200-000	OTHER CONTRACTED SERVICES	2,696	3,352	1,787	2,940	1,606	2,230	2,940	2,500
620-62500-201-000	ELECTRIC/GAS	63,147	68,133	62,115	70,025	27,932	48,145	70,025	70,000
620-62500-202-000	FUEL	10,579	13,521	9,465	14,000	4,878	6,766	14,000	12,000
620-62500-203-000	TELEPHONES	2,202	2,692	3,047	2,750	1,471	2,777	3,000	3,000
620-62500-204-000	CELLPHONES	2,827	3,284	3,565	3,500	1,463	1,992	3,500	3,500
620-62500-205-000	INTERNET	780	1,464	1,440	1,500	720	1,080	1,500	3,565
620-62500-206-000	TELEMETRY	509	-	-	-	-	-	-	-
620-62500-208-000	RUBBISH DISPOSAL	1,397	9,543	3,154	7,000	320	647	5,000	5,000
620-62500-209-000	LEGAL SERVICES	2,236	293	-	2,500	266	2,628	2,500	2,500
620-62500-210-000	AUDIT & CONSULTING	12,103	7,462	18,554	7,850	5,406	7,604	7,850	13,000
620-62500-212-000	ENGINEERING	-	-	3,998	30,000	7,225	15,895	30,000	50,000
620-62500-213-000	LAUNDRY SERVICE	1,271	1,175	1,191	1,250	564	948	1,250	1,250
620-62500-214-000	SLUDGE HAULING & PROCESSING	51,439	45,834	70,961	180,000	22,101	40,435	90,000	90,000
		151,184	156,753	179,278	323,315	73,952	131,147	231,565	256,315
620-62500-300-000	SUPPLIES & MAINTENANCE								
620-62500-301-000	GAS/OIL/FLUIDS	4,804	4,641	4,773	5,500	2,529	3,616	5,500	5,500
620-62500-303-000	EQUIPMENT RENTAL	615	-	262	-	-	266	-	1,000
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	5,556	9,381	8,251	8,750	11,113	11,534	12,000	9,000
620-62500-312-000	INFORMATION TECHNOLOGY	2,569	1,419	952	2,000	845	895	2,000	2,500
620-62500-321-000	OFFICE SUPPLIES & EXP.	2,272	2,672	1,587	1,500	345	1,136	1,500	1,500
620-62500-322-000	POSTAGE & SHIPPING	1,798	1,858	2,321	2,100	1,087	1,542	2,100	2,500
620-62500-324-000	PRINTING & COPYING	2,390	2,172	2,139	2,500	918	1,276	2,500	2,500
620-62500-325-000	LEGAL NOTICES & ADS	141	-	155	150	39	39	150	150
620-62500-326-000	OFFICE EQUIPMENT	68	78	93	150	24	43	150	150
620-62500-331-000	DUES & PUBLICATIONS	1,644	1,657	1,742	1,800	1,892	1,892	2,000	2,000
620-62500-332-000	TRAINING - WASTEWATER	1,619	2,653	1,791	3,000	166	270	3,000	2,500
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	753	1,318	1,492	1,500	115	322	1,500	1,500
620-62500-352-000	TOOLS/MINOR EQUIPMENT	3,081	1,098	2,373	5,000	556	884	5,000	3,000
620-62500-353-000	MISC. OTHER SUPPLIES	74	236	131	500	18	215	500	500
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	168	148	741	1,000	182	200	1,000	1,000
620-62500-362-000	WWTP GROUNDS MAINTENANCE	408	170	202	500	285	285	500	500
620-62500-363-000	VEHICLE MAINTENANCE	201	217	2,181	1,500	1,272	1,315	1,500	2,500
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	7,814	563	3,213	2,000	2,555	2,569	2,000	3,500
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	2,447	1,330	4,335	2,000	2,048	2,058	2,000	7,500
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	9,324	18,593	10,037	10,000	29	29	10,000	25,000
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	6,715	32,283	31,750	35,000	12,789	16,418	35,000	35,000
620-62500-369-000	EQUIPMENT MAINTENANCE	277	1,256	1,218	1,500	-	-	1,500	1,500
		54,739	83,743	81,740	87,950	38,807	46,803	91,400	110,800
620-62500-400-000	MATERIALS								
620-62500-401-000	CUSTODIAL SUPPLIES	275	451	801	500	56	65	500	500
620-62500-402-000	CHEMICALS	42,139	45,942	49,515	50,000	1,027	32,732	50,000	52,000
620-62500-403-000	LAB SUPPLIES - WWTP	5,037	15,835	7,033	17,000	2,257	2,836	17,000	10,000
620-62500-408-000	MAIN LIFT DEGREASER	39	507	2,671	3,500	-	-	3,500	3,500
		47,491	62,735	60,019	71,000	3,341	35,633	71,000	66,000
620-62500-500-000	FIXED CHARGES								
620-62500-510-000	PROPERTY/LIABILITY INS.	12,888	15,621	17,271	18,900	15,956	16,859	18,900	20,000
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	1,888	2,296	2,372	2,808	2,055	2,740	2,808	2,808
620-62500-512-000	INSURANCE, WORK COMP	8,175	7,234	8,210	7,458	3,591	4,787	7,458	7,684
620-62500-523-000	UNEMPLOYMENT	-	-	-	-	-	-	-	-
620-62500-550-000	BANK FEES & FINANCE CHARGES	2,672	3,557	3,160	3,700	1,312	2,366	3,700	3,700



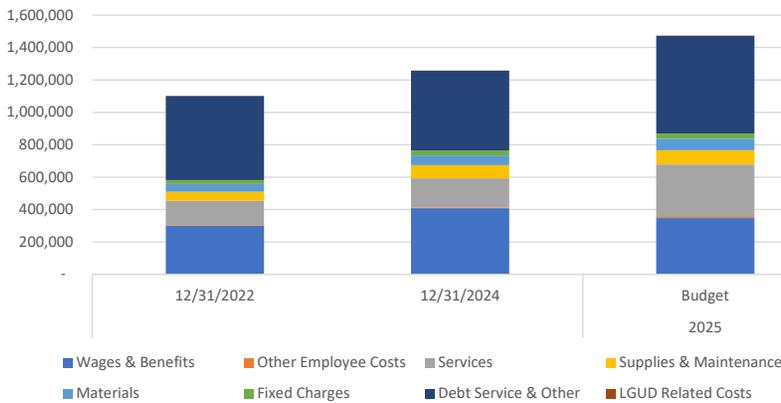
Village of Sister Bay  
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620 Enterprise Fund - Wastewater		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
620-62500-551-000	MISCELLANEOUS OTHER EXP	-	51	-	-	-	-	-	-
		25,623	28,759	31,013	32,866	22,914	26,752	32,866	34,192
620-62500-600-000	DEBT SERVICE COSTS								
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	63,884	62,731	58,939	55,731	28,546	30,145	55,731	52,475
		63,884	62,731	58,939	55,731	28,546	30,145	55,731	52,475
620-62500-900-000	OTHER OUTLAYS & EXPENDITURES								
620-62500-899-000	DEPRECIATION EXP - WWTP	425,209	430,403	432,867	516,484	258,242	387,363	516,484	520,000
620-62500-900-000	OTHER NON-OPERATING EXP - WW	28,919	-	-	30,000	-	-	30,000	-
		454,128	430,403	432,867	546,484	258,242	387,363	546,484	520,000
620-64000-000-000	LGUD RELATED COSTS								
620-64000-200-000	OTHER SERVICES & COSTS	77	57	45	500	28	53	150	500
620-64000-324-000	PRINTING & COPYING LGUD	58	90	66	150	26	37	150	150
		135	147	111	650	54	90	300	650
<b>Total Wastewater Expenditures</b>		<b>1,101,035</b>	<b>1,238,340</b>	<b>1,257,304</b>	<b>1,472,883</b>	<b>593,620</b>	<b>934,275</b>	<b>1,444,588</b>	<b>1,424,274</b>

**Income before Transfers    421,803    203,445    196,757    (59,943)    39,394    230,359    (32,102)    245,055**

Expense Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
Wages & Benefits	300,069	408,116	409,433	348,362	167,367	275,486	409,717	377,318
Other Employee Costs	3,782	4,953	3,904	6,525	397	855	5,525	6,525
Services	151,184	156,753	179,278	323,315	73,952	131,147	231,565	256,315
Supplies & Maintenance	54,739	83,743	81,740	87,950	38,807	46,803	91,400	110,800
Materials	47,491	62,735	60,019	71,000	3,341	35,633	71,000	66,000
Fixed Charges	25,623	28,759	31,013	32,866	22,914	26,752	32,866	34,192
Debt Service & Other	518,012	493,134	491,806	602,215	286,787	417,507	602,215	572,475
LGUD Related Costs	135	147	111	650	54	90	300	650
	<b>1,101,035</b>	<b>1,238,340</b>	<b>1,257,304</b>	<b>1,472,883</b>	<b>593,620</b>	<b>934,275</b>	<b>1,444,588</b>	<b>1,424,274</b>

Wastewater Expenses





Village of Sister Bay  
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630 Enterprise Fund - Collection		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
<b>Revenues</b>									
630-43000-000-000	GRANTS								
630-43500-000-000	STATE/DNR GRANTS		-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
630-46000-000-000	CUSTOMER CHARGES								
630-46110-000-000	ASSESSMENT LETTER FEES	3,345	2,985	3,120	2,800	825	1,575	2,800	3,200
630-46411-100-000	SEWER SERVICE - VILLAGE (C)	4,883	4,387	5,813	4,000	3,122	5,304	5,800	6,685
630-46411-200-000	SEWER SERVICE - COMMERCIAL	75,485	70,594	70,213	67,500	42,798	75,533	77,000	80,745
630-46411-400-000	SEWER SERVICE - RESIDENTIAL	151,641	138,967	140,468	135,800	95,446	157,340	159,000	161,538
630-46411-500-000	SEWER SERVICE - MULTI FAMILY	18,806	19,570	21,157	17,000	14,430	23,087	25,000	24,331
630-46411-900-000	SERVICE: OTHER COLLECT SYSTEMS	-	147	134	250	-	-	250	250
630-46412-000-000	COLLECTION SYSTEM MAINTENANCE	-	-	-	-	-	-	-	-
630-46414-000-000	LATERAL INSPECTION - SEWER	4,121	2,413	1,858	2,500	2,495	1,543	2,500	2,500
630-46470-000-000	LATE PAYMENT FEES	835	289	231	500	116	235	500	500
		259,115	239,352	242,994	230,350	159,231	264,617	272,850	279,749
630-47000-000-000	INTERGOVERNMENTAL CHARGES								
630-47341-000-000	COLLECTION SYSTEM MAINT - LGUD	1,695	1,140	-	30,000	-	-	-	1,750
		1,695	1,140	-	30,000	-	-	-	1,750
630-48000-000-000	MISCELLANEOUS REVENUES								
630-48110-000-000	INTEREST/DIVIDENDS-COLLECTION	4,649	22,382	25,460	16,528	12,147	29,943	30,000	25,000
630-48300-000-000	SALE OF PROPERTY - COLLECTION	-	-	-	-	-	-	-	900
630-48420-710-000	IMPACT FEE-DOWNTOWN SEWER MAIN	25,691	22,410	10,260	18,000	11,469	12,362	18,000	12,000
630-48420-740-000	SEWER CONNECTION FEES/REU	8,241	4,825	3,716	4,850	4,990	3,086	4,850	5,200
630-48422-000-000	INSURANCE RECOVERY - C	-	-	-	-	-	-	-	-
630-48425-000-000	SURCHARGE: COLL SYSTEM SERVICE	179	1,015	12	500	3	5	500	500
630-48490-000-000	OTHER COLLECTION SYSTEM REVENU	-	-	-	-	-	-	-	-
630-48491-000-000	REFUNDS/REBATES - C	346	-	-	-	-	-	-	-
630-48495-000-000	MISC OTHER REVENUE	217	60	149	-	-	41	-	-
		39,322	50,692	39,597	39,878	28,608	45,437	53,350	43,600
630-49000-000-000	OTHER FINANCING SOURCES								
630-49300-000-000	CAPITAL CONTRIBUTIONS	240,627	107,678	-	-	-	-	-	250,000
		240,627	107,678	-	-	-	-	-	250,000
<b>Total Collection Revenues</b>		<b>540,758</b>	<b>398,862</b>	<b>282,591</b>	<b>300,228</b>	<b>187,840</b>	<b>310,054</b>	<b>326,200</b>	<b>575,099</b>

<b>Expenditures</b>									
630-63500-100-000	EMPLOYEE RELATED COSTS				9%	9%	9%	9%	7%
630-63500-111-000	FULL-TIME EMPLOYEE WAGES	20,481	12,015	11,110	29,926	1,551	3,205	29,926	19,937
630-63500-111-626	WAGES - COLLECTION GROUNDS	407	671	497	500	227	227	500	477
630-63500-112-000	OVERTIME - SB COLLECTION	828	385	1,165		96	193	196	978
630-63500-113-000	COMP TIME USED	251	997	729		103	200	200	
630-63500-114-000	PAID LEAVE - COLLECTION	5,536	7,322	1,909		838	1,364	1,364	
630-63500-121-000	PART-TIME WAGES	-	-	414	143	187	187	187	
630-63500-121-902	WAGES, CLERK - COLLECTION	3,761	4,692	4,723		2,335	3,455	3,455	4,413
630-63500-121-920	WAGES, ADMIN - COLLECTION	14,637	17,349	17,101	17,334	6,775	12,906	17,334	8,588
630-63500-122-902	WAGES, OT CLERK - COLLECTION	45	5	38		62	117	117	127
630-63500-131-000	RETIREMENT	(2,249)	6,510	2,653	3,440	851	1,574	3,440	2,618
630-63500-132-000	SOCIAL SECURITY	3,318	2,892	3,783	3,790	895	1,649	3,790	2,840
630-63500-133-000	INSURANCE, MEDICAL	10,707	7,729	11,091	11,131	3,128	5,591	11,131	11,112
630-63500-134-000	INSURANCE, DENTAL	737	570	748	704	194	347	704	706
630-63500-135-000	INSURANCE, GROUP LIFE	1,114	514	884	73	18	47	73	75
630-63500-136-000	INSURANCE, DISABILITY	282	277	270	200	44	88	200	142
630-63500-137-000	HSA BENEFITS	1,855	1,588	3,016	2,839	528	1,440	2,839	2,258
630-63500-138-000	EAP BENEFITS	61	63	83	72	41	62	72	85
630-63500-139-000	BENEFIT FEES	-	-	-		-	-	-	
630-63500-140-000	VISION	-	20	106	101	27	48	101	80
630-63500-141-000	UNIFORMS & CLOTHING	198	186	210	250	26	55	250	250
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	20	-	168	250	-	-	250	250



Village of Sister Bay  
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<b>630 Enterprise Fund - Collection</b>		<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>2025</b>	<b>6/30/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>2026</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
630-63500-143-000	RECOGNITION	178	300	212	300	-	-	300	300
630-63500-144-000	MILEAGE	-	14	30	50	-	92	100	50
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	9	60	-	75	-	7	75	75
630-63500-190-000	BENEFIT FEES AND PENALTIES	-	-	-	-	-	-	-	-
		62,175	64,159	60,938	71,178	17,925	32,855	76,604	55,361
630-63500-200-000	SERVICES								
630-63500-200-000	MISC. OTHER SERVICES	20	51	67	690	-	33	690	250
630-63500-201-000	ELECTRIC POWER	6,600	6,621	6,451	7,250	3,487	5,030	7,250	7,000
630-63500-202-000	SEWER/FUEL	1,269	639	169	1,500	42	85	1,500	1,000
630-63500-204-000	CELLPHONES	403	547	595	500	223	304	500	600
630-63500-205-000	INTERNET	96	240	240	250	120	180	250	570
630-63500-206-000	TELEMETRY	1,018	-	-	-	-	-	-	21,000
630-63500-209-000	LEGAL SERVICES	-	-	-	250	41	41	250	250
630-63500-210-000	AUDIT & CONSULTING	979	1,229	4,374	1,400	1,622	2,281	3,000	4,500
630-63500-212-000	ENGINEERING	-	-	1,018	750	-	-	750	5,000
630-63500-213-000	LAUNDRY	16	18	24	25	12	20	25	25
		10,401	9,345	12,938	12,615	5,547	7,973	14,215	40,195
630-63500-300-000	SUPPLIES & MAINTENANCE								
630-63500-301-000	GAS/OIL/FLUIDS	724	731	994	750	263	428	750	1,200
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	5,643	4,254	1,653	7,275	5,874	6,673	7,275	7,275
630-63500-312-000	INFORMATION TECHNOLOGY	181	136	2,779	3,000	141	341	3,000	8,000
630-63500-321-000	OFFICE SUPPLIES & EXP.	345	192	223	500	37	135	500	500
630-63500-322-000	POSTAGE & SHIPPING	269	333	569	400	163	233	400	650
630-63500-324-000	PRINTING & COPYING	340	356	410	400	140	195	400	450
630-63500-325-000	LEGAL NOTICES & ADS	-	-	9	50	-	-	50	50
630-63500-326-000	OFFICE EQUIPMENT	8	11	14	25	3	6	25	25
630-63500-331-000	MEMBERSHIP DUES	6	7	7	25	16	16	25	25
630-63500-332-000	TRAINING	21	103	233	250	-	-	250	250
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	1,123	333	1,103	500	18	29	500	1,200
630-63500-352-000	TOOLS/MINOR EQUIPMENT	156	394	286	1,000	21	29	1,000	500
630-63500-353-000	MISC. OTHER SUPPLIES	(5,906)	6,371	1,647	500	-	3	500	2,000
630-63500-354-000	MAPS	-	-	-	100	-	-	100	100
630-63500-356-000	PARTS & SUPPLIES	16	101	-	250	-	-	250	150
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	4,626	5,096	4,726	5,000	-	4	5,000	5,000
630-63500-362-000	LAWN MAINTENANCE	-	-	-	100	-	-	100	100
630-63500-363-000	VEHICLE MAINTENANCE	21	34	363	375	194	201	375	500
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	24,064	7,672	29,383	43,000	1,587	1,587	43,000	30,000
630-63500-368-000	SEWER SYSTEM MAINTENANCE	12,419	6,764	27,213	310,000	69,892	98,917	120,000	32,000
630-63500-369-000	EQUIPMENT MAINTENANCE	64	412	20	500	-	240	500	1,700
		44,122	33,300	71,633	374,000	78,348	109,037	184,000	91,675
630-63500-400-000	MATERIALS								
630-63500-401-000	CUSTODIAL SUPPLIES	16	23	75	50	8	8	50	50
		16	23	75	50	8	8	50	50
630-63500-500-000	FIXED CHARGES								
630-63500-510-000	PROPERTY/LIABILITY INS.	1,697	2,139	2,140	2,700	2,051	2,186	2,700	2,700
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	202	298	312	338	321	427	450	400
630-63500-512-000	INSURANCE, WORK COMP	1,183	1,034	980	1,222	538	718	1,222	1,271
630-63500-523-000	UNEMPLOYMENT	-	-	-	-	-	-	-	-
630-63500-550-000	BANK FEES & FINANCE CHARGES	734	656	1,188	850	289	474	850	1,500
630-63500-551-000	MISCELLANEOUS OTHER EXP	32	8	-	-	-	-	-	-
		3,849	4,135	4,620	5,110	3,199	3,805	5,222	5,871
630-63500-600-000	DEBT COSTS								
630-63500-602-000	INTEREST ON LONG-TERM DEBT - C	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
630-63500-900-000	OTHER OUTLAYS & EXPENDITURES								
630-63500-899-000	DEPRECIATION EXP - COLLECTION	123,930	128,884	131,803	141,772	70,886	106,329	141,772	141,000
630-63500-900-000	TAXES - SEWER	11,386	25,506	11,818	26,410	-	-	26,410	13,250

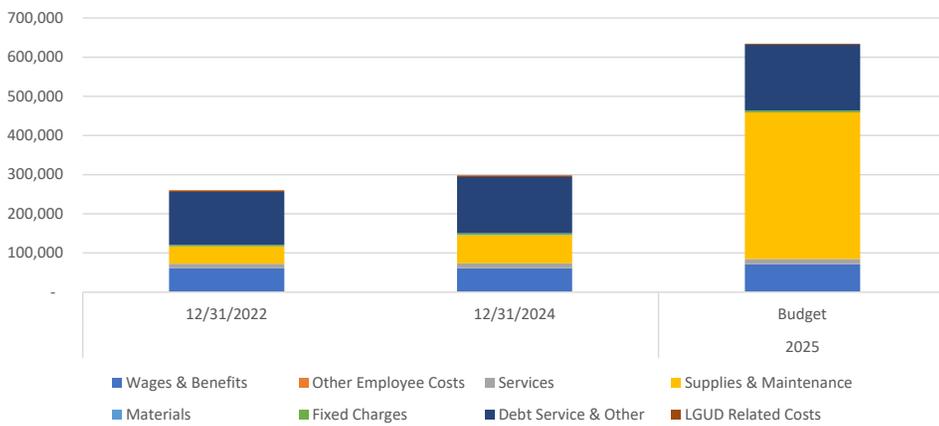


Village of Sister Bay  
2026 Annual Budget

630 Enterprise Fund - Collection		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
		135,316	154,390	143,621	168,182	70,886	106,329	168,182	154,250
630-64000-000-000	LGUD RELATED COSTS		-						
630-64000-111-000	WAGES, LGUD COLLECTION	4,366	3,163	2,556	2,442	290	974	2,442	1,994
630-64000-112-000	OVERTIME - LGSD COLLECTION	-	-	72	119	-	48	119	98
630-64000-131-000	Retierment- LGUD Collection	-	253	238	-	-	-	-	-
630-64000-132-000	SOCIAL SEC		275	262					
630-64000-133-000	HEALTH		547	761					
630-64000-134-000	DENTAL		42	51					
630-64000-135-000	LIFE		11	9					
630-64000-136-000	DISABILITY		24	13					
630-64000-137-000	HAS		183	209					
630-64000-140-000	VISION		4	7					
630-64000-200-000	OTHER SERVICES- LGUD		(428)	-					
		4,366	4,074	4,177	2,561	290	1,022	2,561	2,091
<b>Total Collection Expenditures</b>		260,245	269,426	298,003	633,696	176,203	261,027	450,834	349,494
<b>Income before Transfers</b>		<b>39,887</b>	<b>21,758</b>	<b>(15,412)</b>	<b>(333,468)</b>	<b>11,637</b>	<b>49,027</b>	<b>(124,634)</b>	<b>(2,909)</b>

Expense Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
				Budget	Actual	Actual	Projected	Budget
Wages & Benefits	61,770	63,599	60,319	71,178	17,925	32,855	75,629	54,436
Other Employee Costs	405	560	619	925	26	154	975	925
Services	10,401	9,345	12,938	12,615	5,547	7,973	14,215	40,195
Supplies & Maintenance	44,122	33,300	71,633	374,000	78,348	109,037	184,000	91,675
Materials	16	23	75	50	8	8	50	50
Fixed Charges	3,849	4,135	4,620	5,110	3,199	3,805	5,222	5,871
Debt Service & Other	135,316	154,390	143,621	168,182	70,886	106,329	168,182	154,250
LGUD Related Costs	4,366	4,074	4,177	2,561	290	1,022	2,561	2,091
	260,245	269,426	298,003	634,621	176,229	261,181	450,834	349,494

Collection System Expenses







# Village of Sister Bay 2026 Annual Budget

690	Enterprise Fund - Marina	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual		Actual	Budget	Actual	Actual	Projected	Budget
690-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	-	-
690-49240-000-000	TRANSFERS FROM CIP FUND	-	-	-	-	-	-	-	1,000,000
		-	-	-	-	-	-	-	1,000,000
<b>Total Marina Revenues</b>		831,461	942,707	997,649	956,722	820,954	975,266	1,034,209	1,970,548
<b>Expenditures</b>									
690-53540-100-000	EMPLOYEE RELATED COSTS								
690-53540-111-000	FULL-TIME WAGES	60,554	61,221	98,359	123,531	55,876	88,206	117,608	128,786
690-53540-111-051	FULL-TIME WAGES FACILITIES	7,404	10,011	6,255	9,570	1,493	2,236	2,981	9,767
690-53540-111-920	FULL-TIME WAGES ADMIN	16,955	23,844	28,633	21,191	4,053	8,702	11,603	16,234
690-53540-112-000				6,492		-	-	-	
690-53540-112-051	FULL-TIME OVERTIME FACILITIES	-	672	25		-	-	-	-
690-53540-114-000	UNWORKED WAGES	5,530	3,964	8,968	-	3,522	4,473	5,964	1,469
690-53540-115-000	BONUSES, MANAGER	-	-	-	-	-	-	-	-
690-53540-121-000	PART-TIME WAGES	56,636	53,294	54,669	72,094	9,265	46,807	50,000	72,130
690-53540-122-000	PART-TIME OVERTIME WAGES	5,262	2,505	325	10,200	17	873	900	10,200
690-53540-123-000	BONUSES, DOCKHANDS	2,750	2,750	3,050	3,050	-	-	-	3,050
690-53540-131-000	RETIREMENT	(2,915)	14,041	5,473	10,745	4,513	7,201	9,601	11,099
690-53540-132-000	SOCIAL SECURITY	11,707	12,289	15,284	18,379	5,729	11,496	15,328	18,571
690-53540-133-000	INSURANCE, MEDICAL	6,879	10,501	16,554	19,158	7,689	12,343	16,457	22,837
690-53540-134-000	INSURANCE, DENTAL	699	439	805	915	329	531	708	1,094
690-53540-135-000	INSURANCE, GROUP LIFE	1,601	642	(222)	57	11	28	37	59
690-53540-136-000	INSURANCE, DISABILITY	513	654	690	605	260	433	578	625
690-53540-137-000	HSA BENEFITS EXPENSE	609	650	2,190	6,058	2,230	4,728	6,304	6,064
690-53540-138-000	EAP BENEFITS EXPENSE	128	131	138	166	69	103	138	166
690-53540-140-000	VISION	-	61	111	121	40	65	87	121
690-53540-141-000	UNIFORM ALLOWANCE	-	1,324	1,531	2,000	-	1,249	1,600	2,000
690-53540-142-000	RECRUITMENT/TESTING/PHYSICALS	187	-	607	500	-	-	-	500
690-53540-143-000	RECOGNITION	858	647	1,106	700	-	-	-	700
690-53540-144-000	MILEAGE	543	352	464	400	165	165	400	400
690-53540-145-000	EXPENSE ALLOWANCE	178	200	200	200	-	-	-	200



## Village of Sister Bay 2026 Annual Budget

690	Enterprise Fund - Marina	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual		Actual	Budget	Actual	Actual	Projected	Budget
690-53540-190-000	ALLOCATION TO TKH	(1,448)	-	-	-	-	-	-	-
		174,630	200,192	251,706	299,640	95,259	189,640	240,293	306,072
690-53540-200-000	SERVICES								
690-53540-201-000	ELECTRIC/GAS	17,215	22,741	21,909	24,000	8,252	15,381	8,252	24,000
690-53540-202-000	WATER/SEWER/STORM	9,041	9,200	24,061	10,000	(2,043)	880	10,000	10,000
690-53540-203-000	TELEPHONE	705	783	874	1,260	378	584	1,260	1,260
690-53540-204-000	CELL PHONE	288	257	476	275	359	623	350	275
690-53540-205-000	INTERNET	4,168	4,537	4,453	4,500	2,285	3,245	2,285	4,500
690-53540-206-000	TELEVISION	721	425	622	850	403	649	850	850
690-53540-207-000	RECYCLING	-	1,055	1,821	1,000	283	559	1,000	1,000
690-53540-208-000	GARBAGE	4,190	4,023	2,709	5,000	804	2,041	5,000	5,000
690-53540-209-000	LEGAL	686	113	450	500	562	562	562	500
690-53540-210-000	AUDITING & CONSULTING	2,930	3,276	10,420	2,750	4,325	6,333	8,000	10,000
690-53540-211-000	WEED CONTROL	3,149	3,329	3,104	3,500	195	4,314	4,500	4,500
690-53540-212-000	ENGINEERING	-	-	-	-	-	-	-	-
690-53540-214-000	HOLDING TANK EXPENSE	149	13	-	200	-	-	-	200
		43,243	49,751	70,899	53,835	15,804	35,173	42,060	62,085
690-53540-300-000	SUPPLIES AND MATERIALS								
690-53540-301-000	VEHICLE & EQUIPMENT GAS, OIL,	560	110	241	250	117	117	117	250
690-53540-303-000	EQUIPMENT RENTAL	16	14	26	350	4	7	4	350
690-53540-310-000	COMPUTER SOFTWARE & MAINT.	8,719	7,953	8,382	13,200	6,202	12,018	13,200	13,200
690-53540-311-000	WEBSITE	300	823	-	1,000	360	360	360	1,000
690-53540-312-000	IT SUPPORT	1,427	4,482	1,395	4,000	1,686	3,951	4,500	4,000
690-53540-321-000	OFFICE SUPPLIES	1,194	396	463	1,000	89	416	89	1,000
690-53540-322-000	POSTAGE	134	172	140	300	122	165	122	300
690-53540-324-000	PRINTING/COPYING	1,920	2,022	2,414	2,750	1,044	1,055	1,044	2,750
690-53540-325-000	ADVERTISING & PUBLIC NOTICES	573	165	-	2,000	-	-	-	2,000
690-53540-331-000	MEMBERSHIP DUES	550	850	845	850	300	300	950	850
690-53540-332-000	EDUCATION/TRAINING	13,345	3,053	10,143	7,500	4,338	9,975	4,338	7,500
690-53540-351-000	MEDICAL/SAFETY SUPPLIES	291	483	715	1,500	236	236	236	1,500
690-53540-352-000	MINOR EQUIPMENT AND TOOLS	12,611	3,184	901	10,000	2,516	3,712	6,000	10,000





## Village of Sister Bay 2026 Annual Budget

690 Enterprise Fund - Marina		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual		Actual	Budget	Actual	Actual	Projected	Budget
690-53541-367-000	BOATHOUSE MAINTENANCE	166	1,149	7,000	51,500	-	-	-	51,500
		1,419	5,445	8,551	53,310	215	1,077	1,400	53,310
690-55301-000-000	EVENTS								
690-55301-408-000	EVENT COSTS FOR MARINA	-	-	-	2,000	-	-	2,000	2,000
		-	-	-	2,000	-	-	2,000	2,000
690-59000-000-000	TRANSFERS & OTHER USES OF FUNDS								
690-59210-000-000	TRANSFERS TO GENERAL FUND	52,644	45,297	46,195	59,406	29,703	44,555	59,406	50,000
690-59300-000-000	TRANSFERS TO DEBT SERVICE	-	-	-	-	-	-	-	-
690-59400-000-000	TRANSFERS TO CAPITAL PROJECTS	-	-	-	550,000	-	-	-	-
		52,644	45,297	46,195	609,406	29,703	44,555	59,406	50,000
<b>Total Marina Expenditures</b>		<b>771,395</b>	<b>736,937</b>	<b>727,316</b>	<b>1,417,715</b>	<b>382,804</b>	<b>600,200</b>	<b>735,858</b>	<b>2,398,713</b>
	<b>Net Income/(Loss)</b>	<b>60,066</b>	<b>205,770</b>	<b>270,333</b>	<b>(460,993)</b>	<b>438,150</b>	<b>375,067</b>	<b>298,351</b>	<b>(428,165)</b>
<b>Beginning Net Asset Balance</b>		<b>2,185,730</b>	<b>2,185,730</b>	<b>2,391,500</b>	<b>2,714,517</b>	<b>2,661,833</b>	<b>2,661,833</b>	<b>2,253,523</b>	<b>2,661,833</b>
	Change in accounting principal								
<b>Beginning Net Asset Balance</b>		<b>2,245,796</b>	<b>2,391,500</b>	<b>2,661,833</b>	<b>2,253,523</b>	<b>3,099,983</b>	<b>3,036,899</b>	<b>2,551,874</b>	<b>2,233,667</b>
	<i>Proof to Audit</i>	<i>2,245,796</i>							

Expense Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
				Budget	Actual	Actual	Projected	Budget
Wages & Benefits	174,311	197,669	247,799	295,840	95,094	188,226	238,293	302,272
Other Employee Costs	319	2,523	3,908	3,800	165	1,414	2,000	3,800
Services	43,243	49,751	70,899	53,835	15,804	35,173	42,060	62,085
Supplies, Materials, & Maintenance	314,216	243,928	154,539	210,250	136,066	170,895	198,226	1,730,250
Fixed Charges	39,975	44,306	46,246	46,088	35,862	42,330	49,053	53,000
Other Exp. & Outlays	145,267	148,018	149,180	143,186	69,895	116,530	143,421	141,996
Boathouse	1,419	5,445	8,551	53,310	215	1,077	1,400	53,310
Other Costs & Transfers	52,644	45,297	46,195	611,406	29,703	44,555	61,406	52,000



## Village of Sister Bay 2026 Annual Budget

<b>690</b>	<b>Enterprise Fund - Marina</b>	<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>2025</b>	<b>6/30/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>2026</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>		<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
		771,395	736,937	727,316	1,417,715	382,804	600,200	735,858	2,398,713

<b>Revenue Summary</b>	<b>12/31/2022</b>	<b>12/31/2023</b>	<b>45657 Budget</b>	<b>2025 Budget</b>	<b>45838 Budget</b>	<b>45930 Budget</b>	<b>46022 Budget</b>	<b>2026 Budget</b>
Seasonal Slip Fees	416,185	427,252	441,322	467,851	450,400	450,400	485,000	467,851
Transient Fees	253,628	289,254	322,914	278,500	250,469	305,455	310,000	278,500
Other Public Charges	22,165	21,869	19,780	29,350	7,621	20,155	21,850	26,850
Grants	-	19,685	-	-	-	-	-	-
Commercial Docking	103,209	122,830	143,462	144,244	86,373	144,708	144,708	144,244
Miscellaneous Revenues	36,274	61,817	70,171	36,777	26,092	54,548	72,651	53,103
	831,461	942,707	997,649	956,722	820,954	975,266	1,034,209	970,548