FINANCE COMMITTEE MEETING AGENDA

Tuesday, October 7 2014 at 2:00 PM
Fire Station – Small Meeting Room
2258 Mill Road

For additional information check: http://www.sisterbaywi.gov

In order for everyone to hear the discussion please, turn off your cell phone. Thank you.

Call Meeting to Order
Roll Call

1	Chair – Shane Solomon		2	Dave Lienau	
3	Pat Duffy				
	Administrator – Zeke Jackson			*Finance Director – Juliana Neuman*	

Approval of the Agenda
Approval of minutes as attached
Comments and Correspondence
Discussion Items

1. Review and discussion of General Fund, Marina, Utility and, TKH Operational Budgets for 2015; consider a motion for action if necessary.
2. Review and discussion on TIF and Debt Service Funds for 2015; consider a motion for action if necessary.
3. Discuss potential capital projects for 2015.
4. Matters to be placed on a future agenda or referred to a Committee, official or employee.

Adjournment

Public Notice

Questions regarding the nature of the agenda items or more detail on the agenda items listed above scheduled to be considered by the governmental body listed above can be directed to Zeke Jackson, Village Administrator at 920-854-4118 or zeke.jackson@sisterbaywi.gov.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid at no cost to the individual to participate in public meetings. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administrator at 854-4118, (FAX) 854-9637, or by writing to the Village Administrator at the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review at the Village Administrator's Office, Administration Building, 2383 Maple Drive during operating hours. (8 a.m. – 4 p.m. weekdays).

I hereby certify that I have posted a copy of this agenda at the following locations:

□ Administration Building □ Library □ Post Office

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Village of Sister Bay 2015 Annual Budget

Fund / Department	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Budget Summary - General Fund Only						
Beginning Unrestricted Balance	**$518,248**	**$469,650**	**$538,818**	**$451,976**	**408,763**	**298,248**
Revenues						
Taxes	1,076,030	1,007,405	1,007,435	1,183,483	1,183,483	1,121,320
Other Taxes	350	150	485	230	134	185
Intergovernmental Revenue	92,712	85,303	83,943	79,680	82,708	82,883
Licenses and Permits	29,704	21,552	28,948	19,072	15,817	19,533
Fines, Forfeitures & Penalties	1,175	850	565	750	500	500
Public Charges for Services	12,329	8,900	10,269	6,620	11,911	11,020
Intergovernmental Charges	9,285	10,000	11,638	10,500	12,355	11,000
Other Revenue	39,949	25,650	28,280	26,950	47,456	27,000
Other Financing Sources	158,376	161,905	161,905	161,905	161,905	193,405
Total Revenues	**$1,419,910**	**$1,321,715**	**$1,333,468**	**$1,489,190**	**$1,516,270**	**$1,466,846**
Total Funds Available	**$1,938,158**	**$1,791,366**	**$1,872,286**	**$1,941,166**	**$1,925,033**	**$1,765,094**
Expenditures						
General Government	469,122	493,433	445,717	490,121	520,854	535,480
Administration	227,048	242,860	264,858	260,949	192,195	202,044
Parks and Streets	457,183	508,136	526,747	535,134	562,037	599,918
Capital	0	0	22,500	0	0	0
Transfers	245,988	203,700	203,700	351,700	351,700	117,500
Debt	0	0	0	0	0	0
Total Expenditures	**$1,399,340**	**$1,448,130**	**$1,463,523**	**$1,637,905**	**$1,626,786**	**$1,454,941**
Ending Fund Balance	**$538,818**	**$343,236**	**$408,763**	**$303,262**	**$298,248**	**$310,152**
Proof to Audit (p.9)	***538,819***		***408,763***			
Fund Balance Classifications						
Reserved for Joint Fire Dept	0					
Nonspendable	14,907		16,708	*16,000*	*16,000*	*16,000*
Restricted	0					
Committed	0					
Assigned	0		148,714			
Unassigned Reserves	**523,911**		**243,341**	**287,262**	**282,248**	**294,152**
	$538,818		**408,763**	**303,262**	**298,248**	**310,152**
Fund Balance Percentage	36.18%		14.86%	17.54%	17.35%	19.61%
Amt. over/under required Reserves	**$161,879**		**-$166,135**	**-$122,214**	**-$124,449**	**-$69,583**
(amount over 25% of next year's expenditures)						

2

Village of Sister Bay 2015 Annual Budget

Fund 100 / Departments 51 - 53		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenues							
Taxes							
41110	General Property	1,076,000	1,007,380	1,007,405	1,183,483	1,183,483	1,121,320
41150	Managed Forest Lands	30	25	31	30	34	35
41180	Special Charges	0	0	0	0	0	0
	Subtotal	$1,076,030	$1,007,405	$1,007,435	$1,183,513	$1,183,517	$1,121,355
Other Taxes							
41210	Room Tax	0	0	0	0	0	0
41800	Interest & Penalties - Taxes	350	150	485	200	100	150
	Subtotal	$350	$150	$485	$200	$100	$150
Intergovernmental Revenue							
43410	State Shared Revenue	9,036	9,036	9,036	9,036	9,036	9,036
43420	Fire Insurance Dues	12,824	13,000	13,194	13,500	14,717	15,000
43430	State Aid - Computer Aids	696	0	0	1,207	1,172	1,100
43531	State Aid - Roads	64,737	58,263	58,263	52,437	52,437	52,543
43650	Forest Lands	0	4	0	-	4	4
43791	Recycling Rebate	5,418	5,000	3,449	3,500	5,342	5,200
	Subtotal	$92,712	$85,303	$83,943	$79,680	$82,708	$82,883
Licenses and Permits							
44110	Liquor	8,333	8,000	8,433	8,000	8,350	8,400
44120	Operators' Licenses	740	600	800	700	800	800
44130	Soda	115	100	120	120	130	120
44140	Cigarette	40	40	50	40	50	50
44210	Dog	12	12	13	12	38	13
44300	Building Permits	14,268	10,000	16,296	8,000	4,800	8,000
44410	Rezoning Petition & Fees	4,225	1,800	1,125	1,000	850	1,000
44420	Conditional Use Requests	800	400	400	400	0	400
44430	Map/Text Amendment Requests	400	0	800	0	100	0
44910	Sign Permits	770	600	910	800	700	750
	Subtotal	$29,704	$21,552	$28,948	$19,072	$15,817	$19,533

3

Village of Sister Bay 2015 Annual Budget

Fund 100 / Departments 51 - 53		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenues							
Fines, Forfeits & Penalties							
45100	Court Fines/Citations	175	250	0	0	0	0
45210	Forfeitures/Pkg Tickets	1,000	600	565	750	500	500
	Subtotal	$1,175	$850	$565	$750	$500	$500
Public Charges For Services							
46110	Assessment Letter Fees	3,090	2,400	3,300	3,000	2,070	2,500
46120	Plan Commission Meeting Fees	600	300	900	800	750	800
46140	Publishing Fees	460	400	440	420	420	420
46310	Hwy Dept Charges Reimbursed	1,433	1,200	1,314	1,400	1,471	1,500
46721	Memorial Benches	3,600	2,400	2,600	0	1,400	0
46722	Memorial Trees	0	200	0	0	0	0
46723	Memorial Picnic Tables	0	0	400	0	0	0
46741	Festival/Event Fees	592	500	531	500	5,000	5,000
44840	Subdivision Plat Fees	100	0	0	0	0	0
46900	Misc Charges For Services	2,453	1,500	784	500	800	800
	Subtotal	$12,329	$8,900	$10,269	$6,620	$11,911	$11,020
Intergovernmental Charges							
47324	EMS Building Rental Charge	7,704	8,000	8,784	8,000	9,755	8,500
47390	Library charges	1,428	2,000	2,854	2,500	2,600	2,500
	Subtotal	$9,285	$10,000	$11,638	$10,500	$12,355	$11,000
Other Revenue							
48110	Interest on Investments	1,719	2,000	1,695	2,000	2,288	2,000
48210	Building Rental - Post Office	16,200	16,200	16,200	16,200	16,200	16,200
48220	Building Rental - Village Hall	4,788	3,000	4,233	4,500	4,260	4,200
48240	Building Rental - Fire Station	310	500	348	300	358	350
48250	Park Rental	3,404	3,500	4,548	3,500	4,200	4,000
48300	Sale of Property & Equipment	7,524	0	650	0	19,900	0
48400	Donations	0	0	125	0	0	0
48910	Refunds	45	300	192	250	0	0
48990	Miscellaneous Other Revenue	662	150	289	200	250	250
	Subtotal	$39,949	$25,650	$28,280	$26,950	$47,456	$27,000

4

Village of Sister Bay 2015 Annual Budget

Fund 100 / Departments 51 - 53		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Revenues							
Other Financing Sources							
49220	Transfers from Marina Fund	0	0	0	0	0	0
49221	Transfers from Marina PILOT	158,376	161,905	161,905	161,905	161,905	161,905
49226	Transfers from Utility PILOT	0	0	0	0	0	31,500
49240	Transfers from CIP Fund	0	0	0	0	0	0
49250	Transfer from TIF Fund	0	0	0	0	0	0
49260	Transfers from Utility Fund	0	0	0	0	0	0
49300	Debt Proceeds	0	0	0	0	0	0
49500	Refunding Bond Proceeds	0	0	0	0	0	0
	Subtotal	$158,376	$161,905	$161,905	$161,905	$161,905	$193,405
	Total Revenues	**$1,419,910**	**$1,321,715**	**$1,333,468**	**$1,489,190**	**$1,516,270**	**$1,466,846**
	Proof to Audit (p.9)	***1,419,915***		***1,333,467***			

5

Village of Sister Bay 2015 Annual Budget

Fund 100 / Department 51		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
General Government							
Direct Employee Costs							
51105	Salaries, Board Members	33,540	36,300	33,890	34,620	28,960	32,940
51120	Social Security	2,566	2,777	2,593	2,648	2,215	2,520
51145	Insurance, Work Comp	50	107	54	101	47	96
	Subtotal	$36,156	$39,184	$36,537	$37,369	$31,223	$35,556
Indirect Employee Costs							
51201	Travel/Training	1,129	1,500	541	1,000	1,200	4,500
51210	Expense Allowance	393	500	180	300	280	1,000
51225	Recognition	109	500	1,127	500	319	500
	Subtotal	$1,631	$2,500	$1,848	$1,800	$1,799	$6,000
Utility Costs							
51301	Administration Building	4,479	4,750	5,050	5,300	5,200	5,470
51305	Village Hall	8,651	10,000	12,296	10,000	15,000	15,360
51315	Fire Station	29,647	36,000	32,664	35,000	46,000	38,200
51320	Old School	526	600	538	0	589	300
51360	Hydrant Rental Fees	42,000	42,000	42,000	42,000	42,000	45,000
51370	Internet	2,159	2,200	3,293	3,238	3,238	3,300
	Subtotal	$87,462	$95,550	$95,841	$95,538	$112,026	$107,631
Supplies							
51405	Internet software	1,224	1,000	478	500	509	500
51410	Printing & Copying	0	0	227	80	177	200
51420	Dues and Publications	2,028	2,024	1,614	1,650	1,600	1,600
51425	Maps	101	0	28	100	60	100
51450	Public Relations	1,420	7,000	0	0	0	0
51495	Miscellaneous Supplies	36	100	0	100	50	50
	Subtotal	$4,809	$10,124	$2,347	$2,430	$2,396	$2,450

6

Village of Sister Bay 2015 Annual Budget

Fund 100 / Department 51		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
General Government							
Other Services							
51502	Building Inspection Services	1,907	0	8,808	7,200	4,928	7,200
50504	Information Technology (5% of total)	0	100	0	100	200	300
51505	Engineering	4,725	5,000	0	5,000	0	5,000
51510	Consulting	1,171	2,000	1,935	2,000	7,000	6,000
51514	Sheriff Security Services	3,254	3,000	2,565	6,500	5,500	6,500
51515	Legal Services	21,828	25,000	13,381	20,000	28,853	32,500
51520	Assessment Services	43,893	37,200	39,750	34,500	34,500	34,500
51525	Property/Liability Insurance	10,436	11,700	11,040	12,000	16,645	17,000
51530	Legal Notices & Ads	1,558	2,000	1,079	1,500	1,120	1,500
51532	Publicity	0	0	303	1,000	300	300
51535	Web Site Support	0	0	0	0	142	150
51540	Tax Billing Costs	2,260	2,300	2,465	2,400	2,550	2,600
51542	Tax Assessment Refunds	0	0	0	0	19,626	0
51545	Election Costs	1,417	1,100	1,476	2,200	1,276	1,500
51546	Election Officials	4,830	2,000	1,868	3,500	3,150	2,100
51555	Board of Review	782	500	586	750	399	500
51567	Festival/Event Costs	11,977	3,000	1,868	3,200	5,924	6,000
51570	Zoning Board of Appeals	0	0	200	0	160	200
51575	Plan Commission	1,680	2,000	1,400	1,600	1,270	1,600
51590	Miscellaneous Boards	560	1,000	920	1,000	400	500
51595	Miscellaneous Services	1,360	500	0	500	25	100
	Subtotal	$113,638	$98,400	$89,644	$104,950	$133,968	$126,050
Maintenance							
51641	Administration Building	6,199	2,000	4,307	3,000	2,835	3,000
51642	Village Hall	2,261	12,000	2,112	2,500	1,783	2,200
51643	Post Office	1,491	500	8	500	2,186	2,000
51645	Fire Station	18,687	25,000	15,117	25,000	15,658	25,000
51646	Old School	25	25	21	0	25	0
	Subtotal	$28,663	$39,525	$21,566	$31,000	$22,487	$32,200

7

Village of Sister Bay 2015 Annual Budget

Fund 100 / Department 51		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
General Government							
Support							
51801	Cemetery	7,874	4,000	3,903	2,500	2,139	2,400
51805	Library	25,752	26,166	26,166	27,901	27,901	30,422
51810	Sister Bay Advancement	50,000	50,000	50,000	50,000	50,000	50,000
51830	Humane Society	750	1,000	1,000	1,000	1,000	1,000
51840	Fire Services	100,199	101,785	101,785	110,683	110,683	115,321
51841	Fire District	0	5,000	0	5,000	5,000	5,000
51850	Historical Society	5,000	5,000	5,000	5,000	5,000	5,000
51860	DCEDC	2,500	2,500	2,500	2,500	2,500	2,500
51865	Door County Legislative Days	0	500	500	0	0	500
51870	TKH Organization	0	0	0	0	0	0
51873	Skatepark Organization	0	0	0	0	0	0
51875	Door County Leadership	0	0	0	0	0	0
51880	Coastal ByWays	300	300	300	300	300	300
51885	Door County Soil and Water Dept.	0	0	0	0	0	1,000
	Subtotal	$192,375	$196,250	$191,154	$204,884	$204,523	$213,443
Other							
51910	Bad Debt Exp.	93	300	438	300	600	300
51930	Bank Fees & Finance Charges	1,746	1,500	1,924	1,750	1,782	1,800
51950	Misc. Other Exp.	49	100	0	100	50	50
51999	Contingency	2,500	10,000	4,418	10,000	10,000	10,000
	Subtotal	$4,388	$11,900	$6,781	$12,150	$12,432	$12,150
Transfers							
51991	Transfer to Marina	0	0	0	0	0	31,500
51992	Transfer to Ice Rink Fund	5,000	5,000	5,000	5,000	5,000	16,000
51994	Transfer to CIP Fund	240,988	198,700	198,700	346,700	346,700	70,000
	Subtotal	$245,988	$203,700	$203,700	$351,700	$351,700	$117,500
	Subtotal Operating	469,122	493,433	445,717	490,121	520,854	535,480
	Subtotal Transfers	245,988	203,700	203,700	351,700	351,700	117,500
	Total	**$715,110**	**$697,133**	**$649,417**	**$841,821**	**$872,554**	**$652,980**
	Proof to Audit (p.9)	***715,110***		***649,420***			

8

Village of Sister Bay 2015 Annual Budget

Fund 100 / Department 52		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Administration							
Direct Employee Costs							
52101	Salaries & Wages, Full Time	199,628	202,328	184,482	190,533	190,533	193,328
52105	Salaries & Wages, Part Time	0	0	54		500	500
52110	Salaries & Wages, Overtime	505	325	153	324	300	324
52115	Retirement	11,809	13,476	12,028	13,360	13,011	13,202
52120	Social Security	15,026	15,430	14,103	14,601	14,637	14,853
52125	Insurance, Medical	36,262	37,818	32,386	40,000	32,097	31,514
52130	Insurance, Dental	2,018	2,220	1,914	2,515	3,160	2,943
52135	Insurance, Disability	1,516	1,668	1,392	1,551	1,651	1,626
52140	Insurance, Group Life	834	930	657	549	538	546
52145	Insurance, Work Comp	535	710	363	636	333	564
52190	Benefit Fees & Penalties	971	1,000	571	1,000	600	600
52192	Marina Admin Transfer	-15,986	-13,282	-10,654	-12,098	-11,600	-11,844
52195	TIF Admin Transfer	-31,156	-27,862	-17,432	-15,989	-64,832	-63,966
52196	Utility Admin Transfer	-34,945	-33,651	-22,504	-22,858	-35,860	-33,526
	Subtotal	$187,017	$201,110	$197,514	$214,124	$145,068	$150,664
Indirect Employee							
52201	Training/Travel	3,797	4,000	1,865	2,500	2,791	4,800
52202	Educational Development	0	0	0	3,000	2,627	3,000
52205	Recruitment/Testing/Physicals	0	0	7,612	0	0	0
52210	Expense Allowance	157	300	348	300	300	350
52225	Recognition	183	150	205	150	150	150
	Subtotal	$4,137	$4,450	$10,031	$5,950	$5,868	$8,300
Utility Costs							
52360	Telephone	2,450	2,500	2,396	2,500	2,538	2,500
52365	Cellphone	192	200	663	625	737	700
52370	Internet	2,208	2,300	2,004	1,800	1,800	2,000
	Subtotal	$4,850	$5,000	$5,062	$4,925	$5,075	$5,200

Village of Sister Bay 2015 Annual Budget

Fund 100 / Department 52		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Administration							
Supplies							
52401	Office Supplies	4,598	6,000	3,233	5,000	3,000	4,000
52405	Computer Hardware/Software	1,610	2,000	2,338	2,000	1,500	2,000
52410	Printing and Copying	7,967	6,000	6,021	5,800	6,096	6,000
52415	Postage	1,744	1,600	1,616	1,800	2,048	2,000
52420	Dues and Publications	1,020	1,200	475	350	413	500
52460	Minor Equipment	511	0	0	0	0	0
52495	Miscellaneous Other Supplies	40	100	82	100	100	100
	Subtotal	$17,490	$16,900	$13,765	$15,050	$13,156	$14,600
Other Services							
52501	Audit	12,390	12,500	12,130	12,800	10,770	12,000
52502	Accounting Support	803	1,000	902	1,500	1,830	2,130
52503	TKH Bookkeeping	0	0	432	0	0	0
52504	Information Technology (60%)	0	1,200	480	1,200	2,400	3,600
52510	Consulting (Interim Admin Services)	0	0	24,143	5,000	7,500	5,000
52595	Miscellaneous Other Services	0	200	0	0	0	0
	Subtotal	$13,193	$14,900	$38,087	$20,500	$22,500	$22,730
Maintenance							
52601	Equip Lease (postage meter)	361	350	400	400	528	550
52605	Equipment Maintenance	0	150	0	0	0	0
	Subtotal	$361	$500	$400	$400	$528	$550
	Total	**$227,048**	**$242,860**	**$264,858**	**$260,949**	**$192,195**	**$202,044**
	Proof to Audit (p.9)	***227,048***		***264,857***			
	Non-personnel costs	40,031	41,750	67,344	46,825	47,127	51,380

10

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 100 / Department 53		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Parks and Streets							
Direct Employee Costs							
53101	Wages, Full Time	141,729	141,909	149,201	144,767	143,154	169,036
53105	Wages, Part Time	18,343	24,704	22,083	30,000	36,852	30,000
53106	Wages, Part Time Animal Control	121	500	174	200	150	500
53110	Wages, Overtime	4,662	7,465	3,279	4,637	1,037	5,203
53115	Retirement	8,671	9,933	9,833	10,423	11,187	11,848
53120	Social Security	12,751	13,355	13,206	13,724	13,861	15,663
53125	Insurance, Medical	28,079	29,667	29,892	30,000	29,274	46,635
53130	Insurance, Dental	2,661	2,687	2,504	2,504	2,955	3,535
53135	Insurance, Disability	1,163	1,279	1,180	1,221	1,205	1,580
53140	Insurance, Group Life	375	383	372	383	381	402
53145	Insurance, Work Comp	7,004	10,362	10,054	11,247	9,248	13,578
53190	Benefit Fees & Penalties	0	0	19	50	120	120
53192	Marina Parks Transfer	-32,998	-37,786	-19,476	-20,928	0	-13,078
53195	Marina TKH Tranfer	0	0	0	0	0	-5,609
53196	Utility Mowing Reimbursement	0	0	0	0	-3,420	-3,600
	Subtotal	$192,560	$204,459	$222,321	$228,228	$246,004	$275,813
Indirect Employee							
53201	Travel/Training	0	100	0	100	0	0
53205	Recruitment/Testing/Physicals	0	0	0	150	0	0
53210	Expense Allowance	7	25	0	25	50	30
53215	Uniforms and Clothing	876	1,500	1,008	1,200	1,200	1,200
	Subtotal	$883	$1,625	$1,008	$1,475	$1,250	$1,230
Utility Costs							
53325	Parks	2,413	3,000	2,360	2,600	2,044	2,600
53330	Sports Complex	11,842	12,000	11,850	12,350	11,892	12,000
53335	Maintenance Buildings	10,016	12,000	14,975	14,000	20,728	18,500
53345	Info Booth	790	800	760	750	591	600
53360	Telephone, Sports Complex	462	500	477	500	496	500
53365	Cell Phone	1,021	1,050	1,364	1,200	1,842	1,900
53370	Internet	0	0	0	720	1,259	1,200
53380	Street Lighting	26,941	28,500	27,896	28,000	27,500	28,000
53381	Biketrail Lighting	1,461	1,650	1,263	1,400	1,500	1,500
	Subtotal	$54,946	$59,500	$60,945	$61,519	$67,852	$66,800

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 100 / Department 53		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Parks and Streets							
Supplies							
53401	Office Supplies	2	25	8	25	9	25
53405	Computer Hardware/Software	0	0	429	0	25	0
53430	Custodial Supplies	3,350	4,000	2,889	3,500	3,750	4,000
53440	Medical and Safety	129	250	839	500	500	500
53445	Shop Supplies	854	750	373	500	847	750
53450	Memorial Bench Supplies	205	500	217	250	750	2,000
53460	Minor Equipment	1,234	750	1,416	2,000	2,000	2,000
53470	Recreation Equip/Supplies	0	0	446	400	500	500
53480	Street Light Bulbs	483	600	478	500	500	500
53490	Misc. Municipal Supplies	528	0	401	250	521	500
53495	Misc. Other Supplies	19	50	8	50	200	200
	Subtotal	$6,803	$6,925	$7,505	$7,975	$9,602	$10,975
Other Services							
53551	Rubbish Disposal	99,728	103,365	99,287	103,000	95,322	100,000
53552	Recycling	7,346	8,000	8,692	8,000	10,500	11,000
53553	Snow Removal Contract	16,091	25,000	33,013	25,000	33,630	33,000
53581	YMCA Program Costs	$9,432	$11,500	11,889	13,500	13,798	13,800
53595	Miscellaneous Other Services	100	100	0	100	100	100
	Subtotal	$132,697	$147,965	$152,881	$149,600	$153,350	$157,900

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 100 / Department 53		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Parks and Streets							
Maintenance							
53610	Sidewalks	0	500	4	250	0	0
53611	Bike Trail	179	250	69	200	0	150
53615	Grounds Maintenance	242	1,000	982	500	3,000	3,000
53620	Parks Maintenance	15,979	20,000	20,913	21,000	7,809	10,000
53625	Sports Complex Maintenance	3,430	4,000	3,025	4,500	3,683	4,000
53626	Dog Park	2,216	2,000	1,871	2,000	2,026	1,900
53630	Street Signs	949	750	173	500	500	500
53631	Seasonal Decorations	7,939	9,000	8,601	9,000	9,000	9,000
53635	Lawn Maintenance	7,751	8,000	8,124	7,750	9,440	8,500
53640	Parks Buildings	788	1,500	649	1,000	1,000	1,000
53645	Info Booth (Bldgs & Grounds)	1,193	1,500	1,025	1,000	1,000	1,000
53650	Storm Drainage System	562	2,000	1,889	1,000	1,200	1,200
53655	Street Maintenance	7,537	8,263	9,751	9,437	18,807	17,000
53670	Picnic Tables & Benches	0	2,000	591	2,500	500	250
53671	Garbage Cans	0	500	0	500	500	1,000
53675	Equipment Rental	826	200	0	200	200	200
	Subtotal	$49,591	$61,463	$57,669	$61,337	$58,664	$58,700
Vehicles & Equipment							
53701	Vehicle Maintenance	5,052	5,000	1,288	5,000	5,000	5,000
53705	Equipment Maintenance	4,774	10,000	10,391	10,000	10,000	10,000
53710	Gas/Oil/Fluids	9,876	10,000	11,740	10,000	10,314	12,000
53715	Tires	0	1,200	1,001	0	0	1,500
	Subtotal	$19,702	$26,200	$24,418	$25,000	$25,314	$28,500
General Fund Capital Outlay							
53810	Capital Equipment/Improvements	0	0	22,500	0	0	0
	Subtotal	$0	$0	$22,500	$0	$0	$0
	Total	**$457,183**	**$508,136**	**$549,247**	**$535,134**	**$562,037**	**$599,918**
	Proof to Audit (p.9)	***457,186***		***549,246***			

13

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 201 / Department 55		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Marina Enterprise Fund							
Revenues							
Public Charges for Services							
46741	Festivals (Marina Fest)	8,209	8,000	8,910	8,500	6,000	8,500
46751	Seasonal Fees	297,759	325,232	339,482	339,472	303,800	339,472
46752	Transient Fees	125,918	130,181	108,226	119,295	107,500	119,295
46353	Launch Fees	15,245	15,000	11,305	12,000	12,000	12,000
46754	Bike Rental	0	0	0	0	0	0
46755	Marina Services	465	400	389	400	200	400
	Subtotal	$447,596	$478,813	$468,311	$479,667	$429,500	$479,667
Commercial Revenues							
46761	Commercial Docking	71,279	73,954	75,597	76,730	76,730	76,730
46764	Product Sales (incl. ice)	6,796	6,500	2,158	2,500	1,936	2,200
46767	Vending Sales (Soda)	1,005	1,000	765	750	750	750
46768	Washer/Dryer	198	150	266	250	160	200
46900	Misc. Charges	241	150	0	100	0	100
	Subtotal	$79,518	$81,754	$78,786	$80,330	$79,576	$79,980
Miscellaneous Revenues							
48110	Interest on Investments	2,211	2,000	1,353	1,200	680	600
48260	Boathouse Rental	20,000	20,000	10,243	12,500	14,175	15,000
48500	Donations	2,261	0	0	0	0	0
48910	Refunds	78	0	0	0	0	0
48990	Miscellaneous Other Revenues	366	150	157	300	170	200
	Subtotal	$24,917	$22,150	$11,752	$14,000	$15,025	$15,800
Transfers							
49210	Transfer from General Fund	0	0	0	0	0	31,500
49240	Transfer from CIP Fund	0	0	0	25,000	25,000	0
	Subtotal	$0	$0	$0	$25,000	$25,000	$31,500
	Total Revenues	**$552,031**	**$582,717**	**$558,848**	**$598,997**	**$549,102**	**$606,947**

14

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 201 / Department 55		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Marina Enterprise Fund							
Expenditures							
Direct Employee Costs							
55101	Wages, Manager	19,334	23,562	22,020	26,131	23,500	40,254
55105	Wages, Admin	12,251	9,916	7,935	8,736	8,737	8,835
55105	Maintenance, Parks	18,015	29,136	11,827	20,835	8,220	9,917
55105	Wages, Seasonal	33,824	37,830	34,760	39,818	27,600	39,796
55110	Wages, Overtime	738	1,596	1,357	1,182	10	530
55111	Bonuses	1,671	1,618	392	1,615	470	4,306
55115	Retirement	2,049	2,437	1,379	3,535	955	4,075
55120	Social Security	7,197	7,930	6,135	7,521	5,243	7,928
55125	Insurance, Medical	6,370	4,666	4,020	3,950	1,605	12,563
55130	Insurance, Dental	543	451	296	298	218	1,118
55135	Insurance, Disability	264	228	166	152	108	462
55140	Insurance, Group Life	90	117	76	65	33	72
55145	Insurance, Work Comp	3,199	4,425	4,240	4,518	3,163	5,878
55150	Unemployment Costs	520	0	693	1,200	0	0
55155	Transfer to TKH	0	0	0	0	0	-9,657
	Subtotal	$111,505	$123,912	$95,296	$119,556	$79,862	$126,077
Indirect Employee							
55201	Travel/Training	110	1,350	1,719	1,200	750	1,000
55205	Recruitment/Testing/Physicals	1,714	150	0	0	10	40
55210	Expense Allowance	18	225	222	200	80	150
55215	Uniforms and Clothing	553	1,000	716	600	273	600
55225	Recognition (Jack Bunda in 2012)	2,261	0	0	0	0	0
	Subtotal	$4,656	$2,725	$2,657	$2,000	$1,113	$1,790
Utility Costs							
55340	Marina Utility Costs	17,833	20,750	19,811	21,150	19,376	20,000
55341	Boathouse Utilities	92	0	1,953	2,800	1,404	2,000
55360	Telephone	917	1,000	691	840	733	750
55365	Cellphones	322	300	160	800	578	600
55370	Internet	1,461	1,500	618	700	2,582	1,000
55375	Charter TV (Boathouse only from 2014)	5,827	6,000	6,810	7,000	1,379	840
	Subtotal	$26,453	$29,550	$30,043	$33,290	$26,052	$25,190

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 201 / Department 55		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Marina Enterprise Fund							
Supplies							
55401	Office Supplies	642	500	311	500	100	400
55405	Computer Hardware/Software	4,599	350	160	350	727	340
55410	Printing and Copying	338	200	440	500	400	400
55415	Postage	488	600	262	300	150	200
55420	Dues and Publications	125	500	250	800	125	800
55430	Custodial Supplies	1,799	1,800	1,719	2,000	2,050	2,000
55434	Supplies For Resale	5,181	3,000	1,305	1,500	1,200	1,455
55435	Vending Supplies (Soda)	816	1,000	530	750	500	600
55440	Medical and Safety	0	100	0	100	0	97
55460	Minor Equipment	105	500	37	250	100	150
55465	Service Equipment	0	200	0	500	500	500
55470	Recreation Equip/Supplies	60	500	499	100	57	100
55475	Bicycles	0	800	0	800	800	800
55490	Amenities (coffee & shower supplies)	190	250	458	450	619	750
55495	Miscellaneous Other Supplies	397	500	395	400	119	200
	Subtotal	$14,742	$10,800	$6,367	$9,300	$7,447	$8,792
Other Services							
55501	Audit	2,780	3,000	2,970	3,000	1,920	2,100
55502	Accounting Support	264	300	175	300	1,923	1,900
55503	Credit Card Fees	7,625	8,000	7,503	7,500	7,000	7,500
55504	Information Technology (10%)	0	200	0	200	400	600
55510	Consulting Services	0	0	980	0	105	0
55512	Uniform Cleaning	279	400	0	0	0	0
55515	Legal Services	893	500	628	500	0	500
55525	Property/Liability Insurance	7,690	7,850	7,483	7,500	10,794	11,000
55532	Marketing/Publicity	1,427	4,500	2,679	4,000	2,111	8,000
55535	Website Support	3,740	500	428	500	300	500
55551	Rubbish Disposal	1,660	1,600	1,739	1,800	1,500	1,800
55552	Recycling	366	500	233	500	250	300
55565	Marina Committee	760	400	1,040	800	600	800
55567	Festival/Event Costs	20,301	15,000	18,820	18,500	15,000	18,500
55570	Permits & Fees	718	150	690	200	145	150
55595	Misc. Other Services	32	100	0	100	0	100
	Subtotal	$48,535	$43,000	$45,368	$45,400	$42,048	$53,750

Village of Sister Bay 2015 Annual Budget

		2012	2013	2013	2014	2014	2015
Fund 201 / Department 55		**Actual**	**Budget**	**Actual**	**Budget**	**Estimate**	**Budget**
Marina Enterprise Fund							
Maintenance							
55601	Office Equip Maint/Postage Meter	124	125	59	100	300	300
55605	Computer Maintenance	0	200	0	0	0	0
55615	Grounds Maintenance	531	500	184	500	200	250
55635	Weed Control Services	2,947	3,000	3,031	3,100	3,178	3,200
55640	Building Maintenance	2,162	2,000	1,907	4,500	1,750	4,000
55641	Boathouse Maintenance	368	1,000	1,884	2,000	50	1,500
55647	Dock Maintenance	27,006	20,000	81,575	25,000	5,025	20,000
55675	Equipment Rental	220	250	0	250	0	150
	Subtotal	$33,358	$27,075	$88,640	$35,450	$10,503	$29,400
Vehicles and Other							
55701	Vehicle Maintenance (Club Car)	0	250	0	250	0	200
55705	Equipment Maintenance	562	750	586	500	410	485
55710	Gas/Oil/Fluids	0	0	292	250	256	300
	Subtotal	$562	$1,000	$878	$1,000	$666	$985
Non-Operating Expenses							
55910	Bad Debt Exp	$0	$0	107	0	0	0
55920	Penalties & Fines	0	50	26	0	0	0
55930	Bank Fees & Finance Charges	0	50	17	50	30	50
55950	Miscellaneous Other Exp.	22	100	0	100	0	100
55971	Depreciation Expense	225,577	225,600	214,205	225,000	225,000	215,000
55975	Other Non-Operating Exp.	0	0	0	0	0	0
	Subtotal	$225,599	$225,800	$214,354	$225,150	$225,030	$215,150
Debt							
55986	Interest on Long-Term Debt	85,141	82,202	81,833	78,602	78,602	77,766
55986	Interest payable to TID Fund for Loan	17,000	16,300	16,300	15,587	15,587	14,859
	Subtotal	$102,141	$98,502	$98,133	$94,189	$94,189	$92,624
Transfers							
55991	Operating Transfer to General Fund	0	0	0	0	0	0
55992	PILOT Payment	158,376	161,905	161,905	161,905	161,905	161,905
	Subtotal	$158,376	$161,905	$161,905	$161,905	$161,905	$161,905
	Total Expenses	**$725,927**	**$724,269**	**$743,641**	**$727,240**	**$648,814**	**$715,663**

Village of Sister Bay 2015 Annual Budget

Fund 201 / Department 55	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Marina Enterprise Fund						
Expense Summary						
Operating Expenses	239,810	238,062	269,249	245,996	167,690	245,984
Depreciation & other Non-Operating Exp	225,599	225,800	214,354	225,150	225,030	215,150
Debt Service	102,141	98,502	98,133	94,189	94,189	92,624
Capital, Other Transfers	158,376	161,905	161,905	161,905	161,905	161,905
Total	**$725,927**	**$724,269**	**$743,641**	**$727,240**	**$648,814**	**$715,663**
Net Income/(Loss)	**($173,896)**	**($141,552)**	**($184,792)**	**($128,243)**	**($99,712)**	**($108,716)**
Net Income/(Loss) without Depreciation				**$34,110**	**$62,642**	**$34,159**
Beginning Net Asset Balance	**$2,129,953**	**$1,933,949**	**1,956,057**	**1,759,663**	**1,771,265**	**1,734,195**
Prior period adjustment						
Ending Net Asset Balance	**$1,956,057**	**$1,792,398**	**$1,771,265**	**$1,665,530**	**$1,734,195**	**$1,659,638**
Proof to Audit (p. 9)	***1,956,056***		***1,771,265***			
Adjust for Other Sources and Uses of Cash						
Long-Term Advance from TIF @2%)	-34,983	-35,683	-35,683	-36,397	-36,397	-37,124
Subtract Debt Principal	-78,750	-88,750	-88,750	-26,250	-26,250	-35,000
Add Depreciation	225,577	225,600	214,205	225,000	225,000	215,000
Subtract Capital Expenses	0	-50,000	0	-54,000	-54,000	-8,000
Subtotal	$111,844	$51,167	$89,772	$108,353	$108,353	$134,876
Net Change in Cash Position	**-$62,052**	**-$90,385**	**-$95,021**	**-$19,890**	**$8,642**	**$26,159**
Estimated Net Cash Available						
Beginning of Year	**$401,728**	**$317,591**	**$227,207**	**$244,449**	**$132,186**	**$140,828**
At Year-End	**$339,676**	**$227,207**	**$132,186**	**$224,559**	**$140,828**	**$166,987**
Available Net Assets Balance	**$2,067,901**	**$1,843,565**	**$1,861,037**	**$1,773,884**	**$1,842,548**	**$1,794,514**
(after loan payments and capital exp,						
but before depreciation)						
Capital Expense Projections						
roof replacement				29,000		
future dock maintenance						
new bathrooms				25,000	54,000	
other						8,000
future projects subtotal		**$50,000**		**$54,000**		**$8,000**

Village of Sister Bay 2015 Annual Budget

Fund 203 / Department 55		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Special Revenue - Skate Park Fund							
Beginning Balance		**$2,385**	**$3,136**	**$2,646**	**$2,721**	**$2,717**	**$2,742**
Revenues							
Commercial Charges							
46741	Festivals/Events	205	500	0	0	0	0
46764	T-Shirt Sales	0	0	0	0	0	0
46767	Vending Sales	55	400	71	100	75	75
	Subtotal	$260	$900	$71	$100	$75	$75
Other Revenues							
48110	Interest	1	1	1	1	1	1
48500	Donations	0	0	0	0	0	0
48990	Misc Revenue	0	0	0	0	0	0
	Subtotal	$1	$1	$1	$1	$1	$1
	Total Revenues	**$260**	**$901**	**$71**	**$101**	**$76**	**$76**
Total Funds Available		**$2,646**	**$4,037**	**$2,717**	**$2,822**	**$2,792**	**$2,818**
Expenditures							
55105	Wages, Part Time	0	0	0	0	0	0
Other Costs							
55435	Vending Supplies (Soda)	0	150	0	0	0	0
55470	Recreation Equip/Supplies	0	0	0	0	0	0
	Subtotal	$0	$150	$0	$0	$50	$0
	Subtotal Operating	$0	$150	$0	$0	$50	$0
	Total Expenditures	**$0**	**$150**	**$0**	**$0**	**$50**	**$0**
Ending Fund Balance		**$2,646**	**$3,887**	**$2,717**	**$2,822**	**$2,742**	**$2,818**
	Proof to Audit (p. 33)	***2,646***		***2,717***			

Village of Sister Bay 2015 Annual Budget

Fund 205 / Department 55		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Special Revenue - Ice Rink Fund							
Beginning Balance		**$7,214**	**$13,136**	**$15,021**	**$15,060**	**$13,524**	**$10,869**
Revenues							
Commercial Revenues							
46741	Festivals/Events	0	0	0	0	0	500
46751	Board Advertising	500	1,000	0	0	3,000	3,000
46752	Admission Fees	0	0	0	0	0	2,000
46754	Skate Rental	4,321	2,500	8,899	5,000	7,000	6,500
46755	Skate Sharpening	288	250	406	250	400	350
46761	Broomball	2,550	2,500	0	0	0	0
46764	Clothing Sales	25	0	162	100	0	0
46765	Concessions	3,864	2,000	6,582	4,000	5,000	5,500
46900	Miscellaneous Public Charges	2	50	0	0	0	0
	Subtotal	$11,550	$8,300	$16,049	$9,350	$15,400	$17,850
Other Revenues							
48110	Interest	5	10	2	2	2	2
48500	Donations	756	1,000	1,563	1,000	500	600
48990	Miscellaneous Other Revenue	0	0	1	0	0	0
	Subtotal	$761	$1,010	$1,566	$1,002	$502	$602
Transfers							
49210	Transfers from General Fund	5,000	5,000	5,000	5,000	5,000	16,000
49225	Transfers from Ice Rink Account	0	0	0	0	0	0
	Subtotal	$5,000	$5,000	$5,000	$5,000	$5,000	$16,000
	Total Revenues	**$17,310**	**$14,310**	**$22,615**	**$15,352**	**$20,902**	**$34,452**
Total Funds Available		**$24,524**	**$27,446**	**$37,635**	**$30,412**	**$34,427**	**$45,321**

20

Village of Sister Bay 2015 Annual Budget

Fund 205 / Department 55		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Special Revenue - Ice Rink Fund							
Expenditures							
Direct Employee Costs							
55101	Wages, Manager	0	0	0	0	7,600	7,720
55105	Wages, Part Time	6,808	7,500	13,609	10,000	6,030	7,690
55105	Wages, Clerk	0	0	18	0	320	350
55110	Wages, Overtime	270	300	2,585	2,000	1,200	1,000
55115	Retirement	0	0	17	0	324	522
55120	Social Security	542	597	1,240	918	1,159	1,282
55125	Insurance, Medical	0	0	0	0		1,694
55130	Insurance, Dental	0	0	0	0		132
55135	Insurance, Disability	0	0	0	0		44
55140	Insurance, Group Life	0	0	0	0		6
55145	Insurance, Work Comp	68	398	194	680	856	900
55150	Unemployment Costs	177	250	693	500	0	0
	Subtotal	$7,865	$9,045	$18,356	$14,098	$17,489	$21,340
Indirect Employee							
55201	Travel/Training	0	0	1	0	1	25
55205	Recruitment/Testing/Physicals	20	150	91	50	50	100
55225	Recognition	0	50	0	0	0	0
	Subtotal	$20	$200	$93	$50	$51	$125

Village of Sister Bay 2015 Annual Budget

Fund 205 / Department 55		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Special Revenue - Ice Rink Fund							
Other Costs							
55401	Office Supplies	24	50	66	25	25	50
55410	Printing and Copying	0	0	20	25	25	25
55415	Postage	18	20	0	10	10	10
55430	Custodial Supplies	3	25	5	50	50	50
55435	Food/Beverage Supplies	745	1,800	4,070	1,850	3,000	3,300
55440	Medical/Safety Supplies	67	25	10	50	50	50
55460	Tools/Minor Equipment	26	100	100	100	100	100
55470	Recreation Equip/Supplies	108	500	647	800	800	1,200
55475	Board Advertising Supplies	0	500	35	0	0	0
	Subtotal	$990	$3,020	$4,954	$2,910	$4,060	$4,785
Services							
55525	Property/Liability Insurance	0	0	160	200	600	600
55530	Advertising	238	250	0	200	0	200
55567	Festival/Event costs	0	0	0	0	100	5,000
55570	Permits and Fees	0	5	0	5	5	50
55640	Building Maintenance	0	0	0	0	202	200
55647	Ice Rink Maintenance	145	500	8	300	650	300
55701	Vehicle Maintenance	116	100	0	100	100	100
55710	Gas/Oil/Fluids	129	300	395	300	300	350
55930	Bank Fees & Finance Charges	0	0	0	0	0	0
55950	Miscellaneous Other Exp.	1	0	145	0	0	0
	Subtotal	$629	$1,155	$708	$1,105	$1,957	$6,800
	Subtotal Operating	$9,504	$13,420	$24,111	$18,163	$23,558	$33,050
	Total Expenditures	**$9,504**	**$13,420**	**$24,111**	**$18,163**	**$23,558**	**$33,050**
Ending Fund Balance		**$15,021**	**$14,027**	**$13,524**	**$12,249**	**$10,869**	**$12,271**
	Proof to Audit (p. 33)	***15,020***		***13,524***			

22

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 10		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Water Fund							
REVENUES							
Permits & Fees							
44611	Lateral Permit Inspection	1,700	2,292	1,974	2,000	1,254	1,200
44615	Well Permits	3,400	3,700	3,200	800	900	3,050
44631	Water Connection Fees	0	0	0	0	0	0
	Subtotal	$5,100	$5,992	$5,174	$2,800	$2,154	$4,250
Public Charges							
46110	Assessment Letters	1,650	2,265	2,055	2,100	2,370	2,250
	Subtotal	$1,650	$2,265	$2,055	$2,100	$2,370	$2,250
Customer Charges							
46450	Metered Sales - Multi Family	0	0	0	7,767	14,473	17,895
46451	Metered Sales - Residential	142,800	142,666	142,752	137,833	136,905	159,280
46452	Metered Sales - Commercial	84,100	94,635	82,536	95,000	74,897	86,036
46453	Public Fire Protection	43,100	44,281	43,877	45,000	44,231	55,569
46454	Private Fire Protection	7,280	7,280	7,280	7,280	7,280	9,114
46455	Hydrant Use	200	140	180	150	90	100
46456	Unmetered Water Sales	300	126	107	150	168	150
46457	Labor & Materials	2,000	1,825	1,773	1,800	2,355	2,000
46458	Late Payment Penalties	750	830	829	800	832	835
46459	Reconnect fees	5,000	4,920	5,085	5,000	5,060	5,100
	Subtotal	$285,530	$296,703	$284,419	$300,780	$271,818	$318,184
Intergovernmental Charges							
47391	Sale of Water - LGUD	10,836	9,837	9,244	10,500	9,615	10,281
47393	Public Fire Protection - LGUD	6,730	6,730	6,730	6,730	6,730	8,721
47394	Admin Charges - LGUD	6,330	6,543	6,536	6,500	7,779	7,779
47395	Hydrant Use - LGUD	0	0	0	0	0	0
47396	Unmetered Water Sales - LGUD	200	185	94	200	105	150
47397	Labor & Materials - LGUD	3,000	4,227	3,289	3,500	2,186	2,200
47398	Surcharges - LGUD	300	423	427	350	228	220
47399	Service to Other Water Systems	0	0	0	0	0	0
	Subtotal	$27,396	$27,945	$26,320	$27,780	$26,643	$29,351

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 10		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Water Fund							
Public Authority Charges							
47491	Metered Sales - Village	11,600	9,772	9,384	11,000	9,356	11,627
47493	Public Fire Protection - Village Accts	2,050	2,050	1,894	2,050	2,050	2,398
47494	Village Hydrant rental	42,000	42,000	42,000	42,000	42,000	42,000
47495	Hydrant Use - Village	50	0	0	50	0	0
47496	Unmetered Water Sales - Village	200	200	100	200	200	200
47497	Water System/Hydrant Maint - Village	0	0	0	0	0	0
47499	Other Services provided to Village	0	0	0	0	0	0
	Subtotal	$55,900	$54,022	$53,378	$55,300	$53,606	$56,225
Other Revenue							
48110	Interest & Dividends	2,100	4,140	4,333	2,100	4,421	3,500
48111	Special Assessment Interest	236	225	225	0	0	0
48200	Rent from Property	4,800	4,800	4,800	4,800	4,800	4,800
48400	Insurance Recovery	0	0	0	0	0	0
48910	Refunds/Rebates	0	0	0	0	0	0
48952	Impact Fees - Water Tower	28,000	49,045	43,202	27,000	22,689	46,025
48953	Impact Fees - Downtown Water Main	10,332	17,475	14,744	9,100	8,030	11,756
48990	Other Water System Revenue	2,000	1,810	2,022	2,000	2,070	2,000
48995	Misc. Non-Operating Revenue	0	62	63	0	0	0
	Subtotal	$47,468	$77,557	$69,389	$45,000	$42,010	$68,081
Other Financing Sources							
49800	Capital Contributions Water	0	0	4,500	0	0	0
	Subtotal	$0	$0	$4,500	$0	$0	$0
	Total Revenues	**$423,044**	**$464,484**	**$445,235**	**$433,760**	**$398,601**	**$478,341**

24

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 10		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Water Fund							
EXPENSES							
Direct Employee Costs		**35%**	**35%**	**35%**	**35%**	**35%**	**35%**
61101	Wages, Full Time	69,897	63,550	68,312	72,263	71,498	72,795
61105	Salaries, Admin	10,386	7,000	7,000	6,006	7,174	11,762
61105-61	Wages, Clerk	11,519	10,724	11,333	11,747	11,361	11,892
61110	Wages, Overtime	2,539	2,618	3,130	1,713	3,793	2,127
61115	Retirement	6,338	5,967	6,296	6,421	7,085	5,903
61120	Social Security	7,291	6,478	6,824	7,018	6,721	6,641
61125	Insurance, Medical	21,152	20,256	20,466	18,550	19,260	26,317
61130	Insurance, Dental	1,585	2,010	1,351	1,459	1,811	1,632
61135	Insurance, Disability	791	687	695	730	789	736
61140	Insurance, Group Life	237	204	235	204	239	267
61145	Insurance, Workers Comp	4,241	4,232	4,201	4,262	2,620	5,752
61190	Benefit Fees and Penalties	0	11	11	15	81	88
61191	Village Clerk reimbursement	0	-250	-258	-500	0	0
61193	TKH Clerk reimbursement	0	-100	-151	-400	0	0
	Subtotal	$135,977	$123,386	$129,444	$129,487	$132,433	$145,914
Indirect Employee							
61201	Travel/Training	2,500	2,100	1,952	2,500	1,546	2,500
61210	Expense Allowance	100	15	16	100	5	100
61215	Uniforms and Clothing	800	630	613	800	800	800
	Subtotal	$3,400	$2,745	$2,582	$3,400	$2,351	$3,400
Utility Costs							
61310	Electricity	26,680	21,000	20,943	23,550	23,237	24,500
61315	Fuel	900	810	1,288	900	812	1,300
61360	Telephone	1,100	1,100	1,032	1,100	1,042	1,100
61365	Cellphones	600	550	548	600	552	600
61370	Internet	520	504	504	520	504	550
61375	Telemetry	800	764	764	800	762	800
	Subtotal	$30,600	$24,728	$25,079	$27,470	$26,909	$28,850

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 10		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Water Fund							
Supplies							
61401	Office Supplies	800	600	485	800	417	800
61405	Computer Hardware/Software	600	160	414	500	61	200
61410	Printing & Copying	2,000	1,100	1,075	2,000	1,021	1,500
61415	Postage & Shipping	2,000	1,475	1,490	2,000	1,365	2,000
61420	Dues and Publications	950	930	930	950	914	1,000
61425	Maps	0	0	6	0	8	10
61430	Custodial Supplies	100	15	5	100	30	100
61440	Medical and Safety Supplies	150	325	1,019	500	115	500
61451	Meter Parts & Supplies	3,000	120	-538	1,000	697	1,000
61452	Distribution Parts & Supplies	1,500	1,560	1,948	1,500	1,500	1,500
61455	Hydrant Parts & Supplies	350	-170	-559	350	350	350
61460	Tools/Minor Equipment	2,000	500	328	2,000	500	2,000
61465	Chemicals	2,000	2,000	2,781	2,000	1,912	2,000
61490	Misc. Operating Supplies	300	350	407	500	326	500
61495	Misc. Other Supplies	500	250	210	500	325	500
	Subtotal	$16,250	$9,215	$10,000	$14,700	$9,541	$13,960
Other Services							
61501	Audit	3,500	2,961	2,961	3,500	3,989	4,200
61502	Accounting/Software Support	1,925	1,787	1,731	1,925	5,160	2,000
61504	Information Technology	175	175	0	175	636	500
61505	Engineering	0	7,724	16,289	0	0	0
61507	Testing	1,100	500	515	3,500	4,330	3,500
61509	Locating	1,200	292	694	300	520	800
61510	Consulting	370	2,163	3,735	3,000	1,000	1,000
61515	Legal Services	1,400	1,400	910	2,000	1,140	2,000
61525	Property/Liability Insurance	6,850	5,233	3,962	5,500	3,422	3,770
61530	Legal Notices & Ads	250	0	0	250	743	1,150
61554	Lawn Maintenance	2,000	1,541	1,503	2,000	712	1,000
61595	Misc. Other Services	100	35	35	100	124	150
	Subtotal	$18,870	$23,811	$32,335	$22,250	$21,776	$20,070

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 10		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Water Fund							
Maintenance							
60601	Office Equip. maintenance	275	75	90	275	78	100
61605	Computer Maintenance	175	0	0	175	0	175
61610	Water Plant Maintenance	170,000	88,520	89,064	8,000	7,905	15,000
61615	Distribution System Maintenance	5,000	4,500	4,337	5,000	11,250	10,000
61650	Hydrant Maintenance	1,000	250	240	1,000	317	1,000
61675	Equipment Rental	50	0	45	50	45	50
	Subtotal	$176,500	$93,345	$93,776	$60,420	$19,517	$26,225
Vehicles & Portable Equipment							
61701	Vehicle Maintenance	1,000	1,000	1,245	1,250	955	1,250
61705	Minor Equipment Maintenance	300	275	259	300	100	300
61710	Gas/Oil/Fluids	2,500	2,300	2,327	2,500	2,360	2,500
61715	Equipment Gas/Oil/Fluids	500	450	432	500	670	800
	Subtotal	$4,300	$4,025	$4,264	$4,550	$4,085	$4,850
Non-Operating Expenses							
61905	Taxes	450	352	352	450	375	450
61910	Bad Debt	0	0	0	0	0	0
61930	Bank Fees & Finance Charges	200	175	140	200	165	200
61950	Miscellaneous Other Exp	0	0	0	0	0	0
61971	Depreciation	100,000	100,000	100,947	103,000	105,000	105,000
61975	Other Non-Operating Exp	100	0	0	100	0	100
	Subtotal	$100,750	$100,527	$101,438	$103,750	$105,540	$105,750
Debt							
61986	Interest on Long-Term Debt	12,826	12,826	12,712	11,462	11,462	10,104
	Subtotal	$12,826	$12,826	$12,712	$11,462	$11,462	$10,104
Transfers							
61991	PILOT payment	0	0	0	0	0	47,276
	Subtotal	$0	$0	$0	$0	$0	$47,276
	Total Expenses	**$499,473**	**$394,608**	**$411,630**	**$377,489**	**$333,614**	**$406,399**

Village of Sister Bay 2014 Annual Budget

Fund 600/ Department 10		2013 Budget	2013 Estimate	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Enterprise - Water Fund							
Net Income/(Loss)		**($76,430)**	**$69,876**	**$33,605**	**$56,271**	**$64,987**	**$71,942**
Proof to Audit (ML, p.6 plus capital contrib's)				***33,604***			
Adjust for Other Sources and Uses of Cash							
	Add Assessment Principal	5,353	5,047	5,353	-	0	0
	Add back Depreciation	100,000	100,000	100,947	103,000	105,000	105,000
	Add back Replacement Funds Used	-	84,021	103,880	-	0	6,239
	Subtract Replacement Fund Addition	(45,067)	(42,067)	(42,067)	(42,067)	(42,067)	(44,591)
	Subtract Debt Principal	(34,100)	(34,100)	(34,100)	(33,950)	(33,950)	(35,800)
	Subtract Capital Expenses	(18,000)	(17,959)	(17,309)	(18,000)	(29,101)	(36,270)
	Subtract Bay Shore Drive Project	(282,308)	(173,000)	(194,956)	(460,000)	(491,119)	
	Subtotal	($274,122)	($78,058)	($78,253)	($451,017)	($491,237)	($5,422)
Net Change in Available Net Assets Balance		**($350,552)**	**($8,182)**	**($44,647)**	**($394,746)**	**($426,250)**	**$66,520**

28

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 20		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Fund							
REVENUES							
Public Charges							
46110	Assessment Letters	0	0	0	0	0	0
	Subtotal	$0	$0	$0	$0	$0	$0
Customer Charges							
46411	Sewer Service - Multi Family	0	0	0	11,917	35,502	38,860
46411	Sewer Service - Residential	226,523	237,616	227,438	231,083	223,914	223,434
46412	Sewer Service - Commercial	145,838	169,465	114,141	170,000	130,307	130,500
46418	Late Payment Penalties	950	1,003	1,136	1,000	1,042	1,061
46436	Septic & Holding - Sister Bay	5,000	2,887	2,899	3,000	2,836	2,800
46437	Septic & Holding - Liberty Grove	87,500	59,133	71,880	60,500	74,957	65,000
46438	Septic & Holding - Other areas	3,500	2,021	1,971	2,500	2,303	2,150
46447	Unmetered Wastewater	0	42	42	0	0	0
46449	Reimbursement for spills/damages	0	0	0	0	0	0
	Subtotal	$469,311	$472,167	$419,507	$480,000	$435,359	$424,945
Intergovernmental Charges							
47391	Fixed Meter Charges - LGUD	43,614	43,618	44,254	44,000	45,000	44,993
47392	Sewage Volume Charges - LGUD	15,300	13,760	14,708	15,000	15,410	14,227
47394	Admin Charges - LGUD	6,330	5,007	5,000	6,500	6,243	6,262
47396	Unmetered Wastewater - LGUD	150	123	113	150	131	125
47398	Surcharges - LGUD	0	0	0	0	0	0
47399	Service to Other Systems	0	0	0	0	0	0
	Subtotal	$65,394	$62,508	$64,075	$65,650	$66,784	$65,607
Public Authority Charges							
47491	Sewer Service - Village Accts	8,560	7,848	7,576	8,000	8,091	8,000
47496	Unmetered Wastewater - Village	0	0	6	0	0	0
	Subtotal	$8,560	$7,848	$7,582	$8,000	$8,091	$8,000

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 20		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Fund							
Other Revenue							
48110	Interest & Dividends	11,500	13,626	14,326	11,000	15,086	15,618
48200	Rent from Property	1,537	1,080	1,080	1,080	1,080	1,080
48300	Sale of Property	0	0	175,455		0	0
48400	Insurance Recovery	0	0	0	0	0	0
48910	Refunds/Rebates	0	0	0	0	0	0
48950	Impact Fees - WWTP Expansion	19,590	32,630	28,712	17,500	15,226	22,289
48990	Other Operating Revenue	100	0	0	100	0	0
48995	Misc. Non-Operating Revenue	100	18	55	100	29	0
	Subtotal	$32,827	$47,354	$219,629	$29,780	$31,421	$38,987
	Total Revenues	**$576,092**	**$589,877**	**$710,793**	**$583,430**	**$541,655**	**$537,539**

30

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 20		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Fund							
EXPENSES							
Direct Employee Costs		**52%**	**52%**	**52%**	**52%**	**52%**	**52%**
62101	Wages, Full Time	105,278	99,805	106,073	107,362	95,183	108,153
62105	Salaries, Admin	6,210	5,634	5,634	8,923	9,163	17,476
62105-62	Wages, Clerk	17,114	15,932	16,838	17,453	16,880	17,668
62110	Wages, Overtime	3,773	3,075	3,166	2,544	4,155	3,161
62115	Retirement	8,803	8,206	8,376	9,540	8,508	8,771
62120	Social Security	10,127	9,636	9,869	10,426	9,246	9,867
62125	Insurance, Medical	29,995	28,787	28,840	27,560	32,843	39,099
62130	Insurance, Dental	2,272	2,177	2,114	2,167	2,812	2,425
62135	Insurance, Disability	1,117	1,070	1,053	1,084	1,162	1,094
62140	Insurance, Group Life	340	358	342	304	339	396
62145	Insurance, Workers Comp	6,269	6,457	6,513	6,332	5,914	8,546
62190	Benefit Fees and Penalties	0	17	17	22	120	130
62191	Village Clerk reimbursement	0	-371	-383	-743	0	0
62193	TKH Clerk reimbursement	0	-149	-224	-594	0	0
	Subtotal	$191,297	$180,634	$188,226	$192,381	$186,206	$216,655
Indirect Employee							
62201	Travel/Training	2,000	2,161	1,764	2,500	1,884	2,500
62210	Expense Allowance	100	100	51	100	65	100
62215	Uniforms and Clothing	1,000	1,000	911	1,000	1,000	1,000
	Subtotal	$3,100	$3,261	$2,726	$3,600	$2,949	$3,600
Utility Costs							
62320	Electricity	54,100	53,300	54,344	59,600	58,174	60,500
62325	Fuel	8,500	8,500	6,077	8,750	12,106	12,500
62360	Telephone	1,100	1,047	1,032	1,100	1,181	1,275
62365	Cellphones	850	842	813	875	814	875
62370	Internet	750	751	749	775	772	800
62375	Telemetry	800	742	764	775	762	775
	Subtotal	$66,100	$65,182	$63,779	$71,875	$73,809	$76,725

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 20		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Fund							
Supplies							
62401	Office Supplies	1,550	2,078	1,944	2,000	2,263	2,000
62405	Computer Hardware/Software	1,000	300	622	750	90	100
62410	Printing & Copying	1,500	1,200	1,215	1,500	1,370	1,500
62415	Postage & Shipping	1,650	1,400	1,333	1,650	1,265	1,650
62420	Dues and Publications	1,700	1,615	1,623	1,700	1,864	2,000
62430	Custodial Supplies	250	235	132	250	175	250
62440	Medical and Safety	250	500	674	750	818	750
62460	Tools/Minor Equipment	2,000	600	422	2,000	708	2,000
62461	Sludge Treatment Supplies	5,500	4,750	5,975	5,500	5,025	5,500
62465	Chemicals	18,000	15,500	16,084	18,000	17,404	18,000
62470	Lab Supplies	10,000	6,300	6,373	10,000	6,644	10,000
62490	Misc. Operating Supplies	500	165	171	500	132	500
62495	Misc. Other Supplies	300	390	401	500	348	500
	Subtotal	$44,200	$35,033	$36,969	$45,100	$38,106	$44,750
Other Services							
62501	Audit	5,000	4,400	4,399	5,200	4,329	4,800
62502	Accounting/Software Support	2,140	2,182	1,917	2,500	1,412	2,750
62504	Information Technology	260	0	0	260	944	1,000
62505	Engineering	0	0	0	0	4,014	0
62506	Pumping	0	0	0	0	0	0
62507	Testing	1,750	1,858	2,422	2,000	1,648	2,000
62510	Consulting	0	0	2,059	5,000	3,837	5,000
62511	Building Cleaning	0	0	0	0	0	0
62512	Laundry Services	1,750	1,713	1,644	1,800	1,622	1,800
62515	Legal Services	2,080	7,500	6,151	2,000	1,202	2,000
62525	Property/Liability Insurance	8,500	11,360	9,816	13,100	8,984	9,910
62530	Legal Notices & Ads	250	0	0	250	0	250
62551	Rubbish Disposal	2,000	1,977	1,841	2,100	2,114	2,200
62554	Lawn Maintenance	4,500	3,382	3,612	4,500	2,351	3,000
62561	Sludge Hauling & Processing	24,000	19,630	20,062	20,000	24,125	30,500
62595	Misc. Other Services	150	150	225	150	278	300
	Subtotal	$52,380	$54,152	$54,150	$58,860	$56,860	$65,510

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 20		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Fund							
Maintenance							
62601	Office Equip. Maintenance	200	90	90	200	82	200
62605	Computer Maintenance	250	0	0	250	0	250
62620	WWTP - Plant Structures	6,000	14,256	12,539	10,000	3,321	10,000
62624	WWTP Lab Equipment Maint.	0	1	1	0	0	0
62625	WWTP Fixed Equipment Maint.	30,000	32,092	18,330	50,000	42,112	50,000
62630	Main Lift Station Maint.	9,000	21,571	22,108	10,000	7,557	10,000
62675	Equipment Rental	0	0	0	0	570	0
	Subtotal	$45,450	$68,010	$53,069	$70,450	$53,560	$70,250
Vehicles & Portable Equipment							
62701	Vehicle Maintenance	1,500	1,803	1,928	2,000	1,441	2,000
62705	Minor Equipment Maintenance	500	400	376	500	108	500
62710	Gas/Oil/Fluids	4,000	3,195	3,457	4,000	3,608	4,000
62715	Equipment Gas/Oil/Fluids	1,000	575	469	1,000	1,273	1,500
	Subtotal	$7,000	$5,973	$6,230	$7,500	$6,430	$8,000
Non-Operating Expenses							
62910	Bad Debt	0	0	0	0	0	0
62930	Bank Fees & Finance Charges	250	175	176	250	190	250
62950	Miscellaneous Other Exp	0	0	0	0	0	0
62971	Depreciation	260,500	260,500	261,846	263,105	263,105	263,105
62975	Other Non-Operating Exp	0	1,520	1,782	2,000	250	2,000
	Subtotal	$260,750	$262,195	$263,805	$265,355	$263,545	$265,355
Debt							
62986	Interest on Long-Term Debt	27,758	27,758	27,541	25,158	25,158	22,358
	Subtotal	$27,758	$27,758	$27,541	$25,158	$25,158	$22,358
	Total Expenses	**$698,034**	**$702,198**	**$696,493**	**$740,278**	**$706,623**	**$773,203**
Net Income/(Loss)		**($121,942)**	**($112,321)**	**$14,300**	**($156,848)**	**($164,968)**	**($235,664)**
	Proof to Audit (ML, p. 7)			***14,299***			

Village of Sister Bay 2014 Annual Budget

Fund 600/ Department 20		2013 Budget	2013 Estimate	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Enterprise - Wastewater Fund							
Adjust for Other Sources and Uses of Cash							
	Add back Depreciation	260,500	260,500	261,846	263,105	263,105	263,105
	Add back Replacement Funds Used	-	21,202	21,202	-	17,047	-
	Subtract Replacement Fund Addition	(70,962)	(76,026)	(76,026)	(76,026)	(76,026)	(76,026)
	Subtract Debt Principal	(65,000)	(65,000)	(65,000)	(70,000)	(70,000)	(80,000)
	Subtract Capital Expenses	-	(8,840)	(8,840)	-	(5,191)	(6,344)
	Subtotal	124,538	131,836	133,182	117,079	128,935	100,735
Net Change in Available Net Assets Balance		**$2,596**	**$19,515**	**$147,482**	**($39,769)**	**($36,033)**	**($134,929)**

34

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 30		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Collection Fund							
REVENUES							
Permits & Fees							
44611	Lateral Permit Inspection	1,700	2,292	1,973	2,000	1,254	1,232
44631	Sewer Connection Fees/REU	3,500	5,843	3,947	4,025	2,508	2,464
	Subtotal	$5,200	$8,135	$5,920	$6,025	$3,762	$3,696
Public Charges							
46110	Assessment Letters	1,650	2,265	2,055	2,100	2,370	2,250
	Subtotal	$1,650	$2,265	$2,055	$2,100	$2,370	$2,250
Customer Charges							
46410	Sewer Service - Multi Family	0	0	0	5,132	13,076	13,988
46411	Sewer Service - Residential	120,525	129,043	125,683	124,868	120,968	120,884
46412	Sewer Service - Commercial	67,082	76,534	99,690	77,000	61,658	62,105
46418	Late Payment Penalties	500	610	503	610	634	646
46449	Collection System Maintenance	200	573	560	200	100	200
	Subtotal	$188,307	$206,760	$226,437	$207,810	$183,360	$183,835
Intergovernmental Charges							
47397	System Maintenance - LGUD	2,000	1,990	1,815	2,000	1,141	1,200
47398	Surcharges - LGUD	200	199	187	200	129	91
47399	Service to Other Systems	0	92	92	0	0	0
	Subtotal	$2,200	$2,281	$2,093	$2,200	$1,270	$1,291
Public Authority Charges							
47491	Sewer Service - Village Accts	4,250	4,171	4,023	4,250	4,244	4,359
47497	Collection System Maint - Village	0	0	0	0	0	0
47499	Other Services Provided to Village	2,000	2,727	1,798	2,500	6,114	7,500
	Subtotal	$6,250	$6,898	$5,822	$6,750	$10,358	$11,859

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 30		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Collection Fund							
Other Revenue							
48110	Interest & Dividends	8,100	7,285	7,337	6,000	2,105	2,000
48111	Special Assessment Interest	401	384	384	0	0	0
48400	Insurance Recovery	0	0	0	0	0	0
48910	Refunds/Rebates	0	0	0	0	0	0
48953	Impact Fees - Downtown Sewer Main	15,500	26,295	22,116	14,000	12,045	17,633
48990	Other Operating Revenue	0	0	0	0	0	0
48995	Misc. Non-Operating Revenue	50	5	4	0	0	0
	Subtotal	$24,051	$33,969	$29,841	$20,000	$14,150	$19,633
Other Financing Sources							
49800	Capital Contributions - Sewer	0	0	0	0	0	0
	Subtotal	$0	$0	$0	$0	$0	$0
	Total Revenues	**$227,658**	**$260,308**	**$272,168**	**$244,885**	**$215,270**	**$222,564**

36

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 30		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Collection Fund							
EXPENSES							
Direct Employee Costs		**13%**	**13%**	**13%**	**13%**	**13%**	**13%**
63101	Wages, Full Time	25,962	27,577	28,013	26,840	33,070	27,038
63105	Salaries, Admin	9,369	5,510	5,510	2,231	3,297	4,369
63105-63	Wages, Clerk	4,278	3,983	4,210	4,363	4,220	4,417
63110	Wages, Overtime	943	1,006	1,628	636	571	790
63115	Retirement	2,720	2,086	2,520	2,385	2,761	2,193
63120	Social Security	3,130	2,643	3,112	2,607	3,285	2,467
63125	Insurance, Medical	7,715	10,169	10,548	6,890	13,590	9,775
63130	Insurance, Dental	641	605	658	542	788	606
63135	Insurance, Disability	327	289	318	271	368	274
63140	Insurance, Group Life	88	98	88	76	135	99
63145	Insurance, Workers Comp	1,594	1,628	1,642	1,583	1,483	2,137
63190	Benefit Fees and Penalties	0	4	4	5	30	33
63191	Village Clerk reimbursement	0	-93	-96	-186	0	0
63193	TKH Clerk reimbursement	0	-37	-56	-149	0	0
63195	TIF BSD Reimbursement	-1,200	-1,200	-2,301	-1,225	0	0
	Subtotal	$56,767	$54,268	$55,799	$46,870	$63,568	$54,164
Indirect Employee							
63201	Travel/Training	250	200	237	250	184	250
63210	Expense Allowance	50	8	8	50	0	50
63215	Uniforms and Clothing	220	220	228	220	220	220
	Subtotal	$520	$428	$473	$520	$404	$520
Utility Costs							
63330	Electricity	3,874	3,767	3,856	4,200	4,260	4,500
63335	Fuel	150	85	85	150	150	200
63365	Cellphones	200	190	203	200	200	200
63370	Internet	200	187	187	200	200	225
63375	Telemetry	400	376	382	400	393	400
	Subtotal	$4,824	$4,605	$4,714	$5,150	$5,203	$5,525

Village of Sister Bay 2014 Annual Budget

Fund 600/ Department 30		2013 Budget	2013 Estimate	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Enterprise - Wastewater Collection Fund							
Supplies							
63401	Office Supplies	200	197	165	200	159	200
63405	Computer Hardware/Software	220	60	155	150	23	50
63410	Printing & Copying	400	325	394	400	379	400
63415	Postage & Shipping	450	400	400	450	371	450
63420	Dues and Publications	50	36	36	50	30	50
63425	Maps	0	0	6	0	8	0
63430	Custodial Supplies	25	14	2	25	26	25
63440	Medical and Safety	50	130	177	150	75	150
63450	Parts and Supplies	600	0	629	600	574	600
63460	Tools/Minor Equipment	1,500	150	57	500	154	500
63465	Chemicals	5,000	5,109	3,559	5,500	5,235	5,500
63490	Misc. Operating Supplies	500	2,000	2,222	2,000	2,056	2,250
63495	Misc. Other Supplies	500	500	82	500	218	500
	Subtotal	$9,495	$8,921	$7,884	$10,525	$9,308	$10,675
Other Services							
63501	Audit	1,300	1,100	1,100	1,300	1,082	1,200
63502	Accounting/Software Support	735	685	664	735	353	800
63504	Information Technology	65	0	0	65	236	300
63505	Engineering	0	0	0	0	0	9,800
63506	Pumping	0	412	412	0	0	0
63507	Testing	0	0	0	0	0	0
63509	Locating	0	0	60	0	0	0
63510	Consulting	350	464	3,326	3,000	3,501	500
63515	Legal Services	500	500	704	20,000	559	500
63525	Property/Liability Insurance	2,100	3,383	3,347	3,800	3,135	3,450
63530	Legal Notices & Ads	100	0	0	200	0	0
63554	Lawn Maintenance	1,200	1,045	1,091	1,200	353	400
63595	Misc. Other Services	100	81	156	100	365	100
	Subtotal	$6,450	$7,670	$10,860	$30,400	$9,584	$17,050

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 30		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Collection Fund							
Maintenance							
63601	Office Equip. Maintenance	50	25	26	50	23	50
63605	Computer Maintenance	50	0	0	50	0	50
63630	Collection System Maintenance	30,000	15,000	16,264	15,000	12,189	57,000
63635	Lift Station/Force Main Maint	5,000	11,659	8,793	22,700	12,444	13,000
63675	Equipment Rental	0	0	0	0	0	0
	Subtotal	$35,100	$26,684	$25,083	$37,800	$24,633	$70,050
Vehicles & Portable Equipment							
63701	Vehicle Maintenance	300	300	462	375	338	375
63705	Minor Equipment Maintenance	500	500	407	500	479	500
63710	Gas/Oil/Fluids	1,000	830	864	1,000	881	1,000
63715	Equipment Gas/Oil/Fluids	500	213	192	500	289	500
	Subtotal	$2,300	$1,843	$1,926	$2,375	$1,987	$2,375
Non-Operating Expenses							
63910	Bad Debt	0	0	0	0	0	0
63930	Bank Fees & Finance Charges	100	64	65	100	75	100
63950	Miscellaneous Other Exp	0	0	0	0	0	0
63971	Depreciation	63,550	63,550	66,745	65,457	65,457	65,457
63975	Other Non-Operating Exp	0	0	0	0	0	0
	Subtotal	$63,650	$63,614	$66,810	$65,557	$65,532	$65,557
Debt							
63986	Interest on Long-Term Debt	13,562	13,562	13,436	12,050	12,050	10,664
63989	Financing Fees	0	0	0	0	0	0
	Subtotal	$13,562	$13,562	$13,436	$12,050	$12,050	$10,664
	Total Expenses	**$192,668**	**$181,595**	**$186,985**	**$211,248**	**$192,269**	**$236,580**
Net Income/(Loss)		**$34,990**	**$78,713**	**$85,183**	**$33,637**	**$23,001**	**($14,016)**
	Proof to Audit (ML, p. 8)			***85,185***			

39

Village of Sister Bay 2014 Annual Budget

		2013	2013	2013	2014	2014	2015
Fund 600/ Department 30		**Budget**	**Estimate**	**Actual**	**Budget**	**Estimate**	**Budget**
Enterprise - Wastewater Collection Fund							
Adjust for Other Sources and Uses of Cash							
	Add Assessment Principal	9,114	8,594	9,914	-	-	-
	Add back Depreciation	63,550	63,550	66,745	65,457	65,457	65,457
	Add back Replacement Funds Used	-	2,400	2,400	-	-	-
	Subtract Replacement Fund Addition	(5,721)	(6,064)	(6,064)	(6,064)	(6,064)	(6064)
	Subtract Debt Principal	(37,800)	(37,800)	(37,800)	(34,650)	(34,650)	(37,800)
	Subtract Capital Expenses	-	(2,400)	-	(18,000)	-	(19,586)
	Subtract Bay Shore Drive Project	(340,438)	(204,000)	(259,472)	(750,000)	(493,327)	-
	Subtotal	($311,295)	($175,720)	($224,277)	($743,257)	($468,584)	$2,007
Net Change in Available Net Assets Balance		**($276,305)**	**($97,007)**	**($139,094)**	**($709,620)**	**($445,583)**	**($12,009)**

40

Village of Sister Bay 2015 Annual Budget

Fund / Department		2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Debt Service Fund #30 All Debt							
Beginning Fund Balance		**-$333,947**	**-$160,076**	**-$168,285**	**-$17,208**	**-$12,662**	**$146**
Revenues							
Taxes							
41110	Property Tax	849,000	770,000	770,000	808,859	808,859	935,494
41210	Room Taxes	125,986	134,000	129,547	127,600	123,200	123,000
	Subtotal	$974,986	$904,000	$899,547	$936,459	$932,059	$1,058,494
Other Taxes and Assessments							
Other Revenues							
48110	Interest Income	0	0	0	0	0	0
	Subtotal	$0	$0	$0	$0	$0	$0
Interfund Transfers							
49230	Transfer from CIP Fund-Helms Reserve	160,000	138,579	138,579	35,236	35,236	0
49230	Transfer from CIP Fund-Loan #47	0	0	0	0	0	0
49260	Financed by Utility Revenue	0	0	0	0	0	0
	Subtotal	$160,000	$138,579	$138,579	$35,236	$35,236	$0
Debt Issued							
XXX	Debt Refinancing	0	0	0	0	0	0
	Subtotal	$0	$0	$0	$0	$0	$0
	Total Revenues	**$1,134,986**	**$1,042,579**	**$1,038,126**	**$971,695**	**$967,295**	**$1,058,494**
Total Funds Available		**$801,039**	**$882,503**	**$869,841**	**$954,487**	**$954,633**	**$1,058,640**
Expenditures							
Debt Service							
XXX	General Debt (2005 Bonds)	371,921	390,029	390,029	407,005	407,005	429,549
XXX	Property Tax Utility Debt	0	0		0	0	0
XXX	#50 - Waterfront/Sports Complex	370,731	329,506	329,506	352,756	352,756	375,350
XXX	#51 - Johnson borrow	226,672	162,967	162,967	194,726	194,726	209,422
	Payments on new Beach Project debt	0	0	0	0	0	44,320
	Subtotal	$969,324	$882,502	$882,502	$954,487	$954,487	$1,058,641
	Total Expenditures	**$969,324**	**$882,502**	**$882,502**	**$954,487**	**$954,487**	**$1,058,641**
Ending Fund Balance		**($168,285)**	**$0**	**($12,662)**	**($0)**	**$146**	**($0)**
	Proof to Audit (p. 9)	***(168,285)***		***(12,661)***			