

FINANCE COMMITTEE

MEETING AGENDA, AMENDED

Wednesday, September 9 2015 at 3:00 PM
Sister Bay Fire Station-Small Room

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				
	<i>Administrator – Zeke Jackson</i>			<i>Utility Clerk – Martha Baker</i>	

Approval of the Agenda

Approval of the Minutes

Comments and Correspondence

Discussion Items

1. Discussion on 2016 Budget, Review SBLG Fire Department requests for 2016; consider a motion for action if necessary.
2. Discussion on 2016 Budget, Review Parks, Properties and Streets Draft budget request for 2016; consider a motion for action if necessary.
3. Discussion on 2016 Budget, Review Wastewater, Collection and Water System (Utilities) budget request for 2016; consider a motion for action if necessary.
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

_____ / _____

1
2 **Item No. 3. Consider a motion to take action, if required:**

3 Motion was made by Lienau, seconded by Duffy to authorize staff to exhaust necessary funds for a
4 phase two investigation of the Hendrickson Park/Old Texico site. Motion carried – All Ayes.

5
6 Motion was made by Duffy, seconded by Lienau to recommend to the Board approval of an offer from
7 Al Gokey to reflect the construction of a 22 foot by 30 foot building containing four women’s stalls, two
8 men’s stalls and two urinals, and a family changing room. Stalls to be equipped large enough to
9 facilitate changing, with shelves and hooks installed. Motion carried – All Ayes.

10
11 **Item No. 4. Discussion on action from the Wisconsin Department of Revenue on CPI-U; consider a**
12 **motion on employee COLA for 2016:**

13 Jackson presented the Wisconsin Department of Revenue CPI-U for January 2016. The CPI-U is .73%.
14 Lienau made a motion, seconded by Duffy to accept .73% for an employee wage increase for the 2016
15 Budget. Motion carried – All Ayes.

16
17 **Item No. 5. Discussion on 2016 Budget, Debt Service for 2016; Consider a motion for action if**
18 **necessary:**

19 Baker presented the 2016 Debt Service Budget Draft. There was discussion regarding the Beach
20 Expansion Debt, which Baker told the committee was moved to the TIF portion of the Budget. There
21 was discussion regarding the Garot project loan, which was paid back to the bank. Garot has been
22 billed for the interest and costs associated with the loan.

23
24 **Item No. 6. Discussion on 2016 Budget, TIF program for 2016; Consider a motion for action if**
25 **necessary:**

26 Baker presented the 2016 TIF Budget Draft. Motion was made by Duffy, seconded by Lienau, to
27 recommend the 2016 Debt Service and TIF Budget, pending the Beach loan allocation confirmation, to
28 the Board for approval. Motion carried –All Ayes.

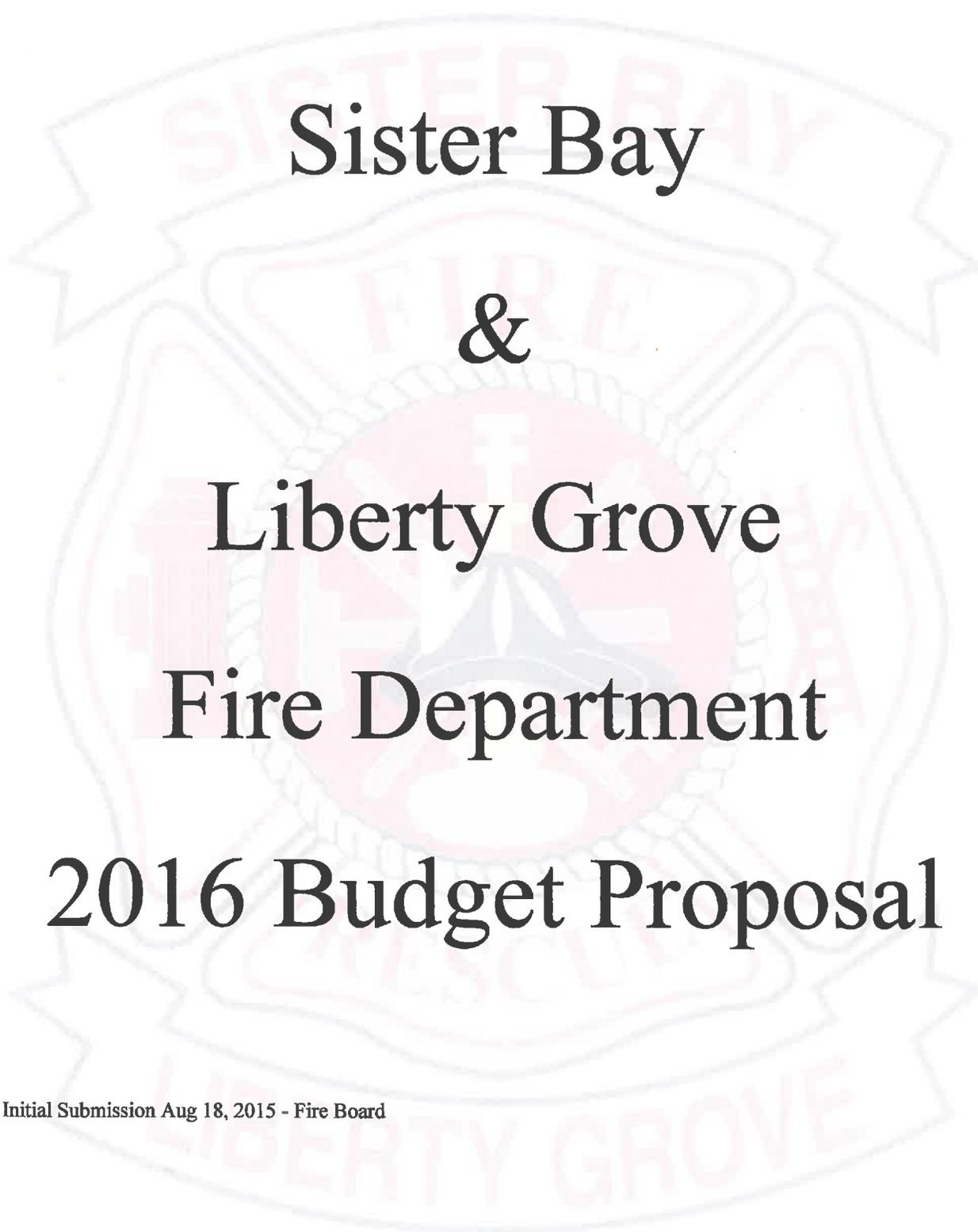
29
30 **Item No. 7. Matters to be placed on a future agenda or referred to a committee, official or employee:**
31 **-Park, Utilities, and Fire Department 2016 Budget Drafts.**

32
33 **Adjournment**

34 *At 5:22 P.M a motion was made by Duffy, seconded by Lienau that the meeting be adjourned. Motion*
35 *carried – All ayes.*

36
37 Respectfully submitted,

38
39
40
41 Martha Baker,
42 Utility Clerk



**Sister Bay
&
Liberty Grove
Fire Department
2016 Budget Proposal**

Initial Submission Aug 18, 2015 - Fire Board

2015 Budget Review**2015 Budget**

2015 was the second year in a budget process designed to bring the budget categories closer to their actual costs. The 2014 budget increase in key hard categories totaled 8.7% followed by a 4.2 % increase in 2015.

The 2015 increases were spread across a variety of categories with the largest increases coming in labor and insurance. A summary of the 2015 increases is as follows:

2015 Budget Change Summary:

<u>Category</u>	<u>Increase</u>
Community CPR	\$500.00
Insurance	\$2,500.00
NDASS (Northern Door Air Supply)	\$250.00
Telephone	\$1,000.00
AED Maintance	\$1,500.00
Fire Training	\$660.00
EMS Training	\$150.00
Labor costs- hourly	\$1780.00
Labor costs stipends	\$4,075.00
Total Increase	\$13,915.00

The 2015 labor rate increase was the first pay rate increase seen by the members since 2006.

The 2015 insurance increase was a result of changes in Workers Compensations coverages and the 1 year coverage of communication equipment purchased under the 2014 FEMA grant.

As we enter the 2016 budget cycle in Mid-July it is too early to estimate the 2015 budget results, however I believe that through the cooperative effort of the Fire Department and the Fire Board the 2016 operating budget more correctly address the needs of the Department.

2015 - Long range planning

2015 saw the completion of two large Federal grants sponsored by the Department in 2014:

SCBA Replacement - \$ 167,400.00 – for the replacement of all SCBA owned by the Department. New airpacks are compliant with the 2011 NFPA standards. ** NOTE ** recommends full replacement every 10-15 years depending on revisions

Communications upgrade – A \$1,125,000.00 grant sponsored by the Fire Department, done in cooperation with Door County as part of a \$2,500,000.00 communications upgrade.

As part of these grants and long term financial planning the Fire, Town, and Village Boards collectively approved the creation of a Grant Fund. The purpose of this fund is to support the continued attempts to find and secure outside funding without the matching fund requirements negatively effecting annual budgets. 2015 saw expenditures from those funds with the 2016 budget being the first scheduled repayment of those expenditures.

2015 Also saw significant discussion and movement to finding a long range Capital Improvement Plan (C.I.P.). The intent of the plan is to be forward looking at major expenses in the future, and to plan for those expenses financially so that the Department and the municipalities that support it may avoid budget shock and borrowing.

As of this writing the C.I.P. is being funded at differing levels by each municipality and those funds are being held by each of those organizations respectively.

The establishment of a Capital Improvement Fund has allowed the discussion on purchases to center around the validity of the items rather than the price and how it effects the budget.

2016 Budget

The proposed 2016 Fire Department budget requests a \$16,405.00 (4.53%) increase spread across Five (5) categories as follows:

1.) *Community CPR* - \$500.00 budget increase

The community CPR budget was new in 2015 with an initial funding level of \$500.00. At that time we did not have an accurate assessment of the need and / or desire of the public to participate in this program.

Fortunately we have seen a strong desire by the general public to be involved with the program.

Our initial estimates were to provide 4-5 classes per year however with the current demand we are running at least two classes per month and have trained over 200 people in CPR with Defibrillator and/or First aid.

The funding requested in this category is in support of and to be used to offset the ongoing costs including: maintenance, labor, and class room materials associated with this program.

2.) *Insurance* - \$3,500.00 Increase

The Departments insurance costs continue to increase. The Department saw a +/--\$2,500.00 increase in 2013, followed by a \$2,500 increase in workers compensation coverage in July of 2014 following a worker's compensation audit.

The requested increase in the 2016 budget is to cover actual expenses as seen in 2015. Actual costs through July 2015 are \$ 31,280.00. Some of the projected cost increase is due to temporary coverage of FEMA communications grant equipment, this coverage will lapse on 3/1/16 as the ownership of this equipment reverts to Door County Note - Insurance coverage runs from June 1, 2015 to June 1, 2016

3.) *Payroll* - \$7,500.00 Increase

The Fire Board under closed session discussed the current stipend paid to the Chief of the Department. Following the closed session the board voted to increase the Chiefs stipend \$7,500.00 per year in each of the next 5 years.

4.) *Telephone / Technology* - \$720.00 Increase

A request to provide \$30.00 per month stipend to the Fire Chief and Chief inspector to defray personal phone costs.

Sister Bay & Liberty Grove is one of the few Departments in the County that does not provide some phone cost recovery for their primary officers.

5.) *Grant Fund* - \$4,185.00 Increase

The first of two equal repayments to the Grant fund per the approved repayment plan.

Repayment is for the first half of the \$8,370.00 provided as the local matching portion of the 2014 FEMA SCBA replacement grant

Proposed 2016 Budget Change Summary:

<u>Category</u>	<u>Increase</u>
Community CPR	\$500.00
Insurance	\$3,500.00
Payroll	\$7,500.00
Telephone	\$720.00
Grant Fund	\$4,185.00
Total Increase	\$16,405.00

Capital Improvement Plan:

The current Capital Improvement Plan shows consideration for the replacement of a Brush truck in 2015, the estimated cost is \$125,000.00 in 2009 dollars. The unit under discussion is 27 years old (1988) and does not meet the current NFPA safety standards.

The Department has been asked to move items for purchase under the CIP to a two year approval process. The Department agrees that this is good financial planning in conjunction with the use of Capital improvement funds. The entire process from approval to payment would take place over 16-18 months (two budget cycles).

Based on the 16 to 18 month approval to purchase template, the Department is proposing the following estimated time line be considered for the purchase of the replacement brush truck

- August 2015 – Preliminary budget discussion to include funding the purchase of a brush truck from the C.I.P – estimated costs in 2017 to be \$150,000.00
- Fall 2015 Budget approval process to include approval of the 2017 purchase of a brush truck from C.I.P. funds
- Spring 2016 – develop bid specifications / RP for brush truck
- Summer 2016 – solicit competitive pricing on brush truck
- November – December 2016 – Award contract for brush truck prior to 2017 price increase
- Spring 2017 - take delivery and pay for completed unit.

Estimated total time initial discussion to delivery – 18-20 months

The Department is requesting the Fire, Town, and Village Board each consider and approve the purchase of a replacement brush truck for delivery in the spring of 2017. We estimated the cost of this replacement to be \$150,000.00. The funds for the purchase of the proposed apparatus to be provided by the Capital Improvement Fund.

Station Maintenance

The stations are now in their 11th year of occupancy and will need to see some additional attention to maintain the integrity of the building and the projected 50+ year life span.

North Station considerations:

- Exterior siding - It is our understanding that the current installation instructions for the cement board siding have changed significantly. The current approved method would not allow the siding to be installed as it is on the building due to water migration. Some additional care and inspection should be performed on the siding to assure its lifespan.

The current siding will need paint and caulk inspection.

- Driveway maintenance and crack filling – Consideration could be given to at a minimum filling of the cracks in the black top to minimize freeze/thaw damage and further damage to the black top over time. A more comprehensive approach to consider would be the seal coating of all black top surfaces.
- Spring loaded garage door hinges – An aftermarket spring loaded replacement door hinge is available. The hinge forces the overhead door into better contact with the door seal. The primary advantage is a reduction in heat loss through the overhead doors.
- LED Lighting – In an effort to reduce the overall operating costs, consideration could be given to replacing the current lighting with LED lighting. This replacement could be a slow migration or a full change out of all existing traditional bulbs.

South Station considerations

- Of most immediate and pressing concern is the following:

Ice Damming and water intrusion - The Building continues to experience significant ice damming in two locations, those locations if not kept clean, produce significant ice buildup and water intrusion.

The current situation requires the Department to keep portions of the roof clear of snow and the ice melted.

Mike Till was hired in the spring of 2014 to evaluate the situation and make specific recommendations and develop a cost estimate to resolve the issues.

It should be noted Mr. Till successfully performed the same function for both the North Fire Station and the Library. His recommendations resolved the issues.

Mr. Till was provided a small amount of money to study the issue, provide a solution as well as a cost estimate to make the repairs. At this time (8/1/15) we are currently waiting for the cost estimates.

- Exterior siding - It is our understanding that the current installation instructions for the cement board siding have changed significantly. The current approved method would not allow the siding to be installed as it is on the building due to water migration. Some additional care and inspection should be performed on the siding to assure its lifespan.

The current siding will need paint and caulk inspection.

- Garage door caulking - The exterior areas directly above the garage door headers need attention as the caulking is either missing or failing allowing potential water intrusion.
- Exterior painting – Several exterior areas of the building should receive attention in the form of preparatory work and painting. We have some areas of siding with the primer showing through, and other areas where the paint is peeling off doors and the underlying material is rusting.
- Interior Paint - The station continues to see an increased use by the general public. While we believe this to be a very positive, the building is showing some signs of the increased traffic. Consideration should be given to repainting some of the public spaces that are showing the increase use and traffic.
- Driveway maintenance and crack filling – Consideration could be given to at a minimum filling of the cracks in the black top to minimize freeze/thaw damage and further damage to the black top over time. A more comprehensive approach to consider would be the seal coating of all black top surfaces.
- Spring loaded garage door hinges – An aftermarket spring loaded replacement door hinge is available. The hinge forces the overhead door into better contact with the door seal. The primary advantage is a reduction in heat loss through the overhead doors.
- LED Lighting – In an effort to reduce the overall operating costs consideration could be given to replacing the current lighting with LED lighting. This replacement could be a slow migration or a full change out of all existing traditional bulbs.

Future Recommendations

Staffing Issues

The reliability of a sufficient number of Volunteers on a 24/7/365 basis is changing across the Nation. Unfortunately, this change is in the direction of less volunteers, and those that do volunteer have less time available.

Unlike many Departments in Door County we are very fortunate to find ourselves with a respectable number of human resources to pull from. However, at times, we do find ourselves significantly short of available manpower creating a delay in response or a delay in providing adequate staffing on the scene of an incident.

I believe the Fire Department, Fire Board, Town, and Village need to start a proactive discussion about future staffing issues and how to provide adequate staffing to meet the needs of the community. To clarify, while we do at times have staffing shortages, we are currently meeting our needs internally and through the use of mutual aid. I do believe that based on the current national trends in volunteerism and the changing demographics in the work place we will need to address this issue in the future.

As a point of discussion, and not to advocate for any one approach over another there are multiple ways the Department and the communities it protects could use to *attempt* to resolve this issue. It should be understood that this discussion should be ongoing and forward looking as this issue will continue to evolve. It may take multiple ideas and/or strategies to address the issue.

Do Nothing – The cheapest and easiest approach is to do nothing. If unsuccessful the do nothing approach will leave the Department with a steadily declining response and a lower ability to meet the needs of the community.

More recruitment – The Department has and will continue to recruit new members. Additional recruiting ideas could be implemented. A FEMA SAFER grant could be applied for and if successful the grant may defray some of the recruitment costs. Potential costs include advertising, radio spots, flyers, and open houses. On the average the Department is successful at keeping about 1/3 of its new recruit's long term.

Increased compensations for response - Providing additional funding for response, bonuses for response percentages, or off hour increased compensation are all possible ways to increase participation.

Pay differential/incentive for training level - While not necessarily an incentive to respond, a pay differential could be provided based on your level of training. This could provide an incentive to improve one's education and training level, while offering additional funds for response. If considered, a system would need to be implemented to prevent the creation of a divided or class like society within the Department.

Call response groups – In an effort to provide more of a guaranteed response, call groups could be established with each member of the Department being assigned to a specific group. Groups would then be put into a rotating schedule for coverage. It is Department members responsibility to respond to call on the day there group was assigned for coverage. It is the individual's responsibility to find someone to cover their assigned shift if they are unable to fulfill their obligation. These groups are usually provided per-diem pay plus the hourly rate when on a call. Those not in the scheduled call group would only respond when requested or as needed. This is the first discussion point that would provide a guaranteed response, as people are on duty.

Call response groups could be looked at in several ways:

- Just an officer to guarantee some level of command/control and decision making. The officer could request mutual aid if staffing levels appeared to be low. This single resource is most cost effective but could result in a delayed response.
- Basic first response level of staffing 5 to 6 members. Officer and a small crew, could handle some basic incidents.
- Divide entire Department into call groups, each group is responsible for a set amount of days. This approach provides a larger response on the first alarm, entire Department would be available on a general alarm call.

Paid on premises – The Department could consider putting in place a paid on premise program. In these programs members are at the station and are paid a reduced rate until they respond. Members are not considered "full time". Departments have had some success with this when they have a large pool to pull from and the pool is young enough that they are not being pulled in other directions. Departments have also had some success pulling people from outside the normal response area as you are giving them somewhere to stay and paying them a stand by rate.

Day time staffing – The Department could considering hiring a small staff to staff the stations during the normal business hours. This crew would handle all small responses and other basic function. Any significant response would require a response from the remainder of the Department. This program would take some of the pressure off the volunteers to respond during the week for small or service type calls. This has been a very successful program in many areas, and works well where the majority of the Department leaves the immediate area for work and returns at night and over the weekend.

Combination Department – Sturgeon Bay is considered a combination Department where a small number of full time staff handle all minor and EMS calls and they are augmented as needed by a group of volunteers. The volunteers are also eligible to fill vacation and sick time as taken by full time members. This hybrid staffing plan provides some of the benefits of a full time Department without the cost associated with a full time Department

Full Time Department – The most costly resolution to future staffing issues would be the transition to a fully paid Department. This solution is cost prohibitive and based on the current run volume not a practical solution.

Cooperative agreements for additional summer staffing – In the past the Department has taken advantage of the transient summer work force by allowing summer employees to volunteer on the Department if they have the proper training. Those members are considered probationary and are bound by the rules that govern that level of volunteer.

Conclusion

I believe the long term discussion should center on bolstering our Volunteer numbers, providing them additional incentive to respond while reducing their day to day time commitments to the Department.

As stated above, these discussions are forward looking and preventative in nature. Some additional discussion and decisions will need to be made – for example do you concentrate the efforts at the times when calls are most likely to occur or when staffing is at its lowest?

Most of these discussion points improve with the formation of a fire district – costs don't necessarily go down, however you have a larger pool from which to pull decreasing the individual burden. For example – they may have to be "on call" 1/3 less of the time.

I believe it is in the best interest of the stake holders to participate in these long term discussions to assure the needs of the community are being met.

End - Hecht 7/30/15 – REV I – Hecht

8-18-15 REV III – Changes to payroll – Hecht

Sister Bay & Liberty Grove Fire Department
Year 2016 Budget Proposal

Accounting:	<u>Proposed: \$3,250.00</u>	<u>2015's Budget: \$3,250.00</u>	No Change
Computer Costs:	<u>Proposed: \$4,000.00</u>	<u>2015's Budget: \$4,000.00</u>	No Change
Contingency:	<u>Proposed: \$2,000.00</u>	<u>2015's Budget: \$2,000.00</u>	No Change
Community CPR:	<u>Proposed: \$1,000.00</u>	<u>2015's budget: \$500.00</u>	Increase \$500.00
Inspection / Prevention:	<u>Proposed: \$6,000.00</u>	<u>2015's Budget: \$6,000.00</u>	No Change
Insurance:	<u>Proposed: \$31,000.00</u>	<u>2015's Budget: \$27,500.00</u>	Increase to cover actual costs \$31,280.00 as of 7/1/15 Increase of \$3,500.00
NDASS:	<u>Proposed: \$750.00</u>	<u>2015's Budget: \$750.00</u>	No Change
New Equipment:	<u>Proposed: \$16,000.00</u>	<u>2015's Budget: \$16,000.00</u>	No Change
New Firefighters:	<u>Proposed: \$12,000.00</u>	<u>2015's Budget: \$12,000.00</u>	No Change
New First Responders	<u>Proposed \$6,000.00</u>	<u>2015's budget \$6,000.00</u>	No change

Office:	<u>Proposed: \$3,500.00</u>	<u>2015's Budget: \$3,500.00</u>
	No Change	
Payroll:	<u>Proposed: \$117,355.00</u>	<u>2015's Budget: \$109,855.00</u>
	Increase to cover Fire Board proposed increase in chief's stipend by \$7,500.00	
	Increase \$7,500.00	
	Consider weekend staffing - \$21,600 for 10 weekends – staffing 6	
Radio System:	<u>Proposed: \$5,000.00</u>	<u>2015's Budget: \$5,000.00</u>
	No Change	
Supplies:	<u>Proposed: \$8,000.00</u>	<u>2015's Budget: \$8,000.00</u>
	No Change	
Telephone:	<u>Proposed: \$6,720.00</u>	<u>2015's Budget: \$6,000.00</u>
	\$30.00 per month reimbursement to Chiefs and Chief Fire Inspector	
	Increase \$720.00	
Testing:	<u>Proposed: \$8,700.00</u>	<u>2015s Budget \$8,700.00</u>
	No Change	
Training Fire:	<u>Proposed: \$33,160.00</u>	<u>2015's Budget: \$33,160.00</u>
	No Change	
Training (EMS)	<u>Proposed \$6,450.00</u>	<u>2015's Budget \$6,450.00</u>
	No Change	
Truck Maintenance:	<u>Proposed: \$55,000.00</u>	<u>2015's Budget: \$55,000.00</u>
	No Change	
AED maintance:	<u>Proposed \$1,500.00</u>	<u>2015's budget \$1,500.00</u>
	No change	
Fuel Costs	<u>Proposed \$12,000.00</u>	<u>2015's Budget \$12,000.00</u>
	No Change	

Medical Costs:	<u>Proposed: \$2,850.00</u>	<u>2015's Budget: \$2,850.00</u>
	No Change	
Uniforms:	<u>Proposed: \$2,000.00</u>	<u>2015's Budget: \$2,000.00</u>
	No Change	
LOSA:	<u>Proposed: \$10,450.00</u>	<u>2015's Budget: \$10,450.00</u>
	No Change	
LOSA (EMS)	<u>Proposed \$1,000.00</u>	<u>2015's Budget \$1,000.00</u>
	No Change	
Training Room Furniture:	<u>Proposed: \$500.00</u>	<u>2015's Budget: \$500.00</u>
	No Change	
Recruitment & Retention :	<u>Proposed: \$2,000.00</u>	<u>2015's Budget \$2,000.00</u>
	No Change	
Grant Fund	<u>: Proposed \$4,185.00</u>	<u>2015 Budget \$0.00</u>
	SCBA Grant repayment \$8,370.00 repaid over 2 years.	
	Increase \$ 4,185.00	

Summary of proposed changes

2015 Approved Budget	\$345,965.00
2016 Preliminary Budget	\$362,370.00
Difference (Increase)	\$16,405.00 (4.53%)

	2015 Budget	Proposed 2016	Change
Liberty Grove 2/3	\$230,643.33	\$241,580.00	\$ 10,936.67
Sister Bay 1/3	\$115,321.67	\$120,790.00	\$ 5,468.33

V1 - 7/27/15 - CH

V2 - 8/18/15 - Changes to labor per fire board- Board approved - CH

Category	2016 proposed	2015 Budget	Difference
Accounting	\$3,250.00	\$3,250.00	\$0.00
Computer	\$4,000.00	\$4,000.00	\$0.00
Contingency	\$2,000.00	\$2,000.00	\$0.00
community CPR	\$1,000.00	\$500.00	\$500.00
Inspection	\$6,000.00	\$6,000.00	\$0.00
Insurance	\$31,000.00	\$27,500.00	\$3,500.00
NDASS	\$750.00	\$750.00	\$0.00
New Equipment	\$16,000.00	\$16,000.00	\$0.00
New Fire Fighters	\$12,000.00	\$12,000.00	\$0.00
New Responders	\$6,000.00	\$6,000.00	\$0.00
Office	\$3,500.00	\$3,500.00	\$0.00
Payroll	\$117,355.00	\$109,855.00	\$7,500.00
Radio	\$5,000.00	\$5,000.00	\$0.00
Supplies	\$8,000.00	\$8,000.00	\$0.00
Telephone	\$6,720.00	\$6,000.00	\$720.00
Testing	\$8,700.00	\$8,700.00	\$0.00
Training Fire	\$33,160.00	\$33,160.00	\$0.00
Training EMS	\$6,450.00	\$6,450.00	\$0.00
Truck Maintance	\$55,000.00	\$55,000.00	\$0.00
AED service	\$1,500.00	\$1,500.00	\$0.00
Fuel Costs	\$12,000.00	\$12,000.00	\$0.00
Medical Costs	\$2,850.00	\$2,850.00	\$0.00
Uniforms	\$2,000.00	\$2,000.00	\$0.00
LOSA Fire	\$10,450.00	\$10,450.00	\$0.00
LOSA EMS	\$1,000.00	\$1,000.00	\$0.00
Training Room	\$500.00	\$500.00	\$0.00
Recruitment/ Retention	\$2,000.00	\$2,000.00	\$0.00
Grant Fund	\$4,185.00	\$0.00	\$4,185.00
Total	\$362,370.00	\$345,965.00	\$16,405.00
			4.53%
Liberty Grove	\$241,580.00		
Sister Bay	\$120,790.00		

Sister Bay & Liberty Grove Fire Department

The Following lists are examples of budget category uses. This list is not intended to be all inclusive, but only a representation of use.

1. Accounting:
 - a. Annual Audit fees
 - b. Fees Charged by accountant for preparation or payroll and withholding

2. Computer costs:
 - a. Annual user and multi-user license fees
 - b. Virus protection
 - c. Computer support and repairs
 - d. Ongoing improvement and replacement of computers
 - e. Internet provider fees
 - f. Software purchases and upgrades

3. Contingency:
 - a. Used in the event any category runs over
 - b. Any major unplanned expense

4. Community CPR:
 - a. Support the community CPR program
 - b. Covers those costs not recovered through course fees.

5. Inspection/Prevention:
 - a. Payroll for the inspection division
 - b. Annual fees to NFPA (National Fire Protection Association)
 - c. Annual fees to NFSA (Nation Fire Sprinkler Association)
 - d. Continuing education
 - e. Fire Prevention and education supplies

6. Insurance:
 - a. Physical property and building contents
 - b. Workers compensation coverage
 - c. Liability Coverage

7. NDASS:
 - a. Annual payment to the jointly owned air compressor systems (two)

8. New Equipment:
 - a. New or replacement turnout gear
 - b. Replacement air packs
 - c. Major planned expenses
 - d. Also small non-itemized items
 1. Adapters
 2. Fittings
 3. Hose
 4. Hand tools

9. New Fire Fighters:
 - a. Covers all expenses in getting a new Firefighter to the point they are off probation. Those expenses include:
 1. Wages during schooling
 2. Wages for fire meetings
 3. Wages for fire calls
 4. Schooling costs (Tuition)
 5. Mileage
 6. Turnout gear
 7. Pager
 8. Uniform

10. New First Responders:
 - a. Covers all expenses in getting a new First Responder to the point they are off probation. Those expenses include:
 1. Wages during schooling
 2. Wages for meetings
 3. Wages for calls
 4. Schooling costs (Tuition)
 5. Pager
 6. Radio
 7. Jump Kit
 8. Defibrillator

11. Office:
 - a. Office expenses (paper, ink cartridges, supplies)
 - b. Advertising as needed
 - c. Subscriptions for professional publications

12. Payroll:
 - a. All Payroll costs including:
 1. All Fire Calls
 2. All EMR calls

3. Hose Testing
4. Pump Testing
5. Ladder testing
6. Truck checks
7. Any required Non-Training events

13. Radio System:

- a. New/replacement pagers
- b. Pager repair
- c. New/Replacement radios
- d. Radio repairs
- e. Pager and radio reprogramming

14. Supplies: – Expendable and/or replaceable items

- a. Foam
- b. Gloves
- c. Hoods
- d. Batteries
- e. Repair parts for personnel protective equipment
- f. Cleaning/station supplies

15. Telephone:

- a. All land lines for both stations (6 lines)
- b. Cell phone costs
- c. Active911 costs

16. Testing: Contracted 3rd party items

- a. Pump Testing
- b. Ground ladder testing
- c. Aerial ladder testing
- d. Hydrostatic testing of air bottles
- e. Flow testing of SCBA regulators
- f. Fire Extinguisher testing
- g. Hose testing

17. Training: (Fire & EMR)

- a. All fire meetings
- b. All Officer meetings
- c. All EMR meetings
- d. Any NWTC training
- e. All EMR training
- f. Any Department sponsored events
- g. Any organized Fire/EMS training events

- Note – Meetings account for over 50% of the expense in this category

18. Truck Maintenance:

- a. Annual maintenance issues
- b. Cost to keep equipment in operational state
- c. Maintenance of small gas powered items – pumps, fans, saws etc.

19. AED Maintenance

- a. Replacement batteries
- b. Replacement patches
- c. Other AED maintenance issues

20. Fuel Costs

- a. Apparatus fuel
- b. Small engine fuel
- c.

21. Medical Costs

- a. Pre-employment physicals for new members
- b. Drug screen for new members
- c. All Vaccinations
- d. Ongoing health monitoring issues
- e. Drug and alcohol testing if needed.

22. Uniforms

- a. Outfitting of Department members with uniforms
- b. Replacing of existing uniforms as needed

23. LOSA – FIRE

- a. Fire Boards 50% matching portion of the states LOSA program for firefighters

24. LOSA – EMS

- a. Fire Boards 50% matching portion of the states LOSA program for First Responders

25. Training Room Furniture

- a. Addition of any needed furniture in the training room officers
- b. Replacement of any broken or damaged furniture

26. Recruitment and Retention

- a. Costs associated with specific programs or contracted costs to enhance recruitment and retention
 1. Consulting
 2. Door County Dollars program
 3. Other incentives

END

Initial – 12/05/2005 – CH

Revised 1/24/12 CH

Revised 8/21/2012 CH

Revised 08/12/2015 CH

Sister Bay & Liberty Grove Fire Department
 Compensation schedule
 As of 01/01/2015

Regular Firefighters

Regular Firefighters are all members of all ranks who have met the minimum requirements of the Department. These members having met the minimum requirements have been approved by a vote of the Department's officers.

- Fire Calls - \$22.00 per hour
- Mutual Aid calls \$22.00 per hour, paid only if the call runs more than 1 hour. If the call exceeds 1 hour the individual is paid back to the start of the call.
- Business meetings - \$22.00 Per Diem
- Training meetings - \$22.00 per hour
- Trainings - Certifications/ NWTC/State or Federal - \$22.00 per hour
- Trainings other - \$22.00 per hour
- Mileage - Fire Department follows current federal rate.
- Meals – Fire Department follows federal rates
- Housing - Costs covered by department - shared rooms when possible

Probationary Fire Fighters

Probationary fire fighters are members who have not met the minimum requirements and/or have not been approved by the Officers of the Department.

- Probationary fire fighters are paid at 75% Regular fire fighter rates in all categories.
- During the probation period all hours for training are tracked but are not paid until the individual completes their probationary period. Following completion of the probationary period the training hours are paid on the next December training payroll.
- During the probationary period the prospective members is paid on the same quarterly schedule as the remainder of the Department.

EMS/ First Responders

- Calls - \$22.00 per hour
- EMT refresher paid 32 hours @ \$22.00 per hour
- 1st responder refresher 24 hours @ \$22.00 per hour
- CPR refresher 4 hours @\$22.00
- Meetings - single Per Diem of \$22.00

Annual Stipends paid in four equal sums

- Fire Chief - \$13,200.00
- Asst Chief - \$2,250.00
- Captains- \$1,000.00
- Lieutenants - \$700.00
- Fire Inspector - \$2,000.00
- Clerk - \$5,000.00

Pay Periods

- Members are paid for all fire/ems responses at the first meeting of the month following the end of the quarter (First meeting in April, July, Oct, and January).
- Members are paid for all training and meeting attendance in a 5th payroll at the first meeting in December. Training payroll runs from December 1 to December 1 of the following year.
- Stipends are divided evenly and paid out 25% on each quarterly pay period.
- Additional hours (truck checks, etc) are paid on the training /meeting check in December.

End – Hecht

Sister Bay & Liberty Grove Fire

Capital Improvement plan (CIP)

May, 2011

Purpose - The purpose of the Capital Improvement Plan for the Sister Bay & Liberty Grove Fire Department is to provide a mechanism for the Fire Department administration to project and plan long-term for the future expenditures and needs of the Department. This planning process gives the Fire Administration the opportunity to work in conjunction with the Fire Board to plan the budgets and expenditures of the Fire Department and the municipalities it serves. This CIP is meant to be a planning tool to be used by both parties, it is meant to be a guideline and not an absolute schedule. It may be necessary to move the purchase of items on the CIP ahead or back as needed to meet the operation or financial needs of those bodies concerned.

Process - The process of developing the CIP began with discussion at the Fire Board level in regards to long range planning for fire department expenditures. The Fire board feels that planned replacement of single items over the cost of \$5,000.00 and multiple alike items with a aggregate cost over \$7,500.00 should be included in the CIP. The Fire board and Fire Administration understand that items exceeding these costs may need to be purchased outside of the CIP due to use, failure, or other unforeseen event. Additionally, items exceeding these cost will continue to be purchased on an as needed basis thru the general operating budget, for example, the unforeseen failure of large amounts of hose during the annual hose test would require the replacement of the failed hose from the general budget.

Long term needs and planning - This document looks at the long term high dollar value planned needs as they present themselves to us in 2011. This should be considered a working document and should be changed as needed with items being added, deleted or moved as the Fire Administration and Fire Board see fit or as the needs and requirements placed on the Department change.

Approval- Placing items on the CIP does not in any way constitute approval for budget or purchase of these items. Each year's specific CIP items should be discussed with specific action taken as part of the annual budget process. Discussion and action may include approval, denial, postponement, or the splitting of the cost across multiple budget years.

Explanation of items:

Fire Apparatus - The replacement of apparatus constitutes the single largest reoccurring expense for our Department. The normal replacement for apparatus in the industry for small to medium sized volunteer departments is 20 years, as opposed to some metropolitan departments that are averaging 5 to 7 years of Front Line Service. In our current (2011) long range apparatus replacement program we have lengthened our primary apparatus replacement plan by an additional 5 years (25%) and our secondary apparatus an additional 10 years (50%), this is in direct response to the rapidly increasing costs of apparatus replacement. It should be noted that this does come at some expense, as the expected maintenance costs for those apparatus are projected to increase with their age. The CIP incorporates the long range planned apparatus replacement costs. The CIP also incorporates the potential refurbishment of Hose Truck 25 and Rescue 12 as opposed to outright replacement of these units. It should be noted that the industry standard for refurbishment of an apparatus **does not** usually allow for a second complete life cycle (potentially a 50 or 60 year old apparatus). The costs listed are in 2009 dollars and do not take into account any unknown changes in EPA standards (\$15,000.00+ on 1/1/11 for pollution control issues) or changes to the NFPA regulations (updated every 5 years).

Air Packs and Spare Bottles - The Departments current (5/2011) SCBA inventory ranges in age from 1982 to 2004 and span at least four different sets of NFPA requirements. None of the inservice inventory meets the current standards. The NFPA and COMM 30 require each member of the Fire Department to have an air pack available to them while working in a hazardous atmosphere. The CIP plan for the replacement of the air packs would allow for a department wide standardization of this equipment, and would allow all air packs to be compliant with the standards at that time. The CIP currently plans for only a single replacement of these items but it would be expected that as the CIP continues to be adjusted that the future replacement of air packs would be added at some time (15+/- years). The cost estimate as provided in the CIP reflects May of 2011 pricing.

*Update 1/19/14- The Department has been awarded a FEMA grant (EMW-2012-FO-01708) in the amount of \$167,400.00 for the replacement of all SCBA, spare bottles, and RIT packs. With this replacement all packs will be compliant to the 2007 standard (current at the time of order). Current industry average life span on a air pack is about 10 years- not feasible in this Department. No line item is being added for the replacement of the packs awarded by FEMA at this time.

Mandatory standards are SCBA compressed air bottles have a 15 year in service life and then must be replaced. A line items for a single change out of air bottles has been added to the CIP.

Thermal Imagers - The Departments original Thermal imagers were purchased in 1998 and moved to secondary apparatus in 2011 with the Association's purchase of updated Thermal imagers. The CIP shows the replacement of two imagers in 2026 after 15 years inservice. The Department will need to evaluate the number of cameras needed prior to the approval of the CIP items into the budget. Price is a cost estimate based on 2011 costs.

Radios - The departments current (2011) radio inventory consists of approximately 75 portable radios purchased between 2004 and 2011 and 14 truck mounted radios all purchased new in 2008. The Department like most other Door County Departments was required to upgrade our radios to meet the FCC mandated narrow banding or re-farming of radio frequencies. The FCC mandated that as of 1/1/2013 all radios must be operating on a 12.5 kHz channel spread. The Door County Fire Departments received a Federal Grant to offset the infrastructure costs of this change. It is currently understood that the FCC will be mandating a further narrow banding to a 6.25 KHZ spread in the future. At this time the FCC has not given a time frame for this change. None of the radios currently in the Departments inventory are capable of operating on this small frequency spread. When implemented by the FCC it will be necessary to replace all radios currently in the Departments' inventory prior to this change. The costs estimate in the CIP are at best a close guess and are based on current radios purchased (2011). Radios available today that meet the 6.25 KHZ standard would cost many times more than the estimated cost. It is the hope that as this requirement draws nearer, and all radios are mandated to comply, that the cost of purchasing will decrease to our estimated figures. It should also be noted that these cost estimates do not cover any of the potential infrastructure costs that the Department may be accountable for. These may include upgrades to the repeaters, receivers, multiplexers, and other associated hardware within the system.

Turnout Gear - The Department's current (2011) turnout gear or personnel protective equipment (PPE) was updated in 2007 through a Federal Grant. At that time all coats and pants were replaced as well as some portion of the gloves, boots, and helmets. The Department currently repairs or replaces turnout gear on an as needed bases. New gear is ordered for incoming fire fighters only if gear on hand does not fit the candidate. Turnout gear, like most other Fire Fighting equipment, must meet NFPA standards at the time of purchase. However, the standard keeps changing as technology in fabrics improve towards increasing the safety of the Fire Fighters. Our proposal would replace the Departments gear after 15 years of use. The prices used for the CIP reflect an estimated cost based on 2011 figures.

Defibrillators - The current Automatic External Defibrillators (AEDs) in our inventory are the LifePak 500. Between the first responders and the fire apparatus we currently have approximately 25 of these units. The LifePak 500 has been out of production for several years and due to this we have been purchasing reconditioned units on an as needed bases. All of our units are currently out of warranty and on the recommendation of the manufacturer other than simple repairs and battery replacement are not worth fixing. The manufacturer will continue to provide technical and maintenance support through the end of 2014. As additional information the following paragraph from a Physio Control document has been provided.

There are currently two sources that regularly review depreciation of medical supplies. The American Hospital Association's 2004 Estimated Useful Lives of Depreciable Hospital Assets lists the life expectancy of a defibrillator at five years. The Department of the Army Technical Bulletin (TB MED 7) lists life expectancy of a defibrillator at eight years.

The current unit recommended by Emergency Services of Door County for replacement of the LifePak 500 is the LifePak 1000, this unit currently sells for approximately \$3000.00 per unit. The County has discussed the possibility of attempting to procure Grant Funds for the County wide replacement of AED's. While this would be beneficial, the County, as a Third service EMS provider has had some difficulty in accessing these types of funding streams. Our proposal has the replacement of AEDs in 2016, the costs used is the 2011 pricing.

*Update 1/19/14 - The First Responders association purchased \$20,000.00 worth of AEDs in November of 2013. The dollar figure in the CIP has been adjusted down to reflect this purchase.

Turnout Gear Washers - The Department currently has two gear washers, one located in each station. The gear washer in the Sister Bay Station was purchased at around 1994 and the North washer was purchased in 2005 when that station was built. The NFPA requires gear to be washed any time it is dirty or potentially contaminated, but no less than twice per year (protection improves as the gear is washed). It is impractical to have a single washer and expect gear to be transferred from location to location. The current schedule has the washers being replaced at a service life of 20 years, pricing indicated is based on 2011 replacement costs.

*Update 2012- The turnout gear washer in the South Station was replaced in 2012 with a budget surplus for the 2012 operating budget. The CIP time line was changed to reflect this purchase.

Porta-count - The porta-count unit is a quantitative fit testing machine used to test the fit of SCBA masks to the face of the Fire Fighters. The Porta Count unit was purchased in 2005 at a cost of \$8500.00. The NFPA requires regular fit testing to assure proper fit. In addition the Porta Count is used to fit test the Sister Bay Sewer and Water employee's masks as required by OSHA. The current schedule has the unit replaced at 13 years of service. The cost included in the schedule is a 2011 estimated cost.

5/25/11 - CH

6/30/11 - CH

11/22/11 - approved by Fire Board

1/19/14 - updated

8/12/15 updated - CH

Sister Bay & Liberty Grove Fire Dept - CIP schedule			
Year	Item	Cost	
2013	Tanker		done in 2014
2014	Gear washer South		done in 2012
2015	Airpacks		done with 2013 FEMA grant
2015	B-20	\$125,000.00	
2016	Defibrilators	\$45,000.00	lowered by \$20K done by EMR association in 11-13
2017			
2018	Porta Count	\$10,500.00	
2019	Rescue Refurb	\$150,000	
2020			
2021			
2022	Hose 25 Refurb	\$75,000.00	
	Turnout gear	\$120,000.00	
2023			
2024	Gear Washer North	\$8,000.00	
2025	E-8	\$750,000.00	
2026	Thermal Imagers	\$30,000.00	
2027	B-19	125,000	
2028	New Radios	\$110,000	
2029	SCBA air botles	\$42,000	end of life
2030	E-6	\$750,000.00	
	Total	\$2,340,500.00	
	Per year	\$123,184.21	
Revised 7-1-13 CH			

Sister Bay & Liberty Grove Fire Department Grant Fund

Purpose

The Sister Bay and Liberty Grove Fire Department [‘Department’] seeks to establish a Grant Fund [“Grant Fund” or “Fund”].

When the Department becomes eligible for a local, state, or federal grant, the Department must raise enough revenue to satisfy that particular grant’s matching dollar requirements. The Department’s budget does not always have sufficient funds or the flexibility to come up with the matching revenue. As is the case more times than not, when a grant does come through for the Department, the Department must then “shock” the budget in order to comply with the grant’s matching-dollar requirements. Establishment of a Grant Fund would significantly reduce this kind of unplanned budget shock. In short, the existence of a Grant Fund would allow the Department and Fire Board greater access to matching funds regardless of the Department’s current budget cycle.

Were such a fund to exist, the Village and Town would continue to invest its grant-matching dollars, however, the fund would allow these local matching dollars to be managed and planned rather than be disbursed reactively and, hence, inefficiently, as the current practice tends to be.

As part of its routine planning process, the Department understands that full funding of the account would take several years to accomplish.

Expending Funds

The Fire Board shall review and/or approve use of the grant fund dollars for matching dollar purposes, and individual grant expenses as part of the Board’s regular monthly meetings.

Funding Level

In an effort to maximize the Fire Department’s ability to seek outside funding sources, the minimum level of funding that should be maintained in the grant shall be tied to the FEMA-required matching amounts and grant caps. For the population currently (2013) served by the Department, the FEMA grants are

limited to \$1,000,000.00 with a 5% local match, or a local contribution of \$50,000.00.

Funding

The Grant Fund shall be held in three separate bank accounts held by and in the name of:

- 1) The Sister Bay & Liberty Grove Fire Department, with oversight and control of the account by the Sister Bay & Liberty Grove Fire Board;
- 2) The Town of Liberty Grove, with oversight and control of the account by the Town of Liberty Grove in trust for the Sister Bay & Liberty Grove Fire Department; and
- 3) The Village of Sister Bay, with oversight and control of the account by the Village of Sister Bay, in trust for the Sister Bay & Liberty Grove Fire Department.

The accounts shall remain in place and shall accumulate funds and interest on a year-to-year basis.

The accounts can and shall be funded through multiple sources, including but not limited to:

1. Fire Department Budget surpluses. Current Fire Department surpluses are used to keep the emergency fund at 15% of the total budget with any remaining funds being returned to the individual municipalities. With the establishment of the Grant Fund, those funds normally returned to the municipalities shall be placed in the respective municipal or Department Grant Fund accounts until the Grant Fund, as a whole, reaches its desired funding level as, that is, the total of the three accounts. If the maximum funding level is reached, any excess funds would then be returned to the individual municipalities.

2. Annual Fire Department Budget. A line item account shall be added to the Fire Department's annual budget. This budget line item may change on a year-to-year basis and may reflect multiple, different items, or combination of items based on the Fire Board's approval. Items this budget line may reflect include:

- a. Annual allocation to bring the Grant Fund up to its minimum level. The Fire Board may choose to place a dollar figure in the annual budget in an

effort to bring the Grant Fund up to its level. Approval of the dollar figure placed in the budget shall be at the sole discretion of the Fire Board. Final authority for the approval of the overall Fire Department budget resides with the elected officials of the participating municipalities.

b. Repayment of funds used in the previous year. In the event the Department is awarded a grant and chooses to use grant fund dollars for the local portion, these funds should be repaid to the Grant Fund in the next budget cycle(s) and would be reflected in the Department's annual budget.

c. No funds. In the event the Grant Fund is at its maximum allocation and no funds need to be repaid, the Fire Board may choose to show a zero-dollar allocation in the Grant Fund allocation line item.

d. Any funds approved through the budget process shall be placed and held in the individual municipalities' Grant Fund account.

3. Donations. The Fire Department may accept donations to the Grant Fund. Donations may come from individuals, from corporations, or from not-for-profit groups, e.g., Sister Bay & Liberty Grove Firefighter's Association. All donations shall be held in the Grant Fund Account in the name of the Sister Bay & Liberty Grove Fire Department and shall be held irrespective of the source of the donation. Donations made to this account shall not have stipulations placed on them by the donor as to how or where those funds may be spent. Funds shall be used as determined cooperatively between the Fire Department, Fire Board, Town Board, and Village Board. If the account is dissolved, all donated funds shall be liquidated in the manner described in this document

4. Sale of surplus equipment. When items are replaced or deemed surplus as the result of a grant and are sold, those funds generated from the sale of the equipment shall be deposited in the account held in the name of the Sister Bay & Liberty Grove Fire Department. It should be noted and understood that not all grants will generate surplus equipment or equipment worth selling.

Repayment of funds used.

In an effort both to prevent a one year budget shock and to keep the grant fund viable, all dollars expensed from the Grant Fund shall be repaid at a minimum in the manner outlined below:

Up to \$5,000.00 of Grant Funds used - funds to be repaid in the next budget cycle;
Up to \$10,000.00 of Grant Funds used - funds to be repaid in the next two budget cycles;

Up to \$25,000.00 of Grant Funds used - funds to be repaid in the next three budget cycles;

Up to \$35,000.00 of Grant Funds used - funds to be repaid in the next four budget cycles;

Up to \$50,000.00 of Grant Funds used - funds to be repaid in the next five budget cycles.

In all cases, it should take no more than 5 years to re-establish the grant fund to its pre-award level.

In the event the Grant Fund is used for multiple concurrent or overlapping grants, each grant shall be treated separately and repaid on its own time line.

It is in the Fire Department's, the Fire Board's, and the citizens' best interest to keep this Grant Fund available and to maximize the use of outside dollars to offset the costs of running the Department.

Fire Department's Access to Funds Held in the Municipal Accounts

Any and all funds existing in the municipal accounts, having already been approved by the Fire Board and by the participating municipalities, shall be available within three (3) business days to the Fire Board for use as outlined in this document, upon written request of the Fire Board.

Dissolving the account - In the event the Fire Department for any reason needs to dissolve, the respective Grant Fund accounts under the names of the respective municipalities shall become the property of the respective municipalities. The Grant Fund account in the name of the Sister Bay & Liberty Grove Fire Department shall be distributed based on the contribution percentages each municipality is obligated to contribute to the operation of the Sister Bay & Liberty Grove Fire Department.

As for amounts in the Fund that had been contributed through donations, the distribution shall be made irrespective of the amount of funds an individual, group, or political entity placed into or donated to the Grant Fund Account . The municipalities agree, however, that donated amounts returned to the respective municipalities upon the dissolution of the Grant Fund may be re-applied to Fire

Department related activities, such as but not limited to, the establishment of a Grant Fund for a Fire District, in order to comply with the original wishes of the respective donors as closely as possible.

In the event the Fire Department is dissolved, the individual accounts held in the name of the respective municipalities and in trust for the Sister Bay/Liberty Grove Fire Department shall be made available to and returned to the named municipality.

Rev I - 3/22/13 - CH

Rev II - 3/25/13 - CH & LC

Rev III 4/4/13 - CH & LC

Rev IV 4/19/13-CH & LC

Rev V 5/8/13- CH & LC

REV VI 5/9/13 CH & LC

Rev VII 5/10/13 CH & LC

Rev VIII 7/9/13 LC

Rev IX 7/12/13 CH & LC

Rev X 8/13/13 CH

2014 Budget recap

Through the cooperative efforts of the Fire Department, Fire Board, Town and Village the 2014 budget saw a significant (8.7%) increase in key areas. These increases were the result of a three year review of past budgets and the overages in specific categories.

The categories seeing significant upward adjustment included : Maintance, Fuel, Insurance and the LOSA program. There were smaller offsetting decreases in the following areas: Radio system, New Fire Fighters, New First Responders, as well as the contingency account.

As we enter the 2015 budget cycle in early August it is too early to project how the 2014 increases effected the overall budget, it will take at least one full budget cycle to adequately evaluate the specific changes put in place in 2014.

2014 - Long range planning

With the award of several large Federal Grants to the Department; the Fire Board , Town and Village recognized the need for, and implemented a Grant Fund.

The purpose of the newly established grant fund is to build a reserve fund for the sole purpose of providing a funding stream to meet the matching requirements of grants, without negatively impacting the Fire Department, Town or Village Budgets.

The grant fund received start up funding from the Fire Fighters Associations and will be built up over time from any potential excess year end budget funds , the sale equipment made surplus through grant purchases, and donations.

2015 Budget

The 2015 Fire Department budget proposal requests a \$13,915.00 (4.2%) increase spread across Eight (8) categories as follows:

1.) *Community CPR* - \$500.00 budget increase

The community CPR budget category is both a new budget category and a new service the Department is providing. In 2014 the Fire Fighters and First Responders Association's donated \$4,000.00 in startup funding to implement this community education program. Additionally we have received donations in support of this program and have applied for a \$2,000.00 WPS grant for the continued support of community CPR.

The funding requested in this category is in support of and to be used to offset the ongoing costs including : maintance , labor, and class room materials associated with this program.

2.) *Insurance* - \$2,500.00 Increase

The Departments insurance costs continue to increase. The Department saw a +\$2,500.00 increase in 2013, and a \$2,500 increase in workers compensation coverage in July of 2014 following a worker's compensation audit.

3.) *NDASS (Northern Door Air Supply System) - \$250.00 Increase*

This is the jointly owned Northern Door Breathing Air Compressor System. 2014 saw the compressor in Sister Bay upgraded by the Fire Fighters Association (\$30,000.00) with the existing compressor moved to Egg Harbor .

With the addition of a second compressor in the system, our maintance and the required air quality check costs have increased. Each of the Five (5) participating Departments are increasing their annual payment to \$750.00 annually.

4.) *Telephone / Technology - \$1,000.00 Increase*

More appropriately considered a technology category, the increase in the Telephone category is to support the ongoing costs of technology to deliver call information and mapping to the apparatus and the cell phones of responders .

This technology is supported by \$5,000.00 in startup funding provided by the Fire Fighters Association and the joint participation of multiple other Fire Departments and the County EMS System.

5.) *AED (Defibrillator) Service - \$1,500.00 increase*

The AED Service budget category is a new category and is in support of the 25+ defibrillators currently in service in the Department.

The majority of the Defibrillators in service were replaced within the past 2 years through a \$25,000 donation by the First Responders Association.

This category will cover a portion of the ongoing costs of ownership and replacement of these units. Current costs are \$2,200.00 per unit with replacement batteries at \$225.00.

The Department continues to maintain several unsupported defibrillators that if budget funding allows, will need to be removed from service in the very near future

6.) *Labor (Hourly and stipends) - \$ 5,855.00 increase*

The last hourly pay rate change for Department members was in 2006 and the stipend provided to the officers and management portion of the Department were last adjusted in 2009. The Department proposed a \$0.50 per hour ay increase effectively raising the hourly rate from \$21.50 to \$22.00 for full members and \$16.50 (\$22.00 X 0.75) for probationary members.

The change in the hourly pay rate is projected to increase the budge \$1,780.00

2015 Budget Proposal - Sister Bay & Liberty Grove Fire Department

The Department is requesting consideration on the increase of the annual stipends paid to officers and management staff . The proposed increase are as follows:

Position	Current stipend	Proposed stipend	Change
Fire Chief (1)	\$12,000.00	\$13,200.00	\$1,200.00
Asst Chief (2)	\$2,000.00	\$2,250.00	\$500.00 (\$250.00 X 2)
Captains (4)	\$850.00	\$1,000.00	\$600.00 (\$150.00 X 4)
Lieutenants (4)	\$600.00	\$700.00	\$400.00 (\$100.00 X 4)
Fire Inspector (1)	\$1,500.00	\$2,000.00	\$500.00
Clerk (1)	\$4,125.00	\$5,000.00	\$875.00
Total of stipends increase			\$4,075.00
Total increase due to hourly pay rate increase			\$1,780.00
			Total category increase \$ 5,855.00

7.) Fire Training - \$660.00 Increase

With the proposed increase in payroll to \$22.00 per hour the Fire training category is projected to see a increase .

8.) EMS Training -\$150.00 Increase

With the proposed increase in payroll to \$22.00 per hour the EMS training category is projected to see a increase .

Budget Change Summary:

<u>Category</u>	<u>Increase</u>
Community CPR	\$500.00
Insurance	\$2,500.00
NDASS	\$250.00
Telephone	\$1,000.00
AED Maintance	\$1,500.00
Fire Training	\$660.00
EMS Training	\$150.00
Labor costs- hourly	\$1780.00
Labor costs stipends	\$4,075.00
Total Increase	\$13,915.00

Capital Improvement Plan:

The current Capital Improvement Plan shows consideration for the replacement of a Brush truck, estimated at \$125,000.00 in 2009 dollars. The unit under discussion is 26 years old (1988) and does not meet the current NFPA safety standards.

The Village has asked that the Fire Department revise our current CIP process of projecting costs for the next year. They have requested we project and discuss costs 2 years out. For example as part of our current 2014 discussion for the 2015 budget, we would include CIP costs for the 2016 budget cycle in the approval process. This would give both municipalities an additional 12 months of planning for large capital expenses.

If this change in process is agreed too the Brush Truck replacement should be included in the budget discussions and approval process. With the understanding that if approved, the actual purchase and expense of the funds would occur in 2016.

Projecting into the 2016 or 2017 time frame, the next large purchase for the Department will be the replacement of the brush truck and any remaining non supported Defibrillators that would still be in service.

The simple spread sheet provided at the end of the 2015 budget section outlines what the proposed budget would look like with the addition of a CIP funding stream.

Station Maintenance

While it seems like we just moved into our stations, they are each now 10 years old and are beginning to need some additional attention to maintain the integrity of the building and the projected 50+ year life span .

North Station :

- Exterior siding - It is our understanding that the current installation instructions for the cement board siding have changed significantly. The current approved method would not allow the siding to be installed as it is on the building due to water migration. Some additional care and inspection should be performed on the siding to assure its lifespan.

The current siding will need paint and caulk inspection.

South Station :

- Exterior siding - It is our understanding that the current installation instructions for the cement board siding have changed significantly. The current approved method would not allow the siding to be installed as it is on the building due to water migration. Some additional care and inspection should be performed on the siding to assure its lifespan.

The current siding will need paint and caulk inspection.

- Garage door calking - The exterior areas directly above the garage door headers need attention as the calking is either missing or failing allowing potential water intrusion.
- Ice Damming and water intrusion - The Building continues to experience significant ice damming in two locations that if not kept clean, produce significant ice buildup and water intrusion.

The current situation requires the Department to keep portions of the roof clear of snow and the ice melted.

Mike Till was hired in the spring of 2014 to evaluate the situation and make specific recommendations and develop a cost estimate to resolve the issues.

It should be noted Mr. Till performed the same function on both the North Fire Station and the Library.

- Paint - The station continues to see an increased use by the general public. While we believe this to be a very positive, the building is showing some signs of the increased traffic.

Consideration should be given to repainting some of the public spaces that are showing the increase use and traffic

Future Recommendations

Improve long term planning for major capital expenses.

Collectively the Department, Fire Board, Town and Village, have been progressive in long term financial planning . They have established a *Grant Fund* to cover matching expenses related to the receipt of grants, as well as a *Emergency Fund* to cover unexpected significant emergent expenses

It would be the Departments recommendation that a similar thought process and fund be established to cover Capital Improvement expenses. As the apparatus fleet continue to age we are now about 5-6 years from the next significant apparatus expense . Additionally we will be faced with other large non-apparatus capital expenses in the future. We believe that it would be beneficial for all parties involved to be **pre-planning** for these expenses.

The Department would suggest the supporting municipalities budget funds for capital expenses on a annual bases with these funds being held by the Fire Board in a dedicated account. As with all other Fire Department budget expenses these funds could not and would not be expended without passing through the budget approval process. This process requires approval initially from the Fire Board followed by individual approval from the Town and Village for each expenditure.

The primary advantage to this account is the long term financial planning for all parties involved and the removal of the need to borrow funds for purchases . The dedicated account also removes the temptation to expend these funds for other than Fire Department expenses.

Expand the budget categories in the current budget.

The Department will be working to expand the current budget categories to better detail Department expenses with the hope that this facilitates better understanding and long term financial planning .

Create a budget working committee

The Department will work to create a budget committee of Department and Fire Board stake holders. The committee will promote a diverse look at the Departments finances as well as provide a depth of budget knowledge to various members of the Department.

End - Hecht 8/13/14

8/19/14 - Revised for payroll changes Hecht

Sister Bay & Liberty Grove Fire Department
Year 2015 Budget Proposal

Accounting:	<u>Proposed: \$3,250.00</u>	<u>2014's Budget: \$3,250.00</u>	No Change
Computer Costs:	<u>Proposed: \$4,000.00</u>	<u>2014's Budget: \$4,000.00</u>	No Change
Contingency:	<u>Proposed: \$2,000.00</u>	<u>2014's Budget: \$2,000.00</u>	No Change
Community CPR:	<u>Proposed: \$500.00</u>	<u>2014's budget: \$0.00</u>	Increase \$500.00
	new budget category to cover costs associated with the program		
Inspection / Prevention:	<u>Proposed: \$6,000.00</u>	<u>2014's Budget: \$6,000.00</u>	No Change
Insurance:	<u>Proposed: \$27,500.00</u>	<u>2014's Budget: \$25,000.00</u>	Increase of \$2,500.00
	Increase due to workers compensation changes		
NDASS:	<u>Proposed: \$750.00</u>	<u>2014's Budget: \$500.00</u>	Increase of \$250.00
	Now supporting two (2) compressors		
New Equipment:	<u>Proposed: \$16,000.00</u>	<u>2014's Budget: \$16,000.00</u>	No Change
New Firefighters:	<u>Proposed: \$12,000.00</u>	<u>2014's Budget: \$12,000.00</u>	No Change
New First Responders	<u>Proposed \$6,000.00</u>	<u>2014's budget \$6,000.00</u>	

Office: Proposed: \$3,500.00 2014's Budget: \$3,500.00

No Change

Payroll: Proposed: \$109,855.00 2014's Budget: \$104,000.00
 Increase to reflect the proposed \$0.50 hourly pay increase to \$22.00
 Increase to reflect stipend changes as outlined below

Position	Current stipend	Proposed stipend	Change
Fire Chief (1)	\$12,000.00	\$13,200.00	\$1,200.00
Asst Chief (2)	\$2,000.00	\$2,250.00	\$500.00 (\$250.00 X 2)
Captains (4)	\$850.00	\$1,000.00	\$600.00 (\$150.00 X 4)
Lieutenants (4)	\$600.00	\$700.00	\$400.00 (\$100.00 X 4)
Fire Inspector (1)	\$1,500.00	\$2,000.00	\$500.00
Clerk (1)	\$4,125.00	\$5,000.00	\$875.00
Total of stipends increase			\$4,075.00
Total increase due to hourly pay rate increase			\$1,780.00

Category increase \$ 5,855.00

Radio System: Proposed: \$5,000.00 2014's Budget: \$3,500.00
 Pager repair and replacement - off warrantee

Increase \$1,500.00

Supplies: Proposed: \$8,000.00 2014's Budget: \$8,000.00

No Change

Telephone: Proposed: \$6,000.00 2014's Budget: \$5,000.00
 Increase to cover active 911 costs

Increase \$1,000.00

Testing: Proposed: \$8,700.00 2013s Budget \$8,700.00

No Change

Training Fire: Proposed: \$33,160.00 2014's Budget: \$32,500.00
 Increase to reflect the proposed \$0.50 hourly pay increase to \$22.00

Increase \$660.00

Training (EMS)	<u>Proposed \$6,450.00</u>	<u>2014's Budget \$6,300.00</u>
	Increase to reflect the proposed \$0.50 hourly pay increase to \$23.00	
		Increase \$150.00
Truck Maintenance:	<u>Proposed: \$55,000.00</u>	<u>2014's Budget: \$55,000.00</u>
		No Change
AED maintance:	<u>Proposed \$1,500.00</u>	<u>2014's budget \$0.00</u>
	New category to implement maintance on AED's	
		Increase \$1,500.00
Fuel Costs	<u>Proposed \$12,000.00</u>	<u>2014's Budget \$12,000.00</u>
		No Change
Medical Costs:	<u>Proposed: \$2,850.00</u>	<u>2014's Budget: \$2,850.00</u>
		No Change
Uniforms:	<u>Proposed: \$2,000.00</u>	<u>2014's Budget: \$2,000.00</u>
		No Change
LOSA:	<u>Proposed: \$10,450.00</u>	<u>2014's Budget: \$10,450.00</u>
		No Change
LOSA (EMS)	<u>Proposed \$1,000.00</u>	<u>2014's Budget \$1,000.00</u>
		No Change
Training Room Furniture:	<u>Proposed: \$500.00</u>	<u>2014's Budget: \$500.00</u>
		No Change
Recruitment & Retention :	<u>Proposed: \$2,000.00</u>	<u>2014's Budget \$2,000.00</u>
		No Change

2014 Approved Budget	\$332,050.00	
2015 Proposed Budget	\$345,965.00	
Difference (Increase)	\$13,915.00	(4.2%)

	2014 Budget	Proposed 2015	Change
Liberty Grove 2/3	\$221,366.66	\$ 230,643.33	\$ 9,276.67
Sister Bay 1/3	\$110,683.33	\$ 115,321,67	\$ 4,638.34

VI – Aug 8, 2014 - CH

9/19/14 VIII Fire board approval with pay rate and stipend changes CH

12/08/14 - Notified by Fore Board Village and Town passed complete - CH

Category	2015 proposed	2014 Budget	Difference
Accounting	\$3,250.00	\$3,250.00	\$0.00
Computer	\$4,000.00	\$4,000.00	\$0.00
Contingency	\$2,000.00	\$2,000.00	\$0.00
community CPR	\$500.00	\$0.00	\$500.00
Inspection	\$6,000.00	\$6,000.00	\$0.00
Insurance	\$27,500.00	\$25,000.00	\$2,500.00
NDASS	\$750.00	\$500.00	\$250.00
New Equipment	\$16,000.00	\$16,000.00	\$0.00
New Fire Fighters	\$12,000.00	\$12,000.00	\$0.00
New Responders	\$6,000.00	\$6,000.00	\$0.00
Office	\$3,500.00	\$3,500.00	\$0.00
Payroll	\$104,000.00	\$104,000.00	\$0.00
Radio	\$3,500.00	\$3,500.00	\$0.00
Supplies	\$8,000.00	\$8,000.00	\$0.00
Telephone	\$6,000.00	\$5,000.00	\$1,000.00
Testing	\$8,700.00	\$8,700.00	\$0.00
Training Fire	\$32,500.00	\$32,500.00	\$0.00
Training EMS	\$6,300.00	\$6,300.00	\$0.00
Truck Maintance	\$55,000.00	\$55,000.00	\$0.00
AED service	\$1,500.00	\$0.00	\$1,500.00
Fuel Costs	\$12,000.00	\$12,000.00	\$0.00
Medical Costs	\$2,850.00	\$2,850.00	\$0.00
Uniforms	\$2,000.00	\$2,000.00	\$0.00
LOSA Fire	\$10,450.00	\$10,450.00	\$0.00
LOSA EMS	\$1,000.00	\$1,000.00	\$0.00
Training Room	\$500.00	\$500.00	\$0.00
Recruitment/ Retention	\$2,000.00	\$2,000.00	\$0.00
Possible CIP Funding	\$135,000.00	\$0.00	\$135,000.00
Total	\$472,800.00	\$332,050.00	\$140,750.00
			29.77%
Liberty Grove	\$315,200.00		
Sister Bay	\$157,600.00		

Village of Sister Bay 2016 Annual Budget ⁵⁶

Fund 100 / Department 53		2013	2014	2015	2015	2016
		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Direct Employee Costs						
53101	Wages, Full Time	149,201	115,254	174,495	190,295	210,781
53105	Wages, Part Time	22,083	35,518	30,000	21,223	30,000
53106	Wages, Part Time Animal Control	174	92	500	311	500
53110	Wages, Overtime	3,279	1,087	3,229	3,726	3,035
53112	Unworked Wages		20,537		24,906	
53113	Comp Time Used		-5,002		778	3,108
53115	Retirement	9,833	11,000	12,051	13,193	14,539
53120	Social Security	13,206	13,435	15,891	16,490	18,890
53125	Insurance, Medical	29,892	30,619	43,142	36,807	31,734
53130	Insurance, Dental	2,504	2,837	3,338	3,090	3,387
53135	Insurance, Disability	1,180	1,157	1,580	1,317	1,687
53140	Insurance, Group Life	372	366	402	373	366
53145	Insurance, Work Comp	10,054	8,038	15,230	12,624	15,362
53190	Benefit Fees & Penalties	19	127	120	222	200
53192	Parks to Marina Transfer	-19,476	0	-11,835	-26,665	-26,951
53195	Parks to TKH Transfer	0	0	-5,827	-5,386	-6,342
53196	Utility Mowing Reimbursement	0	-3,869	-3,600	-613	0
	Subtotal	\$222,321	\$231,195	\$278,716	\$292,689	\$300,296
Indirect Employee						
53201	Travel/Training	0	0	0	0	500
53205	Recruitment/Testing/Physicals	0	0	0	0	0
53210	Expense Allowance	0	34	30	30	100
53215	Uniforms and Clothing	1,008	614	1,200	1,200	2,000
	Subtotal	\$1,008	\$648	\$1,230	\$1,230	\$2,600
Utility Costs						
53325	Parks	2,360	2,610	2,600	2,289	2,600
53330	Sports Complex	11,850	11,444	12,000	12,000	12,000
53335	Maintenance Buildings	14,975	14,709	18,500	18,500	18,500
53345	Info Booth	760	820	600	467	600
53360	Telephone, Sports Complex	477	494	500	605	600
53365	Cell Phone	1,364	1,832	1,900	2,213	2,400
53370	Internet	0	1,259	1,200	1,079	1,200
53380	Street Lighting	27,896	26,289	28,000	25,858	28,000
53381	Biketrail Lighting	1,263	1,420	1,500	1,507	1,500
	Subtotal	\$60,945	\$60,877	\$66,800	\$64,518	\$67,400

Village of Sister Bay 2016 Annual Budget⁵⁷

		2013	2014	2015	2015	2016
Fund 100 / Department 53		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Supplies						
53401	Office Supplies	8	6	25	25	25
53405	Computer Hardware/Software	429	17	0	8	25
53430	Custodial Supplies	2,889	4,035	4,000	4,000	5,000
53440	Medical and Safety	839	424	500	500	1,000
53445	Shop Supplies	373	860	750	750	750
53450	Memorial Bench Supplies	217	1,459	2,000	250	1,000
53460	Minor Equipment	1,416	728	2,000	2,000	2,000
53470	Recreation Equip/Supplies	446	392	500	1,058	1,000
53480	Street Light Bulbs	478	64	500	100	500
53490	Misc. Municipal Supplies	401	521	500	100	500
53495	Misc. Other Supplies	8	189	200	100	200
	Subtotal	\$7,505	\$8,696	\$10,975	\$8,891	\$12,000
Other Services						
53532	Publicity		16		223	
53551	Rubbish Disposal	99,287	98,779	100,000	96,726	100,000
53552	Recycling	8,692	9,813	11,000	8,595	11,000
53553	Snow Removal Contract	33,013	27,648	33,000	52,790	30,000
53555	Special Events Costs				54,955	30,000
53581	YMCA Program Costs	11,889	12,872	13,800	11,228	13,800
53595	Miscellaneous Other Services	0	0	100	16	100
	Subtotal	\$152,881	\$149,127	\$157,900	\$224,533	\$184,900
Maintenance						
53610	Sidewalks	4	578	0	2,497	3,000
53611	Bike Trail	69	228	150	0	150
53615	Grounds Maintenance	982	2,698	3,000	2,000	2,000
53620	Parks Maintenance	20,913	6,427	10,000	3,133	10,000
53625	Sports Complex Maintenance	3,025	3,158	4,000	4,232	4,000
53626	Dog Park	1,871	2,437	2,200	2,200	2,200
53630	Street Signs	173	622	500	622	750
53631	Seasonal Decorations	8,601	5,831	9,000	9,000	5,000
53632	Spring Flower Pots			0	0	4,000
53633	Parks Flower Beds			0	0	5,000
53635	Lawn Maintenance	8,124	8,117	8,500	8,398	10,000
53640	Parks Buildings	649	1,213	1,000	540	1,000
53645	Info Booth (Bldgs & Grounds)	1,025	913	1,000	518	1,000
53650	Storm Drainage System	1,889	1,322	1,200	3,500	3,500
53655	Street Maintenance	9,751	40,490	17,543	11,500	20,000
53670	Picnic Tables & Benches	591	555	250	250	250
53671	Garbage Cans	0	0	1,000	909	1,000
53675	Equipment Rental	0	294	200	108	500
	Subtotal	\$57,669	\$74,883	\$59,543	\$49,408	\$73,350

Village of Sister Bay 2016 Annual Budget⁵⁸

		2013	2014	2015	2015	2016
Fund 100 / Department 53		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Vehicles & Equipment						
53701	Vehicle Maintenance	1,288	3,037	5,000	2,807	5,000
53705	Equipment Maintenance	10,391	9,358	10,000	10,000	10,000
53710	Gas/Oil/Fluids	11,740	10,397	12,000	8,743	12,000
53715	Tires	1,001	492	1,500	1,500	1,500
	Subtotal	\$24,418	\$23,283	\$28,500	\$23,049	\$28,500
General Fund Capital Outlay						
53810	Capital Equipment/Improvements	22,500		0	0	15,000
	Subtotal	\$22,500	\$0	\$0	\$0	\$15,000
	Total	\$549,247	\$548,709	\$603,664	\$664,318	\$684,046
	<i>Proof to Audit (p.9)</i>	<i>549,246</i>	<i>548,713</i>			

Village of Sister Bay 2016 Annual Budget⁵⁹

		2013	2014	2015	2015	2016
Fund 205 / Department 55		Actual	Actual	Budget	Estimate	Budget
Special Revenue - Ice Rink Fund						
Beginning Balance		\$15,021	\$13,524	\$10,869	\$9,819	\$25,480
Revenues						
Commercial Revenues						
46741	Festivals/Events	0	0	500	0	0
46751	Board Advertising	0	5,057	3,000	5,000	3,500
46752	Admission Fees	0	0	2,000	234	0
46754	Skate Rental	8,899	4,428	6,500	6,416	7,500
46755	Skate Sharpening	406	256	350	350	350
46761	Broomball	0	424	0	2,860	3,000
46764	Clothing Sales	162	18	0	180	200
46765	Concessions	6,582	3,442	5,500	3,463	3,500
46900	Miscellaneous Public Charges	0	0	0	0	0
Subtotal		\$16,049	\$13,625	\$17,850	\$18,503	\$18,050
Other Revenues						
48110	Interest	2	20	2	2	2
48500	Donations	1,563	1,833	0	463	500
48990	Miscellaneous Other Revenue	1	2	0	0	0
Subtotal		\$1,566	\$1,856	\$2	\$465	\$502
Transfers						
49210	Transfers from General Fund	5,000	5,000	16,000	16,000	21,500
49225	Transfers from Ice Rink Account	0	0	0	0	0
Subtotal		\$5,000	\$5,000	\$16,000	\$16,000	\$21,500
Total Revenues		\$22,615	\$20,481	\$33,852	\$34,968	\$40,052
Total Funds Available		\$37,635	\$34,005	\$44,721	\$44,787	\$65,532
Expenditures						
Direct Employee Costs						
55101	Wages, Manager	0	6,950	7,800	6,400	7,800
55105	Wages, Part Time	13,609	6,728	11,161	4,941	11,161
55105	Wages, Clerk	18	276	373	242	373
55110	Wages, Overtime	2,585	1,258	600	399	600
55115	Retirement	17	269	570	345	570
55120	Social Security	1,240	1,159	1,525	984	1,525
55125	Insurance, Medical	0	15	2,062	1,058	1,288
55130	Insurance, Dental	0	3	144	58	146
55135	Insurance, Disability	0	2	83	55	82
55140	Insurance, Group Life	0	1	6	3	4
55145	Insurance, Work Comp	194	472	1,258	528	634
55150	Unemployment Costs	693	0	0	178	0
Subtotal		\$18,356	\$17,133	\$25,582	\$15,191	\$24,183

Village of Sister Bay 2016 Annual Budget⁶⁰

		2013	2014	2015	2015	2016
Fund 205 / Department 55		Actual	Actual	Budget	Estimate	Budget
Special Revenue - Ice Rink Fund						
Indirect Employee						
55201	Travel/Training	1	0	25	0	0
55205	Recruitment/Testing/Physicals	91	0	100	0	0
55225	Recognition	0	0	0	0	0
	Subtotal	\$93	\$0	\$125	\$0	\$0
Other Costs						
55401	Office Supplies	66	316	50	50	50
55410	Printing and Copying	20	0	25	0	50
55415	Postage	0	675	10	12	25
55430	Custodial Supplies	5	17	50	25	50
55434	Supplies for Resale		89	0	447	450
55435	Food/Beverage Supplies	4,070	1,186	3,300	1,589	2,000
55440	Medical/Safety Supplies	10	0	50	0	50
55460	Tools/Minor Equipment	100	0	100	182	200
55470	Recreation Equip/Supplies	647	598	1,200	321	500
55475	Board Advertising Supplies	35	23	0	153	1,000
	Subtotal	\$4,954	\$3,036	\$4,785	\$2,779	\$4,375
Services						
55525	Property/Liability Insurance	160	586	600	383	600
55530	Advertising	0	870	200	339	400
55567	Festival/Event costs	0	1,931	5,000	177	250
55570	Permits and Fees	0	0	50	0	50
55601	Office Equipment		46		1	50
55640	Building Maintenance	0	240	200	261	1,200
55647	Ice Rink Maintenance	8	74	300	24	300
55701	Vehicle Maintenance	0	0	100	0	100
55710	Gas/Oil/Fluids	395	271	350	154	350
55930	Bank Fees & Finance Charges	0	0	0	0	0
55950	Miscellaneous Other Exp.	145	0	0	0	0
	Subtotal	\$708	\$4,016	\$6,800	\$1,337	\$3,300
	Subtotal Operating	\$24,111	\$24,186	\$37,292	\$19,307	\$31,858
	Total Expenditures	\$24,111	\$24,186	\$37,292	\$19,307	\$31,858
Auditors' Adjustment						
Ending Fund Balance		\$13,524	\$9,819	\$7,429	\$25,480	\$33,674
<i>Proof to Audit (p. 33)</i>		<i>13,524</i>				

Village of Sister Bay 2016 Annual Budget⁶¹

		2013	2014	2015	2015	2016
Fund 205 / Department 55		Actual	Actual	Budget	Estimate	Budget
Special Revenue - Ice Rink Fund						
Beginning Balance		\$15,021	\$13,524	\$10,869	\$9,819	\$25,480
Revenues						
Commercial Revenues						
46741	Festivals/Events	0	0	500	0	0
46751	Board Advertising	0	5,057	3,000	5,000	3,500
46752	Admission Fees	0	0	2,000	234	0
46754	Skate Rental	8,899	4,428	6,500	6,416	7,500
46755	Skate Sharpening	406	256	350	350	350
46761	Broomball	0	424	0	2,860	3,000
46764	Clothing Sales	162	18	0	180	200
46765	Concessions	6,582	3,442	5,500	3,463	3,500
46900	Miscellaneous Public Charges	0	0	0	0	0
Subtotal		\$16,049	\$13,625	\$17,850	\$18,503	\$18,050
Other Revenues						
48110	Interest	2	20	2	2	2
48500	Donations	1,563	1,833	0	463	500
48990	Miscellaneous Other Revenue	1	2	0	0	0
Subtotal		\$1,566	\$1,856	\$2	\$465	\$502
Transfers						
49210	Transfers from General Fund	5,000	5,000	16,000	16,000	21,500
49225	Transfers from Ice Rink Account	0	0	0	0	0
Subtotal		\$5,000	\$5,000	\$16,000	\$16,000	\$21,500
Total Revenues		\$22,615	\$20,481	\$33,852	\$34,968	\$40,052
Total Funds Available		\$37,635	\$34,005	\$44,721	\$44,787	\$65,532
Expenditures						
Direct Employee Costs						
55101	Wages, Manager	0	6,950	7,800	6,400	7,800
55105	Wages, Part Time	13,609	6,728	11,161	4,941	11,161
55105	Wages, Clerk	18	276	373	242	373
55110	Wages, Overtime	2,585	1,258	600	399	600
55115	Retirement	17	269	570	345	570
55120	Social Security	1,240	1,159	1,525	984	1,525
55125	Insurance, Medical	0	15	2,062	1,058	1,288
55130	Insurance, Dental	0	3	144	58	146
55135	Insurance, Disability	0	2	83	55	82
55140	Insurance, Group Life	0	1	6	3	4
55145	Insurance, Work Comp	194	472	1,258	528	634
55150	Unemployment Costs	693	0	0	178	0
Subtotal		\$18,356	\$17,133	\$25,582	\$15,191	\$24,183

Village of Sister Bay 2016 Annual Budget⁶²

		2013	2014	2015	2015	2016
Fund 205 / Department 55		Actual	Actual	Budget	Estimate	Budget
Special Revenue - Ice Rink Fund						
Indirect Employee						
55201	Travel/Training	1	0	25	0	0
55205	Recruitment/Testing/Physicals	91	0	100	0	0
55225	Recognition	0	0	0	0	0
	Subtotal	\$93	\$0	\$125	\$0	\$0
Other Costs						
55401	Office Supplies	66	316	50	50	50
55410	Printing and Copying	20	0	25	0	50
55415	Postage	0	675	10	12	25
55430	Custodial Supplies	5	17	50	25	50
55434	Supplies for Resale		89	0	447	450
55435	Food/Beverage Supplies	4,070	1,186	3,300	1,589	2,000
55440	Medical/Safety Supplies	10	0	50	0	50
55460	Tools/Minor Equipment	100	0	100	182	200
55470	Recreation Equip/Supplies	647	598	1,200	321	500
55475	Board Advertising Supplies	35	23	0	153	1,000
	Subtotal	\$4,954	\$3,036	\$4,785	\$2,779	\$4,375
Services						
55525	Property/Liability Insurance	160	586	600	383	600
55530	Advertising	0	870	200	339	400
55567	Festival/Event costs	0	1,931	5,000	177	250
55570	Permits and Fees	0	0	50	0	50
55601	Office Equipment		46		1	50
55640	Building Maintenance	0	240	200	261	1,200
55647	Ice Rink Maintenance	8	74	300	24	300
55701	Vehicle Maintenance	0	0	100	0	100
55710	Gas/Oil/Fluids	395	271	350	154	350
55930	Bank Fees & Finance Charges	0	0	0	0	0
55950	Miscellaneous Other Exp.	145	0	0	0	0
	Subtotal	\$708	\$4,016	\$6,800	\$1,337	\$3,300
	Subtotal Operating	\$24,111	\$24,186	\$37,292	\$19,307	\$31,858
	Total Expenditures	\$24,111	\$24,186	\$37,292	\$19,307	\$31,858
Auditors' Adjustment						
Ending Fund Balance		\$13,524	\$9,819	\$7,429	\$25,480	\$33,674
<i>Proof to Audit (p. 33)</i>		<i>13,524</i>				

Village of Sister Bay 2016 Annual Budget 63

		2013	2014	2015	2015	2016
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
REVENUES						
Permits & Fees						
44611	Lateral Permit Inspection	1,974	585	1,200	654	500
44615	Well Permits	3,200	1,050	3,050	2,550	1,200
44631	Water Connection Fees	0	102	0	0	0
	Subtotal	\$5,174	\$1,736	\$4,250	\$3,204	\$1,700
Public Charges						
46110	Assessment Letters	2,055	2,775	2,250	2,250	2,160
	Subtotal	\$2,055	\$2,775	\$2,250	\$2,250	\$2,160
Customer Charges						
46450	Metered Sales - Multi Family	0	15,925	17,895	18,454	18,213
46451	Metered Sales - Residential	142,752	137,178	159,280	142,327	155,861
46452	Metered Sales - Commercial	82,536	79,768	86,036	91,595	92,985
46453	Public Fire Protection	43,877	44,405	55,569	50,677	47,598
46454	Private Fire Protection	7,280	7,280	9,114	7,288	7,288
46455	Hydrant Use	180	120	100	100	100
46456	Unmetered Water Sales	107	144	150	150	150
46457	Labor & Materials	1,773	3,146	2,000	1,000	2,000
46458	Late Payment Penalties	829	877	835	785	800
46459	Reconnect fees	5,085	4,697	5,100	4,455	5,060
	Subtotal	\$284,419	\$293,539	\$336,079	\$316,832	\$330,055
Intergovernmental Charges						
47391	Sale of Water - LGUD	9,244	10,396	10,281	14,474	15,243
47393	Public Fire Protection - LGUD	6,730	6,730	8,721	6,217	6,288
47394	Admin Charges - LGUD	6,536	5,195	7,779	9,192	8,075
47395	Hydrant Use - LGUD	0	0	0	0	0
47396	Unmetered Water Sales - LGUD	94	135	150	150	150
47397	Labor & Materials - LGUD	3,289	2,499	2,200	2,200	2,200
47398	Surcharges - LGUD	427	289	220	220	220
47399	Service to Other Water Systems	0	0	0	0	0
	Subtotal	\$26,320	\$25,245	\$29,351	\$32,452	\$32,176
Public Authority Charges						
47491	Metered Sales - Village	9,384	10,802	11,627	11,482	12,765
47493	Public Fire Protection - Village Accts	1,894	1,972	2,398	2,031	2,050
47494	Village Hydrant rental	42,000	42,000	42,000	49,781	52,375
47495	Hydrant Use - Village	0	30	0	0	0
47496	Unmetered Water Sales - Village	100	31	200	200	200
47497	Water System/Hydrant Maint - Village	0	0	0	0	0
47499	Other Services provided to Village	0	0	0	0	0
	Subtotal	\$53,378	\$54,835	\$56,225	\$63,494	\$67,390

Village of Sister Bay 2016 Annual Budget 64

		2013	2014	2015	2015	2016
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
Other Revenue						
48110	Interest & Dividends	4,333	4,058	3,500	3,088	2,800
48111	Special Assessment Interest	225	0	0	0	0
48200	Rent from Property	4,800	4,800	4,800	4,800	4,800
48400	Insurance Recovery	0	0	0	0	0
48500	Donations					
48910	Refunds/Rebates	0	0	0	0	0
48952	Impact Fees - Water Tower	43,202	45,728	46,025	46,025	46,025
48953	Impact Fees - Downtown Water Main	14,744	10,992	11,756	4,575	1,337
48990	Other Water System Revenue	2,022	2,300	2,000	52,098	2,000
48995	Misc. Non-Operating Revenue	63	2,096	0	230	0
	Subtotal	\$69,389	\$69,973	\$68,081	\$110,816	\$56,962
Other Financing Sources						
49800	Capital Contributions Water	4,500	194,305	0	0	0
	Subtotal	\$4,500	\$194,305	\$0	\$0	\$0
	Total Revenues	\$445,235	\$642,407	\$496,236	\$529,048	\$490,443
EXPENSES						
Direct Employee Costs		35%	35%	35%	36%	36%
61101	Wages, Full Time	68,312	58,267	73,141	55,468	82,186
61105	Salaries, Admin	7,000	7,174	6,264	3,625	5,945
61105-61	Wages, Clerk	11,333	11,269	11,892	14,941	11,997
61110	Wages, Overtime	3,130	3,572	2,129	5,633	2,717
61112-61	Paid Leave		8,083		10,349	
61113-61	Comp Time Used		4,308		-293	
61115	Retirement	6,296	6,977	6,353	6,431	6,664
61120	Social Security	6,824	6,680	7,147	7,177	7,497
61125	Insurance, Medical	20,466	18,477	27,064	23,459	37,860
61130	Insurance, Dental	1,351	1,680	1,723	1,662	1,805
61135	Insurance, Disability	695	732	783	730	803
61140	Insurance, Group Life	235	230	270	287	339
61145	Insurance, Workers Comp	4,201	2,611	5,794	3,205	6,546
61190	Benefit Fees and Penalties	11	53	88	176	200
61191	Village Clerk reimbursement	-258	0	-513	-513	-350
61193	TKH Clerk reimbursement	-151	0	-197	-197	-133
	Subtotal	\$129,444	\$130,112	\$142,649	\$132,850	\$164,559
Indirect Employee						
61201	Travel/Training	1,952	1,741	2,500	1,959	2,500
61205	Recruitment/Testing/Physicals	0	0	0	0	0
61210	Expense Allowance	16	4	100	25	100
61215	Uniforms and Clothing	613	677	800	801	803
	Subtotal	\$2,582	\$2,422	\$3,400	\$2,785	\$3,403

Village of Sister Bay 2016 Annual Budget 65

		2013	2014	2015	2015	2016
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
Utility Costs						
61310	Electricity	20,943	23,550	24,500	23,827	26,067
61315	Fuel	1,288	812	1,300	1,086	1,300
61360	Telephone	1,032	1,055	1,100	1,018	1,100
61365	Cellphones	548	525	600	557	600
61370	Internet	504	504	550	504	550
61375	Telemetry	764	762	800	754	800
	Subtotal	\$25,079	\$27,208	\$28,850	\$27,745	\$30,417
Supplies						
61401	Office Supplies	485	508	800	391	800
61405	Computer Hardware/Software	414	198	200	131	200
61410	Printing & Copying	1,075	1,138	1,500	1,018	1,500
61415	Postage & Shipping	1,490	1,450	2,000	2,000	2,000
61420	Dues and Publications	930	747	1,000	865	1,000
61425	Maps	6	8	10	11	10
61430	Custodial Supplies	5	48	100	84	100
61440	Medical and Safety Supplies	1,019	90	500	296	500
61451	Meter Parts & Supplies	-538	1,036	1,000	1,309	1,000
61452	Distribution Parts & Supplies	1,948	3,247	1,500	3,508	3,500
61455	Hydrant Parts & Supplies	-559	-94	350	961	350
61460	Tools/Minor Equipment	328	865	2,000	2,543	4,500
61465	Chemicals	2,781	839	2,000	8,813	2,000
61490	Misc. Operating Supplies	407	94	500	100	500
61495	Misc. Other Supplies	210	328	500	330	500
	Subtotal	\$10,000	\$10,501	\$13,960	\$22,361	\$18,460
Other Services						
61501	Audit	2,961	3,989	4,000	3,717	4,000
61502	Accounting/Software Support	1,731	5,540	2,000	3,116	4,000
61504	Information Technology	0	423	500	223	500
61505	Engineering	16,289	0	0	2,448	0
61507	Testing	515	1,470	3,500	1,088	3,500
61509	Locating	694	603	800	582	800
61510	Consulting	3,735	925	1,000	389	500
61515	Legal Services	910	604	2,000	1,500	2,000
61525	Property/Liability Insurance	3,962	2,979	3,770	2,443	3,500
61530	Legal Notices & Ads	0	743	1,150	767	500
61554	Lawn Maintenance	1,503	556	1,000	627	1,500
61595	Misc. Other Services	35	124	150	38	150
	Subtotal	\$32,335	\$17,954	\$19,870	\$16,938	\$20,950

Village of Sister Bay 2016 Annual Budget 66

		2013	2014	2015	2015	2016
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
Maintenance						
61601	Office Equip. maintenance	90	81	100	89	100
61605	Computer Maintenance	0	0	175	25	175
61610	Water Plant Maintenance	89,064	8,169	15,000	9,579	15,000
61615	Distribution System Maintenance	4,337	16,431	10,000	2,494	10,000
61650	Hydrant Maintenance	240	317	1,000	68	100
61675	Equipment Rental	45	80	50	0	0
	Subtotal	\$93,776	\$25,078	\$26,325	\$12,256	\$25,375
Vehicles & Portable Equipment						
61701	Vehicle Maintenance	1,245	958	1,250	1,000	1,250
61705	Minor Equipment Maintenance	259	170	300	100	300
61710	Gas/Oil/Fluids	2,327	2,016	2,500	1,697	2,500
61715	Equipment Gas/Oil/Fluids	432	545	800	226	800
	Subtotal	\$4,264	\$3,690	\$4,850	\$3,023	\$4,850
Non-Operating Expenses						
61905	Taxes	352	371	450	400	400
61910	Bad Debt	0	0	0	45	0
61930	Bank Fees & Finance Charges	140	165	200	162	200
61950	Miscellaneous Other Exp	0	2,600	0	501	0
61971	Depreciation	100,947	102,769	105,000	105,000	102,769
61975	Other Non-Operating Exp	0	0	100	0	0
	Subtotal	\$101,438	\$105,905	\$105,750	\$106,107	\$103,369
Debt						
61986	Interest on Long-Term Debt	12,712	11,349	10,104	10,104	8,619
	Subtotal	\$12,712	\$11,349	\$10,104	\$10,104	\$8,619
Transfers						
61991	PILOT payment	0		35,457	35,457	35,457
	Subtotal	\$0	\$0	\$35,457	\$35,457	\$35,457
	Total Expenses	\$411,630	\$334,220	\$391,215	\$369,625	\$415,459
Net Income/(Loss)		\$33,605	\$308,187	\$105,021	\$159,422	\$74,984
<i>Proof to Audit (ML, p.6 plus capital contrib's)</i>		<i>33,604</i>				
Adjust for Other Sources and Uses of Cash						
	Add Assessment Principal	5,353	-	-	-	-
	Add back Depreciation	100,947	102,769	105,000	105,000	102,769
	Add back Replacement Funds Used	103,880	-	-	5,539	-
	Subtract Replacement Fund Addition	(42,067)		(44,591)	(44,591)	(47,266)
	Subtract Impact Fees	(57,946)	-56,720	(57,781)	(50,600)	(47,362)
	Subtract Debt Principal	(34,100)		(35,800)	(35,800)	(41,200)
	Subtract Capital Expenses	(17,309)		(36,209)	(42,469)	(9,000)
	Subtract Bay Shore Drive Project	(194,956)			(6,401)	(125,662)
	Subtotal	(\$136,199)	\$46,049	(\$69,381)	(\$69,322)	(167,721)
Net Change in Available Net Assets Balance		(\$102,593)	\$354,237	\$35,640	\$90,100	(\$92,737)

Village of Sister Bay 2016 Annual Budget 67

	2013	2014	2015	2015	2016
Fund 600/ Department 10	Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund					
Beginning Available Net Asset Balance					
Ending Available Net Asset Balance					

Village of Sister Bay 2016 Annual Budget 68

Fund 600/ Department 30		2013	2014	2015	2015	2016
		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
REVENUES						
Permits & Fees						
44611	Lateral Permit Inspection	1,973	599	1,232	654	182
44631	Sewer Connection Fees/REU	3,947	1,460	2,464	1,308	364
	Subtotal	\$5,920	\$2,059	\$3,696	\$1,963	\$546
Public Charges						
46110	Assessment Letters	2,055	2,775	2,250	2,250	2,160
	Subtotal	\$2,055	\$2,775	\$2,250	\$2,250	\$2,160
Customer Charges						
46410	Sewer Service - Multi Family	0	15,857	13,988	16,742	13,240
46411	Sewer Service - Residential	125,683	119,882	120,884	120,898	125,746
46412	Sewer Service - Commercial	99,690	66,076	62,105	65,549	65,981
46418	Late Payment Penalties	503	593	646	589	468
46449	Collection System Maintenance	560	35	200	650	200
	Subtotal	\$226,437	\$202,443	\$197,823	\$204,430	\$205,635
Intergovernmental Charges						
47397	System Maintenance - LGUD	1,815	1,450	1,200	682	1,200
47398	Surcharges - LGUD	187	171	91	68	120
47399	Service to Other Systems	92	0	0	0	0
	Subtotal	\$2,093	\$1,621	\$1,291	\$750	\$1,320
Public Authority Charges						
47491	Sewer Service - Village Accts	4,023	4,663	4,359	4,665	4,583
47497	Collection System Maint - Village	0	0	0	0	0
47499	Other Services Provided to Village	1,798	7,084	7,500	11,041	7,000
	Subtotal	\$5,822	\$11,747	\$11,859	\$15,706	\$11,583
Other Revenue						
48110	Interest & Dividends	7,337	1,157	2,000	476	450
48111	Special Assessment Interest	384	0	0	0	0
48400	Insurance Recovery	0	0	0	0	0
48910	Refunds/Rebates	0	0	0	0	0
48953	Impact Fees - Downtown Sewer Main	22,116	16,488	17,633	6,862	2,006
48990	Other Operating Revenue	0	0	0	0	0
48995	Misc. Non-Operating Revenue	4	0	0	100	0
	Subtotal	\$29,841	\$17,646	\$19,633	\$7,439	\$2,456
Other Financing Sources						
49800	Capital Contributions - Sewer	0	25,618	0	0	0
	Subtotal	\$0	\$25,618	\$0	\$0	\$0
	Total Revenues	\$272,168	\$263,908	\$236,552	\$232,537	\$223,700

Village of Sister Bay 2016 Annual Budget 69

		2013	2014	2015	2015	2016
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
EXPENSES						
Direct Employee Costs		13%	13%	13%	11%	11%
63101	Wages, Full Time	28,013	27,034	27,167	23,371	25,112
63105	Salaries, Admin	5,510	3,297	2,327	1,108	1,816
63105-63	Wages, Clerk	4,210	4,186	4,417	3,362	3,666
63110	Wages, Overtime	1,628	1,219	791	1,875	830
63112-63	Paid Leave		3,001		3,148	
63113-63	Comp Time Used		-4			
63115	Retirement	2,520	2,648	2,360	2,184	2,036
63120	Social Security	3,112	3,144	2,655	2,443	2,291
63125	Insurance, Medical	10,548	12,740	10,053	10,094	11,568
63130	Insurance, Dental	658	718	640	589	552
63135	Insurance, Disability	318	333	291	249	245
63140	Insurance, Group Life	88	127	100	78	104
63145	Insurance, Workers Comp	1,642	1,445	2,152	1,881	2,000
63190	Benefit Fees and Penalties	4	34	33	57	60
63191	Village Clerk reimbursement	-96	0	-191	-191	-107
63193	TKH Clerk reimbursement	-56	0	-73	-73	-41
63195	TIF BSD Reimbursement	-2,301	-2,765	0	0	0
	Subtotal	\$55,799	\$57,155	\$52,720	\$58,980	\$50,133
Indirect Employee						
63201	Travel/Training	237	134	250	153	250
63210	Expense Allowance	8	0	50	0	
63215	Uniforms and Clothing	228	251	220	220	220
	Subtotal	\$473	\$385	\$520	\$373	\$470
Utility Costs						
63330	Electricity	3,856	4,496	4,500	5,122	5,600
63335	Fuel	85	0	200	200	200
63365	Cellphones	203	195	200	200	200
63370	Internet	187	187	225	187	225
63375	Telemetry	382	381	400	381	400
	Subtotal	\$4,714	\$5,259	\$5,525	\$6,090	\$6,625
Supplies						
63401	Office Supplies	165	178	200	201	203
63405	Computer Hardware/Software	155	73	50	6	50
63410	Printing & Copying	394	428	400	264	400
63415	Postage & Shipping	400	347	450	437	450
63420	Dues and Publications	36	30	50	50	50
63425	Maps	6	8	0	0	0
63430	Custodial Supplies	2	37	25	25	25
63440	Medical and Safety	177	179	150	149	150
63450	Parts and Supplies	629	46	600	354	600
63460	Tools/Minor Equipment	57	117	500	1,703	500
63465	Chemicals	3,559	4,789	5,500	5,799	6,000
63490	Misc. Operating Supplies	2,222	2,300	2,250	0	2,250
63495	Misc. Other Supplies	82	105	500	1	500
	Subtotal	\$7,884	\$8,638	\$10,675	\$8,989	\$11,178
Other Services						
63501	Audit	1,100	1,082	1,400	939	1,200
63502	Accounting/Software Support	664	353	800	1,238	800

Village of Sister Bay 2016 Annual Budget 70

Fund 600/ Department 30		2013	2014	2015	2015	2016
		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
63504	Information Technology	0	157	300	68	300
63505	Engineering	0	3,965	9,800	3,213	0
63506	Pumping	412	0	0	0	0
63507	Testing	0	0	0	0	0
63509	Locating	60	118	0	0	0
63510	Consulting	3,326	175	500	119	250
63515	Legal Services	704	368	500	19	500
63525	Property/Liability Insurance	3,347	2,944	3,450	4,060	4,000
63530	Legal Notices & Ads	0	0	0	0	0
63554	Lawn Maintenance	1,091	343	400	797	400
63595	Misc. Other Services	156	465	100	101	100
	Subtotal	\$10,860	\$9,970	\$17,250	\$10,553	\$7,550
Maintenance						
63601	Office Equip. Maintenance	26	22	50	37	50
63605	Computer Maintenance	0	0	50	8	50
63630	Collection System Maintenance	16,264	11,622	57,000	333	57,364
63635	Lift Station/Force Main Maint	8,793	14,296	13,000	971	13,000
63675	Equipment Rental	0	0	0	0	0
	Subtotal	\$25,083	\$25,940	\$70,100	\$1,348	\$70,464
Vehicles & Portable Equipment						
63701	Vehicle Maintenance	462	356	375	116	375
63705	Minor Equipment Maintenance	407	378	500	5	500
63710	Gas/Oil/Fluids	864	749	1,000	615	1,000
63715	Equipment Gas/Oil/Fluids	192	160	500	240	500
	Subtotal	\$1,926	\$1,642	\$2,375	\$976	\$2,375
Non-Operating Expenses						
63910	Bad Debt	0	0	0	0	0
63930	Bank Fees & Finance Charges	65	77	100	73	100
63950	Miscellaneous Other Exp	0	6	0	0	0
63971	Depreciation	66,745	67,290	65,457	65,457	65,457
63975	Other Non-Operating Exp	0	0	0	0	0
	Subtotal	\$66,810	\$67,372	\$65,557	\$65,530	\$65,557

Village of Sister Bay 2016 Annual Budget 71

		2013	2014	2015	2015	2016
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
Debt						
63986	Interest on Long-Term Debt	13,436	11,935	10,664	10,664	9,096
63989	Financing Fees	0	0	0	0	0
	Subtotal	\$13,436	\$11,935	\$10,664	\$10,664	\$9,096
	Total Expenses	\$186,985	\$188,297	\$235,386	\$163,504	\$223,448
	Net Income/(Loss)	\$85,183	\$75,611	\$1,166	\$69,032	\$252
	<i>Proof to Audit (ML, p. 8)</i>	<i>85,185</i>				
Adjust for Other Sources and Uses of Cash						
	Add Assessment Principal	9,914	-	-	-	
	Add back Depreciation	66,745	67290.00	65,457	65457	65457
	Add back Replacement Funds Used	2,400	-	-	0	0
	Subtract Replacement Fund Addition	(6,064)		(6064)	(6064)	(6922)
	Subtract Impact Fees	(22,116)	(16,488)	(17,633)	(6862)	(2006)
	Subtract Debt Principal	(37,800)		(37,800)	(37800)	(44100)
	Subtract Capital Expenses	-		(19,586)	0	(9082)
	Subtract Bay Shore Drive Project	(259,472)		-	0	(96344)
	Subtotal	(246,393)	\$50,802	(\$15,626)	14,731	(\$92,997)
	Net Change in Available Net Assets Balance	(\$161,210)	\$126,413	(\$14,460)	\$83,763	(\$92,745)
	Beginning Available Net Asset Balance					
	Ending Available Net Asset Balance					

Village of Sister Bay 2016 Annual Budget 72

		2013	2014	2015	2015	2016
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
REVENUES						
Customer Charges						
46411	Sewer Service - Multi Family	0	33,153	38,860	37,521	37,140
46411	Sewer Service - Residential	227,438	222,806	223,434	221,777	230,693
46412	Sewer Service - Commercial	114,141	137,435	130,500	139,999	139,032
46418	Late Payment Penalties	1,136	1,176	1,061	1,012	1,000
46436	Septic & Holding - Sister Bay	2,899	2,994	2,800	3,146	3,443
46437	Septic & Holding - Liberty Grove	71,880	69,332	70,000	72,947	86,623
46438	Septic & Holding - Other areas	1,971	1,978	2,150	1,772	2,171
46447	Unmetered Wastewater	42	23	0	0	0
46449	Reimbursement for spills/damages	0	0	0	0	0
	Subtotal	\$419,507	\$468,897	\$468,805	\$478,174	\$500,102
Intergovernmental Charges						
47391	Fixed Meter Charges - LGUD	44,254	44,974	44,993	45,408	44,506
47392	Sewage Volume Charges - LGUD	14,708	14,713	14,227	15,404	13,812
47394	Admin Charges - LGUD	5,000	4,997	6,262	7,593	6,455
47396	Unmetered Wastewater - LGUD	113	183	125	176	125
47398	Surcharges - LGUD	0	0	0	0	0
47399	Service to Other Systems	0	0	0	0	0
	Subtotal	\$64,075	\$64,867	\$65,607	\$68,581	\$64,898
Public Authority Charges						
47491	Sewer Service - Village Accts	7,576	9,454	8,000	9,222	8,909
47496	Unmetered Wastewater - Village	6	0	0	0	0
	Subtotal	\$7,582	\$9,454	\$8,000	\$9,222	\$8,909
Other Revenue						
48110	Interest & Dividends	14,326	14,882	15,618	13,659	8,075
48200	Rent from Property	1,080	1,080	1,080	1,080	1,080
48300	Sale of Property	175,455	0	0	0	0
48400	Insurance Recovery	0	0	0	0	0
48910	Refunds/Rebates	0	0	0	0	0
48951	Impact Fees - WWTP Expansion	28,712	20,842	22,289	9,751	2,536
48990	Other Operating Revenue	0	0	0	0	0
48995	Misc. Non-Operating Revenue	55	29	0	0	0
	Subtotal	\$219,629	\$36,833	\$38,987	\$24,490	\$11,690
	Total Revenues	\$710,793	\$580,050	\$581,399	\$580,467	\$585,599

Village of Sister Bay 2016 Annual Budget 73

		2013	2014	2015	2015	2016
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
EXPENSES						
Direct Employee Costs		52%	52%	52%	53%	53%
62101	Wages, Full Time	106,073	79,801	108,667	83,725	120,996
62105	Salaries, Admin	5,634	9,163	9,307	5,337	8,752
62105-62	Wages, Clerk	16,838	16,742	17,668	16,152	17,663
62110	Wages, Overtime	3,166	3,899	3,163	5,777	3,999
62112-62	Paid Leave - Joint WWTP		12,007		15,042	
62113-62	Comp Time Used		4,312		7,194	
62115	Retirement	8,376	8,628	9,439	8,806	9,811
62120	Social Security	9,869	9,397	10,619	9,830	11,037
62125	Insurance, Medical	28,840	31,352	40,210	41,685	55,739
62130	Insurance, Dental	2,114	2,595	2,560	2,411	2,658
62135	Insurance, Disability	1,053	1,076	1,163	1,039	1,182
62140	Insurance, Group Life	342	327	401	386	499
62145	Insurance, Workers Comp	6,513	5,764	8,608	8,034	9,637
62190	Benefit Fees and Penalties	17	70	130	257	250
62191	Village Clerk reimbursement	-383	0	-763	-763	-510
62193	TKH Clerk reimbursement	-224	0	-293	-293	-196
	Subtotal	\$188,226	\$185,132	\$210,878	\$204,618	\$241,517
Indirect Employee						
62201	Travel/Training	1,764	1,048	2,500	1,000	2,500
62210	Expense Allowance	51	34	100	100	100
62215	Uniforms and Clothing	911	1,006	1,000	1,000	1,000
	Subtotal	\$2,726	\$2,088	\$3,600	\$2,100	\$3,600
Utility Costs						
62320	Electricity	54,344	56,698	60,500	58,146	63,786
62325	Fuel	6,077	12,315	12,500	12,500	12,500
62360	Telephone	1,032	1,183	1,275	1,275	1,275
62365	Cellphones	813	781	875	875	875
62370	Internet	749	749	800	749	800
62375	Telemetry	764	762	775	762	775
	Subtotal	\$63,779	\$72,487	\$76,725	\$74,307	\$80,011
Supplies						
62401	Office Supplies	1,944	1,646	2,000	2,001	2,003
62405	Computer Hardware/Software	622	294	100	100	100
62410	Printing & Copying	1,215	1,377	1,500	967	1,500
62415	Postage & Shipping	1,333	1,241	1,650	1,504	1,650
62420	Dues and Publications	1,623	1,635	2,000	1,526	2,000
62430	Custodial Supplies	132	245	250	293	300
62440	Medical and Safety	674	862	750	450	750
62460	Tools/Minor Equipment	422	860	2,000	2,712	2,000
62461	Sludge Treatment Supplies	5,975	5,895	5,500	4,474	5,500
62465	Chemicals	16,084	10,668	18,000	9,399	18,000
62470	Lab Supplies	6,373	12,400	10,000	4,488	10,000
62490	Misc. Operating Supplies	171	0	500	4	500
62495	Misc. Other Supplies	401	469	500	49	500
	Subtotal	\$36,969	\$37,591	\$44,750	\$27,967	\$44,803
Other Services						
62501	Audit	4,399	4,329	5,200	4,508	5,500
62502	Accounting/Software Support	1,917	1,412	2,750	4,594	2,750

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Fund 600/ Department 20		2013	2014	2015	2015	2016
		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
62504	Information Technology	0	628	1,000	329	500
62505	Engineering	0	4,754	0	0	0
62506	Pumping	0	0	0	0	0
62507	Testing	2,422	1,439	2,000	920	2,000
62510	Consulting	2,059	1,987	5,000	2,300	2,500
62511	Building Cleaning	0	0	0	0	0
62512	Laundry Services	1,644	1,515	1,800	1,075	1,800
62515	Legal Services	6,151	488	2,000	500	2,000
62525	Property/Liability Insurance	9,816	7,723	9,910	8,053	9,000
62530	Legal Notices & Ads	0	0	250	257	0
62551	Rubbish Disposal	1,841	2,453	2,200	4,151	2,500
62553	Snow Removal		168		0	0
62554	Lawn Maintenance	3,612	2,964	3,000	2,517	3,000
62561	Sludge Hauling & Processing	20,062	22,937	30,500	23,479	30,500
62595	Misc. Other Services	225	385	300	139	300
	Subtotal	\$54,150	\$53,182	\$65,910	\$52,820	\$62,350
Maintenance						
62601	Office Equip. Maintenance	90	81	200	51	200
62605	Computer Maintenance	0	0	250	37	250
62620	WWTP - Plant Structures	12,539	2,344	10,000	1,802	33,870
62624	WWTP Lab Equipment Maint.	1	4	0	314	500
62625	WWTP Fixed Equipment Maint.	18,330	48,987	50,000	19,654	50,000
62630	Main Lift Station Maint.	22,108	7,559	10,000	9,594	10,000
62675	Equipment Rental	0	650	0	110	200
	Subtotal	\$53,069	\$59,626	\$70,450	\$31,562	\$95,020
Vehicles & Portable Equipment						
62701	Vehicle Maintenance	1,928	1,423	2,000	813	2,000
62705	Minor Equipment Maintenance	376	166	500	114	500
62710	Gas/Oil/Fluids	3,457	2,995	4,000	2,517	4,000
62715	Equipment Gas/Oil/Fluids	469	1,216	1,500	1,519	1,750
	Subtotal	\$6,230	\$5,800	\$8,000	\$4,963	\$8,250
Non-Operating Expenses						
62910	Bad Debt	0	0	0	0	0
62930	Bank Fees & Finance Charges	176	188	250	181	250
62950	Miscellaneous Other Exp	0	22	0	0	0
62971	Depreciation	261,846	261,846	263,105	263,105	263,105
62975	Other Non-Operating Exp	1,782	326	2,000	400	2,000
	Subtotal	\$263,805	\$262,382	\$265,355	\$263,686	\$265,355

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		2013	2014	2015	2015	2016
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
Debt						
62986	Interest on Long-Term Debt	27,541	24,925	22,358	22,358	19,037
	Subtotal	\$27,541	\$24,925	\$22,358	\$22,358	\$19,037
	Total Expenses	\$696,493	\$703,213	\$768,026	\$684,381	\$819,942
	Net Income/(Loss)	\$14,300	(\$123,163)	(\$186,627)	(\$103,914)	(\$234,343)
	<i>Proof to Audit (ML, p. 7)</i>	<i>14,299</i>				
Adjust for Other Sources and Uses of Cash						
	Add back Depreciation	261,846	261,846	263,105	263,105	263,105
	Add back Replacement Funds Used	21,202		-	18,889	190,000
	Subtract Replacement Fund Addition	(76,026)		(76,026)	(76,026)	(86,448)
	Subtract Impact Fees	(28,712)	(20,842)	(22,289)	(9,751)	(2,536)
	Subtract Debt Principal	(65,000)		(80,000)	(80,000)	(90,000)
	Subtract Capital Expenses	(8,840)		(6,344)	(11,685)	(203,250)
	Subtotal	\$104,470	\$241,004	\$78,446	\$104,532	\$70,871
	Net Change in Available Net Assets Balance	\$118,770	\$117,842	(\$108,181)	\$618	(\$163,472)
	Beginning Available Net Asset Balance					
	Ending Available Net Asset Balance					