



FINANCE COMMITTEE MEETING AGENDA, AMENDED

Thursday, September 24 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				
	Administrator – Zeke Jackson			Utility Clerk – Martha Baker	

Approval of the Agenda

Approval of the Minutes

Comments and Correspondence

Discussion Items

1. Consider and approve an appropriation of approximately \$8000.00 for asphalt work to create additional parking for the Post Office; consider a motion for action.
2. Discussion on 2016 Budget, Review Marina 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:		
<input type="checkbox"/> Administration Building	<input type="checkbox"/> Library	<input type="checkbox"/> Post Office
_____ / _____		

Name:

Zeke Jackson

From: Mike Kahr <mikekahr@gmail.com>
Sent: Friday, September 18, 2015 2:15 PM
To: Zeke Jackson
Subject: Diagonal parking

Zeke,

Finished cost for asphalt is \$4/sq.ft. There is approximately 2000 sq. ft there so we are at about \$8000 to do this by post office.

M.

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Mike Kahr, P.E., Owner
Death's Door Marine Inc.
920-854-2492 or 920-421-1001 (mobile)
mikekahr@gmail.com
www.DeathsDoorMarine.com
11648 Old Stage Court
Ellison Bay, WI 54210

Village of Sister Bay 2016 Annual Budget

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		2013	2014	2014	2014	2015	2015	2016
Fund 201 / Department 55		Actual	Budget	Estimate	Actual	Budget	Estimate	Budget
Marina Enterprise Fund								
Revenues								
Public Charges for Services								
46741	Festivals (Marina Fest)	8,910	8,500	6,000	5,869	8,500	15,708	17,500
46751	Seasonal Fees	339,482	339,472	303,800	313,728	339,472	337,000	345,000
46752	Transient Fees	108,226	119,295	107,500	109,259	119,295	101,888	112,000
46753	Launch Fees	11,305	12,000	12,000	12,018	12,000	11,236	12,000
46754	Bike Rental	0	0	0	0	0	0	0
46755	Marina Services	389	400	200	228	400	133	200
46759	Discounted Sales							-7,500
	Subtotal	\$468,311	\$479,667	\$429,500	\$441,101	\$479,667	\$465,965	\$479,200
Commercial Revenues								
46761	Commercial Docking	75,597	76,730	76,730	76,733	76,730	76,730	76,730
46764	Product Sales (Incl. Ice)	2,158	2,500	1,936	1,942	2,200	2,200	2,200
46767	Vending Sales (Soda)	765	750	750	566	750	35	350
46768	Washer/Dryer	266	250	160	231	200	567	300
46900	Misc. Charges	0	100	0	0	100	20	25
	Subtotal	\$78,786	\$80,330	\$79,576	\$79,471	\$79,980	\$79,552	\$79,605
Miscellaneous Revenues								
48110	Interest on Investments	1,353	1,200	680	813	600	620	670
48260	Boathouse Rental	10,243	12,500	14,175	13,291	15,000	13,671	19,500
48500	Donations	0	0	0	83	0	150	0
48910	Refunds	0	0	0	0	0	0	0
48990	Miscellaneous Other Revenues	157	300	170	264	200	200	200
	Subtotal	\$11,752	\$14,000	\$15,025	\$14,451	\$15,800	\$14,641	\$20,370
Transfers								
49210	Transfer from General Fund	0	0	0	0	0	0	0
49240	Transfer from CIP Fund	0	25,000	25,000	25,000	0	0	0
	Subtotal	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0
	Total Revenues	\$558,848	\$598,997	\$549,102	\$560,023	\$575,447	\$560,158	\$579,175

Village of Sister Bay 2016 Annual Budget

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		2013	2014	2014	2014	2015	2015	2016
Fund 201 / Department 55		Actual	Budget	Estimate	Actual	Budget	Estimate	Budget
Marina Enterprise Fund								
Expenditures								
Direct Employee Costs								
55101	Wages, Manager	22,020	26,131	23,500	25,610	40,254	37,000	40,000
55105	Wages, Admin	7,935	8,736	8,737	8,737	9,585	9,495	10,677
55105	Maintenance, Parks	11,827	20,835	8,220	7,919	8,180	8,180	8,223
55105	Wages, Seasonal	34,760	39,818	27,600	31,101	39,796	38,000	39,180
55110	Wages, Overtime	1,357	1,182	10	8	199	180	221
55111	Bonuses	392	1,615	470	465	4,306	750	1,807
55115	Retirement	1,379	3,535	955	1,137	3,894	1,785	3,826
55120	Social Security	6,135	7,521	5,243	5,536	7,827	6,545	7,658
55125	Insurance, Medical	4,020	3,950	1,605	1,657	13,748	6,432	9,379
55130	Insurance, Dental	296	298	218	244	1,099	602	1,134
55135	Insurance, Disability	166	152	108	117	480	241	480
55140	Insurance, Group Life	76	65	33	38	66	36	48
55145	Insurance, Work Comp	4,240	4,518	3,163	3,180	6,656	5,018	6,636
55150	Unemployment Costs	693	1,200	0	0	0	0	0
55155	Transfer to TKH	0	0	0	0	-6,089	0	-5,653
	Subtotal	\$95,296	\$119,556	\$79,862	\$85,748	\$130,001	\$114,264	\$123,616
Indirect Employee								
55201	Travel/Training	1,719	1,200	750	1,073	1,000	2,248	500
55205	Recruitment/Testing/Physicals	0	0	10	10	40	430	200
55210	Expense Allowance	222	200	80	122	150	6	200
55215	Uniforms and Clothing	716	600	273	285	600	493	900
55225	Recognition	0	0	0	0	0	0	0
	Subtotal	\$2,657	\$2,000	\$1,113	\$1,490	\$1,790	\$3,177	\$1,800
Utility Costs								
55340	Marina Utility Costs	19,811	21,150	19,376	22,061	20,000	23,787	24,000
55341	Boathouse Utilities	1,953	2,800	1,404	1,348	2,000	1,400	1,350
55360	Telephone	691	840	733	735	750	730	750
55365	Cellphones	160	800	578	932	600	816	900
55370	Internet	618	700	2,582	4,092	1,000	1,973	2,000
55375	Charter TV (Boathouse only from 2014)	6,810	7,000	1,379	1,868	840	1,221	567
	Subtotal	\$30,043	\$33,290	\$26,052	\$31,036	\$25,190	\$29,928	\$29,567
Supplies								
55401	Office Supplies	311	500	100	257	400	409	400
55405	Computer Hardware/Software	160	350	727	1,507	340	655	5,000
55410	Printing and Copying	440	500	400	296	400	338	500
55415	Postage	262	300	150	266	200	600	500
55420	Dues and Publications	250	800	125	125	800	290	300
55430	Custodial Supplies	1,719	2,000	2,050	1,831	2,000	2,455	2,500
55434	Supplies For Resale	1,305	1,500	1,200	1,227	1,455	1,700	1,500
55435	Vending Supplies (Soda)	530	750	500	436	600	0	0
55440	Medical and Safety	0	100	0	0	97	0	100
55460	Minor Equipment	37	250	100	73	150	50	500
55465	Service Equipment	0	500	500	0	500	612	200
55470	Recreation Equip/Supplies	499	100	57	57	100	24	500
55475	Bicycles	0	800	800	0	800	0	50
55490	Amenities (coffee & shower supplies)	458	450	619	598	750	600	750
55495	Miscellaneous Other Supplies	395	400	119	119	200	25	200
	Subtotal	\$6,367	\$9,300	\$7,447	\$6,791	\$8,792	\$7,758	\$13,000
Other Services								
55501	Audit	2,970	3,000	3,000	1,920	3,100	3,210	3,210
55502	Accounting Support	175	300	1,923	1,745	1,900	1,630	1,900
55503	Credit Card Fees	7,503	7,500	7,000	6,787	7,500	7,762	7,800
55504	Information Technology (10%)	0	200	400	470	600	1,002	600
55510	Consulting Services	980	0	105	350	0	500	350
55515	Legal Services	628	500	0	475	500	500	500
55525	Property/Liability Insurance	7,483	7,500	10,794	5,769	11,000	7,622	7,750
55530	Legal Notices (formerly ads)	0	0	0	14	0	0	100
55532	Marketing/Publicity	2,679	4,000	2,111	2,146	8,000	4,500	8,000
55535	Website Support	428	500	300	184	500	507	500
55551	Rubbish Disposal	1,739	1,800	1,500	1,550	1,800	2,000	1,800
55552	Recycling	233	500	250	319	300	200	300
55565	Marina Committee	1,040	800	600	400	800	120	800
55567	Festival/Event Costs	18,820	18,500	15,000	16,510	18,500	28,754	25,000
55570	Permits & Fees	690	200	145	220	150	227	250
55595	Misc. Other Services	0	100	0	0	100	0	100
	Subtotal	\$45,368	\$45,400	\$43,128	\$38,859	\$54,750	\$58,534	\$58,960

Village of Sister Bay 2016 Annual Budget

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	2013	2014	2014	2014	2015	2015	2016
Fund 201 / Department 55	Actual	Budget	Estimate	Actual	Budget	Estimate	Budget
Marina Enterprise Fund							
Maintenance							
55601 Office Equip Maint/Postage Meter	59	100	300	240	300	350	300
55605 Computer Maintenance	0	0	0	0	0	0	0
55615 Grounds Maintenance	184	500	200	212	250	100	250
55635 Weed Control Services	3,031	3,100	3,178	3,178	3,200	3,178	3,200
55640 Building Maintenance	1,907	4,500	1,750	3,840	4,000	1,500	2,000
55641 Boathouse Maintenance	1,884	2,000	50	332	1,500	913	1,000
55647 Dock Maintenance	81,575	25,000	5,025	11,027	20,000	7,940	15,000
55675 Equipment Rental	0	250	0	0	150	0	150
Subtotal	\$88,640	\$35,450	\$10,503	\$18,829	\$29,400	\$13,981	\$21,900
Vehicles and Other							
55701 Vehicle Maintenance (Club Car)	0	250	0	36	200	150	100
55705 Equipment Maintenance	586	500	410	457	485	450	450
55710 Gas/Oil/Fluids	292	250	256	367	300	250	400
Subtotal	\$878	\$1,000	\$666	\$859	\$985	\$850	\$950
Non-Operating Expenses							
55910 Bad Debt Exp	107	0	0	0	0	227	0
55920 Penalties & Fines	26	0	0	0	0	0	0
55930 Bank Fees & Finance Charges	17	50	30	30	50	0	50
55950 Miscellaneous Other Exp.	0	100	0	0	100	0	100
55971 Depreciation Expense	214,205	225,000	225,000	202,311	215,000	200,000	200,000
55975 Other Non-Operating Exp.	0	0	0	0	0	0	0
Subtotal	\$214,354	\$225,150	\$225,030	\$202,341	\$215,150	\$200,227	\$200,150
Debt							
55986 Interest on Long-Term Debt	81,833	78,602	78,602	78,385	77,766	77,766	76,694
55986 Interest payable to TID Fund for Loan	16,300	15,587	15,587	15,587	14,859	14,859	14,116
Subtotal	\$98,133	\$94,189	\$94,189	\$93,972	\$92,624	\$92,625	\$90,810
Transfers							
55991 Operating Transfer to General Fund	0	0	0	0	0	0	15,000
55992 PILOT Payment	161,905	161,905	161,905	161,905	128,380	128,380	128,380
Subtotal	\$161,905	\$161,905	\$161,905	\$161,905	\$128,380	\$128,380	\$143,380
Total Expenses	\$743,641	\$727,240	\$649,894	\$641,831	\$687,062	\$649,724	\$684,133
Expense Summary							
Operating Expenses	269,249	245,996	168,770	183,613	250,908	228,492	249,793
Depreciation & other Non-Operating Exp	214,354	225,150	225,030	202,341	215,150	200,227	200,150
Debt Service	98,133	94,189	94,189	93,972	92,624	92,625	90,810
Capital, Other Transfers	161,905	161,905	161,905	161,905	128,380	128,380	143,380
Total	\$743,641	\$727,240	\$649,894	\$641,831	\$687,062	\$649,724	\$684,133
Net Income/(Loss)	(\$184,792)	(\$128,243)	(\$100,792)	(\$81,808)	(\$111,615)	(\$89,567)	(\$104,958)
Net Income/(Loss) without Non-Cash	(\$95,021)	\$34,110	\$61,562	\$57,856	\$23,260	\$38,309	\$22,175
Beginning Net Asset Balance	1,956,057	1,759,663	1,771,265	1,771,265	1,670,473	1,689,457	1,599,890
Prior period adjustment							
Ending Net Asset Balance	\$1,771,265	\$1,631,420	\$1,670,473	\$1,689,457	\$1,558,858	\$1,599,890	\$1,494,932
<i>Proof to Audit (p. 14)</i>	<i>1,771,265</i>			<i>1,689,453</i>			
Adjust for Other Sources and Uses of Cash							
Long-Term Advance from TIF @2%	-35,683	-36,397	-36,397	-36,397	-37,124	-37,124	-37,867
Subtract Debt Principal	-88,750	-26,250	-26,250	-26,250	-35,000	-35,000	-35,000
Add Depreciation	214,205	225,000	225,000	202,311	215,000	200,000	200,000
Subtract Capital Expenses	0	-54,000	-54,000	0	-8,000	0	0
Subtotal	\$89,772	\$108,353	\$108,353	\$139,664	\$134,876	\$127,876	\$127,133
Net Change in Cash Position	-\$95,021	-\$19,890	\$7,562	\$57,856	\$23,260	\$38,309	\$22,175
Estimated Net Cash Available							
Beginning of Year	\$227,207	\$244,449	\$132,186	\$224,559	\$139,748	\$282,415	\$320,724
At Year-End	\$132,186	\$224,559	\$139,748	\$282,415	\$163,008	\$320,724	\$342,899
Available Net Assets Balance	\$1,861,037	\$1,739,773	\$1,778,827	\$1,829,121	\$1,693,733	\$1,727,766	\$1,622,066
(after loan payments and capital exp, but before depreciation)							
Capital Expense Projections							
roof replacement		29,000					
future dock maintenance							
new bathrooms		25,000	54,000				
other- van and boathouse					8,000		
future projects subtotal		\$54,000			\$8,000		

Notes on how values were determined

Item 1

Land values taken from purchase of Johnson property

Item 2

Dock values taken from LGPIF insurance replacement values

Item 3

Marina building values taken from LGPIF replacement values

Rental kiosk cost from actual costs

Boathouse values and contents from appraisal as adjusted

Item 4

Marina breakwall value taken from LGPIF replacement values

Johnson breakwall value taken from appraisal as adjusted

Lighting value taken from LGPIF replacement values

Sidewalks and pavement value estimated replacement value

Benches value taken from LGPIF replacement values

Picnic tables value taken from LGPIF replacement values

The Village is a member of the Local Government Property Insurance Fund which establishes replacement values for all property. The values are for the term 5/1/2010 - 5/1/2011.

Payment in Lieu of Taxation Calculation

Value of docks		2,157,972
Value of buildings and contents		685,502
Value of land		7,708,055
Value of other improvements		2,940,563
	Totals	\$13,492,094
	Mill Rate: 2014 Tax Year	\$11.850000
	Payment in Lieu of Taxes	\$159,881
	Payment in Lieu of Taxes 2014	\$161,905
	Difference	-\$2,024

Village of Sister Bay 2016 Annual Budget

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		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 8

		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
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	70,657	73,141	65,524	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
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 9

		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 10

		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			35,457	35,457	41,723
	Subtotal	\$0	\$0	\$35,457	\$35,457	\$41,723
	Total Expenses	\$411,630	\$334,220	\$391,215	\$369,625	\$421,725
	Net Income/(Loss)	\$33,605	\$308,188	\$105,021	\$159,422	\$68,718
	<i>Proof to Audit (ML, p.6-7 plus capital contrib's)</i>	<i>33,604</i>	<i>308,191</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	(\$99,003)

Village of Sister Bay 2016 Annual Budget 11

		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 12

		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	96,120	108,667	105,960	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
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

Village of Sister Bay 2016 Annual Budget 13

		2013	2014	2015	2015	2016
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
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
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

Village of Sister Bay 2016 Annual Budget 14

		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. 7-8)</i>	<i>14,299</i>	<i>(123,165)</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)

Village of Sister Bay 2016 Annual Budget 15

		2013	2014	2015	2015	2016
Fund 600/ Department 30		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 16

		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	30,030	27,167	26,519	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
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

Village of Sister Bay 2016 Annual Budget 17

		2013	2014	2015	2015	2016
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
Other Services						
63501	Audit	1,100	1,082	1,400	939	1,200
63502	Accounting/Software Support	664	353	800	1,238	800
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 18

		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.8-9 plus capital contrib's)</i>	<i>85,185</i>	<i>75,609</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					