



FINANCE COMMITTEE MEETING AGENDA-AMENDED

Wednesday, October 14, 2015 at 3:30 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

- Discussion on the following 2016 Budget Draft Requests:
 - General Revenues
 - General Government
 - Administration
 - Parks, Properties and Streets Department
 - Skate Park and TKH Ice Rink
 - Debt Service, and TIF
 - Capital Reserve and Capital Improvement Program

Consider motions for action on the above items as appropriate.
- Consider a motion to convene into executive session pursuant to Wis. Stat. 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and pursuant to Wis. Stats., §19.85(1)(c) to discuss personnel and employee benefits.
- Consider a motion to reconvene into Open Session.
- Consider a motion to take action, if required.
- 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: _____ / _____		

Name:

Village of Sister Bay 2016 Annual Budget 3

		2013	2014	2015	2015	2016
Fund 100 / Departments 51 - 53		Actual	Actual	Budget	Estimate	Budget
Revenues						
Taxes						
41110	General Property	1,007,405	1,179,829	1,188,579	1,188,579	1,195,816
41150	Managed Forest Lands	31	34	35	34	34
41180	Special Charges	0	0	0	0	0
	Subtotal	\$1,007,435	\$1,179,863	\$1,188,614	\$1,188,613	\$1,195,850
Other Taxes						
41210	Room Tax	0	0	0	0	0
41800	Interest & Penalties - Taxes	485	105	150	87	100
	Subtotal	\$485	\$105	\$150	\$87	\$100
Intergovernmental Revenue						
43410	State Shared Revenue	9,036	9,036	9,036	9,035	9,036
43415	Expenditure Restraint					10,751
43420	Fire Insurance Dues	13,194	14,717	15,000	13,589	13,600
43430	State Aid - Computer Aids	0	1,172	1,185	1,185	1,200
43531	State Aid - Roads	58,263	52,437	50,543	50,445	58,011
43650	Forest Lands	0	4	4	3	3
43791	Recycling Rebate	3,449	5,342	5,200	5,597	5,600
	Subtotal	\$83,943	\$82,708	\$80,968	\$79,854	\$98,201
Licenses and Permits						
44110	Liquor	8,433	8,350	8,400	8,208	8,200
44120	Operators' Licenses	800	800	800	750	750
44130	Soda	120	130	120	135	130
44140	Cigarette	50	50	50	50	50
44210	Dog	13	38	13	28	25
44300	Building Permits	16,296	10,434	8,000	13,500	5,000
44410	Rezoning Petition & Fees	1,125	1,175	1,000	4,725	1,200
44420	Conditional Use Requests	400	0	400	800	400
44430	Map/Text Amendment Requests	800	100	0	500	100
44910	Sign Permits	910	835	750	400	500
44990	Other Permits	0	0	0	0	0
	Subtotal	\$28,948	\$21,911	\$19,533	\$29,096	\$16,355
Fines, Forfeits & Penalties						
45100	Court Fines	0	0	0	0	0
45210	Citations/Pkg Tickets	565	490	500	330	350
	Subtotal	\$565	\$490	\$500	\$330	\$350

Village of Sister Bay 2016 Annual Budget 4

		2013	2014	2015	2015	2016
Fund 100 / Departments 51 - 53		Actual	Actual	Budget	Estimate	Budget
Revenues						
Public Charges For Services						
46110	Assessment Letter Fees	3,300	2,460	2,500	2,640	2,500
46120	Plan Commission Meeting Fees	900	500	800	0	400
46140	Publishing Fees	440	420	420	440	440
46310	Hwy Dept Charges Reimbursed	1,314	1,471	1,500	300	400
46721	Memorial Benches	2,600	1,400	0	0	800
46722	Memorial Trees	0	0	0	0	200
46723	Memorial Picnic Tables	400	0	0	0	0
46741	Festival/Event Fees	531	4,772	5,000	68,168	30,000
44840	Subdivision Plat Fees	0	0	0	0	0
46900	Misc Charges For Services	784	1,036	800	300	500
	Subtotal	\$10,269	\$12,059	\$11,020	\$71,848	\$35,240
Intergovernmental Charges						
47324	EMS Building Rental Charge	8,784	10,618	8,500	8,400	8,500
47390	Library charges	2,854	2,772	2,500	2,700	2,700
	Subtotal	\$11,638	\$13,391	\$11,000	\$11,100	\$11,200
Other Revenue						
48110	Interest on Investments	1,695	1,698	2,000	3,100	3,200
48210	Building Rental - Post Office	16,200	16,200	16,200	16,200	16,994
48220	Building Rental - Village Hall	4,233	4,185	4,200	2,400	2,500
48240	Building Rental - Fire Station	348	358	350	350	350
48250	Park Rental	4,548	4,318	4,000	1,000	1,000
48300	Sale of Property & Equipment	650	455,650	0	690,905	0
48400	Insurance Recovery	0	0	0	0	0
48500	Donations	125	0	0	0	0
48910	Refunds	192	0	0	231	0
48990	Miscellaneous Other Revenue	289	250	250	240	250
	Subtotal	\$28,280	\$482,659	\$27,000	\$714,426	\$24,294
Other Financing Sources						
49220	Transfers from Marina Fund	0	0	0	0	0
49221	Transfers from Marina PILOT	161,905	161,905	128,380	128,380	126,356
49226	Transfers from Utility PILOT	0	0	35,457	35,457	41,723
49240	Transfers from CIP Fund	0	0	0	0	0
49250	Transfer from TIF Fund	0	0	0	0	0
49260	Transfers from Utility Fund	0	0	0	0	0
49300	Debt Proceeds	0	0	0	0	0
49500	Refunding Bond Proceeds	0	0	0	0	0
	Subtotal	\$161,905	\$161,905	\$163,837	\$163,837	\$168,079
	Total Revenues	\$1,333,468	\$1,955,092	\$1,502,622	\$2,259,191	\$1,549,669
	<i>Proof to Audit (p.9)</i>	<i>1,333,467</i>	<i>1,955,092</i>			

Village of Sister Bay 2016 Annual Budget

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		2013	2014	2015	2015	2016
Fund 100 / Department 51		Actual	Actual	Budget	Estimate	Budget
General Government						
Direct Employee Costs						
51105	Salaries, Board Members	33,890	29,780	32,940	30,500	32,940
51120	Social Security	2,593	2,278	2,520	2,333	2,520
51145	Insurance, Work Comp	54	34	107	107	98
	Subtotal	\$36,537	\$32,092	\$35,567	\$32,940	\$35,558
Indirect Employee Costs						
51201	Travel/Training	541	1,069	4,500	450	2,500
51210	Expense Allowance	180	280	1,000	50	750
51225	Recognition	1,127	417	500	100	500
	Subtotal	\$1,848	\$1,766	\$6,000	\$600	\$3,750
Utility Costs						
51301	Administration Building	5,050	5,194	5,470	4,500	5,000
51305	Village Hall	12,296	12,485	15,360	12,000	12,500
51315	Fire Station	32,664	48,212	38,200	35,000	40,000
51320	Old School	538	579	300	31	0
51360	Hydrant Rental Fees	42,000	42,000	42,000	49,781	52,375
51370	Internet	3,293	3,238	3,300	2,159	3,300
	Subtotal	\$95,841	\$111,708	\$104,631	\$103,471	\$113,175
Supplies						
51405	Computer software/hardware	478	524	500	1,003	1,000
51410	Printing & Copying	227	359	200	160	250
51420	Dues and Publications	1,614	1,592	1,600	1,527	1,600
51425	Maps	28	30	100	45	100
51450	Public Relations	0	0	0	19	2,000
51495	Miscellaneous Supplies	0	27	50	15	50
	Subtotal	\$2,347	\$2,531	\$2,450	\$2,769	\$5,000

Village of Sister Bay 2016 Annual Budget

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		2013	2014	2015	2015	2016
Fund 100 / Department 51		Actual	Actual	Budget	Estimate	Budget
General Government						
Other Services						
51502	Building Inspection Services	8,808	8,350	7,200	4,365	4,500
51504	Information Technology (5%, then 15%)	0	326	1,200	530	1,200
51505	Engineering	0	0	5,000	7,000	5,000
51510	Consulting	1,935	9,367	5,000	4,660	5,000
51514	Sheriff Security Services	2,565	6,599	6,500	6,500	3,000
51515	Legal Services	13,381	36,929	25,000	35,500	36,000
51520	Assessment Services	39,750	34,500	34,500	34,500	34,500
51525	Property/Liability Insurance	11,040	10,109	12,500	12,500	12,500
51530	Legal Notices & Ads	1,079	1,352	1,500	600	750
51532	Publicity	303	866	300	412	500
51535	Web Site Support	0	142	150	350	750
51540	Tax Billing Costs	2,465	2,475	2,600	2,600	2,600
51542	Tax Assessment Refunds	0	19,626	0	18,000	0
51545	Election Costs	1,476	1,351	1,500	1,000	2,500
51546	Election Officials	1,868	3,150	2,100	1,250	4,000
51555	Board of Review	586	399	500	171	500
51567	Festival/Event Costs	1,868	6,106	6,000	5,929	0
51570	Zoning Board of Appeals	200	160	200	0	200
51575	Plan Commission	1,400	1,369	1,600	1,200	1,600
51585	Personnel Committee	0	360	0	0	0
51590	Miscellaneous Boards	920	640	600	640	900
51595	Miscellaneous Services	0	85	100	100	100
	Subtotal	\$89,644	\$144,262	\$114,050	\$137,808	\$116,100
Maintenance						
51641	Administration Building	4,307	3,016	3,000	3,400	3,200
51642	Village Hall	2,112	2,555	2,200	2,200	2,200
51643	Post Office	8	2,223	2,000	2,000	2,000
51645	Fire Station	15,117	14,861	25,000	15,000	15,000
51646	Old School	21	34	0	0	0
51647	Pavilion (see Parks)		30	0	0	0
	Subtotal	\$21,566	\$22,719	\$32,200	\$22,600	\$22,400
Support						
51801	Cemetery	3,903	2,139	2,400	2,592	2,500
51805	Library	26,166	27,901	30,422	30,422	30,000
51810	Sister Bay Advancement	50,000	50,000	50,000	50,000	50,000
51830	Humane Society	1,000	1,000	1,000	1,000	1,000
51840	Fire Services	101,785	110,683	115,321	115,322	120,790
51841	Fire District	0	0	5,000	0	0
51850	Historical Society	5,000	5,000	5,000	5,000	5,000
51860	DCEDC	2,500	2,500	2,500	2,500	2,500
51865	Door County Legislative Days	500	0	500	0	0
51875	Door County Leadership	0	0	0	0	0
51880	Coastal ByWays	300	300	300	300	300
51885	Door County Soil and Water Dept.	0	0	1,000	1,000	1,000
	Subtotal	\$191,154	\$199,523	\$213,443	\$208,136	\$213,090

Village of Sister Bay 2016 Annual Budget

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Fund 100 / Department 51		2013	2014	2015	2015	2016
		Actual	Actual	Budget	Estimate	Budget
General Government						
Other						
51910	Bad Debt Exp.	438	551	300	370	450
51930	Bank Fees & Finance Charges	1,924	2,205	1,800	4,145	4,000
51950	Misc. Other Exp.	0	1,461	50	0	0
51999	Contingency	4,418	0	10,000	0	10,000
	Subtotal	\$6,781	\$4,218	\$12,150	\$4,515	14,450
Transfers						
51991	Transfer to Marina	0	0	0	0	0
51992	Transfer to Ice Rink Fund	5,000	5,000	16,000	16,000	5,000
51994	Transfer to CIP Fund	198,700	346,700	190,000	190,000	310,000
	Subtotal	\$203,700	\$351,700	\$206,000	\$206,000	\$315,000
Debt						
51993	Transfer to Debt Service Fund					
	Subtotal					
	Subtotal Operating	445,717	518,818	520,491	512,840	523,523
	Subtotal Transfers	203,700	351,700	206,000	206,000	315,000
	Subtotal Debt	0	0	0	0	0
	Total	\$649,417	\$870,518	\$726,491	\$718,840	\$838,523
	<i>Proof to Audit (p.9)</i>	<i>649,420</i>	<i>870,511</i>			

Village of Sister Bay 2016 Annual Budget 8

		2013	2014	2015	2015	2016
Fund 100 / Department 52		Actual	Actual	Budget	Estimate	Budget
Administration						
Direct Employee Costs						
52101	Salaries & Wages, Full Time	184,482	192,767	193,519	191,743	200,905
52105	Salaries & Wages, Part Time	54	851	971	8,741	1,109
52110	Salaries & Wages, Overtime	153	270	329	82	332
52115	Retirement	12,028	13,596	13,182	13,639	13,355
52120	Social Security	14,103	14,350	14,904	15,343	15,479
52125	Insurance, Medical	32,386	30,560	32,489	30,854	42,556
52130	Insurance, Dental	1,914	2,977	2,955	2,310	3,043
52135	Insurance, Disability	1,392	1,556	1,636	1,423	1,636
52140	Insurance, Group Life	657	517	549	604	601
52145	Insurance, Work Comp	363	313	632	381	603
52190	Benefit Fees & Penalties	571	588	630	1,000	1,000
52192	Marina Admin Transfer	-10,654	-11,599	-12,952	-12,745	-13,860
52195	TIF Admin Transfer	-17,432	-64,833	-57,326	-49,065	-61,449
52196	Utility Admin Transfer	-22,504	-30,602	-23,078	-17,251	-24,623
	Subtotal	\$197,514	\$151,310	\$168,440	\$187,059	\$180,687
Indirect Employee						
52201	Training/Travel	1,865	3,479	4,800	2,400	2,400
52202	Educational Development	0	2,755	3,000	2,896	0
52205	Recruitment/Testing/Physicals	7,612	29	0	600	500
52210	Expense Allowance	348	523	350	357	350
52212	Staff Team-Building	0	0	700	141	500
52225	Recognition	205	46	4,000	4,000	2,500
	Subtotal	\$10,031	\$6,833	\$12,850	\$10,394	\$6,250
Utility Costs						
52360	Telephone	2,396	2,526	2,800	2,435	2,600
52365	Cellphone	663	747	700	715	700
52370	Internet	2,004	1,800	2,000	1,800	2,000
	Subtotal	\$5,062	\$5,073	\$5,500	\$4,950	\$5,300
Supplies						
52401	Office Supplies	3,233	2,901	4,000	4,813	5,000
52405	Computer Hardware/Software	2,338	1,724	2,000	1,111	1,500
52410	Printing and Copying	6,021	6,559	6,000	6,300	6,500
52415	Postage	1,616	1,071	2,000	2,636	2,500
52420	Dues and Publications	475	443	500	411	500
52460	Minor Equipment	0	270	0	863	500
52495	Miscellaneous Other Supplies	82	65	100	50	100
	Subtotal	\$13,765	\$13,033	\$14,600	\$16,184	\$16,600

Village of Sister Bay 2016 Annual Budget 9

		2013	2014	2015	2015	2016
Fund 100 / Department 52		Actual	Actual	Budget	Estimate	Budget
Administration						
Other Services						
52501	Audit	12,130	10,770	13,000	9,895	12,000
52502	Accounting Support	902	915	1,200	915	1,200
52504	Information Technology (60%,50%)	480	3,039	3,000	2,340	3,000
52510	Consulting (Interim Admin Services)	24,143	4,745	0	7,000	5,000
52595	Miscellaneous Other Services	0	0	0	0	0
	Subtotal	\$38,087	\$19,469	\$17,200	\$20,150	\$21,200
Maintenance						
52601	Equip Lease (postage meter)	400	460	400	400	400
52605	Equipment Maintenance	0	0	0	0	0
	Subtotal	\$400	\$460	\$400	\$400	\$400
	Total	\$264,858	\$196,177	\$218,989	\$239,136	\$230,437
	<i>Proof to Audit (p.9)</i>	<i>264,857</i>	<i>196,180</i>			
	Non-personnel costs	67,344	44,867	50,550	52,077	49,750

Village of Sister Bay 2016 Annual Budget¹⁰

Fund 100 / Department 53		2013	2014	2015	2015	2016
		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Direct Employee Costs <i>(includes Marketing Director)</i>						
53101	Wages, Full Time	149,201	130,789	174,495	174,405	178,275
53101	Wages, Special Events				30,350	28,800
53105	Wages, Part Time	22,083	35,518	30,000	21,975	22,500
53106	Wages, Part Time Animal Control	174	92	500	227	500
53110	Wages, Overtime	3,279	1,087	3,229	5,000	5,635
53115	Retirement	9,833	11,000	12,051	13,957	14,006
53120	Social Security	13,206	13,435	15,891	17,745	18,456
53125	Insurance, Medical	29,892	30,619	43,142	41,730	60,624
53130	Insurance, Dental	2,504	2,837	3,338	3,361	3,859
53135	Insurance, Disability	1,180	1,157	1,580	1,446	1,920
53140	Insurance, Group Life	372	366	402	397	455
53145	Insurance, Work Comp	10,054	8,038	15,230	16,831	15,736
53190	Benefit Fees & Penalties	19	127	120	222	200
53192	Parks to Marina Transfer	-19,476	0	-11,835	-26,835	-12,427
53195	Parks to TKH Transfer	0	0	-5,827	-4,100	-13,825
53196	Utility Mowing Reimbursement	0	-3,869	-3,600	0	0
	Subtotal	\$222,321	\$231,195	\$278,716	\$296,710	\$324,714
Indirect Employee						
53201	Travel/Training	0	0	0	0	0
53205	Recruitment/Testing/Physicals	0	0	0	700	500
53210	Expense Allowance	0	34	30	30	100
53215	Uniforms and Clothing	1,008	614	1,200	1,200	1,600
	Subtotal	\$1,008	\$648	\$1,230	\$1,930	\$2,200
Utility Costs						
53325	Parks	2,360	2,610	2,600	2,290	2,600
53330	Sports Complex	11,850	11,444	12,000	12,000	12,000
53335	Maintenance Buildings	14,975	14,709	18,500	12,000	12,500
53345	Info Booth	760	820	600	348	600
53360	Telephone, Sports Complex	477	494	500	597	600
53365	Cell Phone	1,364	1,832	1,900	3,345	3,400
53370	Internet	0	1,259	1,200	1,079	1,200
53380	Street Lighting	27,896	26,289	28,000	25,815	28,000
53381	Biketrail Lighting	1,263	1,420	1,500	1,692	1,700
	Subtotal	\$60,945	\$60,877	\$66,800	\$59,167	\$62,600

Village of Sister Bay 2016 Annual Budget¹¹

		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	4,000
53440	Medical and Safety	839	424	500	500	1,000
53445	Shop Supplies	373	860	750	780	800
53450	Memorial Bench Supplies	217	1,459	2,000	250	2,000
53460	Minor Equipment	1,416	728	2,000	2,000	2,000
53470	Recreation Equip/Supplies	446	392	500	1,100	500
53480	Street Light Bulbs	478	64	500	100	300
53490	Misc. Municipal Supplies	401	521	500	100	3,000
53495	Misc. Other Supplies	8	189	200	100	200
	Subtotal	\$7,505	\$8,696	\$10,975	\$8,963	\$13,850
Other Services						
53504	Information Technology	0	16	0	0	0
53532	Publicity				40,821	10,000
53551	Rubbish Disposal	99,287	98,779	100,000	99,893	100,000
53552	Recycling	8,692	9,813	11,000	8,657	11,000
53553	Snow Removal Contract	33,013	27,648	33,000	25,000	30,000
53555	Special Events Costs				54,955	20,000
53581	YMCA Program Costs	11,889	12,872	13,800	13,800	13,800
53595	Miscellaneous Other Services	0	0	100	16	100
	Subtotal	\$152,881	\$149,127	\$157,900	\$243,142	\$184,900
Maintenance						
53610	Sidewalks	4	578	0	2,497	0
53611	Bike Trail	69	228	150	0	150
53615	Grounds Maintenance	982	2,698	3,000	3,200	3,000
53620	Parks Maintenance	20,913	6,427	10,000	10,000	10,000
53625	Sports Complex Maintenance	3,025	3,158	4,000	4,232	4,500
53626	Dog Park	1,871	2,437	2,200	2,200	2,200
53630	Street Signs	173	622	500	1,200	750
53631	Seasonal Decorations	8,601	5,831	9,000	9,000	5,000
53632	Spring Flower Pots			0	0	4,000
53635	Lawn Maintenance	8,124	8,117	8,500	8,398	8,500
53640	Parks Buildings	649	1,213	1,000	1,500	1,500
53645	Info Booth (Bldgs & Grounds)	1,025	913	1,000	535	1,000
53647	Pavilion				2,000	2,500
53650	Storm Drainage System	1,889	1,322	1,200	3,500	3,500
53655	Street Maintenance	9,751	40,490	17,543	12,211	28,011
53670	Picnic Tables & Benches	591	555	250	250	250
53671	Garbage Cans	0	0	1,000	1,000	1,000
53675	Equipment Rental	0	294	200	250	300
	Subtotal	\$57,669	\$74,883	\$59,543	\$61,973	\$76,161

Village of Sister Bay 2016 Annual Budget¹²

		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	5,000	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	10,000	10,000
53715	Tires	1,001	492	1,500	1,500	1,500
	Subtotal	\$24,418	\$23,283	\$28,500	\$26,500	\$26,500
General Fund Capital Outlay						
53810	Capital Equipment/Improvements	22,500	0	0	0	
	Subtotal	\$22,500	\$0	\$0	\$0	\$0
	Total	\$549,247	\$548,709	\$603,664	\$698,386	\$690,925
	<i>Proof to Audit (p.9)</i>	<i>549,246</i>	<i>548,713</i>			

Village of Sister Bay 2016 Annual Budget ¹³

		2013	2014	2015	2015	2016
Fund 203 / Department 55		Actual	Actual	Budget	Estimate	Budget
Special Revenue - Skate Park Fund						
Beginning Balance		\$2,646	\$2,717	\$2,742	\$2,804	\$2,845
Revenues						
Commercial Charges						
46741	Festivals/Events	0	0	0	0	0
46764	T-Shirt Sales	0	0	0	0	0
46767	Vending Sales	71	86	75	40	0
	Subtotal	\$71	\$86	\$75	\$40	\$0
Other Revenues						
48110	Interest	1	1	1	1	1
48500	Donations	0	0	0	0	0
48990	Misc Revenue	0	0	0	0	0
	Subtotal	\$1	\$1	\$1	\$1	\$1
Transfers						
49210	Transfers from General Fund					
49240	Transfers from CIP Fund					
	Subtotal					
	Total Revenues	\$71	\$87	\$76	\$41	\$1
Total Funds Available		\$2,717	\$2,804	\$2,818	\$2,845	\$2,846
Expenditures						
Direct Employee Costs						
55105	Wages, Part Time	0	0	0	0	0
55110	Wages, Overtime					
55120	Social Security					
55145	Insurance, Work Comp					
55150	Unemployment Costs					
	Subtotal					
	Total Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance		\$2,717	\$2,804	\$2,818	\$2,845	\$2,846
<i>Proof to Audit (p. 33-34)</i>		<i>2,717</i>	<i>2,804</i>			

Village of Sister Bay 2016 Annual Budget¹⁴

		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	\$15,463
Revenues						
Commercial Revenues						
46741	Festivals/Events	0	0	500	0	0
46751	Board Advertising	0	5,057	3,000	3,500	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	300	350
46761	Broomball	0	424	0	2,860	3,000
46764	Clothing Sales	162	18	0	200	300
46765	Concessions	6,582	3,442	5,500	4,000	4,500
46900	Miscellaneous Public Charges	0	0	0	0	0
Subtotal		\$16,049	\$13,625	\$17,850	\$17,510	\$19,150
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	5,000
49225	Transfers from Ice Rink Account	0	0	0	0	0
Subtotal		\$5,000	\$5,000	\$16,000	\$16,000	\$5,000
Total Revenues		\$22,615	\$20,481	\$33,852	\$33,975	\$24,652
Total Funds Available		\$37,635	\$34,005	\$44,721	\$43,794	\$40,115
Expenditures						
Direct Employee Costs						
55101	Wages, Manager	0	6,950	7,800	7,500	7,555
55105	Wages, Part Time	13,609	6,728	11,161	8,102	9,013
55105	Wages, Clerk	18	276	373	300	1,373
55110	Wages, Overtime	2,585	1,258	600	1,500	1,200
55115	Retirement	17	269	570	400	685
55120	Social Security	1,240	1,159	1,525	1,331	1,464
55125	Insurance, Medical	0	15	2,062	1,395	3,388
55130	Insurance, Dental	0	3	144	58	138
55135	Insurance, Disability	0	2	83	55	109
55140	Insurance, Group Life	0	1	6	3	30
55145	Insurance, Work Comp	194	472	1,258	528	244
55150	Unemployment Costs	693	0	0	178	0
Subtotal		\$18,356	\$17,133	\$25,582	\$21,350	\$25,200

Village of Sister Bay 2016 Annual Budget¹⁵

		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
55412	Daily Wristbands		133	0	0	0
55415	Postage	0	675	10	15	25
55430	Custodial Supplies	5	17	50	25	50
55434	Supplies for Resale		89	0	600	600
55435	Food/Beverage Supplies	4,070	1,186	3,300	2,000	2,500
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	750	1,000
55471	Broomball Equip/Supplies				800	1,000
55475	Board Advertising Supplies	35	23	0	153	300
	Subtotal	\$4,954	\$3,036	\$4,785	\$4,575	\$5,825
Services						
55525	Property/Liability Insurance	160	586	600	383	600
55530	Advertising	0	870	200	400	400
55561	Broomball Ref Fees				745	800
55567	Festival/Event costs	0	1,931	5,000	177	250
55570	Permits and Fees	0	0	50	0	50
55601	Office Equipment		46	0	1	50
55640	Building Maintenance	0	240	200	400	1,200
55647	Ice Rink Maintenance	8	74	300	100	300
55701	Vehicle Maintenance	0	0	100	0	100
55710	Gas/Oil/Fluids	395	271	350	200	300
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	\$2,405	\$4,050
	Subtotal Operating	\$24,111	\$24,186	\$37,292	\$28,331	\$35,075
	Total Expenditures	\$24,111	\$24,186	\$37,292	\$28,331	\$35,075
Auditors' Adjustment						
	Ending Fund Balance	\$13,524	\$9,819	\$7,429	\$15,463	\$5,041
	<i>Proof to Audit (p. 33-34)</i>	<i>13,524</i>	<i>9,818</i>			

Village of Sister Bay 2016 Annual Budget 16

		2013	2014	2015	2015	2016
Fund 400 / Department 57		Actual	Actual	Budget	Estimate	Budget
Capital Improvement Fund						
Beginning Fund Balance		\$1,085,671	\$1,318,486	\$1,623,677	\$1,402,972	\$1,622,772
Revenues						
Taxes and Assessments						
41110	Property Tax	180,000	0	0	0	0
41120	Room Taxes	0	0	0	0	0
	Subtotal	\$180,000	\$0	\$0	\$0	\$0
Intergovernmental Revenue						
43680	Federal Grants	0	77	0	0	0
43690	State Grants	0	15,000	0	0	0
	Subtotal	\$0	\$15,077	\$0	\$0	\$0
Other Revenues						
48110	Interest Income	9,587	3,614	3,500	2,600	2,700
48300	Sale of Property	0	0	0	0	0
	Subtotal	\$9,587	\$3,614	\$3,500	\$2,600	\$2,700
Transfers						
49210	Transfer from General Fund	198,700	346,700	190,000	190,000	310,000
49230	Transfer from Debt Service	0	0		630,000	0
49260	Transfer from Utility Fund	0	0	0	217,200	0
	Subtotal	\$198,700	\$346,700	\$190,000	\$1,037,200	\$310,000
Debt Issued						
49300	Debt Proceeds					
	Subtotal					
	Total Revenues	\$388,287	\$365,391	\$193,500	\$1,039,800	\$312,700
Total Funds Available		\$1,473,958	\$1,683,877	\$1,817,177	\$2,442,772	\$1,935,472
Expenditures						
Capital Outlay						
57995	Capital Outlay 2014		220,669			
57995	Capital Outlay 2015			190,000	820,000	
57995	Capital Outlay 2016					310,000
	Subtotal	\$16,530	\$220,669	\$190,000	\$820,000	\$310,000
Transfers						
57991	Transfer to General Fund	0	0	0	0	0
57992	Transfer to Marina Fund	0	25,000	0	0	0
57993	Transfer to Debt Fund - Helms Reserve	138,579	35,236	0	0	35,000
	Subtotal	\$138,579	\$60,236	\$0	\$0	\$35,000
	Total Expenditures	\$155,471	\$280,905	\$190,000	\$820,000	\$345,000
25300	Due to Debt Service					
Audit Adjustment						
Ending Fund Balance		\$1,318,486	\$1,402,972	\$1,627,177	\$1,622,772	\$1,590,472
	<i>Proof to Audit (p. 9)</i>	<i>1,318,486</i>	<i>1,402,972</i>			

Village of Sister Bay 2016 Annual Budget 17

Capital Improvement Funding Detail				
Project Year	Project Description	2014 Funding	2015 Funding	2016 Funding
2014	Capital Requests			
	Fire Truck reserve	25,000		
	Capital project transfer to Marina	25,000		
	Burial of overhead utilities	50,000		
	Streets resurfacing	18,000		
	Beach Project (balance needed)	150,000		
	Various Parks Projects (including trees)	10,000		
	Vehicle replacement	10,000		
	Parks Equipment	-		
	OS Election Machine replacement	-		
	Information/Technology upgrades	30,000		
	Trackless replacement (over 4 yrs.)	25,000		
	Cash Receipting module -- Accounting software	3,700		
	General Fund subtotal	\$ 346,700		
2015	Proposed Capital Requests			
	Fire Truck reserve		-	
	Burial of overhead utilities		50,000	
	Streets resurfacing		33,500	
	Various Parks Projects		-	
	Vehicle replacement		-	
	Parks Equipment		-	
	OS Election Machine replacement		1,500	
	Information/Technology upgrades		-	
	Trackless replacement (over 4 yrs.)		-	
	Accounting software upgrade, plus Dashboard		20,000	
	Wayfinding Signage		15,000	
	Sledding Hill		20,000	
	Marketing		50,000	
	General Fund subtotal		190,000	
2016	Proposed Capital Requests			
	Bay Shore Dr. Project			75,000
	Fire Truck reserve			
	6f Braun Parking Lot			25,000
	Burial of overhead utilities			
	Streets resurfacing/Stormwater			130,000
	Various Parks Projects			10,000
	Vehicle replacement			-
	Parks Equipment			
	OS Election Machine replacement			
	Information/Technology upgrades			-
	Trackless replacement (over 4 yrs.)			-
	Accounting software upgrade, plus Dashboard			20,000
	Wayfinding Signage			50,000
	Sledding Hill			
	Marketing			
	General Fund subtotal			310,000

Village of Sister Bay 2016 Annual Budget 18

Fund / Department		2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Debt Service Fund #30 All Debt						
Beginning Fund Balance		-\$168,285	-12,662	\$146	\$13,544	-\$13,165
Revenues						
Taxes						
41110	Property Tax	770,000	808,859	935,774	935,774	1,022,646
41210	Room Taxes	129,547	136,597	123,000	132,384	130,000
	Subtotal	\$899,547	\$945,456	\$1,058,774	\$1,068,158	\$1,152,646
Other Taxes and Assessments						
Other Revenues						
48110	Interest Income	0	0	0	0	0
	Garot Interest Income			7,392	5,083	14,056
	Subtotal	\$0	\$0	\$7,392	\$5,083	\$14,056
Interfund Transfers						
49230	Transfer from CIP Fund-Helms Reserve	138,579	35,236	0	0	35,000
	Subtotal	\$138,579	\$35,236	\$0	\$0	\$35,000
Debt Issued						
XXX	Debt Refinancing	0	0	0	0	0
#55	Braun Loan			0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$1,038,126	\$980,692	\$1,066,166	\$1,073,241	\$1,201,702
Total Funds Available		\$869,841	\$968,031	\$1,066,312	\$1,086,785	\$1,188,537
Expenditures						
Debt Service						
XXX	General Debt (2005 Bonds)	390,029	555,755	429,549	429,549	453,473
XXX	#50 - Waterfront/Sports Complex	329,506	252,756	375,350	375,350	397,163
XXX	#51 - Johnson borrow	162,967	145,976	209,422	209,422	207,431
#53	Payments on new Beach Project debt	0		44,600	44,600	44,600
#54	Interest only payments on Garot loan	0		7,392	4,983	13,780
#55	Payments on Braun Project debt				36,045	72,090
	Subtotal	\$882,502	\$954,487	\$1,066,313	\$1,099,949	\$1,188,537
Total Expenditures		\$882,502	\$954,487	\$1,066,313	\$1,099,949	\$1,188,537
Ending Fund Balance		(\$12,662)	\$13,544	(\$0)	(\$13,165)	\$0
<i>Proof to Audit (p. 9)</i>		<i>(12,661)</i>	<i>13,545</i>			