



JOINT FINANCE AND PERSONNEL COMMITTEE MEETING AGENDA-AMENDED

Thursday, October 22, 2015 at 2:00 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 a motion to convene into Executive Session pursuant to Wis. Stats., §19.85(1)(c) to discuss personnel and employee benefits and 19.85(f) Personnel Matters. Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or investigation of charges against specific persons that, if discussed in public, would likely to have substantial adverse effect on reputation of any person mentioned in such histories or data, or involved in such problems or investigations and 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.
2. Consider a motion to reconvene into Open Session.
3. Consider a motion to take action, if required.
4. Discussion on Health Benefits for 2016; consider a motion for action if appropriate.
5. **Adjourn Personnel Committee.**
6. 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.
7. Matters to be placed on a future agenda or referred to a Committee, official or employee.

Adjournment of Finance Committee

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 Date		

Name:

1 Jansen explained that the Village's transitional relief for health insurance premiums will
2 expire on September 30, 2017. For the most part the government said that if employers
3 switch from their current health insurance plans they must obtain community rated health
4 plans. Policies are either community rated or experience rated, and it is Jansen's opinion
5 that obtaining a community rated policy would not be a good thing for the Village at this
6 time. The Village's current health care provider is United Health Care, and exact premium
7 increases should be known by the end of September. The only other plan that Jansen might
8 consider for the Village would be the League of Municipalities plan through WEA Trust,
9 which is a self-funded group, but it is quite likely that the rates for that company would be
10 higher than UHC. If a quote is requested from WEA Trust all employees would have to
11 complete health history questionnaires. At the present time the in-network deductible for
12 single plan members is \$2,850 for persons with single coverage and \$5,700 for persons
13 with family coverage. Duffy asked if any municipalities are providing high deductible
14 health insurance coverage, and Jansen responded that most municipalities do not. She also
15 stated that she would not recommend making any drastic changes until there is a major
16 increase in premiums.

17
18 Discussion took place regarding HRA's, HSA's and FSA's, and Jansen and Jackson
19 explained how each of those programs are administered. At the present time the Village
20 pays 85% of health insurance premiums for employees and 100% of their HRA premiums.
21 Jansen noted that if the Village moves from an HRA to an HSA cost savings would
22 probably be realized, and could result in employees becoming well-informed health care
23 consumers. Under the circumstances, and because of the high utilization rates the Village
24 has experienced, she would suggest that the Village switch to an HSA. She also noted that
25 she does not believe any cost savings would be realized by eliminating the FSA program.
26 Jackson suggested that if the Village decides to switch to an HSA he would recommend
27 that the funding for that program be "front-loaded" at the very beginning of program
28 initiation.

29
30 Discussion also took place regarding short term disability vs. long term disability coverage,
31 and Jansen stated that she would suggest that the Village provide long term disability
32 coverage. It was the consensus that coverage which will become effective January 1, 2016
33 shall be obtained through The Standard.

34
35 *A motion was made by Zacek, seconded by Enquist that the recommendation is made to*
36 *the Village Board that based upon the rate quote from The Standard which was reviewed*
37 *at this meeting, the Village shall transition from providing short-term disability insurance*
38 *coverage for its employees to long-term disability insurance coverage effective January 1,*
39 *2016. Motion carried – All ayes.*

40
41 *A motion was made by Duffy, seconded by Zacek that the recommendation is made to the*
42 *Village Board that the Village shall transition from an HRA to an HSA as of December 1,*
43 *2015, but the contribution rate for the HSA shall be determined at a later date. Motion*
44 *carried – All ayes.*

45
46 **Item No. 2. Update on the search for a new Finance Director:**

47 Jackson noted that a second round of Finance Director job notices has been distributed to
48 several different agencies. To date two applications have been received and one of them
49 does look promising, but that individual currently works for another municipality and is

1 receiving a salary of approximately \$100,000. The salary the Village is proposing for the
2 new Finance Director is \$50,000. Jackson is hopeful that more applications will come in,
3 but he will contact the individual who looks promising to see if he would be interested in
4 coming in for an interview. He also noted that he has seen a number of job
5 announcements for Finance Directors in other municipalities as well as in the private
6 sector.

7
8 *Duffy suggested that the job title mentioned in the previously mentioned job*
9 *announcement be changed to "Finance Supervisor" so that more people might believe*
10 *they are qualified for the job which is open, and it was the consensus that this shall occur.*

11
12 **Item No. 3. Consider a motion to convene into Executive Session pursuant to Wis. Stats.,**
13 **§19.85(1)(c) to discuss personnel and employee benefits:**

14 *At 1:02 P.M. a motion was made by Duffy, seconded by Zacek that the Personnel*
15 *Committee convene into Executive Session pursuant to Wis. Stats., §19.85(1)(c) to discuss*
16 *personnel and employee benefits. A roll call vote was taken on that motion and the*
17 *Committee members voted in the following fashion:*

18
19 *Duffy – Aye; Enquist – Aye; Zacek – Aye.*

20
21 *Motion carried.*

22
23 **Item No. 4. Consider a motion to reconvene into Open Session:**

24 *At 2:10 P.M. a motion was made by Zacek, seconded by Enquist that the Personnel*
25 *Committee reconvene into open session. Another roll call vote was taken and the*
26 *Committee members voted in the following fashion:*

27
28 *Duffy – Aye; Enquist – Aye; Zacek – Aye.*

29
30 *Motion carried.*

31
32 **Item No. 5. Consider a motion to take action, if required:**

33 *A motion was made by Duffy, seconded by Enquist that the Personnel Committee has*
34 *reviewed a request from an employee, and is now recommending that the Village's*
35 *Personnel Handbook be amended in such fashion that it states that the Village will not*
36 *provide health insurance coverage for anyone who is eligible for Medicare coverage.*

37 *Motion carried – All ayes.*

38
39 *A motion was made by Duffy, seconded by Zacek that the recommendation is made to the*
40 *Village Board that effective January 1, 2016 a full-time Marina Manager position be*
41 *reinstated.*

42
43 **Item No. 6. Matters to be placed on a future agenda or referred to a Committee or**
44 **Commission:**

45 *It was the consensus that the Village Board shall be informed that the Personnel Committee*
46 *would like to see formal action taken on finding a replacement for the Utilities Director*
47 *ASAP.*

48
49

1 **Adjournment:**

2 *A motion was made by Enquist, seconded by Zacek to adjourn the meeting of the*
3 *Personnel Committee at 2:18 P.M. Motion carried – All ayes.*

4

5 Respectfully submitted,



6

7 Janal Suppanz,

8 Assistant Administrator

Item No. 3. Consider a motion to reconvene into open session:

At 3:26 P.M. a motion was made by Lienau, seconded by Duffy that the Finance Committee reconvene into open session. Another roll call vote was taken, and the Committee members voted in the following fashion:

Lienau – Aye; Duffy – Aye.

Motion carried.

Item No. 4. Consider a motion to take action, if required:

No formal action was taken.

Item No. 1. Discussion on the following 2016 Budget draft requests and consider motions for action as appropriate:

- 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

A draft of the 2016 Budget for the Village of Sister Bay was included in the meeting packets, and the Committee members jointly reviewed that document.

Some revisions were suggested, and Jackson took note of all of them. If the budget is approved as presented there will be a 3.51% overall property tax increase.

The question arose as to whether or not it will be necessary to continue having the Door County Sheriff's Department provide security services in 2016, and it was the consensus that this issue shall be referred to the Parks Committee.

Discussion took place regarding the support which is provided to the SBAA, and Duffy suggested that at least half of that contribution be withdrawn. It was eventually the consensus that further discussion shall take place regarding this issue at an upcoming Village Board Meeting.

Duffy pointed out that the Marina was charged for the services which were provided by the Parks Department employees during Marina Fest. He firmly believes the SBAA should also be charged for any services the Parks Department employees provide to that organization.

A motion was made by Duffy, seconded by Lienau that the Parks allocation for Marina Fest, 2015 be refunded. Motion carried – All ayes.

Minutes for the October 14, 2015 Meeting of the Finance Committee

1 *A motion was made by Duffy that the SBAA shall be charged for any services which are*
 2 *provided to it by the Parks Department employees.*

3
 4 Lienau and Jackson noted that it will not be possible to charge the SBAA for services provided
 5 to it by the Parks Department this year because that would be contrary to the terms of the
 6 agreement which was entered into with the SBAA, and, therefore, any changes in policy need
 7 to be re-negotiated.

8
 9 *Duffy's motion subsequently failed due to the lack of a second.*

10
 11 *Duffy voiced extreme displeasure with the figures for health insurance premiums which are*
 12 *shown in the draft budget, and stressed that he definitely wants to see that portion of the*
 13 *budget revised. Jackson responded that he misunderstood comments which were made by*
 14 *Duffy during a recent discussion, and thought Duffy wanted to see a balanced overall budget*
 15 *arrived at, which did occur. It was eventually the consensus that the health insurance issue shall*
 16 *be addressed at length within a few days at a joint meeting of the Personnel Committee and the*
 17 *Finance Committee.*

18
 19 **Item No. 5. Discussion regarding matters to be placed on a future agenda or referred to a**
 20 **committee, official or employee:**

21 *A joint meeting of the Personnel and Finance Committees will be scheduled as soon as Lienau*
 22 *has an opportunity to review his calendar.*

23
 24 *The issue of deciding whether or not a contract shall be entered into with the Door County*
 25 *Sheriff's Department for provision of security services in 2016 shall be referred to the Parks*
 26 *Committee.*

27
 28 *Discussion regarding the annual support which is provided to the SBAA shall take place at an*
 29 *upcoming Village Board Meeting.*

30
 31 **Adjournment**

32 *At 5:20 P.M. a motion was made by Lienau, seconded by Duffy that the meeting of the Finance*
 33 *Committee be adjourned. Motion carried – All ayes.*

34
 35 Respectfully submitted,

36 

37 Janal Suppanz,
 38 Assistant Administrator



Strategic Transparenc, Marketing

Village of Sister Bay

* Medical Coverage effective 12/1/2015

	UnitedHealthcare Choice Plus HSA WJF Rx NS		UnitedHealthcare Choice Plus Silver HSA AB-CS Rx P4		UnitedHealthcare Choice Plus Silver HSA AB-CP Rx P4		UnitedHealthcare Choice Plus Silver HSA AB-BV Rx P4	
	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network
Deductible	Single \$2,850 Family \$5,700	\$5,000 \$10,000	Single \$2,850 Family \$5,700	\$4,700 \$9,400	Single \$2,000 Family \$4,000	\$4,000 \$8,000	Single \$2,000 Family \$4,000	\$4,000 \$9,000
Coinsurance	100%	80%	100%	80%	80%	60%	100%	80%
Out of Pocket Max	Single \$4,850 Family \$9,700	\$10,000 \$20,000	Single \$6,450 Family \$12,900	\$12,900 \$25,800	Single \$6,450 Family \$12,900	\$12,900 \$25,800	Single \$6,450 Family \$12,900	\$12,900 \$25,800
Services	Office Visits Preventive Emergency Room	\$30 / \$60 copay after deductible 100% \$250 copay per visit after deductible	Office Visits Preventive Emergency Room	\$30 / \$60 copay after deductible 100% \$250 copay per visit after deductible	Office Visits Preventive Emergency Room	80% after deductible 100% 80% after deductible	Office Visits Preventive Emergency Room	\$30 / \$60 copay after deductible 100% \$250 copay per visit after deductible
Retail Pharmacy	Tier 1 Tier 2 Tier 3	\$10 copay \$35 copay \$60 copay	Tier 1 Tier 2 Tier 3	\$15 copay \$40 copay \$70 copay	Tier 1 Tier 2 Tier 3	\$15 copay \$40 copay \$70 copay	Tier 1 Tier 2 Tier 3	\$15 copay \$40 copay \$70 copay
Mail Order Pharmacy	Tier 1 Tier 2 Tier 3	\$25 copay \$87.50 copay \$150 copay	Tier 1 Tier 2 Tier 3	\$37.50 copay \$100 copay \$175 copay	Tier 1 Tier 2 Tier 3	\$37.50 copay \$100 copay \$175 copay	Tier 1 Tier 2 Tier 3	\$37.50 copay \$100 copay \$175 copay
Specialty Pharmacy	Tier 1 Tier 2 Tier 3	\$10 copay \$100 copay \$300 copay	Covered under Tier 1, 2, or 3		Covered under Tier 1, 2, or 3		Covered under Tier 1, 2, or 3	
Monthly Rates	Employee EE/Spouse EE/Child(ren) Family	Current Age rated	Renewal Age rated	Age rated	Age rated	Age rated	Age rated	Age rated
Premium	Monthly Annual Annual % Change Annual \$ Change	\$11,519.79 \$138,237.48 23.8%	\$14,262.16 \$171,145.92 23.8%	\$12,734.24 \$152,810.88 10.5%	\$13,165.42 \$166,225.04 14.5%	\$13,165.42 \$166,225.04 14.5%	\$13,760.74 \$165,128.88 19.5%	\$13,760.74 \$165,128.88 19.5%

NOTE: Ancillary charges may apply to prescription drugs. Ancillary charges apply when a covered prescription drug is dispensed at your provider's request and there is another drug that is chemically equivalent available at a lower tier. When you choose the higher-tiered drug, you will pay the difference between the higher-tiered and the lower-tiered drug in addition to your copayment and/or coinsurance that applies to the lower-tiered drug.

This summary of benefits is intended to be a brief outline of coverage. The complete provisions, benefits, and exclusions are contained in the Group Contract, Certificate of Coverage, and Schedule of Benefits. This benefit comparison will not replace the benefit grid that is furnished by the above Carriers and approved by the Office of the Commissioner of Insurance. In the event of a conflict between the Group Contract and this description, the terms of the Group Contract will prevail.

Health Care Expense Breakout FY 2016

UHC-Choice Plus Silver (10.5)

* Total column includes 85% for employee and corresponding percentage for dependents

Village	2015 tot ins	2015 85% Ins	2016			PAT		Current											
			Employee	85% # Dep	Cost for Dep: 100% Total	E + Dependent sub	80% Total	Dependent 85% Total*	Dependent 75% Total*	Dependent 65% Total*	Dependent 50% Total*	Dependent 25% Total							
J Bastian	\$ 133.89	\$ 113.81	\$ 324.69	\$ 275.99	0	\$ -	\$ 324.69	\$ 324.69	\$ 259.75	\$ -	\$ 275.99	\$ -	\$ 275.99	\$ -	\$ 275.99	\$ -	\$ 275.99		
J Felhofer	\$ 646.87	\$ 549.84	\$ 647.06	\$ 550.00	1	\$ 184.25	\$ 831.31	\$ 831.31	\$ 665.05	\$ 156.61	\$ 706.61	\$ 138.19	\$ 688.19	\$ 119.76	\$ 669.76	\$ 92.13	\$ 642.13	\$ 46.06	\$ 596.06
J Hirschmiller	\$ 618.71	\$ 525.90	\$ 787.49	\$ 669.37	0	\$ -	\$ 787.49	\$ 787.49	\$ 629.99	\$ -	\$ 669.37	\$ -	\$ 669.37	\$ -	\$ 669.37	\$ -	\$ 669.37	\$ -	\$ 669.37
M Jackson	\$ 342.09	\$ 290.78	\$ 347.61	\$ 295.47	1	\$ 184.25	\$ 531.86	\$ 531.86	\$ 425.49	\$ 156.61	\$ 452.08	\$ 138.19	\$ 433.66	\$ 119.76	\$ 415.23	\$ 92.13	\$ 387.59	\$ 46.06	\$ 341.53
S Mann	\$ 1,481.30	\$ 1,259.11	\$ 833.63	\$ 708.59	1	\$ 755.29	\$ 1,588.92	\$ 1,588.92	\$ 1,271.14	\$ 642.00	\$ 1,350.58	\$ 566.47	\$ 1,275.05	\$ 490.94	\$ 1,199.52	\$ 377.65	\$ 1,086.23	\$ 188.82	\$ 897.41
J Polecheck	\$ 561.76	\$ 477.50	\$ 366.18	\$ 311.25	2	\$ 368.50	\$ 734.68	\$ 734.68	\$ 587.74	\$ 313.23	\$ 624.48	\$ 276.38	\$ 587.63	\$ 239.53	\$ 550.78	\$ 184.25	\$ 495.50	\$ 92.13	\$ 403.38
C Sully	\$ 764.39	\$ 649.73	\$ 856.55	\$ 728.07	0	\$ -	\$ 856.55	\$ 856.55	\$ 685.24	\$ -	\$ 728.07	\$ -	\$ 728.07	\$ -	\$ 728.07	\$ -	\$ 728.07	\$ -	\$ 728.07
J Suppanz	\$ 643.59	\$ 547.05	\$ 739.33	\$ 628.43	0	\$ -	\$ 739.33	\$ 739.33	\$ 591.46	\$ -	\$ 628.43	\$ -	\$ 628.43	\$ -	\$ 628.43	\$ -	\$ 628.43	\$ -	\$ 628.43
F Director	\$ 339.33	\$ 288.43	\$ 739.33	\$ 628.43	0	\$ -	\$ 739.33	\$ 739.33	\$ 591.46	\$ -	\$ 628.43	\$ -	\$ 628.43	\$ -	\$ 628.43	\$ -	\$ 628.43	\$ -	\$ 628.43
Total	\$ 5,531.93	\$ 4,702.14	\$ 5,641.87	\$ 4,795.59		\$ 1,492.29	\$ 7,134.16	\$ 7,134.16	\$ 5,707.33	\$ 1,268.45	\$ 6,064.04	\$ 1,119.97	\$ 5,914.81	\$ 970.64	\$ 5,765.58	\$ 746.65	\$ 5,541.73	\$ 373.32	\$ 5,168.66

Budgeted Difference from 2015 Estimate	\$ 1,005.19	\$ 1,361.90	\$ 1,212.67	\$ 1,063.44	\$ 839.59	\$ 466.52
Difference due Finance Dir.	\$400.00	\$400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00

Marina					net	\$ 600.19	\$ 961.90	\$ 812.67	\$ 623.44	\$ 439.59	\$ 66.52		
N Krauel	0	0	\$ 329.33	\$ 279.93	\$-	\$ -	\$ 329.33	\$ 279.33	\$ 279.33	\$ -	\$ 279.93	\$ -	\$ 279.33

Utility	
M Baker	\$ 986.67 \$ 838.67 \$ 676.94 \$ 575.40 2 \$ 580.32 \$ 1,257.26 \$ 1,257.26 \$ 1,005.81 \$ 493.27 \$ 1,068.67 \$ 435.24 \$ 1,010.64 \$ 377.21 \$ 952.61 \$ 290.16 \$ 865.56 \$ 145.08 \$ 720.48
S Jacobson	\$ 1,602.10 \$ 1,361.79 \$ 870.48 \$ 739.91 0 \$ 870.48 \$ 870.48 \$ 696.38 \$ - \$ 739.91 \$ - \$ 739.91 \$ - \$ 739.91 \$ - \$ 739.91 \$ - \$ 739.91
P Johnson	\$ 1,072.76 \$ 911.85 \$ 453.52 \$ 385.49 3 \$ 762.25 \$ 1,215.77 \$ 1,215.77 \$ 972.62 \$ 647.91 \$ 1,033.40 \$ 571.69 \$ 957.18 \$ 495.46 \$ 880.95 \$ 381.13 \$ 766.62 \$ 190.56 \$ 576.05
B Lang	\$ 1,335.30 \$ 1,135.01 \$ 676.94 \$ 575.40 3 \$ 803.74 \$ 1,480.68 \$ 1,480.68 \$ 1,184.54 \$ 683.18 \$ 1,258.58 \$ 602.81 \$ 1,178.20 \$ 522.43 \$ 1,097.83 \$ 401.87 \$ 977.27 \$ 200.94 \$ 776.33
M Schell	\$ 1,163.76 \$ 989.20 \$ 787.49 \$ 669.37 1 \$ 591.93 \$ 1,379.42 \$ 1,379.42 \$ 1,103.54 \$ 503.14 \$ 1,172.51 \$ 443.95 \$ 1,113.31 \$ 384.75 \$ 1,054.12 \$ 295.97 \$ 965.33 \$ 147.98 \$ 817.35
Total	\$ 6,160.59 \$ 5,236.50 \$ 3,465.37 \$ 2,945.56 \$ 2,738.24 \$ 6,203.61 \$ 6,203.61 \$ 4,962.89 \$ 2,327.50 \$ 5,273.07 \$ 2,053.68 \$ 4,999.24 \$ 1,779.86 \$ 4,725.42 \$ 1,369.12 \$ 4,314.68 \$ 684.56 \$ 3,630.12

Budgeted Difference	\$ (273.61)	\$ 37.00	\$ (237.26)	\$ (511.08)	\$ (921.82)	\$ (1,606.38)
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HRA and HAS Comparison	2015 Deductible	2016-75% HRA paymen	2016-65% H.S.A.
J Bastian	\$ 2,850.00	\$ 150.00	\$ 178.12
J Felhofer	\$ 5,700.00	\$ 300.00	\$ 356.25
J Hirschmiller	\$ 2,850.00	\$ 150.00	\$ 178.12
M Jackson	\$ 5,700.00	\$ 300.00	\$ 356.12
S Mann	\$ 5,700.00	\$ 300.00	\$ 356.12
J Polecheck	\$ 5,700.00	\$ 300.00	\$ 356.12
C Sully	\$ 2,850.00	\$ 150.00	\$ 178.12
J Suppanz	\$ 2,850.00	\$ 150.00	\$ 178.12
F Director	\$ 2,850.00	\$ 150.00	\$ 178.12
	\$ 1,950.00	\$ 2,315.21	\$ 2,006.88

General Fund Comments:
Assessment: Closest to \$0 cost increase would be to select 25% contribution to dependents, and 65% benefit level to H.S.A. for general fund

While it is hard to get an apples to apples comparison due to staffing changes, there is a \$29760 increase from the 2016 budget. This is due primarily to 3 factors 1. Juliana's Retirement, Robbie's Replacement, and Jason's Position. Each result in increases in expenditures, totaling approximately \$10,000. Approximately \$20770 to keep GF at 85% contributions + 75% HRA which is similar to what is in place

Enterprise Fund Comments
Treating all fund areas the same results in significant decreases to the Utility, to to shifting cost to employees

New Health Care Policy increases max out of pocket by \$1600 for single and \$3200 for family and Co-Pays by \$5 across the Board



**Village of Sister Bay
2016 Annual Budget
and
Capital Improvement Program**

Thursday, October 22, 2015

2016 Budget v 42.xlsx

Village of Sister Bay 2016 Annual Budget ¹³

Fund / Department	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Budget Summary - All Governmental Funds					
Beginning Unrestricted Balance	\$2,881,871	\$2,887,639	\$4,504,856	\$3,232,234	\$1,594,760
Revenues					
Taxes	1,957,435	1,992,341	2,171,381	2,171,373	2,278,238
Other Taxes	130,032	136,737	123,185	132,505	130,134
Intergovernmental Revenue	83,943	98,440	226,848	614,775	98,851
Licenses and Permits	28,948	21,911	19,533	29,096	16,355
Fines, Forfeitures and Penalties	565	490	500	330	350
Public Charges for Services	10,269	12,059	11,020	71,848	35,240
Intergovernmental Charges	11,638	13,391	11,000	11,100	11,200
Commercial Revenues	16,120	13,711	17,925	17,550	19,150
Other Revenue	60,733	968,716	439,807	1,179,159	58,668
Debt Proceeds	0	400,000	350,000	630,000	530,000
Other Financing/Transfers	504,184	548,841	369,837	1,584,347	518,079
Total Revenues	\$2,803,867	\$4,206,638	\$3,741,036	\$6,442,083	\$3,696,266
Total Funds Available	\$5,685,738	\$7,094,277	\$8,245,892	\$9,674,317	\$5,291,026
Expenditures					
General Government	445,717	518,818	520,491	512,840	559,023
Administration	264,858	196,177	218,989	239,136	232,591
Parks and Streets	573,358	572,895	640,956	741,716	723,212
Capital	221,504	1,133,318	2,906,126	4,219,518	973,146
TIF	67,880	74,412	69,676	63,088	72,334
Debt	882,502	954,487	1,066,313	1,099,949	1,188,537
Transfers Out	342,279	411,936	206,000	1,203,310	350,000
Total Expenditures	\$2,798,099	\$3,862,043	\$5,628,551	\$8,079,557	\$4,098,843
Designated Reserve	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$2,887,639	\$3,232,234	\$2,617,341	\$1,594,760	\$1,192,183
<i>Proof to Audit (p.10)</i>	<i>2,887,639</i>	<i>3,232,236</i>			

Village of Sister Bay 2016 Annual Budget ¹⁴

		2013	2014	2015	2015	2016
Fund / Department	Estimate	Actual	Actual	Budget	Estimate	Budget
Budget Summary - General Fund Only						
Beginning Unrestricted Balance						
		\$538,818	408,763	302,529	748,451	560,946
Revenues						
Taxes		1,007,435	1,179,829	1,188,579	1,188,579	1,201,174
Other Taxes		485	140	185	121	134
Intergovernmental Revenue		83,943	82,708	80,968	79,854	98,201
Licenses and Permits		28,948	21,911	19,533	29,096	16,355
Fines, Forfeitures & Penalties		565	490	500	330	350
Public Charges for Services		10,269	12,059	11,020	71,848	35,240
Intergovernmental Charges		11,638	13,391	11,000	11,100	11,200
Other Revenue		28,280	482,659	27,000	936,402	27,294
Other Financing Sources		161,905	161,905	163,837	163,837	168,079
Total Revenues		\$1,333,468	\$1,955,092	\$1,502,622	\$2,481,167	\$1,558,027
Total Funds Available						
		\$1,872,286	\$2,363,855	\$1,805,151	\$3,229,617	\$2,118,973
Expenditures						
General Government		445,717	518,818	520,491	512,840	559,023
Administration		264,858	196,177	218,989	239,136	232,591
Parks and Streets		526,747	548,709	603,664	713,386	685,187
Capital		22,500	0	0	0	0
Transfers		203,700	351,700	206,000	1,203,310	315,000
Debt		0	0	0	0	0
Total Expenditures		\$1,463,523	\$1,615,405	\$1,549,144	\$2,668,671	\$1,791,802
Audit Adjustment						
Ending Fund Balance		\$408,763	\$748,451	\$256,007	\$560,946	\$327,172
	<i>Proof to Audit (p.9)</i>	<i>408,763</i>	<i>748,451</i>			
Fund Balance Classifications						
		<i>estimated:</i>				
	Nonspendable	16,708	22,993	16,000	20,000	20,000
	Restricted					
	Committed		435,750			
	Assigned	148,714	46,522		233,775	
Unassigned Reserves (audit, p.6)		243,341	243,186	240,007	307,172	307,172
		408,763	748,451	256,007	560,946	327,172
Fund Balance Percentage		14.86%	15.05%	15.49%	11.51%	17.14%
Amt. over/(under) required Reserves		(\$166,135)	(\$144,100)	(\$207,943)	(\$140,779)	(\$140,779)
<i>(amount over 25% of next year's expenditures)</i>						

Village of Sister Bay 2016 Annual Budget ¹⁵

		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	1,201,174
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	\$1,201,208
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

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		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	3,000
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	222,216	250
	Subtotal	\$28,280	\$482,659	\$27,000	\$936,402	\$27,294
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	\$2,481,167	\$1,558,027
	<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	50,000
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	\$57,400
Support						
51801	Cemetery	3,903	2,139	2,400	2,592	3,000
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	\$213,590

Village of Sister Bay 2016 Annual Budget 19

		2013	2014	2015	2015	2016
Fund 100 / Department 51		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
51995	Transfer to TIF	0			997,310	
51996	Transfer to Utility	0			0	
	Subtotal	\$203,700	\$351,700	\$206,000	\$1,203,310	\$315,000
Debt						
51993	Transfer to Debt Service Fund					
	Subtotal					
	Subtotal Operating	445,717	518,818	520,491	512,840	559,023
	Subtotal Transfers	203,700	351,700	206,000	1,203,310	315,000
	Subtotal Debt	0	0	0	0	0
	Total	\$649,417	\$870,518	\$726,491	\$1,716,150	\$874,023
	<i>Proof to Audit (p.9)</i>	<i>649,420</i>	<i>870,511</i>			

Village of Sister Bay 2016 Annual Budget

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		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	42,114
52130	Insurance, Dental	1,914	2,977	2,955	2,310	3,043
52135	Insurance, Disability	1,392	1,556	1,636	1,423	1,232
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	\$179,841
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	3,000
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	\$9,250
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

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Village of Sister Bay 2016 Annual Budget

		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	\$232,591
	<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	52,750

Village of Sister Bay 2016 Annual Budget

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		2013	2014	2015	2015	2016
Fund 100 / Department 53		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	57,484
53130	Insurance, Dental	2,504	2,837	3,338	3,361	3,859
53135	Insurance, Disability	1,180	1,157	1,580	1,446	1,232
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	-11,835	-12,337
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	\$311,710	\$320,976
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 Budget

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		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	3,000
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	\$74,161

Village of Sister Bay 2016 Annual Budget ²⁴

		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	\$713,386	\$685,187
	<i>Proof to Audit (p.9)</i>	<i>549,246</i>	<i>548,713</i>			

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Village of Sister Bay 2016 Annual Budget

		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>		2,717	2,804			

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Village of Sister Bay 2016 Annual Budget

		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 Budget 27

		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	3,000
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	\$7,000
	Subtotal Operating	\$24,111	\$24,186	\$37,292	\$28,331	\$38,025
	Total Expenditures	\$24,111	\$24,186	\$37,292	\$28,331	\$38,025
Auditors' Adjustment						
	Ending Fund Balance	\$13,524	\$9,819	\$7,429	\$15,463	\$2,091
	<i>Proof to Audit (p. 33-34)</i>	<i>13,524</i>	<i>9,818</i>			

Village of Sister Bay 2016 Annual Budget 28

		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	\$992,772
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			0
49260	Transfer from Utility Fund		0	0	217,200	0
	Subtotal	\$198,700	\$346,700	\$190,000	\$407,200	\$310,000
Debt Issued						
49300	Debt Proceeds					
	Subtotal					
	Total Revenues	\$388,287	\$365,391	\$193,500	\$409,800	\$312,700
Total Funds Available		\$1,473,958	\$1,683,877	\$1,817,177	\$1,812,772	\$1,305,472
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	\$992,772	\$960,472
	<i>Proof to Audit (p. 9)</i>	<i>1,318,486</i>	<i>1,402,972</i>			

Village of Sister Bay 2016 Annual Budget 29

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			25,000
	6f Braun Parking Lot			25,000
	Burial of overhead utilities			130,000
	Streets resurfacing/Stormwater			10,000
	Various Parks Projects			-
	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-will update at 10/14/15 meeting

Cumulative Major Project Reserves as of 9/30/15		YTD balance 2014	budget funding 2015	opening balance 2015	added in 2015	adjusted in 2015	expended in 2015	YTD balance 2015
03 13	Fire Truck Available	234,745.34		234,745.34	306.69		108,783.67	126,268.36
03 15	Waterfront Property Acquisition	0.00		0.00				0.00
04 08	Streets Resurfacing	0.00	33,500	33,500.00				33,500.00
04 17	Old School Remodel/Razing	0.00		0.00				0.00
04 18	Old Fire Station Demolition/Upgrades	17,694.95		17,694.95				17,694.95
04 24	Parks Buildings	347,698.00		347,698.00				347,698.00
07 5046	Waterfront Development'	777,539.69		777,539.69	244,642.50		920,890.81	101,291.38
09 56	Various Parks Projects	27,743.86		27,743.86			7,292.25	20,451.61
09 57	Vehicle Replacement	29,711.00		29,711.00			22,470.00	7,241.00
10 58	Village Hall acoustics & A/C	43,909.32		43,909.32				43,909.32
10 59	Parks Equipment	0.00		0.00				0.00
11 65	OS Election Machine replacement	2,585.88	1,500	4,085.88				4,085.88
11 68	Helms Debt Reserves	167,382.00		167,382.00				167,382.00
12 69	Skatepark Polished Slab	20,000.00		20,000.00				20,000.00
12 70	Coastal Byways Kiosk/Grant	17,714.00		17,714.00				17,714.00
12 71	Paperless Meeting Computers	0.00		0.00				0.00
12 72	Redevelopment Planning (TIF)	-34,839.21		-34,839.21				-34,839.21
13 75	Baseball field improvements	0.00		0.00				0.00
13 76	Trackless snow machine replacement	23,185.00		23,185.00				23,185.00
14 77	Information/Technology upgrades	18,145.59		18,145.59			4,202.86	13,942.73
14 78	Cash receipting software	0.00		0.00				0.00
14 80	Canterbury/Maple and Applewood	80,950.93		80,950.93				80,950.93
11 5067	Bay Shore Drive reconstruction	274,611.64		274,611.64			80,757.06	193,854.58
14 5079	BSD Stormwater	-187,114.20		-187,114.20			2,511.62	-196,251.03
14 5082	BSD Lighting	-12,390.00		-12,390.00				-12,390.00
14 5081	BSD Overhead Line Burial	482,704.78	50,000	532,704.78	219,750.00		1,235,328.94	-482,874.16
14	Marina Capital Projects	0.00		0.00				0.00
15 83	Accounting Software upgrade	0.00	20,000	20,000.00				20,000.00
15 84	Wayfinding Signage	0.00	15,000	15,000.00				15,000.00
15 85	Sledding Hill	0.00	20,000	20,000.00			14,610.28	5,389.72
15 86	Marketing	0.00	50,000	50,000.00		-50,000		0.00
15 5087	Downtown Redevelopment	0.00		0.00	630,000.00		839,721.00	-209,721.00
	Unallocated	17,926.58		17,926.58				17,926.58
	CIP Grants, other	77.00		77.00				77.00
	CIP Interest Income (Stewardship grant)	1,458.01		1,458.01	1,676.11			3,134.12
	CIP Transfers In & Out	0.00		0.00	142,499.97			142,499.97
	TIF Property Tax Increments	0.00		0.00	35,264.70			35,264.70
	TIF Computer Aids	0.00		0.00	636.00			636.00
13 74 (TIF)	Pavilion/Donations	-11,409.86		-11,409.86			9,136.83	-20,546.69
	TIF Fees	-2,600.00		-2,600.00			150.00	-2,750.00
	TIF Consulting: CIP & TIF	-155.25		-155.25				-155.25
	TIF Other TIF exp.	-23,787.33		-23,787.33			44,709.99	-68,497.32
	TIF Interest on Debt	-9,156.98		-9,156.98	14,858.75			5,701.77
	TIF Transfers Out	-205,153.57		-205,153.57				-205,153.57
	CIP Loan to Debt Service (Bal Sheet)	0.00		0.00				0.00
	Totals	2,106,367.49	190,000.00	2,296,367.49	1,289,634.72	(50,000.00)	3,290,565.31	245,436.90

Village of Sister Bay 2016 Annual Budget 31

		2013	2014	2015	2015	2016
Fund 500 / Department 56		Actual	Actual	Budget	Estimate	Budget
Tax Increment Financing District						
Beginning Fund Balance		\$1,408,003	\$1,156,811	\$2,072,303	\$1,054,645	\$35,899
Revenues						
Taxes and Assessments						
41110	Property Tax Increment	0	3,654	47,028	47,020	54,418
	Special Assessments	0	0	0	0	0
	Subtotal	\$0	\$3,654	\$47,028	\$47,020	\$54,418
Intergovernmental Revenue						
43430	Computer Aids	0	655	636	636	650
	DOT Credits				0	
	TLE's			145,244	0	0
43680	Federal Grants	0	0	0	45,000	0
43690	State Grants	0	0	0	489,285	0
	Subtotal	\$0	\$655	\$145,880	\$534,921	\$650
Other Revenues						
48110	Interest Income	0	0	0	0	0
48110	Interest on Loan #52 (Marina)	16,300	15,587	14,859	14,859	14,116
48300	Sale of Property	0	0	383,054	219,750	0
48400	Developer Loan Repayments (Garot)		0	0		
48500	Donations	5,000	435,000	4,000	0	0
48990	Miscellaneous	0	30,000	0	0	0
	Subtotal	\$21,300	\$480,587	\$401,913	\$234,609	\$14,116
Transfers						
49210	Transfer from General Fund	0	0	0	997,310	0
49260	Transfers from Utility	0	0	0	0	
	Subtotal	\$0	\$0	\$0	\$997,310	\$0
Debt Issued						
49300	Bank Loan Proceeds (Beach)	0	400,000	0	0	0
49300	Bank Loan Proceeds (Garot Project)	0	0	350,000	0	530,000
49300	Bank Loan Proceeds (Braun Property)				630,000	0
49300	Bond Proceeds	0	0	0	0	0
	Subtotal	\$0	\$400,000	\$350,000	\$630,000	\$530,000
	Total Revenues	\$21,300	\$884,895	\$944,821	\$2,443,860	\$599,184
Total Funds Available		\$1,429,303	\$2,041,706	\$3,017,124	\$3,498,505	\$635,083

Village of Sister Bay 2016 Annual Budget ³²

		2013	2014	2015	2015	2016
Fund 500 / Department 56		Actual	Actual	Budget	Estimate	Budget
Tax Increment Financing District						
Expenditures						
56415	Postage	0	158	150	17	150
56501	Audit	1,450	1,500	1,550	1,995	2,000
56503	Village Administration	17,432	64,833	57,326	57,326	59,534
56510	Consulting	47,220	3,155	3,000	0	3,000
56515	Legal Services	1,628	4,615	7,500	3,600	7,500
56530	Legal Notices & Ads	0	0	0	0	0
56990	TID Fees	150	150	150	150	150
	Subtotal	\$67,880	\$74,412	\$69,676	\$63,088	\$72,334
Transfers						
56991	Operating Transfer to General Fund	0	0	0	0	0
56996	Operating Transfer to Utility Fund	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
Capital Outlay						
56995	Capital Outlay - Waterfront Dev.	87,473	50,446	1,080,000	1,300,000	10,000
56995	Capital Outlay - Johnson Property	0	0	190,524	0	0
56995	Capital Outlay - BSD Reconstruction	89,687	155,211	63,546	13,281	85,646
56995	Capital Outlay - Pavilion	27,452	504,442	0	9,137	0
56995	Capital Outlay - BSD Stormwater		187,114	222,056	2,050	0
56995	Capital Outlay - Overhead Lines		3,045	1,000,000	1,235,329	0
56995	Capital Outlay - Lighting		12,390	160,000	0	37,500
56995	Capital Outlay - Downtown Redevel				839,721	0
56995	Capital Outlay - Street Improvements					0
57995	Developer Reimbursement (Garot)					530,000
	Subtotal	\$204,612	\$912,649	\$2,716,126	\$3,399,518	\$663,146
Debt Issuance						
58990	Debt Issuance Costs (Garot)					3,000
	Subtotal					0
	Subtotal					\$0
	Total Expenditures	\$272,492	\$987,061	\$2,785,802	\$3,462,606	\$735,480
Audit Adjustment		\$0				
Ending Fund Balance		\$1,156,811	\$1,054,645	\$231,322	\$35,899	-\$100,397
	<i>Proof to Audit (p. 9)</i>	1,156,810	1,054,646			
	Loan payment from Marina Fund	-35,683	-36,397	-37,124	-37,124	-37,867
Ending Cash Balance		\$1,192,493	\$1,091,042	\$268,446	\$73,023	-\$62,530

Village of Sister Bay 2016 Annual Budget 33

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>			