



FINANCE COMMITTEE MEETING AGENDA

Wednesday, September 14, 2016 at 5:30PM
Sister Bay/Liberty Grove South Fire Station
Amended Agenda

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 – Denise Bhirdo		2	Dave Lienau	
3	Pat Duffy				
	Administrator – Zeke Jackson			Finance Director – Tasha Rass	

**Approval of the Agenda
Approval of the Minutes
Comments and Correspondence
Discussion Items**

1. Presentation of the Draft 2017 Sister Bay Liberty Grove Fire Department Budget.
2. Discussion on the Draft 2017 Budget for the Skate Park Special Revenue Fund. Consider a motion to take action.
3. Discussion on recommendations from the Parks Committee regarding the Draft 2017 Budget for Parks. Consider a motion to take action, if required.
4. Discussion on recommendations from the Utilities Committee regarding the Draft 2017 Budget for Utilities. Consider a motion to take action, if required.
5. Discussion on recommendations from the Marina Committee regarding the Draft 2017 Budget for the Marina. Consider a motion to take action, if required.
 - Discussion on the Marina Fuel Dock. Consider a motion to take action, if required.
6. Discussion on the second draft 2017 Budget for Capital Improvement and TIF #1. Consider a motion to take action, if required.
7. Discussion on the following second drafts of the 2017 Budget for the following sections:
 - General Revenues
 - General Government
 - Administration
 - Debt Service
8. Consider a motion to convene into Closed Session pursuant to Wisconsin State Statutes 19.85(1)(c) To discuss personnel and employee benefits and (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.
9. Consider a motion to reconvene into Open Session.
10. Consider a motion to take action, if required.
11. Matters to be placed on a future agenda or referred to a Committee, official or employee.

Adjournment

Public Notice

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

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

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

Administration Building
 Library
 Post Office

_____ / _____

Item No. 4. Consider a motion to reconvene into open session:

At 5:52 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 on that motion and the Committee members again voted in the following fashion:

Bhirdo – Aye; Duffy – Aye; Lienau – Aye.

Motion carried.

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

A motion was made by Lienau, seconded by Duffy that the Finance Committee accepts all the recommendations which were made by the Personnel Committee, and recommends that the financial data included on the document which was provided to the Committee members during the previously mentioned closed session be incorporated into the 2017 budget. Motion carried – All ayes.

Item No. 1. Discussion regarding the General Revenue, General Government, Debt Service, CIP and TIF #1 sections of the draft 2017 budget; Consider a motion for action if appropriate:

Draft copies of the General Revenue, General Government, Debt Service, CIP and TIF #1 sections of the 2017 Budget for the Village of Sister Bay were included in the meeting packets, and the Committee members jointly reviewed those documents. Basically if the budget is approved as presented there will be a 5% tax increase. During the review process Rass gave explanations for all of the following significant budgetary changes from 2016 to 2017:

REVENUES

1. Account #41110 – General Property: The increase in property tax allocation to the general fund is the result of less property tax being allocated to the Debt Service fund. Due to higher than expected revenues in the Debt Service fund, (room taxes), and less principal paid on the 2005 bonds during 2016, the fund balance in debt service at the end of 2016 is expected to be higher. Therefore, less tax revenue will be needed in this fund in 2017.
2. Intergovernmental Revenues: Final numbers for intergovernmental revenues will not be known until the end of September.
3. Account #44110 – Liquor: Liquor licenses are expected to return to more normal levels in 2017.
4. Account #46741 – Festival Events/Fees: With the new agreement with the SBAA, funding for some festivals and events has shifted to them. As a result, this line item was decreased for 2017.
5. Account #46900 – Misc. Charges for Services: The high fees in this account in 2016 are related to the terms of the Development Agreement with Keith Garot.
6. Account #48300 – Sale of Property & Equipment: The \$75,000 budgeted is related to the sale of the Dahlstrom property.

GENERAL GOVERNMENT

1. Account #51105 – Salaries, Board Members: The increase in budget for 2017 is the result of anticipated increased frequency of Board meetings.
2. General Government – Utility Costs: Budgeted amounts for utility costs have been lowered based on 2015 and 2016 actuals.
3. Account #51505 – Engineering: Engineering fees were raised in this line item to account for expected fees related to the sale of the Dahlstrom site.
4. Account #51515 – Legal Services: The budget was increased due to law suits that are currently pending.
5. Account #51525 – Property Insurance: In 2015 property insurance schedules were reviewed by Department Heads and Suppanz to ensure that all Village property was accounted for. They identified a number of additional items that had not previously been covered. With the addition of these new items, property insurance costs rose. In 2016 Rass allocated property insurance costs based on the values shown on the schedules and attributed those costs accordingly.

ADMINISTRATION

1. Account #52101 – Salaries & Wages, Full Time: The increase in the amount of the estimated costs for 2016 is related to an increase in the salary of the Finance Director as well as an April-approved increase in Suppanz’s salary.
2. Account #52125 – Medical Insurance: In 2016, the budget reflected a 65/35 split between premiums paid by the Village versus the employee. In actuality, it was an 85/15 split on employees and a 65/35 split for dependents. Therefore, less expense is estimated in 2016. However, insurance rates are expected to increase 18% in 2017.
3. Account #52145 – Insurance, Work Comp: The mod. factor for workers comp. will rise from 1.19 to 1.59 resulting in an increase in expenses in 2017.
4. Account #52201 – Travel/Training: Two Village employees will be continuing education at the Wisconsin Clerks and Treasurer’s Institute. Therefore, the budget has been maintained at an elevated level for 2017.
5. Account #52502 – Accounting Support: As a result of the move from “Caselle Classic” to “Clarity”, the support fees associated with the new software are higher.
6. Account #52510 – Consulting: 2016 estimated expenses are expected to be high related to consulting from Bob Kufirin on certain Village activities.

DEBT SERVICE

1. Account #41110 – Property Tax: Due to higher than expected revenues in the Debt Service fund (room taxes) and less principal paid on the 2005 bonds during 2016, the fund balance in debt service at the end of 2016 is expected to be higher. Therefore, less tax revenue is needed in this fund in 2017.
2. Account #41210 – Room Taxes: Based on the increased traffic in the Village this year, a budgeted value of 105% of the 2016 estimated taxes was input.

- 1 3. Account #48110 – Stony Ridge Interest Income: Stony Ridge interest income in 2016 is less
2 than budgeted because the loan was not drawn on until today. The budget was predicting
3 two quarters of interest on the full value of the loan. In actuality, it is likely that four months
4 of interest on a portion of the loan will be redeemed. In 2017 Rass has budgeted for interest
5 income on the full value of the loan for all four quarters.
- 6 4. Account #49250 – Transfer from TID: The proceeds from sales of Braun property lots has
7 been transferred from the TID to Debt Service to pay additional principal on the loan. Some
8 of the sale proceeds were retained in the TID to cover expenses.
- 9 5. Account #49300 – Debt Issued, Account #56930 – Transfer to TID, and Debt Service – 2005
10 Bonds: These accounts off-set one another. The bonds were refinanced. Therefore, Debt
11 Service reflects the full out-going payment for principal, plus one additional principal
12 payment in 2016, while the proceeds from the refinancing are shown as a revenue. The
13 Stony Ridge Loan proceeds will come into Debt Service and be transferred to the TID where
14 they will be shown as capital outlay.

15 Outstanding debt levels for 2017 and into the future include the full amount of the Stony Ridge loan
16 and a loan for the Quarry property. As of December 31, 2016, the Village is expected to have debt of
17 \$15.1 million outstanding, with a debt capacity of \$20.372 million. The Village's available debt
18 capacity is less than most other municipalities in the area.

19 TAX INCREMENT FINANCING DISTRICT

- 20 1. Account #41110 – Tax Increment: The 2017 amount is an estimate based on new
21 construction values. The final amount will not be known until November.
- 22 2. Account #48300 – Sale of Property: The figures shown reflect the accepted offers on the
23 Braun lots in 2016 and the estimated sale of remaining lots in 2017.
- 24 3. Account #49210 – Transfer from General Fund: A transfer from the general fund was made
25 to cover engineering on the Dahlstrom site and the completion of infrastructure and other
26 work at the Braun site.
- 27 4. Account #49230 – Transfer from Debt Service: These figures reflect the movement of loan
28 proceeds and interest income from the Debt Service Fund to the TID for Stony Ridge.
- 29 5. Account #56515 – Legal Services: The budget for legal services has increased to account for
30 assistance with pending or threatened suits.

31 *The Finance Committee members requested that Rass just budget for interest income on the full value of the*
32 *Stony Ridge loan for two quarters in 2017. A few other revisions were also suggested, and Rass took*
33 *note of all of them.*

34
35 *Discussion then turned to Capital Outlay, and it was the consensus that a proactive road*
36 *maintenance program which takes all the roads within the Village into consideration shall be*
37 *established and complied with. It was also the consensus that:*

- 38
- 39 • \$50,000 shall be appropriated for the Canterbury Connection.
- 40 • \$8,500 shall be withdrawn from the Various Parks Projects Account for a new lawnmower.

- 1 • *In 2017 no additional funds shall be added to the Various Parks Projects CIP Account, but*
2 *\$6,000 shall be appropriated for a Tarzan Boat and \$3,000 shall be appropriated for a slide on*
3 *the swim dock.*
- 4 • *Because several of the Village's street signs need to be replaced as they are faded and*
5 *unreadable, in 2017 no additional funds will be added to the Wayfinding Signage Project CIP*
6 *Account, but the funds for replacement of street signs shall be withdrawn from the*
7 *Wayfinding Signage Project CIP reserves. That account shall then be renamed*
8 *"Wayfinding/Village Signage".*
- 9 • *The funds for a snow making machine shall be withdrawn from the Sledding Hill CIP*
10 *Account, and after the snow making machine has been paid for the Sledding Hill Account*
11 *shall be totally depleted.*
- 12 • *Depending upon budgetary constraints some "CIP seed money" shall be appropriated for*
13 *creation of sidewalks along Country Walk Drive.*
- 14 • *Revenues and expenditures for transportation and parking, (the "big blue trolley" which was*
15 *mentioned at the CIP Strategic Planning Session), shall be included in the Revenues and*
16 *Parks sections of the Budget for 2017.*
- 17 • *\$1,000 shall be appropriated in the TIF CIP for infrastructure for the Dahlstrom property.*
- 18 • *The 2017 appropriation for Village Hall Rehab shall remain, but the Parks Committee shall be*
19 *asked to address Village Hall rehab options during the winter months.*
- 20 • *The 2017 appropriation for information technology upgrades shall be reduced to \$5,000.00.*
- 21 • *\$22,000 shall be appropriated for Fire Department capital needs.*
- 22 • *\$45,000 shall be appropriated for a replacement vehicle for the Parks Department.*
- 23 • *\$120,000 shall be appropriated for street resurfacing.*

24
25 **Item No. 6. Matters to be placed on a future agenda or referred to a committee, official or**
26 **employee:**

27 *The next meeting of the Finance Committee has been scheduled for Wednesday, September 14, 2016 at*
28 *5:30 P.M. At that meeting discussion will take place regarding a fuel dock at the Marina. The Parks*
29 *Committee will be asked to address Village Hall rehab. options during the winter months.*

30
31 **Adjournment:**

32 *At 7:40 P.M. a motion was made by Bhirdo, seconded by Lienau that the September 6, 2016 meeting*
33 *of the Finance Committee be adjourned. Motion carried – All ayes.*

34
35 Respectfully submitted,

36 

37 Janal Suppanz,
38 Assistant Administrator

39

1 **PARKS, PROPERTIES & STREETS COMMITTEE MEETING MINUTES**
2 **WEDNESDAY, SEPTEMBER 7, 2016**
3 **SISTER BAY FIRE STATION – 2258 MILL ROAD**
4 **(APPROVAL PENDING)**
5

6 *The September 7, 2016 meeting of the Parks, Properties and Streets Committee was called to*
7 *order by Committee Chair Dave Lienau at 5:34 P.M.*
8

9 **Present:** Committee Chair Dave Lienau and Committee members John Clove, Denise
10 Bhirdo and Sharon Doersching.

11
12 **Staff Members:** Village Administrator Zeke Jackson, Facilities Manager Steve Mann,
13 and Assistant Administrator Janal Suppanz.

14
15 **Others:** Ron Kane, Brian Fitzgerald and Dan Roarty of Dimension IV.
16

17 **Approval of Agenda:**

18 *A motion was made by Clove, seconded by Doersching that the Agenda for the September 7, 2016*
19 *meeting of the Parks, Properties & Streets Committee be approved as presented. Motion carried –*
20 *All ayes.*
21

22 **Approval of Minutes as published:**

23 **As to the minutes for the August 3, 2016 meeting of the Parks, Properties & Streets**
24 **Committee:**

25 *A motion was made by Clove, seconded by Doersching that the minutes for the August 3, 2016*
26 *meeting of the Parks, Properties & Streets Committee Meeting be approved as presented. Motion*
27 *carried – All ayes.*
28

29 *Bhirdo asked if Jackson had done research regarding the placement of the Wild Tomato Fence, and*
30 *he responded that he had and will be addressing that issue in the near future. She also asked if the*
31 *Village's Engineer has been asked to conduct a traffic analysis around the Post Office. Jackson*
32 *responded that he is still waiting for the applicable reports.*
33

34 *Mann noted that he and Bhirdo will be determining where memorial benches should be placed. He*
35 *also noted that a case of toilet tissue is used at the Hendrickson Park restrooms "per week", not*
36 *"per day".*
37

38 **Comments, correspondence and concerns from the public:**

39 Lienau noted that no new correspondence had been received and then asked if anyone
40 wished to address a non-agenda item.
41

42 Jackson noted that he got calls from three individuals who complained about noise
43 coming from the pavilion during Marina Fest.
44

45 **Business Items:**

46 **Item No. 1. Review of the proposal for Wayfinding Signage; Consider relevant**
47 **motions for action:**

48 Lienau noted that the Finance Committee has recommended that the Wayfinding

1 Signage Project be put “on hold”, and, instead, the monies which have been set aside for
 2 that project be used to fund replacement of street signs on Village streets.

3
 4 *Doersching and Clove indicated that they believe some sort of signage which identifies where*
 5 *Village facilities and buildings are located should be created and erected before next year’s*
 6 *“season”.*

7
 8 *Lienau noted that a visitor to the area had informed him that she believes the Dog Park signage is*
 9 *rather “ominous”.*

10
 11 *It was the consensus that both of these issues shall be addressed at a future Parks Committee*
 12 *Meeting.*

13
 14 **Item No. 2. Discussion regarding the Facility Use Application and supporting**
 15 **documentation which was submitted by the organizers of the Peninsula Century Fall**
 16 **Challenge Bike Ride; Consider a motion for action if necessary:**

17 Documentation regarding the Peninsula Century Fall Challenge Bike Ride, which will
 18 start and end in Waterfront Park on Saturday, September 17, 2016 was included in the
 19 meeting packets and the Committee members jointly reviewed that documentation.
 20 Brian Fitzgerald noted that the tent will be in the same location it was in previous years.
 21 He also noted that seven different Sister Bay restaurants will be participating in ride
 22 activities this year, and representatives from local non-profit organizations will be doing
 23 fund raising by working at aid stations and rest stops. The hope is that after people have
 24 finished their rides they will stay in Sister Bay, which should benefit a number of
 25 businesses in the community. Typically everyone will be out of Waterfront Park by the
 26 late afternoon hours on September 17th.

27
 28 The Committee members jointly reviewed the ride route map which had been included
 29 in the meeting packets and it was the consensus that it is acceptable.

30
 31 *A motion was made by Clove, seconded by Doersching that the route map and Facility Use*
 32 *Application which were presented by the organizers of the 2017 Peninsula Century Fall*
 33 *Challenge Bike Ride are approved as presented. Motion carried – All ayes.*

34
 35 **Item No. 3. Review of a draft of the 2017 Budget and discussion regarding that**
 36 **document; Consider an appropriate motion for action:**

37 Draft copies of the 2017 Budgets for the Parks, Property and Streets Committee and the
 38 Ice Rink were included in the meeting packets, and the Committee members jointly
 39 reviewed those documents.

40
 41 Rass gave explanations for all of the following significant budgetary changes from 2016
 42 to 2017:

43
 44 **PARKS**

- 45
 46 1. Account #53105 – Wages, Part-time: Part-time costs are expected to increase
 47 significantly in 2017 for several reasons:

- 1 • A Beach/Youth Center Attendant is budgeted to be hired for 400 hours at
2 \$14.00 per hour totaling \$6,000.
3 • A \$0.50/hour increase in summer help wages has been budgeted for an
4 increase in compensation of \$5,128.
5 • The Parks allocation to the Marina was decreased from 6% to 4% to
6 alleviate costs in the Marina. Bhirdo stated that she believes an hourly
7 allocation rather than an allocation based upon percentages should be
8 made, and Doersching agreed. Clove indicated that he believes an across-
9 the-board allocation should be made. Lienau indicated that he believes an
10 hourly allocation should be made, but that the charge out rate should not
11 even be calculated or included in that allocation.

12 *It was eventually the consensus that the Parks allocation to the Marina shall be*
13 *made on an hourly basis, but that the charge out rate shall not even be calculated*
14 *or included in that allocation.*

15 *The question arose as to which Department is responsible for maintaining the grounds at the*
16 *Marina and in Marina Park, and it was the consensus that this issue shall be addressed at a*
17 *future meeting of the Parks Committee.*

- 18 2. Account #53110 – Wages, Overtime: Overtime was under-calculated in 2016. In
19 2017, the overtime calculation was based on the number of on-call weekends and
20 the hours required for cleaning during on-call weekends. 21 seasonal weekends
21 are divided among three employees and 2-4 hours are worked each of those
22 weekends. In addition, all employees work between 12 and 20 hours on Fall Fest
23 weekend.
- 24 3. Account #53125 – Insurance, Medical: In 2016, medical insurance premiums
25 were budgeted at a 65/35 split. The Village actually paid 85% of employee
26 premiums and 65% of dependent premiums resulting in the low budget total for
27 employees.
- 28 4. Account #53145 – Insurance, Work Comp: The mod factor for the Village is
29 increasing from 1.19 to 1.59. Workers Compensation rates have increased
30 regardless of the fund.
- 31 5. Account #53125 – Uniforms and Clothing: In accord with the Employee
32 Handbook, U&C was calculated as \$400 per full-time employee, \$50 per
33 employee for work gloves, and a lump sum of \$250 for seasonal employees for
34 shirts.
- 35 6. Account #53470 – Recreation Equip/Supplies: An expense was budgeted for
36 new playground equipment.
- 37 7. Account #53480 – Street Light Bulbs: Expense was increased because the new
38 LED lightbulbs cost about \$29 each and current inventory is low.

- 1 8. Account #53555 - Special Events Costs: In the past, the General Fund
2 coordinated more special events in the Village such as the car show and
3 rummage sale. Those events have been mostly turned over to the SBAA. As a
4 result, the special events costs budget was lowered.
- 5 9. Account #53631 - Seasonal Decorations: Additional expense was budgeted in
6 2017 for new Christmas lights and decorations in the Village.
- 7 10. Account #53635 - Lawn Maintenance: The lawn maintenance contract in 2017 is
8 estimated to be approximately \$10,000. Additional expense is budgeted for
9 normal miscellaneous lawn maintenance expense.
- 10 11. Account #53650 - Storm Drainage System: There is an increased need for repairs
11 to the storm drainage system. In addition, periodically, the vortech units need to
12 be cleaned. This has been scheduled for 2017.
- 13 12. Account #53671 - Garbage Cans: Due to the needs for more garbage cans in the
14 Parks and at the Beach, an increase in the expenditure for garbage cans was
15 budgeted.

16 ICE RINK

- 17 1. Account #55101 - Ice Rink Manager: The increase in compensation for the
18 manager is the result of a wage increase to \$16.00 per hour. Last winter the Ice
19 Rink Manager was at the Ice Rink for many hours and on some occasions stayed
20 overnight to make ice and coordinate leagues.
- 21 2. Account #55105 - Wages, Clerk: The decrease is due to a lower estimate of hours
22 required by the Utility Clerk to complete work for TKH, as well as the difference
23 of pay for the new Utility Clerk.

24 During the budget review process some revisions were suggested and Rass took note of
25 all of them.

26 Discussion then turned to capital requests for 2017, and Rass noted that the Finance
27 Committee approved the transfer of funds from the Various Parks Project Account for a
28 new lawn mower, a tarzan boat and a swim dock slide. The Committee also approved of
29 an allocation of \$45,000 for vehicle replacement, as well as funds for the purchase of a
30 snow making machine.

31 Mann noted that the Brutus works wonderfully for picking up garbage. It does have
32 four wheel drive, but from time to time it gets stuck on the beach, which can be
33 problematic. There are some projects, such as cleaning the beach, which simply require a
34 UTV rather than the Brutus or a truck, and, therefore, he is recommending that \$14,000
35 be appropriated for such a purchase.

- 36 • *Jackson noted that three failed water samples were obtained from the well which was*
37 *supplying water for the new foot washing stations, and, therefore, that water supply has*

1 *been shut off. There is currently no pottable water source in the affected area of*
 2 *Waterfront Park. The Committee members requested that Mann and Mike Schell see that*
 3 *the appropriate connections are made to the public water system in the area in question*
 4 *ASAP. The Committee members agreed that \$4,000 shall be withdrawn from the*
 5 *Miscellaneous Parks Projects Account to cover the cost of providing water for the beach*
 6 *foot washing stations.*

7 *It was the consensus that:*

8 • *The funds for the purchase of a UTV for the Parks Department shall be included in the*
 9 *2017 Parks Budget.*

10 • *\$10,000 shall be added to the Various Parks Projects Account in the 2017 Parks Budget.*

11 *A motion was made by Doersching, seconded by Bhirdo that the Parks Committee recommends*
 12 *that the 2017 budgets for the Parks Department and the Ice Rink be approved as amended at this*
 13 *meeting.*

14
 15 *At 6:55 P.M. a brief recess was taken and the Committee reconvened at 7:20 P.M.*

16

17 **Item No. 5. Review of ideas for an entrance arch at Waterfront Park; Discussion with**
 18 **Dan Roarty of Dimension IV on a proposal for an entrance arch; Consider an**
 19 **appropriate motion for action if appropriate:**

20 Photos of decorative arches which have been erected in other communities as well as the
 21 arch which used to be displayed in the Village years ago were included in the meeting
 22 packets, and the Committee members jointly reviewed all of them. Dan Roarty of
 23 Dimension IV was present and noted that his “knee jerk” reaction for the preferred arch
 24 is something which resembles the structure which was originally displayed in the
 25 Village. One of the advantages of this style of arch is that it could easily be illuminated.
 26 Another option would be to install a smaller arch which is fitted with decorative pillars.
 27 Roarty presented a photo of the type of arch he was referring to, and pointed out that
 28 such an arch has been installed in Green Bay. That arch actually camouflages a cell
 29 phone tower, and, therefore, most of the related costs were covered by the cell phone
 30 provider who erected the tower. Roarty noted that the arch design phase would be
 31 relatively simple and would cost approximately \$1,600.00. After a Concept Plan has been
 32 created the project will have to be referred to an architectural engineer, and depending
 33 upon the complexity of the project the arch could be constructed by the Parks
 34 Department employees or it may have to be let for bids. Mann suggested that one option
 35 might be to incorporate the existing light pole which is near the preferred location for
 36 the arch into the design.

37

38 *A motion was made by Clove, seconded by Bhirdo that Dan Roarty of Dimension IV shall be*
 39 *retained to provide three concept drawings for a park entryway arch. In accord with Roarty's*
 40 *proposal of September 7, 2016 the cost of the concept drawings shall not exceed \$1,600.00.*
 41 *Motion carried – All ayes.*

42

43

44

1 **Item No. 6. Discussion on an RFP for architectural services for restroom facilities in**
 2 **Waterfront Park; Consider an appropriate motion for action:**

3 *The first step in the Waterfront Park restroom construction process will be to request an RFP for*
 4 *architectural services. In accord with the agreement Al Gokey entered into with the Village he*
 5 *will be providing \$125,000.00 for the new restroom facilities. The Committee members indicated*
 6 *that they would like to construct the restrooms ASAP, and requested that Jackson inform Gokey*
 7 *that a location will be chosen for that facility soon. It was the consensus that this issue shall be*
 8 *addressed at a future meeting of the Parks Committee.*

9
 10 Mann noted that one potential location for a second restroom facility would be the area
 11 where the bushes are located outside the existing Hendrickson Park Restrooms.

12
 13 **Item No. 4. Consider a request from Trustee Duffy concerning painting of doors and**
 14 **trim at parks facilities throughout Waterfront Park; Discussion on the request and**
 15 **consider a relevant motion for action if appropriate:**

16 *Pat Duffy has requested that the Parks Committee see that the doors and trim at the Village Hall*
 17 *and the Post Office are painted this fall. Mann noted that he and the Parks Department*
 18 *employees do not have sufficient time to complete those tasks in the allotted time frame, and it*
 19 *was the consensus that a proposal shall be solicited from a local painter. The proposal will be*
 20 *reviewed at a future meeting of the Parks Committee.*

21
 22 **Item No. 7. Review results of the SBAA's Waterfront Park Survey; Discussion on an**
 23 **RFP for vendors in Waterfront Park; Consider relevant motions for action if**
 24 **appropriate:**

25 *A motion was made by Bhirdo, seconded by Doersching that Agenda Item No. 7 – Review results*
 26 *of the SBAA's Waterfront Park Survey; Discussion on an RFP for vendors in Waterfront Park;*
 27 *Consider relevant motions for action if appropriate shall be tabled until a future meeting of the*
 28 *Parks Committee. Motion carried – All ayes.*

29
 30 **Item No. 8. Report from staff on parks, properties and streets activities:**

31 Mann gave the following oral report:

- 32 • A great deal of effort has been expended by Parks Department employees on
- 33 raking the sledding hill. All the work has finally been finished and the hill is
- 34 "greening up" nicely.
- 35 • This summer there simply was not time to do "brushing" and street sign
- 36 maintenance as the Parks employees were busy maintaining the beach and
- 37 Waterfront Park. If at all possible those tasks will be completed this fall.
- 38 • The tractor and the Brutus will be going in for repairs soon.
- 39 • There are some trees which have to be removed from Waterfront Park. Because
- 40 of their proximity to buildings and electrical lines a tree removal company will
- 41 be hired.
- 42 • Hopefully work will commence on installation of memorial benches soon.
- 43 • The Marina Manager has requested that several dock fenders be remounted.

44
 45 **Item No. 9. Discussion regarding matters to be placed on a future agenda or referred**
 46 **to a committee, official or employee:**

47 *It was the consensus that the following issues shall be addressed at a future meeting of the Parks*
 48 *Committee:*

- 1 • Discussion regarding which Village Department is responsible for maintaining the
2 grounds at the Marina and in Marina Park; Consider a motion for action if appropriate.
3 • Discussion regarding the preferred location for the Waterfront Park Restrooms; Consider
4 a motion for action if appropriate.
5 • Review of the results of the SBAA's Waterfront Park Survey;
6 • Discussion regarding an RFP for vendors in Waterfront Park; Consider relevant motions
7 for action if appropriate.
8 • Discussion regarding the possibility of installing signage which identifies where Village
9 facilities and buildings are located; Consider a motion for action if appropriate.
10 • Discussion regarding Dog Park signage; Consider a motion for action if appropriate.
11 • Review of a proposal for painting of the trim on the Village Hall and the Post Office;
12 Consider a motion for action if appropriate.
13

14 **Adjournment:**

15 A motion was made by Bhirdo, seconded by Clove to adjourn the September 7, 2016 meeting of
16 the Parks Committee at 7:59 P.M.

17
18 Motion carried – All ayes.

19
20 Respectfully submitted,

21 

22 Janal Suppanz,
23 Assistant Administrator

1 **JOINT MEETING OF THE WATER, SEWER COLLECTION, AND STORM SEWER**
2 **COMMITTEE WITH THE WASTEWATER TREATMENT PLANT COMMITTEE**
3 **MEETING MINUTES**
4 **TUESDAY, SEPTEMBER 6, 2016**
5 **SISTER BAY WASTEWATER TREATMENT PLANT - 2124 AUTUMN COURT**
6 **(APPROVAL PENDING)**
7

8 The September 6, 2016 joint meeting of the Water, Sewer Collection, and Storm Sewer
9 Committee with the Wastewater Treatment Plant Committee was called to order by Committee
10 Chair Pat Duffy at 7:47 A.M.

11
12 **Present:** Committee Chair Pat Duffy, Members: Scott Baker, Denise Bhirdo, Hugh Mulliken,
13 and Peder Sauer.

14
15 **Staff Members:** Utility Manager Mike Schell, Village Administrator Zeke Jackson, Finance
16 Director Tasha Rass, and Utility Clerk Anastasia Bell.

17
18 **Excused:** Utility Supervisor Dave Alberts, and Fred Anderson

19
20 **Approval of the Agenda for the September 6, 2016 Joint meeting of the Water, Sewer**
21 **Collection, and Storm Sewer Committee with the Wastewater Treatment Plant Committee**
22 **Meeting:**

23 *A motion was made by Bhirdo, seconded by Baker, that the Agenda for the September 6, 2016 joint*
24 *meeting of the Water, Sewer Collection, and Storm Sewer Committee with the Wastewater Treatment*
25 *Plant Committee be approved as presented. Motion carried – All ayes.*

26
27 **Approval of the August 9, 2016 Water, Sewer Collection, and Storm Sewer Committee**
28 **meeting minutes:**

29 Minutes are to be amended as follows:

- 30 • Correct the spelling of Bhirdo on page 2, line 41.
31 • Add additional information pertaining to the history of the engineering issue of the
32 swamp pump on page 5.
33 • Correct the typing error that 'neem' should be 'been' on page 4, line 38.

34
35 *A motion was made by Baker, seconded by Mulliken, to approve the minutes for the August 9, 2016*
36 *meeting of the Water, Sewer Collection, and Storm Sewer Committee as amended. Motion carried – All*
37 *ayes.*

38
39 **Approval of the August 9, 2016 Wastewater Treatment Plant Committee meeting minutes:**

40 Minutes are to be amended as follows: Baker never had banging in his pipes; line 48 shall be
41 removed on page 7.

42
43 *A motion was made by Bhirdo, seconded by Sauer, to approve the minutes for the August 9, 2016*
44 *meeting of the Wastewater Treatment Plant Committee as amended. Motion carried – All ayes*

45
46 **Public Comments and Correspondence**

1 Duffy noted that no correspondence had been received and asked if anyone wished to address a
2 non-agenda item. No one responded.

3

4 **Discussion Items**

5 **1. Consider a motion to discuss the following items in the 2017 budget:**

6 **a. Water System**

7 1. Rass commented that the primary reason for the salary and wage allocation increase is due to
8 the approved Cola Adjustment of 0.68% which was based on the CPIU.

9

10 2. Rass commented that travel and training has increased across all funds, particularly the
11 Water Fund for Dave Alberts to obtain certifications. Schell clarified that Alberts only needs
12 water certification training, but all other crew members have required training due to relaxed
13 training in the past few years and these seminars are typically only offered in Stevens Point,
14 Wisconsin.

15

16 3. Rass commented that software support costs have increased across all funds due to
17 upgrading from Caselle Classic to Caselle Clarity.

18

19 4. Rass commented that this is a short-term expense as Schell is working with Contronix who
20 programming equipment and writing reports for future use.

21

22 5. Rass commented this change is due to a change in coding; just a movement of funds between
23 accounts

24

25 6. Schell explained the process of removing the pumps through the top of the well for
26 inspection. The motor is then sent to Appleton to be disassembled, inspected, repaired, and
27 reassembled. The crew completes monthly generator maintenance and this was just the
28 required 10-year maintenance. The costs seem high but the process took an average of 8.5 hours
29 for each of the 6 generators.

30

31 7. Rass commented that this would be an optional billing system for customers. Mulliken
32 asked about a discount available if people use this system; Jackson explained this process
33 actually costs more for us to process. Sauer asked if this would be applicable to Liberty Grove;
34 Rass explained it was not at this time, but could be if Liberty Grove had interest.

35

36 Duffy requested a big-picture for a possible rate increase. Rass confirmed Schenck will be
37 doing the rate study in September and applicable increases will be applied as part of the fourth
38 quarter billing process.

39

40 **b. Wastewater Treatment Plant**

41 1. Rass confirmed this increase is primarily due to administration staff working on utilities more
42 during the turnover of staff.

43

44 2. Rass confirmed the additional classes for employees are as previously explained.

1
2 3. Rass confirmed the accounting/software support is as previous explained.

3 4. Schell explained the main lift station is behind Bhirdo's on Scandia Rd. This expense is due to
4 the changing of generator controls. Schell is working to understand the best option for
5 upgrading this system instead of replacing it. Once that is determined he will obtain engineer
6 proposals for the process.
7

8 5. Rass confirmed this will decrease as the grit cement work will be completed in 2016. Schell
9 invited members to attend a meeting on September 12, 2016 at 10:00am about the progress of
10 this project. It is expected to be completed by the end of September.
11

12 **c. Wastewater Collection System**

13 1. Rass confirmed the travel and training expenses are as previously explained.
14

15 2. Rass confirmed the software support expenses are as previous explained.
16

17 **d. Utilities CIP**

18 Rass commented that the capital plan for the past couple of years has been updated by
19 removing the completed plans and adding new items this is part of the budget document.
20 Items are separated by fund and resource fund information has been added. Highlighted items
21 are anticipated to be completed in 2017. Rass is working on obtaining the equation from the
22 DNR to compute the replacement fund amounts.
23

24 Schell commented that the \$400,000.00 is a high estimate for the generator for the worst possible
25 scenario on the generator replacement. Rass confirmed the replacement fund currently has
26 approximately \$600,000.00 which could be severely depleted by the generator.
27

28 Duffy asked what happens to the old trucks when they are replaced. Schell currently has
29 interested parties for the current vehicles. Schell confirmed the cost estimate includes a new
30 vehicle with the current box being remounted.
31

32 Schell commented that the telemetry units were originally suggested to be part of the 2017
33 budget. Rass confirmed there are enough funds available to expense these units in the 2016.
34 Schell confirmed the costs will be approximately \$3,200.00 for each unit, or \$9,600.00 total. The
35 annual expense will be total of \$1044.00 for the three years. The support system is also very
36 reliable.
37

38 *A motion was made by Bhirdo, seconded by Baker, to expense the telemetry units to the 2016 budget.*
39 *Motion carried - All ayes.*
40

41 Rass commented that the Utilities Capital plan will be amended to reflect the purchase of the
42 telemetry units in 2016.
43

44 **e. Storm Sewer System**

I:\1. 2016 Agendas\Utilities\2016_09\090616\090616 Utilities Minutes - Joint W S SS & WWTP Unapproved
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1 Jackson commented that this committee has the oversight of this item. The storm water utility
 2 is currently run out of the general fund. This will be reviewed during the finance committee.
 3 Duffy requested clarification as to a percentage that should be allocated for in this fund.
 4 Jackson clarified that there are many options currently available for installation and repairs
 5 throughout the Village and each area would cost significantly different amounts so the best
 6 option at this time may be to start by adding a set amount to the fund annually.

7
 8 Schell confirmed that the regulating process needs to be monitored better. The example explained
 9 was pertaining to driveways installed without culverts. This could be regulated by driveway
 10 permits. Mulliken and Sauer confirmed that culverts are issued in Liberty Grove with the
 11 driveway permit.

12
 13 Bhirdo and Duffy commented it would be best to create a written policy at the Village Board
 14 level.

15
 16 *A motion was made by Duffy, seconded by Baker, to present the budget information as amended to the*
 17 *Finance Committee. Motion carried – All ayes.*

18
 19 **2. Review of preliminary engineering work on the Braun Redevelopment Site; consider a**
 20 **motion to take plans to bid and recommend construction begin as soon as acceptable low bid**
 21 **has been received.**

22 Due to the desire for five of the developments to be operational by the spring of 2017 Jackson
 23 has requested that the information be passed onto the Village Board as appropriate. The bids
 24 are currently set to go out in the beginning of October.

25
 26 **3. Directors Report**

27 Schell reported that chlorine scales were purchased and the invoice was included as page 30 of
 28 the meeting packet. These were purchased because they were original with the plant and they
 29 had stopped working and they are used to test the chlorine at the plant on a daily basis. This
 30 cost was taken from the replacement fund.

31
 32 Schell reported that Robert E. Lee has been in contact with him for information which confirms
 33 that they are now focusing on the Liberty Grove water study. There haven't been many
 34 complaints since the improvements discussed at the last meeting were put into place.

35
 36 **4. Report of Quarterly Billing Status**

37 Bell reported that we're preparing for the fourth quarter billing. Many of the large delinquent
 38 accounts have been taken care of through the title company when the property was sold.

39
 40 **5. Consider a motion to convene into Executive Session pursuant to Wisconsin State Statutes,**
 41 **Section 19.85(1)(c) to discuss personnel and employee benefits**

42 *At 8:32a.m. a motion was made by Bhirdo, seconded by Baker to convene into executive Session pursuant*
 43 *to Wis. Stats. §19.85(1) (e). A roll call vote was taken and the Board members voted in the following*
 44 *fashion: Baker-Aye; Bhirdo-Aye; Duffy-Aye; Mulliken-Aye; Sauer-Aye. Motion carried.*

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6. Consider a motion to reconvene into Open Session

At 8:32a.m. a motion was made by Mulliken, seconded by Baker to reconvene into open session. No discussion. A roll call vote was taken and the Board members voted in the following fashion: Baker-Aye; Bhirdo-Aye; Duffy-Aye; Mulliken-Aye; Sauer-Aye. Motion carried.

7. Consider a motion to take action, if required.

Duffy commented that the Water, Sewer Collection, and Storm Sewer Committee, with the Wastewater Treatment Plant Committee will direct staff to approve the suggested personnel changes for the 2017 budget.

8. Matters to be placed on a future agenda r referred to a Committee, Official, or Employee.

Jackson commented the next step will be for this information to go onto Finance and asked if Schell had any additional input. Schell would like the next scheduled meeting to remain as previously discussed.

The next joint meeting of the Water, Sewer Collection, and Storm Sewer Committee with the Wastewater Treatment Plant Committee has been scheduled for Tuesday, September 20, 2016 at 7:30 AM.

Adjournment:

A motion was made by Bhirdo, seconded by Baker, to adjourn the September 6, 2016 joint meeting of the Water, Sewer Collection, and Storm Sewer Utilities Committee with the Wastewater Treatment Plant Committee at 8:46 A.M. Motion carried – All ayes.

Respectfully submitted,



Anastasia Bell
Utility Clerk

1 *meeting of the Marina Committee.*

2
3 **Item No. 2. Discussion on slip rates for seasonal slip holders and commercial vendors for**
4 **2017 and review of the 2015 Rate Study/Waitlist Analysis; Consider an appropriate motion**
5 **for action:**

6 Krauel indicated that it is her understanding that in the past issues arose with filling all the
7 seasonal slips, but over the course of the 2015 season she was able to fill all of those slips. In
8 2016 fifteen seasonal tenants decided not to return, but all the vacant slips were again filled.
9 At this time there is a very high demand for larger slips, and at least one to two people are
10 being added to the wait list per week. Krauel does not believe she will have any issues filling
11 seasonal slips in the future. The question arose as to whether the wait list which had been
12 included in the meeting packets had been updated recently, and Krauel responded that it
13 had not been. She was asked to update the waitlist over the course of the winter months and
14 was also asked to contact people who have been on the waitlist for quite some time to see if
15 they wish to remain on that list.

16
17 Rass distributed a revenue and rate analysis spreadsheet to the Committee members, and
18 they jointly reviewed that document. During the review process Clove indicated that he
19 believes a rate increase is warranted at this time. He would like to suggest that in 2017
20 seasonal slip rates increase by 5% and commercial vendor slip rates increase by 10%. He also
21 would like to suggest that transient fees increase by \$2.00 per foot. Baker agreed and noted
22 that he believes a structured rate increase schedule should be adhered to for a few successive
23 years.

24
25 Duffy commended Krauel for filling the empty slips, and also commended Rass for
26 compiling the previously mentioned data. He also noted that he believes a seasonal slip rate
27 increase is warranted.

28
29 Anderson stated that he believes feedback should be solicited from the seasonal slip holders
30 and transient boaters regarding their feelings about a potential fee increase, as they will be
31 the ones affected by a rate change. Krauel noted that she believes a customer satisfaction
32 survey was conducted a number of years ago, and she was asked to see that that document is
33 included in the packets for a future meeting of the Committee.

34
35 Jungwirth indicated that after looking at the previously mentioned rate analysis, if he had a
36 boat at the Marina, he would expect the rates to go up.

37
38 Greg Diltz noted that there will always be someone who is willing to pay whatever slip fees
39 are established, but does not believe it would be fair to "price out" the "locals". He would
40 not be opposed to a reasonable rate increase.

41
42 *Lengthy discussion took place regarding slip rates, and it was eventually the consensus that the*
43 *Committee members should give this issue some thought and be prepared to re-address it at the*
44 *September 21, 2016 meeting of the Marina Committee. For the time-being a 5% increase for seasonal*
45 *slip tenants, a 10% increase for commercial vendors, and a transient fee increase to \$2.00 per foot will*
46 *be included in the budget as "a placeholder".*

Minutes of the September 7, 2016 Meeting of the Marina Committee

1 *Rass cautioned that if a 5% rate increase is initiated for seasonal slip holders in 2017 "the Marina will*
 2 *barely be in the black". Fuel prices and weather will have a significant impact on the Marina, and she*
 3 *believes those factors must be taken into consideration. She also stressed that at some point the Marina*
 4 *must establish a Capital Projects Replacement Fund. Lengthy discussion took place regarding this*
 5 *issue and it was the consensus that a "Transfer To CIP" Account with a balance of \$75,000 shall be*
 6 *established.*

7
 8 Clove and Duffy indicated that before the Marina PILOT was established a Marina
 9 replacement fund did exist, but because of budgetary constraints that account was
 10 eliminated.

11
 12 **Item No. 3. Review of the draft 2017 budget and discussion regarding that document;**
 13 **Consider a motion to recommend a version to the Finance Committee:**

14 Draft copies of the 2017 Budget and financial reports for the Sister Bay Marina were included
 15 in the meeting packets, and the Committee members jointly reviewed all of those documents.

16 During the review process discussion took place regarding Marina Fest, and Duffy and
 17 Jackson noted that several representatives of the non-profit organizations who participated
 18 in Marina Fest this year informed them that they had difficulty finding volunteers to work
 19 for two days.

20 *It was eventually the consensus that anticipated revenues for Marina Fest shall be reduced to -0- in*
 21 *2017 but \$10,000.00 shall be added to Account Number 55991 – Transfer to General Fund.*

22 Rass gave explanations for all of the following significant budgetary changes from 2016 to
 23 2017:

- 24
 25 1. Budget levels for revenue accounts were increased in an attempt to overcome
 26 increased budgetary expenses.
- 27 2. Account #55101 – Wages, Manager: Decreased expense due to a recommendation
 28 from the Personnel Committee for the purposes of budgeting, that the Marina
 29 Manager position be changed to an hourly rate of pay. Therefore, the budgeted
 30 expense is split between this account and the overtime account. The total results in
 31 compensation of approximately \$40,000.
- 32 3. Account #55105 – Wages, Admin: In 2016, the Admin allocation to the marina was
 33 increased as a result of Administration's additional time spent assisting the Marina
 34 Manager with Scribble setup, reconciliations, cash handling, and other items. This
 35 cost has been reduced for 2017.
- 36 4. Account #55105 – Maintenance, Park: In 2016, a sum was budgeted as an allocation
 37 from Parks to Marina for work performed by Parks employees on the marina. Rass
 38 was not informed of this allocation and work by Parks employees has been directly
 39 allocated during 2016. Rass will do research to correct this. However, the allocation
 40 to the marina has been reduced in 2017 from 6% to 4% even though the actual
 41 amount of time spent is higher. With aging buildings and docks, it is likely that
 42 more, not less, time will be spent on repair work at the marina.

Minutes of the September 7, 2016 Meeting of the Marina Committee

- 1 5. Account #55105 – Wages, Seasonal: The seasonal wages have been increased in 2017
2 as a result of a recommendation from the Personnel Committee to increase
3 compensation for two employees who could serve as Shift Managers and alleviate
4 some of the burden on the Marina Manager.
- 5 6. Account #55110 – Wages, Overtime: The majority of the increase in budgeted
6 expense is related to reverting the Marina Manager’s compensation back to hourly.
7 In addition to that sum, additional overtime compensation has been calculated for
8 Dockhands based on 2016 actual levels.
- 9 7. Account #55111 – Bonuses: Labor Day bonuses have been budgeted for 2017 as an
10 enticement to keep employees at the marina in the fall. For quite some time there has
11 been difficulty staffing the marina during the fall as staff members have returned to
12 school.
- 13 8. Account #55201 – Travel/Training: Expense in 2016 was related to Quickbooks and
14 Scribble training. In 2017, additional expense is budgeted for classes for the Manager
15 and for dock staff.
- 16 9. Account #55225 – Recognition: Expense for recognition has been added to all
17 budgets so that Management has an additional tool to recognize staff members for
18 dedication and service.
- 19 10. Account #55340 – Marina Utility Costs: Like other expenses in the 2017 budget, the
20 line item was decreased to attempt to bring the budget into the black.
- 21 11. Account #55370 – Internet: Wi-Fi repeaters have been budgeted in 2017.
- 22 12. Account #55405 – Computer Hardware: The budgeted amount for 2016 was
23 supposed to cover the purchase of Scribble; however, since the agreement was signed
24 in 2015, it actually was expended then. For 2017, the budget has been returned to
25 more normal levels.
- 26 13. Account #55430 – Custodial Supplies: Like other expenses in the 2017 budget, the
27 line item was decreased to attempt to bring the budget into the black.
- 28 14. Account #55465 – Service Equipment: The marina is in need of a new commercial,
29 coin operated washer and dryer.
- 30 15. Account #55475 – Bicycles: The Marina Manager requested that new bicycles be
31 purchased in 2017.
- 32 *Krauel was asked to see that actual data regarding the cost of purchasing bicycles and potential rental*
33 *income is included in the packets for the September 21, 2016 meeting of the Marina Committee.*
34
- 35 16. Account #55502 – Accounting Support: Due to the conversion from Classic to Clarity
36 accounting software, support costs will increase across all funds.

1 17. Account #55503 – Credit Card Fees: Due to the increased use of credit cards at the
2 marina, fees have also increased.

3 *A number of revisions to the Marina budget were suggested by the Committee members, and Rass*
4 *took note of all of them.*

5 *Discussion then turned to capital needs, and it was the consensus that at the end of the 2016 season a*
6 *budget amendment shall be requested for the purchase of coin operated laundry units. The Committee*
7 *members also designated effective dates for the CIP projects which had been delineated in the draft*
8 *budget. Rass took note of all those dates.*

9 *A motion was made by Clove, seconded by Duffy that the Marina Committee is recommending that*
10 *the Village take out a 10 year note for \$250,000 in the spring of 2017 to cover the costs of installation*
11 *of a fuel dock at the Sister Bay Marina. That note will be paid for on an annual basis with revenues*
12 *realized at the Marina as a result of fuel sales and Marina reserves. Motion carried – All ayes.*

13 *At 4:46 P.M. Duffy indicated that he had another obligation and left the meeting.*
14

15 **Item No. 4. Consider a motion to convene into executive session pursuant to Wis. Stats.,**
16 **§19.85(1)(f) to discuss personnel matters and consider financial, medical, social or personal**
17 **histories or disciplinary data with respect to specific persons, and preliminarily consider**
18 **specific personnel problems or investigation of charges against specific persons, which, if**
19 **discussed in public would be likely to have a substantial adverse effect on the reputation**
20 **of any person mentioned in such histories or data or involved in such problems or**
21 **investigations, and §19.85(1)(e) to deliberate or negotiate the purchase of public**
22 **properties, the investment of public funds, or conduct other specified public business,**
23 **whenever competitive or bargaining reasons require a closed session:**

24 *At 4:49 P.M. a motion was made by Clove, seconded by Baker that the Marina Committee convene*
25 *into executive session pursuant to Wis. Stats., §19.85(1)(f) to discuss personnel matters, consider*
26 *financial, medical, social or personal histories or disciplinary data with respect to specific persons, and*
27 *preliminarily consider specific personnel problems or investigate charges against specific persons,*
28 *which, if discussed in public would be likely to have a substantial adverse effect on the reputation of*
29 *any person mentioned in such histories or data or involved in such problems or investigations, and*
30 *§19.85(1)(e) to deliberate or negotiate the purchase of public properties, the investment of public*
31 *funds, or conduct other specified public business, whenever competitive or bargaining reasons require*
32 *a closed session.*
33

34 *A roll call vote was taken on that motion, and the Committee members voted in the following fashion:*
35

36 *Anderson – Aye; Baker – Aye; Clove – Aye; Duffy – Aye; Jungwirth – Aye; Sunstrom – Aye*
37

38 *Motion carried.*
39

40 **Item No. 5. Consider a motion to reconvene into open session:**

41 *At 5:27 P.M. a motion was made by Clove, seconded by Baker that the Marina Committee reconvene*
42 *into open session. Another roll call vote was taken, and the Committee members again voted in the*
43 *following fashion:*
44

45 *Anderson – Aye; Baker – Aye; Clove – Aye; Duffy – Aye; Jungwirth – Aye; Sunstrom – Aye*

Minutes of the September 7, 2016 Meeting of the Marina Committee

1 *Motion carried.*

2
3 *At 5:28 P.M. Jackson indicated that he had another obligation and left the meeting.*

4
5 **Item No. 6. Consider a motion to take action, if required:**

6 *A motion was made by Clove, seconded by Jungwirth that the Marina Committee recommends that*
7 *the Marina Manager be paid a salary which is compliant with the Fair Labor Standards Act. Motion*
8 *carried – All ayes.*

9
10 **Item No. 7. Consider a motion to discuss matters to be placed on a future agenda or**
11 **referred to a committee, official or employee:**

12 *It was the consensus that the following issues shall be addressed at the September 21, 2016 meeting of*
13 *the Marina Committee:*

- 14 • *Discussion with Mark Bell regarding the issues he has with Marina policies and procedures*
15 *and the services which have not been provided to him by Marina employees.*
- 16 • *Discussion on the PILOT Comparison Worksheet; Consider an appropriate motion for action*
17 *if necessary.*
- 18 • *Discussion on slip rates for seasonal slip holders and commercial vendors for 2017 and review*
19 *of the 2015 Rate Study/Waitlist Analysis; Consider an appropriate motion for action.*
- 20 • *Consider a motion to convene into executive session pursuant to Wis. Stats., §19.85(1)(f) to*
21 *discuss personnel matters and consider financial, medical, social or personal histories or*
22 *disciplinary data with respect to specific persons, and preliminarily consider specific personnel*
23 *problems or investigation of charges against specific persons, which, if discussed in public*
24 *would be likely to have a substantial adverse effect on the reputation of any person mentioned*
25 *in such histories or data or involved in such problems or investigations, and §19.85(1)(e) to*
26 *deliberate or negotiate the purchase of public properties, the investment of public funds, or*
27 *conduct other specified public business, whenever competitive or bargaining reasons require a*
28 *closed session.*

29
30 *The Committee members requested that Krauel:*

- 31 *A. See that actual data regarding the cost of purchasing bicycles and potential rental*
32 *income is included in the packets for the September 21, 2016 meeting of the Marina*
33 *Committee.*
- 34 *B. Update the waitlist over the course of the winter months and contact people who have been*
35 *on that list for quite some time to see if they are still interested in obtaining a slip at the*
36 *Sister Bay Marina. If they are no longer interested, she shall request that appropriate*
37 *refunds are issued in a timely fashion.*

38
39 **Adjournment:**

40 *A motion was made by Baker, seconded by Jungwirth that the September 7, 2016 meeting of the*
41 *Marina Committee be adjourned at 5:26 P.M.*

42
43 *Respectfully submitted,*



45 *Janal Suppanz,*
46 *Assistant Administrator*

Sister Bay & Liberty Grove Fire Department 2017 Budget Proposal

Category	2017 Proposed	2016 Approved	Change
Accounting	\$3,250.00	\$3,250.00	\$0.00
Computer	\$7,500.00	\$4,000.00	\$3,500.00
Contingency	\$2,000.00	\$2,000.00	\$0.00
community CPR	\$1,000.00	\$1,000.00	\$0.00
Inspection	\$6,000.00	\$6,000.00	\$0.00
Insurance	\$32,220.00	\$31,000.00	\$1,220.00
NDASS	\$750.00	\$750.00	\$0.00
New Equipment	\$16,000.00	\$16,000.00	\$0.00
New Fire Fighters	\$12,000.00	\$12,000.00	\$0.00
New Responders	\$6,000.00	\$6,000.00	\$0.00
Office	\$6,750.00	\$3,500.00	\$3,250.00
Payroll	\$133,500.00	\$117,355.00	\$16,145.00
Radio	\$5,000.00	\$5,000.00	\$0.00
Supplies	\$8,000.00	\$8,000.00	\$0.00
Telephone	\$6,720.00	\$6,720.00	\$0.00
Testing	\$8,700.00	\$8,700.00	\$0.00
Training Fire	\$35,660.00	\$33,160.00	\$2,500.00
Training EMS	\$6,450.00	\$6,450.00	\$0.00
Truck Maintance	\$55,000.00	\$55,000.00	\$0.00
AED service	\$1,500.00	\$1,500.00	\$0.00
Fuel Costs	\$12,000.00	\$12,000.00	\$0.00
Medical Costs	\$3,600.00	\$2,850.00	\$750.00
Uniforms	\$2,000.00	\$2,000.00	\$0.00
LOSA Fire	\$10,450.00	\$10,450.00	\$0.00
LOSA EMS	\$1,000.00	\$1,000.00	\$0.00
Training Room	\$500.00	\$500.00	\$0.00
Recruitment/ Retention	\$2,000.00	\$2,000.00	\$0.00
Grant Fund	\$4,185.00	\$4,185.00	\$0.00
Total	\$389,735.00	\$362,370.00	\$27,365.00

Sister Bay & Liberty Grove Fire Department 2017 Budget Proposal

Annual Individual Municipality Shares

	2017 Proposed	2016 Approved	Change
Liberty Grove	\$259,823.33	\$241,580.00	\$18,243.33
Sister Bay	\$129,911.67	\$120,790.00	\$9,121.67
Total	\$389,735.00	\$362,370.00	\$27,365.00

Quarterly Payments

Liberty Grove	\$64,955.83	4 equal payments
Sister Bay	\$32,477.92	4 equal payments

8/9/16- revised per fire brd - labor +7500

Sister Bay & Liberty Grove Fire Department
Year 2017 Budget Proposal

Accounting:	<u>Proposed: \$3,250.00</u>	<u>2016's Budget: \$3,250.00</u>
	No Change	
Computer Costs:	<u>Proposed: \$7,500.00</u>	<u>2016's Budget: \$4,000.00</u>
	Increased to cover proposed upgrades to internet and server security	
	Increase \$3,500.00	
Contingency:	<u>Proposed: \$2,000.00</u>	<u>2016's Budget: \$2,000.00</u>
	No Change	
Community CPR:	<u>Proposed: \$1,000.00</u>	<u>2016's budget: \$1,000.00</u>
	No Change	
Inspection / Prevention:	<u>Proposed: \$6,000.00</u>	<u>2016's Budget: \$6,000.00</u>
	No Change	
Insurance:	<u>Proposed: \$32,220.00</u>	<u>2016's Budget: \$31,000.00</u>
	Increase of 3% - agent recommends a 5% increase.	
	Increase of \$1,220.00	
NDASS:	<u>Proposed: \$750.00</u>	<u>2016's Budget: \$750.00</u>
	No Change	
New Equipment:	<u>Proposed: \$16,000.00</u>	<u>2016's Budget: \$16,000.00</u>
	No Change	
New Firefighters:	<u>Proposed: \$12,000.00</u>	<u>2016's Budget: \$12,000.00</u>
	No Change	
New First Responders	<u>Proposed \$6,000.00</u>	<u>2016's budget \$6,000.00</u>
	No change	
Office:	<u>Proposed: \$6,750.00</u>	<u>2016's Budget: \$3,500.00</u>

Increased to cover costs associated with installing security cameras in both stations.

Increased \$3,250.00

Payroll: Proposed: \$133,500.00 2016's Budget: \$117,355.00

Increased to provide \$750.00 annual stipend for community CPR coordinator

Increased to provide \$7,500.00 increase to Chiefs salary

Increase of \$7,895.00 to be used to asses increase call response initiatives including:

- Various paid on call staffing options
- Bonus pay for off hours

Increase of \$16,145.00

Radio System: Proposed: \$5,000.00 2016's Budget: \$5,000.00

No Change

Supplies: Proposed: \$8,000.00 2016's Budget: \$8,000.00

No Change

Telephone: Proposed: \$6,720.00 2016's Budget: \$6,720.00

No Change

Testing: Proposed: \$8,700.00 2016's Budget: \$8,700.00

No Change

Training Fire: Proposed: \$35,660.00 2016's Budget: \$33,160.00

Fire Instructor I course costs - \$2,500.00

Increased \$2,500.00

Training (EMS) Proposed \$6,450.00 2016's Budget \$6,450.00

No Change

Truck Maintenance: Proposed: \$55,000.00 2016's Budget: \$55,000.00

No Change

AED maintance:	<u>Proposed \$1,500.00</u>	<u>2016's budget</u>	<u>\$1,500.00</u>
			No change
Fuel Costs	<u>Proposed \$12,000.00</u>	<u>2016's Budget</u>	<u>\$12,000.00</u>
			No Change
Medical Costs:	<u>Proposed: \$3,600.00</u>	<u>2016's Budget: \$2,850.00</u>	
	Increased to cover OSHA mandated annual respiratory evaluations. Review cost is \$30.00 per individual – any testing cost are above this.		
			Added \$750.00
Uniforms:	<u>Proposed: \$2,000.00</u>	<u>2016's Budget: \$2,000.00</u>	
			No Change
LOSA:	<u>Proposed: \$10,450.00</u>	<u>2016's Budget: \$10,450.00</u>	
			No Change
LOSA (EMS)	<u>Proposed \$1,000.00</u>	<u>2016's Budget \$1,000.00</u>	
			No Change
Training Room Furniture:	<u>Proposed: \$500.00</u>	<u>2016's Budget: \$500.00</u>	
			No Change
Recruitment & Retention :	<u>Proposed: \$2,000.00</u>	<u>2016's Budget \$2,000.00</u>	
			No Change
Grant Fund:	<u>Proposed \$4,185.00</u>	<u>2016 Budget \$4,185.00</u>	
	SCBA Grant repayment		
			No Change

Summary of proposed changes

Category	Change
Computer	\$3,500.00
Insurance	\$1,220.00
Office	\$3,250.00
Payroll	\$16,145.00
Training Fire	\$2,500.00
Medical	\$750.00

Budget Totals

2016 Approved Budget	\$362,370.00
2017 Proposed Budget	\$389,735.00
Difference (Increase)	\$27,365.00

	2017 proposed budget	2016 Budget	Change
Liberty Grove 2/3	\$259,823.33	\$241,580.00	\$ 18,243.33
Sister Bay 1/3	\$129,911.67	\$120,790.00	\$ 9,121.67

VI – 6/27/16 – CH

V2 – 8/9/16 – Changes per fire board

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Village of Sister Bay 2016 Annual Budget

		2014	2015	2016	2016	2017
Fund 203 / Department 55		Actual	Actual	Budget	Estimate	Budget
Special Revenue - Skate Park Fund						
Beginning Balance						
		\$2,717	\$2,804	\$2,845	\$2,804	\$2,805
Revenues						
Commercial Charges						
46741	Festivals/Events	0	0	0		0
46764	T-Shirt Sales	0	0	0		0
46767	Vending Sales	86	0	0		0
Subtotal		\$86	\$0	\$0	\$0	\$0
Other Revenues						
48110	Interest	1	0	1	1	1
48500	Donations	0	0	0	0	0
48990	Misc Revenue	0	0	0	0	0
Subtotal		\$1	\$0	\$1	\$1	\$1
Total Revenues		\$87	\$0	\$1	\$1	\$1
Total Funds Available		\$2,804	\$2,804	\$2,846	\$2,805	\$2,806
Expenditures						
Subtotal						
Total Expenditures		\$0	\$0	\$0	\$0	\$0
Ending Fund Balance		\$2,804	\$2,804	\$2,846	\$2,805	\$2,806
<i>Proof to Audit (p. 41)</i>		<i>2,804</i>	<i>2,804</i>			



Village of Sister Bay FINANCE COMMITTEE

DRAFT 2017 BUDGET RECOMMENDED BY THE PARKS COMMITTEE

Meeting Date 09/14/2016

Summary of Significant Budgetary Changes from 2016 to 2017:

PARKS

1. Account #53105 – Wages, Part-time: Part-time costs are expected to increase significantly in 2017 for several reasons:
 - A Beach/Youth Center Attendant is budgeted to be hired for 400 hours at \$14.00 per hour totaling \$6,000.
 - A \$0.50/hour increase in summer help wages has been budgeted for an increase in compensation of \$5,128.
 - The Parks Allocation to the marina was decreased from 6% to 4% to alleviate costs in the marina.
2. Account #53110 – Wages, Overtime: Overtime was under-calculated in 2016. In 2017, the overtime calculation was based on the number of on-call weekends and the hours required for cleaning during on-call weekends. 21 seasonal weekends are divided among three employees and 2-4 hours are worked each of those weekends. In addition, all employees work between 12 and 20 hours on Fall Fest weekend.
3. Account #53125 – Insurance, Medical: In 2016, medical insurance premiums were budgeted at a 65/35 split. The Village actually paid 85% of employee premiums and 65% of dependent premiums resulting in the low budget total for employees.
4. Account #53145 – Insurance, Work Comp: The mod factor for the Village is increasing from 1.19 to 1.59. Workers Compensation rates have increased regardless of the fund.
5. Account #53192 – Parks to Marina Transfer: The transfer in the Marina budget in 2016 was a total of \$8,498. In 2017, the Parks Committee recommends reverting to allocation of actual hourly wages to other funds. The payroll software is capable of this and it is more accurate than a percentage allocation.
6. Account #53215 – Uniforms and Clothing: In accordance with the Employee Handbook, U&C was calculated as \$400 per full-time employee, \$50 per employee for work gloves, and a lump sum of \$250 for seasonal employees for shirts.
7. Account #53470 – Recreation Equip/Supplies: An expense was budgeted for new playground equipment.
8. Account #53480 – Street Light Bulbs: Expense was increased because the new lightbulbs cost about \$29 each and current inventory is low.

9. Account #53555 – Special Events Costs: In the past, the General Fund coordinated more special events in the Village such as the car show and rummage sale. Those events have been mostly turned over to the SBAA. As a result, budget was lowered.
10. Account #53631 – Seasonal Decorations: Additional expense was budgeted in 2017 for new Christmas lights in the Village.
11. Account #53635 – Lawn Maintenance: The lawn maintenance contract in 2017 is estimated to be approximately \$10,000. Additional expense is budgeted for normal miscellaneous lawn maintenance expense.
12. Account #53650 – Storm Drainage System: There is an increased need for repairs to the storm drainage system. In addition, periodically, the vortech units need to be cleaned. This has been scheduled for 2017.
13. Account #53671 – Garbage Cans: Due to the needs for more garbage cans in the Parks and at the Beach, an increase in the expenditure for garbage cans was budgeted.

PUBLIC PARKING/TRANSPORTATION

The Parks Committee recommended the addition of revenues and expenses to the General Fund related to the proposed Sister Bay Trolley. Revenues are recorded in General Revenues under accounts #46744 and #46745. Expenses are recorded in the Parks budget. The part-time wages are recorded in #53106 and the remainder of the expenses are recorded in section #53900.

CAPITAL

1. The Parks Committee concurs with the following expected capital outlays in 2017 that were approved by the Finance Committee:
 - a. \$8500 for new lawnmower
 - b. \$6000 for a Tarzan boat
 - c. \$3000 for a slide on the swim dock
 - d. \$45,000 for a truck
 - e. Up to \$5612.22 for a snow machine
2. The Parks Committee requests the following additions to capital outlay in 2017:
 - a. \$14,000 for a UTV (allocation of an additional \$7000 to Vehicle Replacement)
 - b. Additional allocation of \$10,000 to Various Parks Projects

Respectfully submitted,

Steve Mann & Tasha Rass
Parks Director Finance Director

Village of Sister Bay 2017 Annual Budget 34

		2014	2015	2016	2016	2017
Fund 100 / Department 53		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Direct Employee Costs						
53101	Wages, Full Time	130,789	155,073	180,655	180,655	182,924
53101	Wages, Special Events		0	0	0	0
53105	Wages, Part Time	35,518	20,580	22,500	28,551	39,279
53106	Wages, Part Time, Transportation					16,128
53106	Wages, Part Time Animal Control	92	399	500	297	500
53110	Wages, Overtime	1,087	6,842	5,635	8,036	9,074
53115	Retirement	11,000	11,055	12,105	12,454	13,056
53120	Social Security	13,435	13,956	16,253	16,642	18,965
53125	Insurance, Medical	30,619	36,471	46,600	29,746	42,526
53127	HSA Expense	0	0	0	12,824	14,962
53130	Insurance, Dental	2,837	3,066	3,439	2,914	3,846
53135	Insurance, Disability	1,157	1,333	1,232	1,026	1,237
53140	Insurance, Group Life	366	368	334	439	599
53145	Insurance, Work Comp	8,038	12,623	15,650	15,843	22,505
53150	Insurance, Unemployment Comp		167	0	194	0
53190	Benefit Fees & Penalties	127	221	200	71	71
53192	Parks to Marina Transfer	0	0	-12,337	-8,498	0
	Subtotal	\$231,195	\$262,154	\$278,941	\$301,193	\$365,672
Indirect Employee						
53201	Travel/Training	0	178	0	1,412	1,500
53205	Recruitment/Testing/Physicals	0	818	500	0	800
53210	Expense Allowance	34	0	100	0	100
53215	Uniforms and Clothing	614	2,035	1,600	1,920	2,050
	Subtotal	\$648	\$3,031	\$2,200	\$3,332	\$4,450
Utility Costs						
53325	Parks	2,610	3,478	2,600	2,547	2,800
53330	Sports Complex	11,444	10,175	12,000	10,650	11,500
53335	Maintenance Buildings	14,709	8,712	12,500	9,981	11,000
53345	Info Booth	820	471	600	363	600
53360	Telephone, Sports Complex	494	588	600	532	600
53365	Cell Phone	1,832	2,202	3,400	1,864	2,400
53370	Internet	1,259	1,079	1,200	1,080	1,200
53380	Street Lighting	26,289	26,112	28,000	24,696	27,000
53381	Biketrail Lighting	1,420	1,674	1,700	1,632	1,800
	Subtotal	\$60,877	\$54,491	\$62,600	\$53,345	\$58,900

Village of Sister Bay 2017 Annual Budget 35

		2014	2015	2016	2016	2017
Fund 100 / Department 53		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Supplies						
53401	Office Supplies	6	95	25	95	100
53405	Computer Hardware/Software	17	45	25	0	300
53420	Dues and Publications		0	0	0	0
53430	Custodial Supplies	4,035	3,748	4,000	4,000	4,500
53440	Medical and Safety	424	2,312	1,000	1,799	1,800
53445	Shop Supplies	860	1,314	800	820	850
53450	Memorial Bench Supplies	1,459	165	2,000	1,859	2,500
53460	Minor Equipment	728	1,452	2,000	1,234	2,000
53465	Chemicals		0	0	0	0
53470	Recreation Equip/Supplies	392	6,478	500	446	15,000
53480	Street Light Bulbs	64	0	300	64	1,500
53490	Misc. Municipal Supplies	521	533	3,000	528	3,000
53495	Misc. Other Supplies	189	58	200	179	200
	Subtotal	\$8,696	\$16,200	\$13,850	\$11,024	\$31,750
Other Services						
51885	Door County Soil & Water	0	1,000	1,000	1,000	1,000
53504	Information Technology	16	0	0	48	100
53532	Publicity		0	2,000	2,000	2,000
53551	Rubbish Disposal	98,779	99,195	100,000	99,287	105,000
53552	Recycling	9,813	8,447	11,000	8,692	10,000
53553	Snow Removal Contract	27,648	12,192	30,000	23,369	25,000
53581	YMCA Program Costs	12,872	12,097	13,800	12,483	13,800
53595	Miscellaneous Other Services	0	102	100	95	100
	Subtotal	\$149,128	\$133,033	\$157,900	\$146,974	\$157,000
Maintenance						
53610	Sidewalks	578	2,497	0	0	2,000
53611	Bike Trail	228	0	150	42	50
53615	Grounds Maintenance	2,698	3,350	3,000	3,000	3,000
53616	Library Grounds Maintenance	0	0	0	0	0
53620	Parks Maintenance	6,427	4,363	10,000	7,623	8,000
53625	Sports Complex Maintenance	3,158	7,538	4,500	4,458	4,500
53626	Dog Park	2,437	1,778	2,200	2,216	2,200
53630	Street Signs	622	1,581	750	292	250
53631	Seasonal Decorations	5,831	9,878	3,000	12,925	10,000
53632	Spring Flower Pots		0	4,000	2,422	4,000
53635	Lawn Maintenance	8,117	9,130	8,500	8,843	11,000
53640	Parks Buildings	1,213	1,440	1,500	2,183	2,100
53645	Info Booth (Bldgs & Grounds)	913	518	1,000	851	1,000
53647	Pavilion		1,886	2,500	574	2,500
53650	Storm Drainage System	1,322	6,652	3,500	2,896	25,000
53655	Street Maintenance	40,490	9,899	28,011	18,004	25,000
53670	Picnic Tables & Benches	555	15	250	95	500
53671	Garbage Cans	0	909	1,000	900	4,500
53675	Equipment Rental	294	216	300	296	1,000
	Subtotal	\$74,883	\$61,650	\$74,161	\$67,619	\$106,600

Village of Sister Bay 2017 Annual Budget ³⁶

		2014	2015	2016	2016	2017
Fund 100 / Department 53		Actual	Actual	Budget	Estimate	Budget
Parks and Streets						
Vehicles & Equipment						
53701	Vehicle Maintenance	3,037	1,220	5,000	4,512	5,000
53705	Equipment Maintenance	9,358	8,908	10,000	8,018	10,000
53710	Gas/Oil/Fluids	10,397	8,442	10,000	8,808	10,000
53715	Tires	492	0	1,500	325	1,500
	Subtotal	\$23,283	\$18,570	\$26,500	\$21,663	\$26,500
General Fund Capital Outlay						
53810	Capital Equipment/Improvements	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
Public Transportation and Parking						
53901	Public Transport Lease					14,000
53905	Public Transport Fuel					2,300
53910	Public Transport Insurance					2,500
53915	Public Transport Tires					1,200
53920	Public Transport Maintenance					1,200
53925	Public Transport Marketing					1,500
	Subtotal					\$22,700
	Total	\$548,710	\$549,129	\$616,152	\$605,151	\$773,572
	<i>Proof to Audit (p.9)</i>	<i>548,713</i>	<i>549,129</i>			



Village of Sister Bay FINANCE COMMITTEE

DRAFT 2017 UTILITY BUDGET RECOMMENDED BY THE UTILITIES COMMITTEE

Meeting Date 09/14/2016

Summary of Significant Budgetary Changes from 2016 to 2017:

WATER SYSTEM

1. Account #61105 –Salaries, Admin: Increased expense due to increase allocation from Administration. Due to the turnover in Utilities in 2016, a short-term increase in the allocation was budgeted.
2. Account #61201 – Travel/Training: Employee Dave Alberts will need training for certification and all employees require additional safety training.
3. Account #61502 – Accounting/Software Support: As a result of the conversion to Clarity, accounting and software support has increased across all funds.
4. Account #61504 – Information Technology: Schell works with a representative at Contronix for assistance on improving spreadsheets and other reports for the Utility. This expense will decrease in 2018.
5. Account #61507 – Testing: The decrease in expense is the result of a change in coding. Steve Jacobson coded testing and all expenses (postage, etc.) to this account. Mike Schell codes these separately and therefore, to their own accounts.
6. Account #61610 – Water Plant Maintenance: #1 and #3 well rebuild expenses exceeded expectations. A camera was used to more accurately assess the condition of the wells. The couplings and bowls were checked and replaced where needed. The motor was sent to L&S in Appleton for refurbishing.
7. Account #61930 – Bank Fees & Finance Charges: Increased expense is related to the bill payment module that will be operational in 2017.

WASTE WATER TREATMENT PLANT

1. Account #62105 – Salaries, Admin: Increased expense due to increase allocation from Administration. Due to the turnover in Utilities in 2016, a short-term increase in the allocation was budgeted.
2. Account #62201 – Travel/Training: Additional classes should be provided to employees to maintain certification and for other required training.
3. Account #62502 – Accounting/Software Support: As a result of the conversion to Clarity, accounting and software support has increased across all funds.

4. Account #62505 – Engineering: The budget has been increased to prepare for possible work at the main lift station. Changing the generator controls will have to be discussed with Robert E. Lee and Mermom Electrical Engineering before deciding how to move forward.
5. Account #62620 – WWTP – Plant Structures: Expense was budgeted for the WWTP pretreatment grit cement work. The budget was lowered for 2017 back to normal levels.

COLLECTION SYSTEM

1. Account #63201 – Travel/Training: Additional classes should be provided to employees to maintain certification and for other required training.
2. Account #63502 – Accounting/Software Support: As a result of the conversion to Clarity, accounting and software support has increased across all funds.

CAPITAL

1. Water System – Valve Operating Wrench - \$6,239 from Operating Funds
2. Wastewater – Main Lift Station Generator – between \$100,000 and \$400,000 based on engineer’s recommendations; funds from Replacement Funds
3. Collection
 - a. Flow line/Manhole SBE - \$40,000 from replacement funds
 - b. Flow line/Manhold Pheasant Ct - \$6,000 from replacement funds
4. Split Among Funds – new truck to replace 2001 F350 4x4 - \$45,000 from Operating Funds

Respectfully submitted,

Mike Shell & Tasha Rass
Utilities Director Finance Director

Village of Sister Bay 2017 Annual Budget 39

		2014	2015	2016	2016	2017
Fund 600/ Departments 10-30		Actual	Actual	Budget	Estimate	Budget
Utility Funds Summary						
REVENUES						
Permits & Fees						
10	Water	1,736	4,025	1,700	3,644	2,300
30	Sewer Collection System	2,059	2,624	546	10,033	7,500
	Subtotal	\$3,795	\$6,649	\$2,246	\$13,677	\$9,800
Public Charges						
10	Water	2,775	3,555	2,160	2,880	3,000
20	Wastewater Treatment	0	0	0	0	0
30	Sewer Collection System	2,775	3,555	2,160	2,880	3,000
	Subtotal	\$5,550	\$7,110	\$4,320	\$5,760	\$6,000
Customer Charges						
10	Water	293,539	320,036	330,055	331,920	342,449
20	Wastewater Treatment	468,897	476,730	500,102	502,581	508,400
30	Sewer Collection System	202,443	203,076	205,635	225,109	228,800
	Subtotal	\$964,879	\$999,842	\$1,035,792	\$1,059,610	\$1,079,649
Intergovernmental Charges						
10	Water	25,245	29,506	32,176	27,998	30,218
20	Wastewater Treatment	64,867	65,318	64,898	66,355	67,140
30	Sewer Collection System	1,621	712	1,320	1,259	1,200
	Subtotal	\$91,733	\$95,536	\$98,394	\$95,611	\$98,558
Public Authority Charges						
10	Water	54,835	62,291	67,390	66,305	66,540
20	Wastewater Treatment	9,454	7,719	8,909	9,733	9,500
30	Sewer Collection System	11,747	16,145	11,583	5,644	9,500
	Subtotal	\$76,035	\$86,155	\$87,882	\$81,682	\$85,540
Other Revenue						
10	Water	69,973	34,639	56,962	63,580	57,600
20	Wastewater Treatment	36,833	30,739	11,690	32,172	25,080
30	Sewer Collection System	17,646	8,949	2,456	14,631	8,550
	Subtotal	\$124,451	\$74,327	\$71,109	\$110,383	\$91,230
Other Financing Sources						
10	Water	194,305	38,120	0	0	0
20	Wastewater Treatment	0	0	0	0	0
30	Sewer Collection System	25,618	13,745	0	0	0
	Subtotal	\$219,923	\$51,865	\$0	\$0	\$0
Total Revenues		\$1,486,366	\$1,321,484	\$1,299,743	\$1,366,723	\$1,370,776

Village of Sister Bay 2017 Annual Budget 40

		2014	2015	2016	2016	2017
Fund 600/ Departments 10-30		Actual	Actual	Budget	Estimate	Budget
Utility Funds Summary						
EXPENSES						
Direct Employee Costs						
10	Water	130,112	126,449	154,377	139,054	163,830
20	Wastewater Treatment	185,132	213,815	225,560	215,386	240,831
30	Sewer Collection System	57,155	48,505	46,822	35,598	49,981
	Subtotal	\$372,399	\$388,769	\$426,758	\$390,038	\$454,643
Indirect Employee						
10	Water	2,422	2,703	3,403	3,177	6,200
20	Wastewater Treatment	2,088	2,681	3,600	3,700	6,200
30	Sewer Collection System	385	446	470	396	720
	Subtotal	\$4,896	\$5,830	\$7,473	\$7,273	\$13,120
Utility Costs						
10	Water	27,208	24,400	30,417	23,109	27,150
20	Wastewater Treatment	72,487	65,907	80,011	62,679	69,995
30	Sewer Collection System	5,259	5,894	6,625	6,556	6,815
	Subtotal	\$104,954	\$96,201	\$117,053	\$92,344	\$103,960
Supplies						
10	Water	10,501	18,402	18,460	15,161	18,460
20	Wastewater Treatment	37,591	28,477	44,803	36,032	43,400
30	Sewer Collection System	8,638	17,101	11,178	6,503	9,200
	Subtotal	\$56,730	\$63,980	\$74,441	\$57,696	\$71,060
Other Services						
10	Water	17,954	20,973	20,950	22,483	24,050
20	Wastewater Treatment	53,182	54,979	62,350	60,439	73,150
30	Sewer Collection System	9,970	11,448	7,550	6,446	9,650
	Subtotal	\$81,106	\$87,400	\$90,850	\$89,368	\$106,850
Maintenance						
10	Water	25,078	33,285	25,375	52,009	32,275
20	Wastewater Treatment	59,626	37,980	95,020	72,615	54,300
30	Sewer Collection System	25,940	8,722	70,464	56,997	55,100
	Subtotal	\$110,644	\$79,987	\$190,859	\$181,621	\$141,675
Vehicles						
10	Water	3,690	4,765	4,850	3,682	4,850
20	Wastewater Treatment	5,800	6,078	8,250	6,356	8,500
30	Sewer Collection System	1,642	1,001	2,375	1,093	2,225
	Subtotal	\$11,132	\$11,844	\$15,475	\$11,130	\$15,575
Non-Operating Expenses						
10	Water	105,905	112,567	103,369	104,011	105,092
20	Wastewater Treatment	262,382	262,683	265,355	263,891	265,223
30	Sewer Collection System	67,372	75,522	65,557	65,614	66,192
	Subtotal	\$435,660	\$450,772	\$434,281	\$433,516	\$436,507
Debt						
10	Water	11,349	9,980	8,619	7,667	1,978
20	Wastewater Treatment	24,925	22,081	19,037	19,037	4,368
30	Sewer Collection System	11,935	10,533	9,096	5,044	2,089
	Subtotal	\$48,209	\$42,594	\$36,752	\$31,748	\$8,435
Transfers						

Village of Sister Bay 2017 Annual Budget 41

		2014	2015	2016	2016	2017
Fund 600/ Departments 10-30		Actual	Actual	Budget	Estimate	Budget
Utility Funds Summary						
10	Water	0	35,457	41,723	41,723	41,723
20	Wastewater Treatment	0	0	0	0	0
30	Sewer Collection System	0	0	0	0	0
Subtotal		\$0	\$35,457	\$41,723	\$41,723	\$41,723
Total Expenses		\$1,225,729	\$1,262,834	\$1,435,665	\$1,336,457	\$1,393,548
Net Income/(Loss)		\$260,636	\$58,650	(\$135,922)	\$30,265	(\$22,771)
Adjust for Other Sources and Uses of Cash						
Add Assessment Principal		\$0	\$0	\$0	\$0	\$0
Add back Depreciation		\$431,905	\$448,940	\$431,331	\$431,331	\$432,107
Add back Replacement Funds Used		\$0	\$19,179	\$190,000	\$190,000	\$446,000
Subtract Replacement Fund Addition		\$0	-\$140,636	-\$140,636	-\$140,636	-\$140,636
Subtract Impact Fees		-\$94,049	-\$42,324	-\$51,905	-\$83,464	-\$62,006
Subtract Debt Principal		\$0	-\$153,600	-\$175,300	-\$177,165	-\$186,863
Subtract Capital Expenses		\$0	\$29,957	-\$221,332	-\$240,240	-\$497,239
Subtract Bay Shore Drive Project		\$0	-\$946,218	-\$96,344	\$0	-\$96,344
Subtotal		\$337,856	-\$784,702	-\$64,186	-\$20,175	-\$104,981
Net Change in Available Net Assets Balance		\$598,492	(\$726,052)	(\$200,107)	\$10,090	(\$127,752)
<i>Proof to separate department pages:</i>		<i>598,492</i>	<i>(726,052)</i>	<i>(200,107)</i>	<i>10,090</i>	<i>(127,752)</i>

Village of Sister Bay 2017 Annual Budget 42

		2014	2015	2016	2016	2017
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
REVENUES						
Permits & Fees						
44611	Lateral Permit Inspection	585	875	500	2,244	1,500
44612	Lateral Abandonment Permits	0	0		0	0
44615	Well Permits	1,050	3,150	1,200	1,400	800
44631	Water Connection Fees	102	0	0	0	0
	Subtotal	\$1,736	\$4,025	\$1,700	\$3,644	\$2,300
Public Charges						
46110	Assessment Letters	2,775	3,555	2,160	2,880	3,000
46150	NSF Charges	0	0	0	0	0
	Subtotal	\$2,775	\$3,555	\$2,160	\$2,880	\$3,000
Customer Charges						
46450	Metered Sales - Multi Family	15,925	17,599	18,213	18,268	18,816
46451	Metered Sales - Residential	137,178	148,129	155,861	155,519	160,185
46452	Metered Sales - Commercial	79,768	95,931	92,985	99,610	102,598
46453	Public Fire Protection	44,405	44,720	47,598	44,926	46,300
46454	Private Fire Protection	7,280	7,292	7,288	7,636	7,700
46455	Hydrant Use	120	150	100	180	200
46456	Unmetered Water Sales	144	83	150	300	350
46457	Labor & Materials	3,146	619	2,000	1,259	1,500
46458	Late Payment Penalties	877	893	800	480	800
46459	Reconnect fees	4,697	4,620	5,060	3,742	4,000
	Subtotal	\$293,539	\$320,036	\$330,055	\$331,920	\$342,449
Intergovernmental Charges						
47391	Sale of Water - LGUD	10,396	14,766	15,243	15,454	15,918
47393	Public Fire Protection - LGUD	6,730	5,856	6,288	5,564	6,000
47394	Admin Charges - LGUD	5,195	7,038	8,075	5,352	6,000
47395	Hydrant Use - LGUD	0	0	0	0	0
47396	Unmetered Water Sales - LGUD	135	193	150	138	150
47397	Labor & Materials - LGUD	2,499	1,445	2,200	1,404	2,000
47398	Surcharges - LGUD	289	208	220	86	150
47399	Service to Other Water Systems	0	0	0	0	0
	Subtotal	\$25,245	\$29,506	\$32,176	\$27,998	\$30,218
Public Authority Charges						
47491	Metered Sales - Village	10,802	10,280	12,765	11,665	12,015
47493	Public Fire Protection - Village Accts	1,972	2,016	2,050	2,018	2,050
47494	Village Hydrant rental	42,000	49,781	52,375	52,376	52,375
47495	Hydrant Use - Village	30	60	0	30	0
47496	Unmetered Water Sales - Village	31	154	200	28	100
47497	Water System/Hydrant Maint - Village	0	0	0	188	0
47499	Other Services provided to Village	0	0	0	0	0
	Subtotal	\$54,835	\$62,291	\$67,390	\$66,305	\$66,540

Village of Sister Bay 2017 Annual Budget 43

		2014	2015	2016	2016	2017
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
Other Revenue						
48110	Interest & Dividends	4,058	3,779	2,800	2,742	2,800
48111	Special Assessment Interest	0	0	0	0	0
48200	Rent from Property	4,800	4,800	4,800	4,800	4,800
48400	Insurance Recovery	0	0	0	0	0
48500	Donations	0	0	0	0	0
48910	Refunds/Rebates	0	48	0	0	0
48952	Impact Fees - Water Tower	45,728	17,200	46,025	38,150	40,000
48953	Impact Fees - Downtown Water Main	10,992	5,470	1,337	13,303	10,000
48990	Other Water System Revenue	2,300	2,952	2,000	0	0
48995	Misc. Non-Operating Revenue	2,096	390	0	4,585	0
	Subtotal	\$69,973	\$34,639	\$56,962	\$63,580	\$57,600
Other Financing Sources						
49100	Debt Proceeds	0	0	0	0	0
49210	Transfers from General Fund	0	0	0	0	0
49250	Transfers from TIF Fund	0	0	0	0	0
49800	Capital Contributions Water	194,305	38,120	0	0	0
	Subtotal	\$194,305	\$38,120	\$0	\$0	\$0
	Total Revenues	\$642,407	\$492,172	\$490,443	\$496,327	\$502,106
EXPENSES						
	Direct Employee Costs	35%	235%	36%		36%
61101	Wages, Full Time	70,657	56,015	75,762	68,452	76,081
61105	Salaries, Admin	7,174	3,184	8,864	11,776	14,736
61105-61	Wages, Clerk	11,269	15,016	13,971	9,300	10,540
61110	Wages, Overtime	3,572	6,315	4,031	5,926	4,936
61115	Retirement	6,977	5,336	6,188	4,909	6,226
61120	Social Security	6,680	7,376	7,032	6,401	7,004
61125	Insurance, Medical	18,477	27,244	29,390	17,677	26,448
61127	HSA Expense	0	0	0	6,084	7,695
61130	Insurance, Dental	1,680	1,630	1,729	1,593	2,069
61135	Insurance, Disability	732	705	757	504	608
61140	Insurance, Group Life	230	287	329	344	439
61145	Insurance, Workers Comp	2,611	3,203	6,123	6,056	6,849
61150	Unemployment Costs	0	0	0	0	0
61190	Benefit Fees and Penalties	53	138	200	32	200
	Subtotal	\$130,112	\$126,449	\$154,377	\$139,054	\$163,830
	Indirect Employee					
61201	Travel/Training	1,741	1,905	2,500	2,153	5,000
61205	Recruitment/Testing/Physicals	0	0	0	202	200
61210	Expense Allowance	4	18	100	22	200
61215	Uniforms and Clothing	677	780	803	800	800
	Subtotal	\$2,422	\$2,703	\$3,403	\$3,177	\$6,200

Village of Sister Bay 2017 Annual Budget 44

		2014	2015	2016	2016	2017
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
Utility Costs						
61310	Electricity	23,550	20,929	26,067	19,346	23,000
61315	Fuel	812	633	1,300	560	700
61360	Telephone	1,055	1,019	1,100	1,274	1,300
61365	Cellphones	525	553	600	746	800
61370	Internet	504	504	550	504	550
61375	Telemetry	762	762	800	680	800
	Subtotal	\$27,208	\$24,400	\$30,417	\$23,109	\$27,150
Supplies						
61401	Office Supplies	508	339	800	717	800
61405	Computer Hardware/Software	198	245	200	27	200
61410	Printing & Copying	1,138	1,085	1,500	438	1,200
61415	Postage & Shipping	1,450	2,260	2,000	1,074	1,600
61420	Dues and Publications	747	865	1,000	859	1,000
61425	Maps	8	11	10	3	10
61430	Custodial Supplies	48	90	100	92	100
61440	Medical and Safety Supplies	90	231	500	758	800
61451	Meter Parts & Supplies	1,036	-7,912	1,000	1,226	1,000
61452	Distribution Parts & Supplies	3,247	8,161	3,500	4,502	5,000
61455	Hydrant Parts & Supplies	-94	1,223	350	1,184	1,000
61460	Tools/Minor Equipment	865	2,896	4,500	2,803	3,000
61465	Chemicals	839	8,430	2,000	1,479	2,000
61470	Lab Supplies	0	0	0	0	0
61490	Misc. Operating Supplies	94	101	500	-9	250
61495	Misc. Other Supplies	328	377	500	9	500
	Subtotal	\$10,501	\$18,402	\$18,460	\$15,161	\$18,460
Other Services						
61501	Audit	3,989	3,717	4,000	3,758	4,000
61502	Accounting/Software Support	5,540	3,627	4,000	3,442	4,500
61504	Information Technology	423	223	500	480	1,000
61505	Engineering	0	2,448	0	0	0
61507	Testing	1,470	328	3,500	237	1,500
61509	Locating	603	619	800	707	800
61510	Consulting	925	1,192	500	1,094	1,500
61515	Legal Services	604	1,467	2,000	1,089	4,000
61525	Property/Liability Insurance	2,979	3,541	3,500	3,949	4,500
61530	Legal Notices & Ads	743	565	500	798	500
61542	Impact Fee Refunds		1,846	0	5,306	0
61553	Snow Removal		0	0	79	100
61554	Lawn Maintenance	556	870	1,500	1,496	1,500
61595	Misc. Other Services	124	530	150	48	150
	Subtotal	\$17,954	\$20,973	\$20,950	\$22,483	\$24,050

Village of Sister Bay 2017 Annual Budget 45

		2014	2015	2016	2016	2017
Fund 600/ Department 10		Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund						
Maintenance						
61601	Office Equip. maintenance	81	289	100	86	100
61605	Computer Maintenance	0	25	175	0	175
61610	Water Plant Maintenance	8,169	24,107	15,000	29,452	15,000
61615	Distribution System Maintenance	16,431	7,828	10,000	19,628	15,000
61650	Hydrant Maintenance	317	1,036	100	2,843	2,000
61675	Equipment Rental	80	0	0	0	0
	Subtotal	\$25,078	\$33,285	\$25,375	\$52,009	\$32,275
Vehicles & Portable Equipment						
61701	Vehicle Maintenance	958	1,212	1,250	1,186	1,250
61705	Minor Equipment Maintenance	170	1,995	300	262	300
61710	Gas/Oil/Fluids	2,016	1,401	2,500	1,661	2,500
61715	Equipment Gas/Oil/Fluids	545	157	800	573	800
	Subtotal	\$3,690	\$4,765	\$4,850	\$3,682	\$4,850
Non-Operating Expenses						
61905	Taxes	371	330	400	372	400
61910	Bad Debt	0	45	0	0	0
61930	Bank Fees & Finance Charges	165	172	200	870	2,800
61935	Taxes - Water		-692	0	0	0
61950	Miscellaneous Other Exp	2,600	514	0	0	0
61971	Depreciation	102,769	112,198	102,769	102,769	101,892
61975	Other Non-Operating Exp	0	0	0	0	0
	Subtotal	\$105,905	\$112,567	\$103,369	\$104,011	\$105,092
Debt						
61986	Interest on Long-Term Debt	11,349	9,980	8,619	7,667	1,978
61989	Financing Fees	0				
	Subtotal	\$11,349	\$9,980	\$8,619	\$7,667	\$1,978
Transfers						
61991	Transfer to General Fund	0	0	0	0	0
61991	PILOT payment	0	35,457	41,723	41,723	41,723
61993	Transfer Principal to Debt Service Fund	0	0	0	0	0
61993	Transfer Interest to Debt Service Fund	0	0	0	0	0
61994	Transfer to CIP Fund	0	0	0	0	0
61995	Transfer to TIF Fund	0	0	0	0	0
	Subtotal	\$0	\$35,457	\$41,723	\$41,723	\$41,723
	Total Expenses	\$334,220	\$388,981	\$411,543	\$412,076	\$425,609
	Net Income/(Loss)	\$308,188	\$103,191	\$78,901	\$84,251	\$76,498
	<i>Proof to Audit (ML, p.6-7)</i>	<i>308,191</i>	<i>103,191</i>			
Adjust for Other Sources and Uses of Cash						
	Add Assessment Principal	-	-	-	-	-
	Add back Depreciation	102,769	112,198	102,769	102,769	101,892
	Add back Replacement Funds Used	-	(5,539)	-	-	-
	Subtract Replacement Fund Addition		(47,266)	(47,266)	(47,266)	(47,266)
	Subtract Impact Fees	-56,720	(22,670)	(47,362)	(51,453)	(50,000)

Village of Sister Bay 2017 Annual Budget 46

	2014	2015	2016	2016	2017
Fund 600/ Department 10	Actual	Actual	Budget	Estimate	Budget
Enterprise - Water Fund					
Subtract Debt Principal		(35,800)	(41,200)	(63,255)	(41,200)
Subtract Capital Expenses		(38,120)	(9,000)	0	(21,239)
Subtotal	\$46,049	(\$37,197)	(42,059)	(\$59,205)	(57,813)
Net Change in Available Net Assets Balance	\$354,237	\$65,994	\$36,841	\$25,046	\$18,685

Village of Sister Bay 2017 Annual Budget 47

		2014	2015	2016	2016	2017
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
REVENUES						
Customer Charges						
46411	Sewer Service - Multi Family	33,153	31,626	37,140	40,557	41,000
46411	Sewer Service - Residential	222,806	220,799	230,693	235,457	237,000
46412	Sewer Service - Commercial	137,435	135,516	139,032	146,329	148,000
46418	Late Payment Penalties	1,176	1,159	1,000	1,204	1,000
46436	Septic & Holding - Sister Bay	2,994	3,087	3,443	3,868	3,900
46437	Septic & Holding - Liberty Grove	69,332	80,889	86,623	72,609	75,000
46438	Septic & Holding - Other areas	1,978	3,591	2,171	2,558	2,500
46447	Unmetered Wastewater	23	63	0	0	0
46449	Reimbursement for spills/damages	0	0	0	0	0
	Subtotal	\$468,897	\$476,730	\$500,102	\$502,581	\$508,400
Intergovernmental Charges						
47391	Fixed Meter Charges - LGUD	44,974	44,462	44,506	46,443	47,000
47392	Sewage Volume Charges - LGUD	14,713	15,193	13,812	15,439	15,000
47394	Admin Charges - LGUD	4,997	5,439	6,455	4,335	5,000
47396	Unmetered Wastewater - LGUD	183	224	125	138	140
47397	System Maintenance - LGUD	0	0	0	0	0
47398	Surcharges - LGUD	0	0	0	0	0
47399	Service to Other Systems	0	0	0	0	0
	Subtotal	\$64,867	\$65,318	\$64,898	\$66,355	\$67,140
Public Authority Charges						
47491	Sewer Service - Village Accts	9,454	7,719	8,909	9,733	9,500
47496	Unmetered Wastewater - Village	0	0	0	0	0
	Subtotal	\$9,454	\$7,719	\$8,909	\$9,733	\$9,500
Other Revenue						
48110	Interest & Dividends	14,882	18,116	8,075	13,136	14,000
48200	Rent from Property	1,080	1,080	1,080	1,080	1,080
48300	Sale of Property	0	0	0	0	0
48400	Insurance Recovery	0	0	0	0	0
48910	Refunds/Rebates	0	94	0	0	0
48951	Impact Fees - WWTP Expansion	20,842	11,449	2,536	17,873	10,000
48990	Other Operating Revenue	0	0	0	0	0
48995	Misc. Non-Operating Revenue	29	0	0	83	0
	Subtotal	\$36,833	\$30,739	\$11,690	\$32,172	\$25,080
Other Financing Sources						
49100	Debt Proceeds	0	0	0	0	0
49210	Transfers from General Fund	0	0	0	0	0
49250	Transfers from TIF Fund	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$580,050	\$580,506	\$585,599	\$610,840	\$610,120

Village of Sister Bay 2017 Annual Budget 48

		2014	2015	2016	2016	2017
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
EXPENSES						
Direct Employee Costs		52%	252%	53%	53%	53%
62101	Wages, Full Time	96,120	117,662	111,538	105,890	112,008
62105	Salaries, Admin	9,163	4,687	13,050	22,542	21,694
62105-62	Wages, Clerk	16,742	16,193	20,568	7,988	15,517
62110	Wages, Overtime	3,899	6,555	5,934	5,390	7,267
62115	Retirement	8,628	6,982	9,111	7,872	8,896
62120	Social Security	9,397	10,549	10,353	5,679	10,312
62125	Insurance, Medical	31,352	39,146	43,269	34,490	38,937
62127	HSA Expense				12,133	11,329
62130	Insurance, Dental	2,595	2,381	2,546	3,004	3,046
62135	Insurance, Disability	1,076	1,023	1,115	974	895
62140	Insurance, Group Life	327	390	485	462	646
62145	Insurance, Workers Comp	5,764	8,036	9,015	8,916	10,083
62150	Unemployment Costs	0	0		0	0
62190	Benefit Fees and Penalties	70	211	250	47	200
	Subtotal	\$185,132	\$213,815	\$225,560	\$215,386	\$240,831
Indirect Employee						
62201	Travel/Training	1,048	1,498	2,500	2,444	5,000
62205	Recruitment/Testing/Physicals	0	0	0	298	0
62210	Expense Allowance	34	35	100	0	200
62215	Uniforms and Clothing	1,006	1,148	1,000	958	1,000
	Subtotal	\$2,088	\$2,681	\$3,600	\$3,700	\$6,200
Utility Costs						
62320	Electricity	56,698	55,316	63,786	53,274	58,000
62325	Fuel	12,315	7,246	12,500	4,424	8,000
62360	Telephone	1,183	1,019	1,275	1,132	1,275
62365	Cellphones	781	815	875	1,213	1,140
62370	Internet	749	749	800	749	800
62375	Telemetry	762	762	775	1,887	780
	Subtotal	\$72,487	\$65,907	\$80,011	\$62,679	\$69,995
Supplies						
62401	Office Supplies	1,646	1,556	2,003	1,426	1,800
62405	Computer Hardware/Software	294	194	100	79	100
62410	Printing & Copying	1,377	1,008	1,500	864	1,200
62415	Postage & Shipping	1,241	1,360	1,650	1,334	1,300
62420	Dues and Publications	1,635	1,374	2,000	1,381	1,800
62430	Custodial Supplies	245	205	300	286	300
62440	Medical and Safety	862	497	750	751	900
62460	Tools/Minor Equipment	860	3,204	2,000	1,545	2,000
62461	Sludge Treatment Supplies	5,895	5,895	5,500	4,896	5,000
62465	Chemicals	10,668	8,991	18,000	14,806	18,000
62470	Lab Supplies	12,400	3,966	10,000	8,366	10,000
62490	Misc. Operating Supplies	0	53	500	276	500
62495	Misc. Other Supplies	469	174	500	22	500
	Subtotal	\$37,591	\$28,477	\$44,803	\$36,032	\$43,400

Village of Sister Bay 2017 Annual Budget 49

		2014	2015	2016	2016	2017
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
Other Services						
62501	Audit	4,329	4,508	5,500	5,532	5,800
62502	Accounting/Software Support	1,412	4,502	2,750	2,720	3,900
62504	Information Technology	628	329	500	624	800
62505	Engineering	4,754	0	0	0	5,000
62506	Pumping	0	0	0	0	0
62507	Testing	1,439	1,215	2,000	1,899	2,000
62510	Consulting	1,987	3,427	2,500	1,611	2,500
62511	Building Cleaning	0	0	0	16	0
62512	Laundry Services	1,515	1,067	1,800	900	1,500
62515	Legal Services	488	229	2,000	965	4,000
62525	Property/Liability Insurance	7,723	9,021	9,000	10,615	11,000
62530	Legal Notices & Ads	0	73	0	0	0
62551	Rubbish Disposal	2,453	3,763	2,500	2,927	3,000
62553	Snow Removal	168	0	0	116	150
62554	Lawn Maintenance	2,964	2,009	3,000	2,349	3,000
62561	Sludge Hauling & Processing	22,937	23,973	30,500	30,165	30,500
62590	Debt Service & Bank Fees	0	0	0	0	0
62595	Misc. Other Services	385	863	300	0	0
	Subtotal	\$53,182	\$54,979	\$62,350	\$60,439	\$73,150
Maintenance						
62601	Office Equip. Maintenance	81	275	200	142	200
62605	Computer Maintenance	0	37	250	0	200
62620	WWTP - Plant Structures	2,344	1,263	33,870	27,353	2,500
62624	WWTP Lab Equipment Maint.	4	1,075	500	1,108	1,200
62625	WWTP Fixed Equipment Maint.	48,987	27,818	50,000	38,300	40,000
62630	Main Lift Station Maint.	7,559	7,402	10,000	5,712	10,000
62675	Equipment Rental	650	110	200	0	200
	Subtotal	\$59,626	\$37,980	\$95,020	\$72,615	\$54,300
Vehicles & Portable Equipment						
62701	Vehicle Maintenance	1,423	1,793	2,000	1,956	2,000
62705	Minor Equipment Maintenance	166	1,439	500	1,862	2,000
62710	Gas/Oil/Fluids	2,995	2,077	4,000	1,520	3,000
62715	Equipment Gas/Oil/Fluids	1,216	769	1,750	1,018	1,500
	Subtotal	\$5,800	\$6,078	\$8,250	\$6,356	\$8,500
Non-Operating Expenses						
62905	Taxes	0	0	0	0	0
62910	Bad Debt	0	0	0	0	0
62930	Bank Fees & Finance Charges	188	193	250	786	1,000
62950	Miscellaneous Other Exp	22	19	0	0	0
62971	Depreciation	261,846	261,992	263,105	263,105	264,223
62975	Other Non-Operating Exp	326	479	2,000	0	0
	Subtotal	\$262,382	\$262,683	\$265,355	\$263,891	\$265,223

Village of Sister Bay 2017 Annual Budget 50

		2014	2015	2016	2016	2017
Fund 600/ Department 20		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Fund						
Debt						
62983	Amortization of Debt Discount	0	0	0	0	0
62986	Interest on Long-Term Debt	24,925	22,081	19,037	19,037	4,368
62989	Financing Fees	0	0	0	0	0
	Subtotal	\$24,925	\$22,081	\$19,037	\$19,037	\$4,368
Transfers						
62991	Transfer to General Fund	0	0	0	0	0
62993	Transfer Principal to Debt Service Fund	0	0	0	0	0
62993	Transfer Interest to Debt Service Fund	0	0	0	0	0
62994	Transfer to CIP Fund	0	0	0	0	0
62995	Transfer to TIF Fund	0	0	0	0	0
	Subtotal	\$0				
Total Expenses		\$703,213	\$694,681	\$803,985	\$740,135	\$765,967
Net Income/(Loss)		(\$123,163)	(\$114,175)	(\$218,386)	(\$129,295)	(\$155,847)
<i>Proof to Audit (ML, p. 10)</i>		<i>(123,165)</i>	<i>-114,177</i>			
Adjust for Other Sources and Uses of Cash						
	Add back Depreciation	261,846	261,992	263,105	263,105	264,223
	Add back Replacement Funds Used		18,889	190,000	190,000	400,000
	Subtract Replacement Fund Addition		(86,448)	(86,448)	(86,448)	(86,448)
	Subtract Impact Fees	(20,842)	(11,449)	(2,536)	(17,873)	(10,000)
	Subtract Debt Principal		(80,000)	(90,000)	(90,000)	(101,563)
	Subtract Capital Expenses		(11,685)	(203,250)	(203,250)	(415,000)
	Subtotal	\$241,004	\$91,299	\$70,871	\$55,534	\$51,212
Net Change in Available Net Assets Balance		\$117,842	(\$22,876)	(\$147,515)	(\$73,761)	(\$104,635)

Village of Sister Bay 2017 Annual Budget 51

		2014	2015	2016	2016	2017
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
REVENUES						
Permits & Fees						
44611	Lateral Permit Inspection	599	875	182	2,345	2,500
44612	Lateral Abandonment Permits	0	0			
44631	Sewer Connection Fees/REU	1,460	1,749	364	7,688	5,000
	Subtotal	\$2,059	\$2,624	\$546	\$10,033	\$7,500
Public Charges						
46110	Assessment Letters	2,775	3,555	2,160	2,880	3,000
46150	NSF Charges	0	0	0	0	0
	Subtotal	\$2,775	\$3,555	\$2,160	\$2,880	\$3,000
Customer Charges						
46410	Sewer Service - Multi Family	15,857	16,847	13,240	17,902	18,000
46411	Sewer Service - Residential	119,882	120,738	125,746	143,866	145,000
46412	Sewer Service - Commercial	66,076	64,349	65,981	62,627	65,000
46418	Late Payment Penalties	593	492	468	468	500
46449	Collection System Maintenance	35	650	200	246	300
	Subtotal	\$202,443	\$203,076	\$205,635	\$225,109	\$228,800
Intergovernmental Charges						
47397	System Maintenance - LGUD	1,450	602	1,200	936	1,000
47398	Surcharges - LGUD	171	110	120	323	200
47399	Service to Other Systems	0	0	0	0	0
	Subtotal	\$1,621	\$712	\$1,320	\$1,259	\$1,200
Public Authority Charges						
47491	Sewer Service - Village Accts	4,663	4,088	4,583	4,136	4,500
47497	Collection System Maint - Village	0	0	0	0	0
47499	Other Services Provided to Village	7,084	12,057	7,000	1,508	5,000
	Subtotal	\$11,747	\$16,145	\$11,583	\$5,644	\$9,500
Other Revenue						
48110	Interest & Dividends	1,157	625	450	493	550
48111	Special Assessment Interest	0	0	0	0	0
48400	Insurance Recovery	0	0	0	0	0
48910	Refunds/Rebates	0	19	0	0	0
48953	Impact Fees - Downtown Sewer Main	16,488	8,205	2,006	14,138	8,000
48990	Other Operating Revenue	0	0	0	0	0
48995	Misc. Non-Operating Revenue	0	100	0	0	0
	Subtotal	\$17,646	\$8,949	\$2,456	\$14,631	\$8,550
Other Financing Sources						
49100	Debt Proceeds	0	0	0	0	0
49210	Transfers from General Fund	0	0	0	0	0
49250	Transfers from TIF Fund	0	0	0	0	0
49800	Capital Contributions - Sewer	25,618	13,745	0	0	0
	Subtotal	\$25,618	\$13,745	\$0	\$0	\$0
Total Revenues		\$263,908	\$248,806	\$223,700	\$259,556	\$258,550

Village of Sister Bay 2017 Annual Budget 52

		2014	2015	2016	2016	2017
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
EXPENSES						
Direct Employee Costs		13%		11%		11%
63101	Wages, Full Time	30,030	26,415	23,149	16,528	23,247
63105	Salaries, Admin	3,297	973	2,709	3,598	4,503
63105-63	Wages, Clerk	4,186	3,367	4,269	1,822	3,221
63110	Wages, Overtime	1,219	1,434	1,232	946	1,508
63115	Retirement	2,648	2,031	1,891	1,274	1,902
63120	Social Security	3,144	2,662	2,149	1,476	2,098
63125	Insurance, Medical	12,740	9,999	8,980	5,352	8,081
63127	HSA Expense		0		2,064	2,351
63130	Insurance, Dental	718	621	528	520	632
63135	Insurance, Disability	333	259	231	143	186
63140	Insurance, Group Life	127	88	101	69	134
63145	Insurance, Workers Comp	1,445	1,668	1,871	1,797	2,093
63150	Unemployment Costs	0	0		0	0
63190	Benefit Fees and Penalties	34	47	60	10	25
	Subtotal	\$57,155	\$48,505	\$46,822	\$35,598	\$49,981
Indirect Employee						
63201	Travel/Training	134	208	250	180	500
63205	Recruitment/Testing/Physicals	0			62	0
63210	Expense Allowance	0			0	0
63215	Uniforms and Clothing	251	238	220	154	220
	Subtotal	\$385	\$446	\$470	\$396	\$720
Utility Costs						
63330	Electricity	4,496	4,991	5,600	5,729	5,800
63335	Fuel	0	131	200	90	150
63360	Telephone	0			0	0
63365	Cellphones	195	175	200	228	240
63370	Internet	187	187	225	187	225
63375	Telemetry	381	410	400	322	400
	Subtotal	\$5,259	\$5,894	\$6,625	\$6,556	\$6,815
Supplies						
63401	Office Supplies	178	367	203	158	200
63405	Computer Hardware/Software	73	41	50	32	50
63410	Printing & Copying	428	255	400	164	300
63415	Postage & Shipping	347	350	450	286	350
63420	Dues and Publications	30	0	50	0	50
63425	Maps	8	11	0	0	0
63430	Custodial Supplies	37	27	25	348	400
63440	Medical and Safety	179	160	150	221	250
63450	Parts and Supplies	46	933	600	352	600
63460	Tools/Minor Equipment	117	2,051	500	247	500
63465	Chemicals	4,789	9,836	6,000	4,623	6,000
63470	Lab Supplies	0			0	
63490	Misc. Operating Supplies	2,300	3,032	2,250	0	0
63495	Misc. Other Supplies	105	38	500	72	500
	Subtotal	\$8,638	\$17,101	\$11,178	\$6,503	\$9,200

Village of Sister Bay 2017 Annual Budget 53

		2014	2015	2016	2016	2017
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
Other Services						
63501	Audit	1,082	939	1,200	1,148	1,300
63502	Accounting/Software Support	353	1,216	800	576	1,200
63504	Information Technology	157	68	300	162	300
63505	Engineering	3,965	3,927	0	0	0
63506	Pumping	0	0	0	0	0
63507	Testing	0	0	0	0	0
63509	Locating	118	0	0	326	0
63510	Consulting	175	390	250	334	500
63515	Legal Services	368	19	500	468	1,500
63525	Property/Liability Insurance	2,944	3,506	4,000	2,828	4,000
63530	Legal Notices & Ads	0	0	0	0	0
63554	Lawn Maintenance	343	902	400	580	750
63595	Misc. Other Services	465	481	100	24	100
	Subtotal	\$9,970	\$11,448	\$7,550	\$6,446	\$9,650
Maintenance						
63601	Office Equip. Maintenance	22	71	50	29	50
63605	Computer Maintenance	0	8	50	0	50
63630	Collection System Maintenance	11,622	2,720	57,364	47,226	45,000
63635	Lift Station/Force Main Maint	14,296	5,923	13,000	9,743	10,000
63675	Equipment Rental	0	0	0	0	0
	Subtotal	\$25,940	\$8,722	\$70,464	\$56,997	\$55,100
Vehicles & Portable Equipment						
63701	Vehicle Maintenance	356	376	375	357	375
63705	Minor Equipment Maintenance	378	3	500	111	500
63710	Gas/Oil/Fluids	749	499	1,000	394	1,000
63715	Equipment Gas/Oil/Fluids	160	123	500	230	350
	Subtotal	\$1,642	\$1,001	\$2,375	\$1,093	\$2,225
Non-Operating Expenses						
63910	Bad Debt	0	0	0	0	0
63930	Bank Fees & Finance Charges	77	76	100	157	200
63935	Taxes	0	692	0	0	0
63950	Miscellaneous Other Exp	6	4	0	0	0
63971	Depreciation	67,290	74,750	65,457	65,457	65,992
63975	Other Non-Operating Exp	0	0	0	0	0
	Subtotal	\$67,372	\$75,522	\$65,557	\$65,614	\$66,192

Village of Sister Bay 2017 Annual Budget 54

		2014	2015	2016	2016	2017
Fund 600/ Department 30		Actual	Actual	Budget	Estimate	Budget
Enterprise - Wastewater Collection Fund						
Debt						
63986	Interest on Long-Term Debt	11,935	10,533	9,096	5,044	2,089
63989	Financing Fees	0	0	0	0	0
	Subtotal	\$11,935	\$10,533	\$9,096	\$5,044	\$2,089
Transfers						
63991	Transfer to General Fund	0	0	0	0	0
63993	Transfer Principal to Debt Service Fund	0	0	0	0	0
63993	Transfer Interest to Debt Service Fund	0	0	0	0	0
63994	Transfer to CIP Fund	0	0	0	0	0
63995	Transfer to TIF Fund	0	0	0	0	0
	Subtotal	\$0	\$0			
	Total Expenses	\$188,297	\$179,172	\$220,137	\$184,247	\$201,972
	Net Income/(Loss)	\$75,611	\$69,634	\$3,563	\$75,309	\$56,578
	Proof to Audit (ML, p.8-9 plus capital contrib's)	75,609	69,634			
Adjust for Other Sources and Uses of Cash						
	Add Assessment Principal	-	-			
	Add back Depreciation	67290.00	74750.00	65457	65,457	65992
	Add back Replacement Funds Used	-	5829.00	0	0	46000
	Subtract Replacement Fund Addition		(6922.00)	(6922)	(6922)	(6922)
	Subtract Impact Fees	(16,488)	(8205.00)	(2006)	(14,138)	(2006)
	Subtract Debt Principal		(37800.00)	(44100)	(23,910)	(44100)
	Subtract Capital Expenses		79762.00	(9082)	(36,990)	(61000)
	Subtract Bay Shore Drive Project		(946217.61)	(96344)		(96344)
	Subtotal	\$50,802	(\$838,804)	(\$92,997)	(\$16,504)	(\$98,380)
	Net Change in Available Net Assets Balance	\$126,413	(\$769,170)	(\$89,434)	\$58,805	(\$41,802)

VILLAGE OF SISTER BAY UTILITIES

P.O. Box 655, Sister Bay, WI 54234

Phones: Voice 920-854-2246 Fax 920-854-7602 Cellular 920-421-0254

SISTER BAY UTILITIES LONG TERM CAPITAL PLANNING

Fund	Description	Project Year	Cost Estimate	Resources
3 Split	2001 Ford F350 4x4	2017	45,000	Operating
3 Split	2003 Chevy 2500 4x4	2019	35,000	Operating
3 Split	2007 Ford F150 4x4	2021	30,000	Operating
3 Split	2016 Chevy 4x4	2026	50,000	
Collection	Flow Line/Manhole SBE	2017	40,000	Replacement Funds
Collection	Flow Line/Manhole Pheasant Ct	2017	6,000	Replacement Funds
Collection	Roof Main Lift Station	2020	4,800	Replacement Funds
Water	Valve Operating Wrench	2017	6,239	Operating
Water	GIS Mapping	2018	35,000	Operating
Water	Roof #1 Well	2018	6,550	Replacement Funds
Water	Roof #2 Well	2019	3,340	Replacement Funds
Water	New Water Tower or New Well	2019		Impact Fees
Water	#3 Well Rebuild	2020	8,000	Replacement Funds
Water	Roof #3 Well	2020	3,640	Replacement Funds
Water	Water Tower Repaint	2029	100,000	Replacement Funds
Water	Stand Pipe Repaint	2031	160,000	Replacement Funds
WWTP	Sludge Study Implementation	2017		Replacement Funds
WWTP	Main Lift Station Generator	2017	400,000	Replacement Funds
WWTP	Blacktop	2018		Replacement Funds
WWTP	Clarifier Dome	2018		Replacement Funds
WWTP	Roof Pretreatment Building	2019	4,950	Replacement Funds
WWTP	Roof Solids Building	2019	5,400	Replacement Funds
WWTP	Roof Main Office Building	2019	27,510	Replacement Funds
WWTP	Paint/Replace Basic Catwalk	2020	50,000	Replacement Funds



Village of Sister Bay FINANCE COMMITTEE

DRAFT 2017 BUDGET RECOMMENDED BY THE MARINA COMMITTEE

Meeting Date 09/14/2016

Summary of Significant Budgetary Changes from 2016 to 2017:

REVENUES

1. Account #46741 – Festivals (Marina Fest): The Marina Committee recommends moving the Marina Fest revenues and expenditures to the General Fund. The Marina Committee has designated \$10,000 to be the title sponsor for the event with the expectation that this amount will decrease over the next three years. As a result of this decision, no revenues have been included for Marina Fest in the 2017 Budget.
2. Account #46751 – Seasonal Fees: Although the Marina Committee did not make a final decision on rate changes, they recommended a place holder of a 5% rate increase over the 2016 budget.
3. Account #46752 – Transient Fees: Although the Marina Committee did not make a final decision on rate changes, they recommended a place holder of a 12% rate increase over the 2016 budget. In addition, \$7452 was removed from the budget as estimated income from the 80 ft slip that is recommended to be the place for the fuel dock.
4. Account #46753 – Launch Fees: Launch fees are regulated by the DNR and therefore cannot be increased at this time. However, revenue levels were increased based on expected sales from 2016.
5. Account #46755 – Marina Services: Marina services are primarily pump outs. The mobile pump out machine purchased in early 2016 has been very valuable. Fees were not increased but revenues were increased based on 2016 estimates.
6. Accounts #46756 and #46757 – Gasoline and Diesel Sales: 15,500 gallons of gas and 15,500 gallons of diesel fuel sold at a \$1.00 per gallon premium. The first 10,000 gallons in the tanks are covered by cash flow from the loan and not from operating funds.
7. Account #46761 – Commercial Docking: Commercial Docking contracts must be renewed for 2017. Although the Marina Committee did not make a final decision on commercial fees, they recommended a place holder reflecting a 10% increase in fees.

EXPENDITURES

1. Account #55101 – Wages, Manager: This subject will be discussed in closed session. There are differing recommendations from the Personnel Committee and the Marina Committee.

2. Account #55105 – Wages, Admin: In 2016, the Admin allocation to the marina was increased as a result of Administration's additional time spent assisting the Marina Manager with Scribble setup, reconciliations, cash handling, and other items. This cost has been reduced for 2017.
3. Account #55105 – Maintenance, Parks: In 2016, a sum was budgeted as an allocation from Parks to Marina for work performed by Parks employees on the Marina. However, the Parks Committee disagrees with this methodology and proposes that the allocation be budgeted but that actual hours worked by Parks employees on the Marina be charged as such (at their regular hourly rate). The system is capable of this change and it has been included in the proposed Marina budget.
4. Account #55105 – Wages, Seasonal: The seasonal wages have been increased in 2017 as a result of a recommendation from the Personnel Committee to increase compensation for two employees who could serve as Shift Managers and alleviate some of the burden on the Marina Manager. In addition, \$5,000 has been added to cover additional hours related to the fuel dock.
5. Account #55110 – Wages, Overtime: In 2016, overtime was used occasionally for dockhands although overtime was not budgeted to that level. In 2017, a more generous overtime calculation was included in the budget. In addition, \$300 has been added to cover potential overtime related to the fuel dock.
6. Account #55111 – Bonuses: Labor Day bonuses have been budgeted for 2017 as an enticement to keep employees at the marina in the Fall. The marina is having difficulty staffing during the Fall. This account also covers sales bonuses for the Marina Manager.
7. Account #55201 – Travel/Training: Expense in 2016 was related to Quickbooks and Scribble training. In 2017, additional expense is budgeted for classes for the Manager and for dock staff.
8. Account #55225 – Recognition: Expense for recognition has been added to all budgets so that Management has an additional tool to recognize staff members for dedication and service.
9. Account #55340 – Marina Utility Costs: Like other expenses in the 2017 budget, all line items were cut to where possible to increase income/decrease loss for the marina.
10. Account #55370 – Internet: Wi-Fi repeaters have been budgeted in 2017.
11. Account #55405 – Computer Hardware: The budgeted amount for 2016 was supposed to cover the purchase of Scribble; however, since the agreement was signed in 2015, it actually was expended then. For 2017, the budget has been returned to more normal levels.
12. Account #55430 – Custodial Supplies: Like other expenses in the 2017 budget, the line item was decreased to attempt to bring the budget into the black.
13. Accounts #55432 and #55433 – Fuel Resale: 15,500 gallons of gas and 15,500 gallons of diesel fuel sold at a \$1.00 per gallon premium.
14. Account #55465 – Service Equipment: The marina is in need of a new commercial, coin operated washer and dryer. It was originally budgeted in 2017. However, because of other expected expenditures in 2017, the item was moved to 2016. The Finance Director and Marina Manager will review the budget at the end of the season and determine where the budget can be amended to cover this purchase.
15. Account #55475 – Bicycles: The Marina Manager requested that new bicycles be purchased in 2017. The Marina Committee will consider whether these are rented or an amenity.

Village of Sister Bay 2017 Annual Budget

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		2014	2015	2016	2016	2017
Fund 201 / Department 55		Actual	Actual	Budget	Estimate	Budget
Marina Enterprise Fund						
Revenues						
Public Charges for Services						
46741	Festivals (Marina Fest)	5,869	49,898	17,500	24,602	0
46751	Seasonal Fees	313,728	338,982	345,000	352,741	362,250
46752	Transient Fees	109,259	119,518	112,000	130,889	119,748
46753	Launch Fees	12,018	11,758	12,000	13,986	14,000
46754	Bike Rental	0	0	0	0	0
46755	Marina Services	228	626	200	1,351	1,500
46756	Gasoline Sales					52,700
46757	Diesel Sales					55,025
46759	Discounted Sales		0	-7,500	0	-5,000
	Subtotal	\$441,101	\$520,782	\$479,200	\$523,569	\$600,223
Commercial Revenues						
46761	Commercial Docking	76,733	76,733	76,730	81,765	89,000
46764	Product Sales (incl. ice)	1,942	2,271	2,200	3,160	3,200
46767	Vending Sales (Soda)	566	0	350	101	100
46768	Washer/Dryer	231	726	300	453	500
46900	Misc. Charges	0	129	25	0	0
	Subtotal	\$79,471	\$79,859	\$79,605	\$85,479	\$92,800
Miscellaneous Revenues						
48110	Interest on Investments	812	580	670	582	650
48260	Boathouse Rental	13,291	14,053	19,500	18,550	18,500
48265	Boathouse TV & Utility Charges	0	150		900	900
48500	Donations	83	259	0	195	250
48990	Miscellaneous Other Revenues	264	1,949	200	113	200
	Subtotal	\$14,449	\$9,603	\$20,370	\$20,340	\$20,500
Other Financing Sources & Transfers						
49210	Transfer from General Fund	0	0	0	0	0
49240	Transfer from CIP Fund	25,000	0	0	0	0
	Subtotal	\$25,000	\$0	\$0	\$0	\$0
	Total Revenues	\$560,021	\$610,244	\$579,175	\$629,388	\$713,523

Village of Sister Bay 2017 Annual Budget

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		2014	2015	2016	2016	2017
Fund 201 / Department 55		Actual	Actual	Budget	Estimate	Budget
Marina Enterprise Fund						
Expenditures						
Direct Employee Costs						
55101	Wages, Manager	25,610	33,209	40,000	40,000	47,500
55101	Manager, Parks				0	0
55105	Wages, Admin	8,737	9,495	10,159	41,518	27,890
55105	Maintenance, Parks	7,919	11,039	8,498	8,498	11,449
55105	Wages, Seasonal	31,101	42,545	39,466	37,502	63,370
55110	Wages, Overtime	8	172	223	2,074	2,565
55111	Bonuses	465	750	5,807	3,877	2,350
55115	Retirement	1,137	1,066	3,871	5,941	6,309
55120	Social Security	5,536	5,388	7,968	10,010	11,867
55125	Insurance, Medical	1,657	5,982	9,281	9,834	7,694
55127	HSA Expense	0	0	0	3,807	3,723
55130	Insurance, Dental	244	566	725	1,118	874
55135	Insurance, Disability	117	216	480	586	458
55140	Insurance, Group Life	38	38	48	128	93
55145	Insurance, Work Comp	3,180	5,017	6,659	6,003	10,854
55150	Unemployment Costs	0	0	0	905	1,000
55155	Transfer to TKH	0	0	0	0	0
55190	Benefit Fees & Penalties	0	31		18	0
	Subtotal	\$85,748	\$115,514	\$133,185	\$171,800	\$197,996
Indirect Employee						
55201	Travel/Training	1,073	2,248	500	1,039	1,500
55205	Recruitment/Testing/Physicals	10	430	200	132	350
55210	Expense Allowance	122	6	200	200	200
55215	Uniforms and Clothing	285	493	900	935	1,000
55225	Recognition	0	0	0	0	750
	Subtotal	\$1,490	\$3,177	\$1,800	\$2,306	\$3,800
Utility Costs						
55340	Marina Utility Costs	22,061	22,444	24,000	19,983	20,500
55341	Boathouse Utilities	1,348	1,818	1,350	844	1,000
55360	Telephone	735	735	750	696	950
55365	Cellphones	932	861	900	748	900
55370	Internet	4,092	1,751	2,000	1,450	5,300
55375	Charter TV	1,868	1,046	567	414	420
	Subtotal	\$31,036	\$28,655	\$29,567	\$24,135	\$29,070
Supplies						
55401	Office Supplies	257	0	400	574	2,100
55405	Computer Hardware/Software	1,507	8,411	5,000	294	2,000
55410	Printing and Copying	296	613	500	29	500
55415	Postage	266	581	500	142	500
55420	Dues and Publications	125	290	300	0	300
55430	Custodial Supplies	1,831	1,545	2,500	1,874	2,000
55432	Gasoline for Resale					37,200
55433	Diesel for Resale					39,525
55434	Supplies For Resale	1,227	1,746	1,500	1,042	1,500
55435	Vending Supplies (Soda)	436	0	0	0	0
55440	Medical and Safety	0	0	100	277	800
55460	Minor Equipment	73	51	500	1,911	1,750
55465	Service Equipment	0	612	200	5,000	500
55470	Recreation Equip/Supplies	57	54	500	0	500
55475	Bicycles	0	0	50	0	2,000
55490	Amenities (coffee & shower supplies)	598	621	750	406	750
55495	Miscellaneous Other Supplies	119	-62	200	931	300
	Subtotal	\$6,791	\$14,462	\$13,000	\$12,479	\$92,225
Other Services						

Village of Sister Bay 2017 Annual Budget

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		2014	2015	2016	2016	2017
Fund 201 / Department 55		Actual	Actual	Budget	Estimate	Budget
Marina Enterprise Fund						
55501	Audit	1,920	3,210	3,210	3,391	3,400
55502	Accounting Support	1,745	1,630	1,900	1,309	3,000
55503	Credit Card Fees	6,787	8,149	7,800	8,323	9,200
55504	Information Technology	470	1,002	600	2,076	1,100
55510	Consulting Services	350	1,225	350	859	1,500
55515	Legal Services	476	535	500	0	500
55525	Property/Liability Insurance	5,769	7,622	7,750	6,112	11,622
55526	Fuel Dock Testing Costs					800
55530	Legal Notices (formerly ads)	14	0	100	0	50
55532	Marketing/Publicity (events)	2,146	6,297	8,000	1,053	1,500
55535	Website Support	184	507	500	95	250
55551	Rubbish Disposal	1,550	2,165	1,800	1,623	1,920
55552	Recycling	319	147	300	164	320
55565	Marina Committee	400	160	800	0	500
55567	Festival/Event Costs	16,510	68,772	25,000	31,258	0
55570	Permits & Fees	220	227	250	110	225
55595	Misc. Other Services	0	0	100	0	100
	Subtotal	\$38,860	\$101,648	\$58,960	\$56,372	\$35,987
Maintenance						
55601	Office Equip Maint/Postage Meter	240	345	300	10	300
55605	Computer Maintenance	0	0	0	0	200
55615	Grounds Maintenance	213	74	250	711	800
55635	Weed Control Services	3,178	3,178	3,200	0	3,200
55640	Building Maintenance	3,840	2,616	2,000	1,235	2,000
55641	Boathouse Maintenance	332	1,425	1,000	5,986	2,000
55647	Dock Maintenance	11,027	15,863	15,000	12,557	17,000
55650	Fuel Dock Maintenance					1,000
55651	Fuel Pump/Hose Maintenance					1,500
55675	Equipment Rental	0	0	150	0	200
	Subtotal	\$18,831	\$23,501	\$21,900	\$20,498	\$28,200
Vehicles and Other						
55701	Vehicle Maintenance.	36	124	100	0	200
55705	Equipment Maintenance	457	879	450	276	1,000
55710	Gas/Oil/Fluids	367	422	400	242	400
	Subtotal	\$859	\$1,425	\$950	\$518	\$1,600
Non-Operating Expenses						
55910	Bad Debt Exp	0	277	0	506	0
55920	Penalties & Fines	0	0	0	0	0
55930	Bank Fees & Finance Charges	30	101	50	170	200
55950	Miscellaneous Other Exp.	0	20	100	0	100
55971	Depreciation Expense	202,311	203,934	200,000	200,000	202,000
55975	Other Non Operating Expenditures	0	0	0	0	0
	Subtotal	\$202,341	\$204,332	\$200,150	\$200,676	\$202,300
Debt						
55986	Interest on Long-Term Debt	78,385	77,440	76,694	76,694	75,436
55986	Interest on Fuel Dock Debt					5,960
55986	Financing Fees					500
55986	Interest payable to TID Fund for Loan	15,587	14,859	14,116	14,116	13,359
	Subtotal	\$93,972	\$92,299	\$90,810	\$90,810	\$95,255
Transfers						
55991	Transfer to General Fund for Marina Fest Sponsorship	0	0	0	0	10,000
55992	PILOT Payment	161,905	128,380	126,356	126,356	126,356
	Subtotal	\$161,905	\$128,380	\$126,356	\$126,356	\$136,356
	Total Expenses	\$641,833	\$713,393	\$676,678	\$705,952	\$822,789

Village of Sister Bay 2017 Annual Budget

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	2014	2015	2016	2016	2017
Fund 201 / Department 55	Actual	Actual	Budget	Estimate	Budget
Marina Enterprise Fund					
Expense Summary					
Operating Expenses & Taxes	183,616	288,780	259,362	288,786	388,878
Depreciation & other Non-Operating Exp	202,341	203,934	200,150	200,000	202,300
Debt Service	93,972	92,299	90,810	90,810	95,255
Capital, Other Transfers	161,905	128,380	126,356	126,356	136,356
Total	\$641,833	\$713,393	\$676,678	\$705,952	\$822,789
Net Income/(Loss)	(\$81,812)	(\$103,149)	(\$97,503)	(\$76,563)	(\$109,266)
Net Income/(Loss) without Non-Cash	\$26,612	(\$15,128)	\$29,630	\$50,570	\$10,360
Beginning Net Asset Balance	1,854,347	1,778,492	1,679,470	1,675,343	1,649,350
Prior period adjustment					
Ending Net Asset Balance	\$1,772,535	\$1,675,343	\$1,581,967	\$1,649,350	\$1,540,084
<i>Proof to Audit (p. 15)</i>	<i>1,689,453</i>	<i>1,592,257</i>			
Cumulative change in accting prin.	5,957	-4			
Ending Net Asset Balance, restated	1,778,492	1,675,339			
Adjust for Other Sources and Uses of Cash					
Add Depreciation	202,311	203,934	200,000	200,000	202,000
Add back Replacement Funds Used					0
Subtract Capital Expenses	-31,240	-43,789	0	0	-275,000
Subtract Replacement Fund Addition					-75,000
Add: Loan for Fuel Dock					325,000
Long-Term Advance from TIF @2%)	-36,397	-37,124	-37,867	-37,867	-38,624
Subtract Fuel Dock Principal					-21,387
Subtract Debt Principal	-26,250	-35,000	-35,000	-35,000	-43,750
Subtotal	\$171,071	\$160,145	\$127,133	\$127,133	\$73,239
Net Change in Cash Position	\$89,259	\$56,996	\$29,630	\$50,570	-\$36,027
Estimated Net Cash Available					
Beginning of Year	\$269,481	\$296,093	\$280,965	\$280,965	\$331,535
At Year-End	\$358,740	\$280,965	\$310,595	\$331,535	\$295,508
Available Net Assets Balance	\$1,943,606	\$1,835,488	\$1,709,100	\$1,776,483	\$1,613,323
(after loan payments and capital exp, but before depreciation)					
Capital Expense Projections	Replacement Year	Estimated Cost			
roof replacement	2019	29,000			
Marina Building	Low Priority	600,000			
A Dock Repairs and Pier Replacement	2018/2019	900,000			
B Dock Repairs	2019	250,000			
D Dock Floating Piers	2019	100,000			
J Dock Floating Piers	2020	150,000			
J Dock Bulkhead	2020	200,000			
Fuel Dock	2017	250,000			
future projects subtotal					

MARINA

Loan for Fuel Dock

Loan Calculator

Enter Values	
Loan Amount	\$ 325,000.00
Annual Interest Rate	2.50 %
Loan Period in Years	7
Number of Payments Per Year	2
Start Date of Loan	4/1/2017
Optional Extra Payments	\$ -

Loan Summary	
Scheduled Payment	\$ 25,449.17
Scheduled Number of Payments	14
Actual Number of Payments	14
Total Early Payments	\$ -
Total Interest	\$ 31,288.42

Lender Name:

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance
1	10/1/2017	\$ 325,000.00	\$ 25,449.17	\$ -	\$ 25,449.17	\$ 21,386.67	\$ 4,062.50	\$ 303,613.33
2	4/1/2018	303,613.33	25,449.17	-	25,449.17	21,654.01	3,795.17	281,959.32
3	10/1/2018	281,959.32	25,449.17	-	25,449.17	21,924.68	3,524.49	260,034.64
4	4/1/2019	260,034.64	25,449.17	-	25,449.17	22,198.74	3,250.43	237,835.90
5	10/1/2019	237,835.90	25,449.17	-	25,449.17	22,476.22	2,972.95	215,359.68
6	4/1/2020	215,359.68	25,449.17	-	25,449.17	22,757.18	2,692.00	192,602.50
7	10/1/2020	192,602.50	25,449.17	-	25,449.17	23,041.64	2,407.53	169,560.86
8	4/1/2021	169,560.86	25,449.17	-	25,449.17	23,329.66	2,119.51	146,231.20
9	10/1/2021	146,231.20	25,449.17	-	25,449.17	23,621.28	1,827.89	122,609.92
10	4/1/2022	122,609.92	25,449.17	-	25,449.17	23,916.55	1,532.62	98,693.37
11	10/1/2022	98,693.37	25,449.17	-	25,449.17	24,215.51	1,233.67	74,477.86
12	4/1/2023	74,477.86	25,449.17	-	25,449.17	24,518.20	930.97	49,959.66
13	10/1/2023	49,959.66	25,449.17	-	25,449.17	24,824.68	624.50	25,134.99
14	4/1/2024	25,134.99	25,449.17	-	25,134.99	24,820.80	314.19	0.00

SEPTEMBER 12, 2016

EXECUTIVE SUMMARY SHEET – VILLAGE OF SISTER BAY FUEL DOCK PROPOSAL

Please see Power Point Presentation created by Marina Committee Member John Clove.

The mission of the Sister Bay Marina Committee is to make Sister Bay, Wisconsin a Premier Waterfront Destination. The Marina is the only real revenue source that the Village of Sister Bay has, and as such, it is imperative that the Village Capitalize on the opportunity. The boater demographic composes an extremely profitable segment of the consumer purchasing public. America is in the midst of major demographic changes. Some of these demographic changes are the fact that the Millennial generation(those born between 1980 and 2000) will surpass the Baby Boomers as the Largest living generation according to the United States Census Bureau. Boaters are “captive” and do spend a considerable amount of money when they are here. Therefore they help pay for future development without taxing residents.

Most destination marinas do a considerable amount of marketing and advertising in an attempt to attract boaters from outside the area, and they also have updated facilities and appurtenances. Work is currently being done on marketing and advertising pieces for Sister Bay’s Marina, and the Marina Facilities and showers have been updated, but we do not have a fuel dock. Transient boaters, especially those who own large boats, definitely desire such an on-site amenity.

The anticipated expenditure for a state-of-the art pressurized fuel dock is approximately \$250,000. The Fish Creek and Egg Harbor Municipal docks do sell fuel, but their fuel sales are limited because of draft and tank capacity issues. That would not be the case with the Sister Bay Marina. With that in mind we propose investing in a Fuel Dock at the Sister Bay Marina at a total cost of \$250,000.

Details are as follows:

The Village has 40 transient slips and can accommodate boats which are up to 80 Feet in length.

Fuel Dock Funding Needed

Anticipated Cost \$250,000

Interest Rate 4%

Loan Term 10 Years

Monthly Payment \$2,531

Total Payment \$303,736

Annual Payment \$30,374

Our competition is

Egg Harbor

Fish Creek

Yacht Works

Financial Projections – See Attached

Fuel Sales Estimates

	2017	2018	2019	2020
Sales in Gallons	50,000	50,000	50,000	50,000

Diesel Sales in Gallons

Total \$1PER GALLON PROFIT MARGIN In 2015 approximately 1360 transient boats used the marina facilities. If 50 Percent of these boats get fuel and purchase on average 60 gallons

1360 @50% @60 gallons per vessel equates to 40,800 gallons

It is estimated that Seasonal Tenants will purchase an additional 10,000 gallons

Estimated Projection \$50,000

Marina Management believes that current proposed staffing levels will provide enough support for the fuel dock operations. The fuel dock would generate contribution margin of \$48,000 per year which would be sufficient to service anticipated debt incurred for the installation of the fuel dock facility.

Village of Sister Bay - Fuel Dock Proposal
 PROJECTIONS FOR YEARS ENDED

	12/31/2017	12/31/2018	12/31/2019
REVENUES			
Sales of Fuel Net Revenue 50,000 @ \$1 per gallon markup	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Gross Profit from Sales of Fuel	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Insurance	\$ 500.00	\$ 500.00	\$ 500.00
Phones	\$ 200.00	\$ 200.00	\$ 200.00
Utilities	\$ 300.00	\$ 300.00	\$ 300.00
Supplies	\$ 700.00	\$ 500.00	\$ 500.00
Credit Card Fees	\$ 700.00	\$ 700.00	\$ 700.00
Advertising			
Permits & Fees	\$ 400.00	\$ 400.00	\$ 400.00
Dock Maintenance			
Computer	\$ 1,200.00		
Office Equipment	\$ 1,500.00		
Interest	\$ 9,623.00	\$ 8,775.00	\$ 7,898.00
Depreciation			
TOTAL EXPENSES	\$ 16,623.00	\$ 12,875.00	\$ 11,998.00
Net income (LOSS)	\$ 33,377.00	\$ 37,125.00	\$ 38,002.00

Respectfully Submitted,

Nicole Krauel

**Sister Bay Marina
Fuel Dock Break-even Analysis**

What is the break-even point for gallons of fuel sold to overcome expenses?

	2017 - Budget	2018	2019
Expenses:			
Insurance	(4,000.00)	(4,100.00)	(4,200.00)
Testing	(800.00)	(800.00)	(800.00)
Maintenance	(2,500.00)	(2,500.00)	(2,500.00)
Interest	(4,062.50)	(7,319.66)	(6,223.38)
Principal	(21,386.67)	(43,578.69)	(44,674.96)
Phones	(200.00)	(200.00)	(200.00)
Credit Card Fees	(700.00)	(700.00)	(700.00)
Computer	(1,200.00)	-	-
IT expense	(500.00)	(500.00)	(500.00)
Office Equip	(1,500.00)	(300.00)	(300.00)
Supplies	(700.00)	(700.00)	(700.00)
Total Expenditures:	\$ (37,549.17)	(60,698.35)	(60,798.34)
Lost Slip Revenue	\$ (7,252.00)		
Total of Expenses:	\$ (44,801.17)	\$ (60,698.35)	\$ (60,798.34)
Sales Profit Margin	\$1	\$1	\$1
Break-even Gallons	44,801.17	60,698.35	60,798.34

Respectfully Submitted,

Tasha Rass
Finance Director

Village of Sister Bay 2017 Annual Budget 68

		2017	2018	2019
		Estimate	Estimate	Estimate
Fuel Dock Statement				
Revenues				
Fuel Revenues				
46756	Gasoline Sales	52,700	60,605	69,697
46757	Diesel Sales	55,025	63,279	72,771
	Subtotal	\$107,725	\$123,884	\$142,468
	Total Revenues	\$107,725	\$123,884	\$142,468
Expenditures				
Direct Employee Costs				
55105	Wages, Seasonal	5,000	5,025	5,050
55110	Wages, Overtime	300	302	303
	Subtotal	\$5,300	\$5,327	\$5,353
Utility Costs				
55340	Marina Utility Costs	500	500	500
55360	Telephone	200	200	200
	Subtotal	\$700	\$700	\$700
Supplies				
55401	Office Supplies	1,500	300	300
55405	Computer Hardware/Software	1,500	300	300
55432	Gasoline for Resale	37,200	42,780	49,198
55433	Diesel for Resale	39,525	45,454	52,272
55440	Medical and Safety	500	500	500
	Subtotal	\$80,225	\$89,334	\$102,570
Other Services				
55503	Credit Card Fees	700	700	700
55504	Information Technology	500	500	500
55525	Property/Liability Insurance	4,000	4,100	4,200
55526	Fuel Dock Testing Costs	800	800	800
	Subtotal	\$6,000	\$6,100	\$6,200
Maintenance				
55650	Fuel Dock Maintenance	1,000	1,000	1,000
55651	Fuel Pump/Hose Maintenance	1,500	1,500	1,500
	Subtotal	\$2,500	\$2,500	\$2,500
Debt				
55986	Interest on Fuel Dock Debt	4,063	7,320	6,223
55986	Financing Fees	500	0	0
	Subtotal	\$4,563	\$7,320	\$6,223
	Total Expenses	\$99,288	\$111,280	\$123,547
	Net Income/(Loss)	\$8,438	\$12,604	\$18,921
Adjust for Other Sources and Uses of Cash				
	Subtract Capital Expenses	-275,000		
	Add: Loan for Fuel Dock	325,000		
	Subtract Fuel Dock Principal	-21,387	-43,579	-44,675
	Subtotal	\$28,613	-\$43,579	-\$44,675
	Net Change in Cash Position	\$37,051	-\$30,975	-\$25,753

Village of Sister Bay 2017 Annual Budget 69

		2014	2015	2016	2016	2017
Fund 400 / Department 57		Actual	Actual	Budget	Estimate	Budget
Capital Improvement Fund						
Beginning Fund Balance		\$1,318,486	\$1,402,972	\$992,772	\$982,697	\$1,163,058
Revenues						
Taxes and Assessments						
41110	Property Tax	0	0	0	0	0
41120	Room Taxes	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue						
43680	Federal Grants	77	0	0	0	0
43690	State Grants	15,000	0	0	0	0
47393	Intergovernmental Charges	0	516,729	0	0	0
	Subtotal	\$15,077	\$516,729	\$0	\$0	\$0
Other Revenues						
48110	Interest Income	3,614	2,375	2,700	1,868	2,000
	Subtotal	\$3,614	\$2,375	\$2,700	\$1,868	\$2,000
Transfers						
49210	Transfer from General Fund	346,700	140,000	310,000	310,000	349,000
49230	Transfer from Debt Service	0		0	0	0
49260	Transfer from Utility Fund	0		0	0	0
49300	Debt Proceeds				650,000	0
	Subtotal	\$346,700	\$140,000	\$310,000	\$960,000	\$349,000
	Total Revenues	\$365,391	\$659,104	\$312,700	\$961,868	\$351,000
	Total Funds Available	\$1,683,877	\$2,062,076	\$1,305,472	\$1,944,565	\$1,514,058
Expenditures						
Services						
57510	Consulting	0			160	
	Subtotal	\$0	\$0	\$0	\$160	\$0
Transfers						
57991	Transfer to General Fund					
57993	Transfer to Debt Service Fund					
	Subtotal					
Capital Outlay						
57995	Capital Outlay 2014	220,669				
57995	Capital Outlay 2015		526,697			
57995	Capital Outlay 2016			310,000	746,347	
57995	Capital Outlay 2017				0	349,000
	Subtotal	\$220,669	\$526,697	\$310,000	\$746,347	\$349,000
Transfers						
57992	Transfer to Marina Fund	25,000	0	0		0
57993	Transfer to Debt Fund - Helms Reserve	35,236	0	35,000	35,000	0
58994	Transfer to TID	0	552,682			
	Subtotal	\$60,236	\$552,682	\$35,000	\$35,000	\$0
	Total Expenditures	\$280,905	\$1,079,379	\$345,000	\$781,507	\$349,000
	Ending Fund Balance	\$1,402,972	\$982,697	\$960,472	\$1,163,058	\$1,165,058

Village of Sister Bay 2017 Annual Budget

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Capital Improvement Funding Detail				
Project Year	Project Description	2015 Funding	2016 Funding	2017 Funding
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	
2017	Proposed Capital Requests			
	SBLG Fire Budget Capital Reserve			22,000
	Streets resurfacing/Stormwater			120,000
	Parks Building			50,000
	Various Parks Projects			10,000
	Vehicle Replacement			45,000
	Vehicle Replacement - UTV (\$14K total)			7,000
	Village Hall Acoustics & A/C			25,000
	Helms Debt Reserves			
	Coastal Byways Kiosk/Grant			
	Trackless Snow Machine Replacement			-
	Information Technology Upgrades			5,000
	Canterbury/Maple and Applewood			50,000
	Accounting Software Upgrade			
	Wayfinding Signage			-
	Sledding Hill			10,000
	Property Improvement (Quarry)			-
	Country Walk Sidewalks			5,000
	General Fund subtotal			349,000

Village of Sister Bay 2017 Annual Budget

Cumulative Major Project Reserves													
as of 8/24/16		budget	opening			YTD		budget	opening			YTD	
		funding	balance	added	adjusted	expended	balance	funding	balance	added	adjusted	expended	balance
Number	Project	2016	2016	in 2016	in 2016	in 2016	2016	2017	2017	in 2017	in 2017	in 2017	2017
03 13	Fire Truck/SBLG Fire Dept		126,268.36				126,268.36	22,000	148,268.36				148,268.36
04 08	Streets Resurfacing	130,000	159,301.75				159,301.75	120,000	279,301.75				279,301.75
04 18	Old Fire Station Demolition/Upgrades		(0.05)		0.05		0.00		0.00				0.00
04 24	Parks Building		347,698.00				347,698.00	50,000	397,698.00				397,698.00
04 25	Parks Mower		0.00				0.00		0.00				0.00
05 21	Admin. Bldg. Remodel		0.00				0.00		0.00				0.00
07 38	Stormwater Undetermined		0.00				0.00		0.00				0.00
09 56	Various Parks Projects	10,000	29,446.61			4,000.00	25,446.61	10,000	35,446.61			17,500.00	17,946.61
09 57	Vehicle Replacement		7,241.00				7,241.00	52,000	59,241.00			59,241.00	0.00
10 58	Village Hall acoustics & A/C		43,909.32				43,909.32	25,000	68,909.32				68,909.32
10 59	Parks Equipment		0.00				0.00		0.00				0.00
10 60	Garbage containers		0.00				0.00	0	0.00				0.00
11 65	OS Election Machine replacement		(0.12)		0.12		0.00		0.00				0.00
11 68	Helms Debt Reserves	-35,000	132,382.00				132,382.00		132,382.00				132,382.00
12 70	Coastal Byways Kiosk/Grant		17,714.00				17,714.00		17,714.00				17,714.00
13 76	Trackless snow machine replacement		23,185.00				23,185.00		23,185.00				23,185.00
14 77	Information/Technology upgrades		13,517.59				13,517.59	5,000	18,517.59				18,517.59
14 80	Canterbury/Maple and Applewood		65,797.93				65,797.93	50,000	115,797.93				115,797.93
15 83	Accounting Software upgrade	20,000	40,000.00			2,010.00	37,990.00		37,990.00				37,990.00
15 84	Wayfinding/Village Signage	50,000	62,107.00			3,800.00	58,307.00		58,307.00				58,307.00
15 85	Sledding Hill		(3,740.28)			647.50	(4,387.78)	10,000	5,612.22			5,612.22	0.00
17 87	Property Improvement (Quarry)			650,000		650,000	0.00	0	0.00				0.00
18 88	Country Walk Sidewalks						0.00	5,000	5,000.00				5,000.00
	Unallocated		17,926.58		-0.17		17,926.41		17,926.41				17,926.41
	Additional Unallocated		71,338.63				71,338.63		71,338.63				71,338.63
CIP	CIP Expense - Consulting					-285.00	(285.00)						(285.00)
CIP	Grants, other		77.00				77.00		77.00				77.00
CIP	Interest Income (except Fire Truck Reserve)		3,526.12	1,336.80			4,862.92		4,862.92				4,862.92
CIP	Transfers In & Out (not budget funding)		0.00				0.00		0.00				0.00
	CIP Totals	175,000.00	1,157,696.44	651,336.80	0.00	660,172.50	1,148,290.74	349,000.00	1,497,575.74	0.00	0.00	82,353.22	1,414,937.52
07 5046	Waterfront Development'		(295,538.31)			728.28	(296,266.59)		(296,266.59)				(296,266.59)
11 5067	Bay Shore Drive reconstruction	75,000	232,926.64			49,974.48	182,952.16	(20,990)	182,952.16				182,952.16
14 5079	BSD Stormwater		(189,625.82)				(189,625.82)		(189,625.82)				(189,625.82)
14 5082	BSD Lighting		(12,390.00)			1,926.80	(14,316.80)		(14,316.80)				(14,316.80)
14 5081	BSD Overhead Line Burial		(11,669.16)				(11,669.16)		(11,669.16)				(11,669.16)
15 5087	Downtown Redevelopment		10,029.00		15,000	11,796.27	13,232.73	200,000	213,232.73				213,232.73
16 5088	Braun Parking Lot	25,000	25,000.00				25,000.00		25,000.00				25,000.00
17 5089	Dahlstrom Site Improvements	0	0.00		0		0.00	1,000	1,000.00				1,000.00
	TIF Property Tax Increments		0.00	54,418.00			54,418.00		82,871.00				82,871.00
	TIF Computer Aids		636.00				636.00		636.00				636.00
	TIF Stewardship Grant & loan to Marina		14,858.75	14,116.26			28,975.01		28,975.01				28,975.01
	TIF Transfer from Utilities for BSD Project		0.00				0.00		0.00				0.00
	TIF Debt Proceeds		0.00				0.00		0.00				0.00
13 74 (TIF)	Pavilion/Donations		0.00				0.00		0.00				0.00
	TIF Transfers In (not budget funding)			15,000	-15,000								
	TIF TIF exp.		(56,736.96)			49,307.59	(106,044.55)		(106,044.55)				(106,044.55)
	TIF Transfers Out		0.00				0.00		0.00				0.00
	TIF Totals	100,000.00	(282,509.86)	83,534.26	0.00	113,733.42	(312,709.02)	201,000.00	(83,256.02)	0.00	0.00	0.00	(83,256.02)
CIP/TIF	Comingled Totals	275,000	875,187	734,871	0	773,906	835,582	550,000	1,414,320	0	0	82,353	1,331,682

Village of Sister Bay 2017 Annual Budget ⁷²

		2014	2015	2016	2016	2017
Fund 500 / Department 56		Actual	Actual	Budget	Estimate	Budget
Tax Increment Financing District						
Beginning Fund Balance		\$1,156,811	\$1,054,646	\$35,899	-\$90,849	\$41,583
Revenues						
Taxes and Assessments						
41110	Property Tax Increment	3,654	47,020	54,418	54,418	82,871
	Special Assessments	0	0	0		0
	Subtotal	\$3,654	\$47,020	\$54,418	\$54,418	\$82,871
Intergovernmental Revenue						
43430	Computer Aids	655	636	650	1,415	1,000
	DOT Credits	0	0	0	0	0
	TLE's	0	0	0	0	0
43680	Federal Grants	0	0	0	0	0
43690	State Grants	0	244,643	0	0	0
	Subtotal	\$655	\$245,279	\$650	\$1,415	\$1,000
Other Revenues						
48110	Interest Income	0	0	0	0	0
48110	Interest on Loan #52 (Marina)	15,587	14,857	14,116	14,116	13,359
48300	Sale of Property	0	219,750	0	370,000	140,000
48500	Donations	435,000	0	0	0	0
48990	Miscellaneous	30,000	0	0	0	0
	Subtotal	\$480,587	\$234,607	\$14,116	\$384,116	\$153,359
Transfers						
49210	Transfer from General Fund	0	690,955	0	0	201,000
49220	Transfers from Marina (not valid)	0	0	0	0	0
49230	Transfers from Debt Service				597,375	29,500
49240	Transfers from CIP		552,682	0	0	0
49260	Transfers from Utility	0	0	0	0	0
	Subtotal	\$0	\$1,243,637	\$0	\$597,375	\$230,500
Debt Issued						
49300	Bank Loan Proceeds (Beach)	400,000	0	0	0	0
49300	Bank Loan Proceeds (Garot Project)	0	0	530,000	0	0
49300	Bank Loan Proceeds (Braun Property)		630,000	0	0	0
49300	Bond Proceeds	0	0	0	0	0
	Subtotal	\$400,000	\$630,000	\$530,000	\$0	\$0
	Total Revenues	\$884,895	\$2,400,543	\$599,184	\$1,037,324	\$467,730
	Total Funds Available	\$2,041,706	\$3,455,189	\$635,083	\$946,475	\$509,313

Village of Sister Bay 2017 Annual Budget ⁷³

		2014	2015	2016	2016	2017
Fund 500 / Department 56		Actual	Actual	Budget	Estimate	Budget
Tax Increment Financing District						
Expenditures						
56415	Postage	158	17	150	0	0
56501	Audit	1,500	1,995	2,000	2,691	2,700
56503	Village Administration	64,833	49,065	59,534	65,578	55,935
56510	Consulting	3,155	135	3,000	1,000	3,000
56515	Legal Services	4,615	5,375	7,500	16,048	15,000
56530	Legal Notices & Ads	0	0	0	0	0
56990	TID Fees	150	150	150	150	150
	Subtotal	\$74,412	\$56,737	\$72,334	\$85,467	\$76,785
Transfers						
56991	Operating Transfer to General Fund	0	0	0	0	0
56993	Transfer of Sale Proceeds to Debt Service				165,000	140,000
56996	Operating Transfer to Utility Fund	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$165,000	\$140,000
Capital Outlay						
56995	Capital Outlay - Waterfront Dev.	50,446	1,285,917	10,000	728	0
56995	Capital Outlay - Johnson Property	0	0	0	0	0
56995	Capital Outlay - BSD Reconstruction	155,211	116,685	85,646	49,974	0
56995	Capital Outlay - Pavilion	504,442	9,137	0	0	0
56995	Capital Outlay - BSD Stormwater	187,114	2,512	0	0	0
56995	Capital Outlay - Overhead Lines	3,045	1,235,329	0	0	0
56995	Capital Outlay - Lighting	12,390	0	37,500	1,927	0
56995	Capital Outlay - Downtown Redevel		839,721	0	11,796	200,000
56995	Capital Outlay - Street Improvements		0	0	0	0
56995	Capital Outlay - Dahlstrom Site Improvements					1,000
57995	Developer Reimbursement (Stony Ridge)		0	530,000	590,000	0
	Subtotal	\$912,649	\$3,489,301	\$663,146	\$654,425	\$201,000
Debt Issuance						
58990	Debt Issuance Costs	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$987,061	\$3,546,038	\$735,480	\$904,892	\$417,785
Audit Adjustment						
	Ending Fund Balance	\$1,054,645	-\$90,849	-\$100,397	\$41,583	\$91,528
	<i>Proof to Audit (p. 10)</i>	<i>1,054,646</i>	<i>-90,849</i>			
	Loan payment from Marina Fund	-36,397	-37,124	-37,867	-37,867	-38,624
	Ending Cash Balance	\$1,091,042	-\$53,725	-\$62,530	\$79,450	\$130,152



Village of Sister Bay FINANCE COMMITTEE

Meeting Date 09/14/2016

Summary of Significant Budgetary Items

Second Draft - CAPITAL

After other committees met to discuss their individual sections of the budget, additional capital requests were made.

1. Parks Committee – addition of \$10,000 allocated to Various Parks Projects, additional \$7,000 allocated to Vehicle Replacement for a UTV (which will deplete this reserve to \$0)
2. Parks Committee outlay in 2016 – spend approximately \$4,000 in funds from the Various Parks Projects reserves to hook up the beach shower stations to Village water.

Second Draft - TAX INCREMENT FINANCING DISTRICT

1. Account #41110 – Tax Increment: The 2017 amount is an estimate based on new construction values. The final amount will not be known until November.
2. Account #48300 – Sale of Property: These reflect the accepted offers on the Braun lots in 2016 and the estimated sale of remaining lots in 2017.
3. Account #49210 – Transfer from General Fund: A transfer from the general fund was made to cover engineering on the Dahlstrom site and the completion of infrastructure and other work at the Braun site.
4. Account #49230 – Transfer from Debt Service: This reflects the movement of loan proceeds and interest income from the Debt Service Fund to the TID for Stony Ridge.
5. Account #56515 – Legal Services: The budget for legal services has increased to account for assistance with pending or threatened suits.

Second Draft – GENERAL REVENUES

1. Account #46743 – Marina Fest Revenues/Donations: The Marina Committee requested that the General Fund take on the revenues and expenditures related to Marina Fest. Donations and revenues of \$15,000 have been budgeted.
2. Account #46744 and #46745 – Transportation Route Sponsorship and Transportation Advertising: The Parks Committee recommended that the proposed trolley service be budgeted for 2017. These accounts reflected the anticipated revenues for sponsoring 12 stops at \$500 each and additional advertising on the trolley or on trolley-related advertising.
3. Account #49220 – Transfer from Marina Fund for Marina Fest: The Marina Committee recommended budgeting a sum to serve as the title sponsor for Marina Fest in 2017.
4. Account #49221 – Transfer from Marina PILOT: Based on discussions earlier in the meeting, this line item may or may not be revised.

Second Draft - GENERAL GOVERNMENT

1. Account #51567 – Festival/Event Costs: The Marina Committee requested that the General Fund take on the revenues and expenditures related to Marina Fest. Expenditures of \$25,000 have been budgeted. With budgeted revenues of \$15,000 and \$10,000 transferred from the Marina Fund, the Village would break even on Marina Fest if expenditures are kept to \$25,000.
2. Account #51993 – Transfer to Marketing Fund 2016: With a \$21,556 transfer to the Marketing Fund in 2016, this fund can be closed. The Marketing Fund is no longer used.

Second Draft - ADMINISTRATION

1. No changes that were made at committee levels affected the Administration expense budget.

DEBT SERVICE

Outstanding debt levels for 2017 and into the future include the full amount of the Stony Ridge loan and a loan for the quarry. As of 12/31/16, we are expected to have debt of \$15.1 million outstanding, with a debt capacity of \$20.372 million. The Village's available debt capacity is less than most other municipalities in the area.

The Marina Committee requests that the Village take out a bank loan to fund the Fuel Dock. As of 9/12/16, we do not have preliminary rates or terms for this loan. An amortization schedule for a \$325,000 loan (\$250,000 for the fuel dock plus \$50,000 for the upfront cost of fuel to fill the tanks) has been included in your packet and has been included in the marina budget.

Respectfully submitted,

Tasha Rass
Finance Director

Village of Sister Bay 2017 Annual Budget ⁷⁶

		2014	2015	2016	2016	2017
Fund 100 / Departments 51 - 53		Actual	Actual	Budget	Estimate	Budget
Revenues						
Taxes						
41110	General Property	1,179,829	1,188,580	1,201,174	1,201,174	1,813,601
41150	Managed Forest Lands	34	34	34	34	34
	Subtotal	\$1,179,863	\$1,188,614	\$1,201,208	\$1,201,208	\$1,813,635
Other Taxes						
41210	Room Tax	0	0	0	0	0
41800	Interest & Penalties - Taxes	105	23	100	20	25
	Subtotal	\$105	\$23	\$100	\$20	\$25
Intergovernmental Revenue						
43410	State Shared Revenue	9,036	9,036	9,036	12,107	12,107
43415	Expenditure Restraint		0	10,751	10,751	0
43420	Fire Insurance Dues	14,717	13,589	13,600	14,244	14,244
43430	State Aid - Computer Aids	1,172	1,185	1,200	1,950	2,048
43531	State Aid - Roads	52,437	50,445	58,011	43,509	43,500
43650	Forest Lands	4	3	3	13	13
43690	State Grants Other		25,555	0	15,000	0
43791	Recycling Rebate	5,342	5,597	5,600	2,929	2,900
	Subtotal	\$82,708	\$105,410	\$98,201	\$100,503	\$74,812
Licenses and Permits						
44110	Liquor	8,350	8,208	8,200	30,585	8,700
44120	Operators' Licenses	800	750	750	720	750
44130	Soda	130	135	130	135	130
44140	Cigarette	50	50	50	50	50
44210	Dog	38	28	25	50	40
44300	Building Permits	10,434	16,513	5,000	12,000	12,000
44410	Rezoning Petition & Fees	1,175	3,825	1,200	9,465	4,000
44420	Conditional Use Requests	0	800	400	0	400
44430	Map/Text Amendment Requests	100	900	100	1,300	400
44910	Sign Permits	835	450	500	775	400
	Subtotal	\$21,911	\$31,659	\$16,355	\$55,080	\$26,870
Fines, Forfeits & Penalties						
45210	Citations/Pkg Tickets	490	334	350	330	400
	Subtotal	\$490	\$334	\$350	\$330	\$400

Village of Sister Bay 2017 Annual Budget ⁷⁷

		2014	2015	2016	2016	2017
Fund 100 / Departments 51 - 53		Actual	Actual	Budget	Estimate	Budget
Revenues						
Public Charges For Services						
46110	Assessment Letter Fees	2,460	3,180	2,500	2,500	2,500
46120	Plan Commission Meeting Fees	500	0	400	9,300	1,000
46130	Document/Map Sales		0	0	0	0
46140	Publishing Fees	420	440	440	600	400
46310	Hwy Dept Charges Reimbursed	1,471	280	400	1,465	400
46721	Memorial Benches	1,400	400	800	400	2,000
46722	Memorial Trees	0	0	200	0	0
46723	Memorial Picnic Tables	0	0	0	0	0
46725	Recreation Charges		0	0	0	0
46741	Festival/Event Fees	4,772	4,650	30,000	4,800	5,000
46743	MarinaFest Revenues/Donations		0	0	0	15,000
46744	Transportation Route Sponsorship					6,000
46745	Transportation Advertising					5,000
46900	Misc Charges For Services	1,036	748	500	6,692	750
	Subtotal	\$12,059	\$9,698	\$35,240	\$25,757	\$38,050
Intergovernmental Charges						
47324	EMS Building Rental Charge	10,618	14,446	8,500	8,000	8,000
47390	Library charges	2,772	2,250	2,700	3,000	3,200
	Subtotal	\$13,391	\$16,696	\$11,200	\$11,000	\$11,200
Other Revenue						
48110	Interest on Investments	1,698	3,240	3,200	525	1,500
48210	Building Rental - Post Office	16,200	14,850	16,994	16,676	16,994
48220	Building Rental - Village Hall	4,185	2,953	2,500	3,500	2,500
48240	Building Rental - Fire Station	358	389	350	650	650
48250	Park Rental	4,318	930	1,000	2,588	2,500
48300	Sale of Property & Equipment	455,650	690,955	3,000	0	0
48400	Insurance Recovery	0	0	0	1,384	0
48910	Refunds	0	231	0	0	0
48990	Miscellaneous Other Revenue	250	161	250	270	250
	Subtotal	\$482,659	\$713,709	\$27,294	\$25,593	\$24,394
Other Financing Sources						
49220	Transfers from Marina Fund for MarinaFest Sponsorship	0	0	0	0	10,000
49221	Transfers from Marina PILOT	161,905	128,380	126,356	126,356	126,356
49226	Transfers from Utility PILOT	0	35,457	41,723	41,724	41,723
	Subtotal	\$161,905	\$163,837	\$168,079	\$168,080	\$178,079
	Total Revenues	\$1,955,092	\$2,229,980	\$1,558,027	\$1,587,571	\$2,167,465
	<i>Proof to Audit (p.11)</i>	<i>1,955,092</i>	<i>2,229,981</i>			

Village of Sister Bay 2017 Annual Budget 78

		2014	2015	2016	2016	2017
Fund 100 / Department 51		Actual	Actual	Budget	Estimate	Budget
General Government						
Direct Employee Costs						
51105	Salaries, Board Members	29,780	29,580	32,940	33,080	34,200
51115	Retirement		0	0	0	0
51120	Social Security	2,278	2,263	2,520	2,531	2,616
51140	Insurance, Group Life		0	0	0	0
51145	Insurance, Work Comp	34	25	98	108	147
51150	Insurance, Unemployment		0	0	0	0
	Subtotal	\$32,092	\$31,868	\$35,558	\$35,719	\$36,963
Indirect Employee Costs						
51201	Travel/Training	1,069	630	2,500	780	2,500
51210	Expense Allowance	280	35	750	376	500
51225	Recognition	417	460	500	686	750
	Subtotal	\$1,766	\$1,125	\$3,750	\$1,842	\$3,750
Utility Costs						
51301	Administration Building	5,194	4,661	5,000	4,908	5,200
51305	Village Hall	12,485	9,104	12,500	8,500	8,800
51310	Post Office		0	0	0	0
51312	Library		0	0	0	0
51315	Fire Station	48,212	33,039	40,000	27,000	30,000
51320	Old School	579	31	0	0	0
51330	Corner of the Past		0	0	0	0
51360	Hydrant Rental Fees	42,000	49,781	52,375	42,000	44,000
51370	Internet	3,238	2,159	3,300	2,159	3,000
	Subtotal	\$111,708	\$98,775	\$113,175	\$84,567	\$91,000
Supplies						
51405	Computer software/hardware	524	1,299	1,000	250	1,000
51410	Printing & Copying	359	145	250	272	300
51420	Dues and Publications	1,592	1,527	1,600	1,550	1,600
51425	Maps	30	45	100	179	200
51450	Public Relations	0	19	2,000	1,400	1,500
51495	Miscellaneous Supplies	27	15	50	30	50
	Subtotal	\$2,531	\$3,050	\$5,000	\$3,681	\$4,650

Village of Sister Bay 2017 Annual Budget 79

		2014	2015	2016	2016	2017
Fund 100 / Department 51		Actual	Actual	Budget	Estimate	Budget
General Government						
Other Services						
51502	Building Inspection Services	8,350	4,033	4,500	6,990	7,000
51504	Information Technology	326	325	1,200	3,800	3,500
51505	Engineering	0	8,460	5,000	4,950	15,000
51510	Consulting	9,367	6,681	5,000	3,875	5,000
51514	Sheriff Security Services	6,599	3,322	3,000	3,000	3,500
51515	Legal Services	36,929	34,201	36,000	45,000	50,000
51520	Assessment Services	34,500	34,500	34,500	34,500	34,500
51525	Property/Liability Insurance	10,109	12,233	12,500	32,758	33,000
51530	Legal Notices & Ads	1,352	1,070	750	850	1,000
51532	Publicity	866	412	500	425	1,200
51535	Web Site Support	142	240	750	375	500
51540	Tax Billing Costs	2,475	2,568	2,600	2,660	2,750
51541	Property Taxes Owed		0	0	0	0
51542	Tax Assessment Refunds	19,626	16,395	0	991	1,500
51545	Election Costs	1,351	963	2,500	2,000	1,200
51546	Election Officials	3,150	1,100	4,000	4,830	2,500
51555	Board of Review	399	171	500	1,000	500
51567	Festival/Event Costs	6,106	6,110	0	1,805	25,000
51570	Zoning Board of Appeals	160	0	200	0	0
51575	Plan Commission	1,369	1,421	1,600	1,400	1,600
51580	Utility Commission		0	0	0	0
51585	Personnel Committee	360	0	0	0	0
51590	Miscellaneous Boards	640	800	900	1,266	900
51595	Miscellaneous Services	85	44	100	75	100
53101	SBA		573	0	0	0
	Subtotal	\$144,262	\$135,622	\$116,100	\$152,550	\$190,250
Maintenance						
51641	Administration Building	3,016	2,970	3,200	2,825	3,500
51642	Village Hall	2,555	1,841	2,200	2,000	2,000
51643	Post Office	2,223	1,995	2,000	600	1,500
51645	Fire Station	14,861	44,594	50,000	15,000	20,000
51646	Old School	34	0	0	0	0
51647	Pavilion	30	92	0	1,919	2,000
	Subtotal	\$22,719	\$51,492	\$57,400	\$22,344	\$29,000
Support						
51801	Cemetery	2,139	2,592	3,000	5,478	3,500
51805	Library	27,901	30,422	30,000	30,000	30,000
51810	Sister Bay Advancement	50,000	50,000	50,000	75,000	70,000
51830	Humane Society	1,000	1,000	1,000	1,000	1,000
51840	Fire Services	110,683	115,321	120,790	120,790	129,912
51841	Fire District	0	0	0	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
51880	Coastal ByWays	300	300	300	300	300
	Subtotal	\$199,523	\$207,135	\$212,590	\$240,068	\$242,212

Village of Sister Bay 2017 Annual Budget 80

		2014	2015	2016	2016	2017
Fund 100 / Department 51		Actual	Actual	Budget	Estimate	Budget
General Government						
Other						
51910	Bad Debt Exp.	551	459	450	723	4,500
51930	Bank Fees & Finance Charges	2,205	2,471	4,000	3,255	2,500
51950	Misc. Other Exp.	1,461	30	0	10	10
51998	Change in Joint Fire Dept Investment		0	0	0	0
51999	Contingency	0	0	10,000	0	50,000
	Subtotal	\$4,218	\$2,960	\$14,450	\$3,988	\$57,010
Transfers						
51991	Transfer to Marina	0	0	0	0	0
51992	Transfer to Ice Rink Fund	5,000	16,000	5,000	5,000	10,000
51993	Transfer to Marketing Fund				21,556	
51994	Transfer to CIP Fund	346,700	190,000	310,000	310,000	349,000
51995	Transfer to TIF		690,955	0	0	201,000
51996	Transfer to Utility		0	0	0	0
	Subtotal	\$351,700	\$896,955	\$315,000	\$336,556	\$560,000
Debt						
51993	Transfer to Debt Service Fund		0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
	Subtotal Operating	518,818	532,027	558,023	544,759	654,835
	Subtotal Transfers	351,700	896,955	315,000	336,556	560,000
	Subtotal Debt	0	0	0	0	0
	Total	\$870,518	\$1,428,982	\$873,023	\$881,315	\$1,214,835
	<i>Proof to Audit (p.11)</i>	870,511	1,428,982			

Village of Sister Bay 2017 Annual Budget 81

		2014	2015	2016	2016	2017
Fund 100 / Department 52		Actual	Actual	Budget	Estimate	Budget
Administration						
Direct Employee Costs						
52101	Salaries & Wages, Full Time	192,767	204,244	204,386	220,046	229,163
52105	Salaries & Wages, Part Time	851	0	1,109	380	1,464
52110	Salaries & Wages, Overtime	270	82	332	332	334
52115	Retirement	13,596	13,712	13,585	14,570	15,705
52120	Social Security	14,350	14,553	15,746	16,888	17,669
52125	Insurance, Medical	30,560	30,155	42,114	27,758	33,519
52127	HSA Expense	0	0	0	12,838	11,637
52130	Insurance, Dental	2,977	2,291	3,043	3,264	3,392
52135	Insurance, Disability	1,556	1,408	1,232	1,428	1,483
52140	Insurance, Group Life	517	576	601	596	694
52145	Insurance, Work Comp	313	206	608	644	985
52150	Unemployment Costs		0	0	1,220	0
52190	Benefit Fees & Penalties	588	941	1,000	1,121	1,150
52192	Marina Admin Transfer	-11,599	-12,745	-13,860	-41,518	-38,050
52195	TIF Admin Transfer	-64,833	-49,065	-61,449	-65,578	-55,935
52196	Utility Admin Transfer	-30,602	-17,041	-24,623	-42,692	-40,932
	Subtotal	\$151,310	\$189,317	\$183,823	\$151,296	\$182,278
Indirect Employee						
52201	Training/Travel	3,479	2,023	2,800	5,431	5,500
52202	Educational Development	2,755	2,896	1,000	891	4,000
52205	Recruitment/Testing/Physicals	29	873	500	0	750
52210	Expense Allowance	523	267	350	250	350
52212	Staff Team-Building	0	141	500	0	500
52225	Recognition	46	3,978	4,000	2,800	4,000
	Subtotal	\$6,833	\$10,178	\$9,150	\$9,372	\$15,100
Utility Costs						
52360	Telephone	2,526	2,567	2,600	2,622	2,700
52365	Cellphone	747	622	700	1,192	1,200
52370	Internet	1,800	1,950	2,000	1,874	2,000
	Subtotal	\$5,073	\$5,139	\$5,300	\$5,688	\$5,900
Supplies						
52401	Office Supplies	2,901	4,485	5,000	4,592	5,200
52405	Computer Hardware/Software	1,724	1,347	1,500	1,934	2,000
52410	Printing and Copying	6,559	6,358	6,500	7,967	8,000
52415	Postage	1,071	2,828	2,500	2,766	2,500
52420	Dues and Publications	443	411	500	1,517	1,500
52460	Minor Equipment	270	863	500	436	500
52495	Miscellaneous Other Supplies	65	50	100	311	400
	Subtotal	\$13,033	\$16,342	\$16,600	\$19,523	\$20,100

Village of Sister Bay 2017 Annual Budget ⁸²

		2014	2015	2016	2016	2017
Fund 100 / Department 52		Actual	Actual	Budget	Estimate	Budget
Administration						
Other Services						
52501	Audit	10,770	9,895	12,000	11,200	12,000
52502	Accounting Support	915	915	1,200	928	2,200
52503	TKH Bookkeeping	0	0	0	0	0
52504	Information Technology	3,039	2,308	3,000	3,106	3,200
52510	Consulting	4,745	9,550	5,000	20,000	5,000
52595	Miscellaneous Other Services	0	0	0	0	0
	Subtotal	\$19,469	\$22,668	\$21,200	\$35,234	\$22,400
Maintenance						
52601	Office Equip Lease (postage meter)	460	308	400	306	400
52605	Equipment Maintenance	0	0	0	0	0
	Subtotal	\$460	\$308	\$400	\$306	\$400
	Total	\$196,177	\$243,952	\$236,473	\$221,419	\$246,178
	<i>Proof to Audit (p.11)</i>	<i>196,180</i>	<i>243,952</i>			
	Non-personnel costs	44,867	54,635	52,650	70,123	63,900

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		2014	2015	2016	2016	2017
Fund / Department		Actual	Actual	Budget	Estimate	Budget
Debt Service Fund #30 All Debt						
Beginning Fund Balance						
		-12,662	13,545	-\$13,164	\$1,807	\$322,962
Revenues						
Taxes						
41110	Property Tax	808,859	935,774	1,022,646	1,022,646	453,400
41210	Room Taxes	136,597	147,456	130,000	148,132	155,539
	Subtotal	\$945,457	\$1,083,230	\$1,152,646	\$1,170,778	\$608,939
Other Taxes and Assessments						
Other Revenues						
48110	Interest Income	0	0	0	0	0
	Stony Ridge Interest Income		4,982	14,056	7,375	14,750
	Subtotal	\$0	\$4,982	\$14,056	\$7,375	\$14,750
Interfund Transfers						
49210	Transfer from General Fund					
49220	Transfer from Marina Fund - 2005 bonds					
49220	Transfer from Marina Fund - Johnson					
49230	Transfer from CIP Fund-Helms Reserve	35,236	0	35,000	35,000	0
49230	Transfer from CIP Fund-Loan #47	0		0		0
49250	Transfer from TID				165,000	140,000
49260	Financed by Utility Revenue	0		0		0
	Subtotal	\$35,236	\$0	\$35,000	\$200,000	\$140,000
Debt Issued						
49300	Debt Refinancing	0		0	1,580,000	0
49300	Stony Ridge Development Loan		530,000		590,000	
	Subtotal	\$0	\$530,000	\$0	\$2,170,000	\$0
Total Revenues		\$980,693	\$1,618,212	\$1,201,702	\$3,548,153	\$763,689
Total Funds Available		\$968,032	\$1,631,757	\$1,188,538	\$3,549,960	\$1,086,651
Expenditures						
Transfers						
56930	Transfer to TID (Stony Ridge Excess Interest)				7,375	29,500
56930	Transfer to TID (Stony Ridge Debt Proceeds)				590,000	
	Subtotal				597,375	29,500
Debt Service						
XXX	2005 Bonds	555,755	429,549	453,473	1,757,252	0
XXX	#50 - Waterfront/Sports Complex	252,756	375,350	397,163	274,472	442,881
XXX	#51 - Johnson borrow	145,976	209,422	207,431	136,723	340,531
	#53 Payments on new Beach Project debt		44,601	44,600	44,600	44,600
	#54 Repayment of Stony Ridge Loan		534,983	13,780	0	14,955
	#55 Payments on Braun Project debt		36,045	72,090	237,090	212,090
	#56 Refinanced Bonds				179,486	358,972
	#57 Quarry Loan					16,250
	Subtotal	\$954,487	\$1,629,950	\$1,188,537	\$2,629,622	\$1,055,057

Village of Sister Bay 2017 Annual Budget ⁸⁴

	2014	2015	2016	2016	2017
Fund / Department	Actual	Actual	Budget	Estimate	Budget
Debt Service Fund #30 All Debt					
Total Expenditures	\$954,487	\$1,629,950	\$1,188,537	\$3,226,997	\$1,084,557
Ending Fund Balance	\$13,545	\$1,807	\$1	\$322,962	\$2,094
<i>Proof to Audit (p. 10)</i>	<i>13,545</i>	<i>1,807</i>			

Village of Sister Bay 2017 Annual Budget

Debt Service - Summary of all funds

Loan #52 is an internal loan between funds and is not included in the totals below.

Year	Principal Payment	Interest Payment	Total Cost	Audit_page 29			Audit_page 29			Utility Purposes	Audit_page 29		Total Cost	Property Tax	Marina	Utilities	Total
				General Purposes	General Interest	Marina Purposes	Marina Principal	Marina Interest	Utility Principal		Utility Interest						
2000	0	0	0	268,322			99,900			134,625			502,847	268,322	99,900	134,625	502,847
2001	0	0	0	261,446			100,150			189,272			550,868	261,446	100,150	189,272	550,868
2002	0	0	0	311,444			99,768			184,136			595,348	311,444	99,768	184,136	595,348
2003	0	0	0	286,121			99,776			177,040			562,937	286,121	99,776	177,040	562,937
2004	0	0	0	351,587			99,905			187,511			639,003	351,587	99,905	187,511	639,003
2005	503,750	305,113	808,863	429,550			51,849			327,463			808,863	574,550	51,849	182,463	808,863
2006	510,000	337,669	847,669	376,786			57,575			413,308			847,669	507,368	57,575	282,726	847,669
2007	635,000	295,730	930,730	446,245			61,275			423,210			930,730	585,427	61,275	284,027	930,730
2008	769,000	581,341	1,350,341	757,366			64,813			528,162			1,350,341	889,378	64,813	396,150	1,350,341
2009	675,000	546,794	1,221,794	795,329			68,063			358,402			1,221,794	926,111	68,063	227,620	1,221,794
2010	900,000	510,975	1,410,975	1,185,441			71,000			154,534			1,410,975	1,365,441	71,000	-25,466	1,410,975
2011	485,000	514,951	999,951	624,370			214,587			160,994			999,951	624,370	214,587	160,994	999,951
2012	485,000	851,133	1,336,133	969,324	296,050	673,274	198,054	78,750	119,304	168,754	110,200	58,554	1,336,133	1,149,324	198,054	-11,246	1,336,133
2013	600,000	644,500	1,244,500	882,502	374,350	508,152	170,952	88,750	82,202	191,046	136,900	54,146	1,244,500	882,502	170,952	191,046	1,244,500
2014	625,000	621,609	1,246,609	954,487	460,150	494,337	104,852	26,250	78,602	187,270	138,600	48,670	1,246,609	954,487	104,852	187,270	1,246,609
2015	725,000	598,813	1,323,813	1,014,321	536,400	477,921	112,766	35,000	77,766	196,726	153,600	43,126	1,323,813	1,014,321	112,766	196,726	1,323,813
2016	3,096,932	552,960	3,649,892	2,618,716	2,163,975	454,741	111,694	35,000	76,694	910,129	872,134	20,774	3,640,538	2,618,716	111,694	910,129	3,640,538
2017	1,130,661	545,919	1,676,580	1,346,114	890,784	441,670	119,186	43,750	75,436	227,593	178,653	12,623	1,692,893	1,346,114	119,186	227,593	1,692,893
2018	1,033,842	517,831	1,551,674	1,215,382	781,053	434,329	126,306	52,500	73,806	209,985	182,445	8,832	1,551,674	1,215,382	126,306	209,985	1,551,674
2019	1,416,553	490,704	1,907,257	1,555,610	1,142,014	413,596	141,663	70,000	71,663	209,985	186,316	4,961	1,907,257	1,555,610	141,663	209,985	1,907,257
2020	897,464	454,428	1,351,892	1,099,189	714,827	384,362	147,711	78,750	68,961	104,993	94,631	1,007	1,351,892	1,099,189	147,711	104,993	1,351,892
2021	1,332,300	429,692	1,761,992	1,591,477	1,227,300	364,177	170,516	105,000	65,516				1,761,992	1,591,477	170,516	0	1,761,992
2022	732,300	388,473	1,120,773	954,326	627,300	327,026	166,447	105,000	61,447				1,120,773	954,326	166,447	0	1,120,773
2023	807,300	359,379	1,166,679	995,929	693,550	302,379	170,751	113,750	57,001				1,166,679	995,929	170,751	0	1,166,679
2024	857,300	326,353	1,183,653	1,009,101	734,800	274,301	174,552	122,500	52,052				1,183,653	1,009,101	174,552	0	1,183,653
2025	907,300	290,996	1,198,296	1,020,469	776,050	244,419	177,827	131,250	46,577				1,198,296	1,020,469	177,827	0	1,198,296
2026	957,300	253,559	1,210,859	1,030,215	817,300	212,915	180,644	140,000	40,644				1,210,859	1,030,215	180,644	0	1,210,859
2027	900,000	214,250	1,114,250	939,819	760,000	179,819	174,431	140,000	34,431				1,114,250	939,819	174,431	0	1,114,250
2028	950,000	175,188	1,125,188	948,503	801,250	147,253	176,684	148,750	27,934				1,125,188	948,503	176,684	0	1,125,188
2029	1,000,000	131,938	1,131,938	953,394	842,500	110,894	178,544	157,500	21,044				1,131,938	953,394	178,544	0	1,131,938
2030	1,075,000	81,875	1,156,875	968,750	900,000	68,750	188,125	175,000	13,125				1,156,875	968,750	188,125	0	1,156,875
2031	1,100,000	27,500	1,127,500	948,125	925,000	23,125	179,375	175,000	4,375				1,127,500	948,125	179,375	0	1,127,500
Due	\$15,097,321	\$4,688,085	\$19,785,406	\$16,576,401	\$12,633,728	\$3,929,014	\$2,472,761	\$1,758,750	\$714,011	\$752,556	\$642,045	\$27,423	\$19,801,719	\$16,576,401	\$2,472,761	\$752,556	\$19,801,719

Village of Sister Bay 2016 Annual Budget

Debt Service - Waterfront and Sports Complex # 50

\$6,500,000 borrowed at 4.25% on 11/01/07

\$6,500,000 refinanced at 4.21% on 5/24/11

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Allocated To Mar	Util
Bond Anticipation Note @ 4.25%							
2002							
2003							
2004							
2005							
2006							
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	276,250.00	276,250.00	276,250.00	276,250.00	0.00	0.00
2009	0.00	276,250.00	276,250.00	276,250.00	276,250.00	0.00	0.00
2010	0.00	276,250.00	276,250.00	276,250.00	276,250.00	0.00	0.00
2011	0.00	171,888.89	171,888.89	171,888.89	171,888.89	0.00	0.00
Refunding Bonds @ 4.21%							
2012	25,000.00	345,731.38	370,731.38	370,731.38	370,731.38	0.00	0.00
2013	75,000.00	254,506.26	329,506.26	329,506.26	329,506.26	0.00	0.00
2014	100,000.00	252,756.26	352,756.26	352,756.26	352,756.26	0.00	0.00
2015	125,000.00	250,350.01	375,350.01	375,350.01	375,350.01	0.00	0.00
2016	150,000.00	247,162.51	397,162.51	397,162.51	397,162.51	0.00	0.00
2017	200,000.00	242,881.26	442,881.26	442,881.26	442,881.26	0.00	0.00
2018	200,000.00	237,631.26	437,631.26	437,631.26	437,631.26	0.00	0.00
2019	225,000.00	231,506.26	456,506.26	456,506.26	456,506.26	0.00	0.00
2020	250,000.00	224,068.76	474,068.76	474,068.76	474,068.76	0.00	0.00
2021	300,000.00	214,756.26	514,756.26	514,756.26	514,756.26	0.00	0.00
2022	350,000.00	203,206.26	553,206.26	553,206.26	553,206.26	0.00	0.00
2023	400,000.00	188,656.26	588,656.26	588,656.26	588,656.26	0.00	0.00
2024	425,000.00	171,640.63	596,640.63	596,640.63	596,640.63	0.00	0.00
2025	450,000.00	153,875.00	603,875.00	603,875.00	603,875.00	0.00	0.00
2026	475,000.00	135,375.00	610,375.00	610,375.00	610,375.00	0.00	0.00
2027	500,000.00	115,875.00	615,875.00	615,875.00	615,875.00	0.00	0.00
2028	525,000.00	95,375.00	620,375.00	620,375.00	620,375.00	0.00	0.00
2029	550,000.00	71,812.50	621,812.50	621,812.50	621,812.50	0.00	0.00
2030	575,000.00	44,375.00	619,375.00	619,375.00	619,375.00	0.00	0.00
2031	600,000.00	15,000.00	615,000.00	615,000.00	615,000.00	0.00	0.00
Remaining payments	6,025,000.00	2,346,034.45	8,371,034.45	8,371,034.45	8,371,034.45	0.00	0.00

Village of Sister Bay 2016 Annual Budget

Debt Service - Johnson Property Purchase # 51

\$5,350,000 borrowed at 2.65% on 6/01/10

\$5,350,000 refinanced at 4.43% on 4/26/11

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Allocated To		Util
					Gen 65%	Mar 35%	
Note Anticipation Note @ 2.65%							
2002	0	0	0				
2003	0	0	0				
2004	0	0	0				
2005	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	0	0	0	0	0	0	0
2010	0	0	0	0	0	0	0
2011	0.00	140,987.35	140,987.35	140,987.35	0.00	140,987.35	0.00
Refunding Bonds @ 4.43%							
2012	25,000.00	323,726.13	348,726.13	348,726.13	226,671.98	122,054.15	0.00
2013	25,000.00	225,718.76	250,718.76	250,718.76	162,967.19	87,751.57	0.00
2014	75,000.00	224,578.13	299,578.13	299,578.13	194,725.78	104,852.35	0.00
2015	100,000.00	222,187.50	322,187.50	322,187.50	209,421.88	112,765.63	0.00
2016	100,000.00	219,125.00	319,125.00	319,125.00	207,431.25	111,693.75	0.00
2017	125,000.00	215,531.25	340,531.25	340,531.25	221,345.31	119,185.94	0.00
2018	150,000.00	210,875.00	360,875.00	360,875.00	234,568.75	126,306.25	0.00
2019	200,000.00	204,750.00	404,750.00	404,750.00	263,087.50	141,662.50	0.00
2020	225,000.00	197,031.25	422,031.25	422,031.25	274,320.31	147,710.94	0.00
2021	300,000.00	187,187.50	487,187.50	487,187.50	316,671.88	170,515.63	0.00
2022	300,000.00	175,562.50	475,562.50	475,562.50	309,115.63	166,446.88	0.00
2023	325,000.00	162,859.38	487,859.38	487,859.38	317,108.60	170,750.78	0.00
2024	350,000.00	148,718.76	498,718.76	498,718.76	324,167.19	174,551.57	0.00
2025	375,000.00	133,078.13	508,078.13	508,078.13	330,250.78	177,827.35	0.00
2026	400,000.00	116,125.00	516,125.00	516,125.00	335,481.25	180,643.75	0.00
2027	400,000.00	98,375.00	498,375.00	498,375.00	323,943.75	174,431.25	0.00
2028	425,000.00	79,812.50	504,812.50	504,812.50	328,128.13	176,684.38	0.00
2029	450,000.00	60,125.00	510,125.00	510,125.00	331,581.25	178,543.75	0.00
2030	500,000.00	37,500.00	537,500.00	537,500.00	349,375.00	188,125.00	0.00
2031	500,000.00	12,500.00	512,500.00	512,500.00	333,125.00	179,375.00	0.00
Remaining payments	5,025,000.00	2,040,031.27	7,065,031.27	7,065,031.27	4,592,270.33	2,472,760.94	0.00

Village of Sister Bay 2016 Annual Budget

Debt Service - Marina Expansion Project #52

\$850,000 was borrowed from the 2011 Stewardship Grant at 2.0% on 12/01/11

Project Summary	Principal Payment	Interest Payment	Total Cost	Allocated To		
				0.00% Gen	100.00% Mar	0.00% Util
The table shows the debt schedule.						
Internal TIF Loan	Note: \$850,000 borrowed from TIF fund for 20 years with payments of \$51,983.21 per year.					
2006					0	0
2007					0	0
2008					0	0
2009					0	0
2010					0	0
2011					0	0
2012	34,983.21	17,000.00	51,983.21	0	51,983.21	0
2013	35,682.87	16,300.34	51,983.21	0	51,983.21	0
2014	36,396.53	15,586.68	51,983.21	0	51,983.21	0
2015	37,124.46	14,858.75	51,983.21	0	51,983.21	0
2016	37,866.95	14,116.26	51,983.21	0	51,983.21	0
2017	38,624.29	13,358.92	51,983.21	0	51,983.21	0
2018	39,396.78	12,586.43	51,983.21	0	51,983.21	0
2019	40,184.71	11,798.50	51,983.21	0	51,983.21	0
2020	40,988.41	10,994.80	51,983.21	0	51,983.21	0
2021	41,808.17	10,175.04	51,983.21	0	51,983.21	0
2022	42,644.34	9,338.87	51,983.21	0	51,983.21	0
2023	43,497.23	8,485.99	51,983.22	0	51,983.22	0
2024	44,367.17	7,616.04	51,983.21	0	51,983.21	0
2025	45,254.51	6,728.70	51,983.21	0	51,983.21	0
2026	46,159.60	5,823.61	51,983.21	0	51,983.21	0
2027	47,082.80	4,900.42	51,983.22	0	51,983.22	0
2028	48,024.45	3,958.76	51,983.21	0	51,983.21	0
2029	48,984.94	2,998.27	51,983.21	0	51,983.21	0
2030	49,964.64	2,018.57	51,983.21	0	51,983.21	0
2031	50,963.94	1,019.28	51,983.22	0	51,983.22	0
Remaining payments	\$667,945.98	\$111,802.20	\$779,748.18	\$0.00	\$779,748.18	\$0.00

Debt Service -Beach Expansion Fund # 53

\$400,000 was borrowed at 2.09% on 05/19/15.

Ballon payment due on 11/16/19.

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Allocated To		Util
					Gen	Mar	
Bank Borrow @ 2.09%							
2015	36,317.21	8,282.79	44,600.00	44,600.00	44,600.00		
2016	37,069.52	7,530.48	44,600.00	44,600.00	44,600.00		
2017	37,880.53	6,719.47	44,600.00	44,600.00	44,600.00	0.00	0.00
2018	38,687.49	5,912.51	44,600.00	44,600.00	44,600.00	0.00	0.00
2019	250,045.25	5,088.37	255,133.62	255,133.62	255,133.62	0.00	0.00
2020					0.00	0.00	0.00
2021					0.00	0.00	0.00
2022					0.00	0.00	0.00
2023					0.00	0.00	0.00
2024					0.00	0.00	0.00
2025					0.00	0.00	0.00
	326,613.27	17,720.35	344,333.62	344,333.62	344,333.62	0.00	0.00
Remaining payments	326,613.27	17,720.35	344,333.62	344,333.62	344,333.62	0.00	0.00

Debt Service - Garot Loan for Infrastructure Fund # 54

\$590,000 borrowed at 2.50% on 5/25/16.

Bank of Luxemburg

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Allocated To		
					Gen	Mar	Util
Bank Borrow @ 2.50%							
2016	0.00	0.00	0.00	0.00	0.00		
2017	0.00	14,954.86	14,954.86	14,954.86	14,954.86		
2018	0.00	14,954.86	14,954.86	14,954.86	14,954.86	0.00	0.00
2019	82,300.00	14,954.86	97,254.86	97,254.86	97,254.86	0.00	0.00
2020	82,300.00	13,284.14	95,584.14	95,584.14	95,584.14	0.00	0.00
2021	82,300.00	11,498.49	93,798.49	93,798.49	93,798.49	0.00	0.00
2022	82,300.00	9,703.87	92,003.87	92,003.87	92,003.87	0.00	0.00
2023	82,300.00	7,863.76	90,163.76	90,163.76	90,163.76	0.00	0.00
2024	82,300.00	5,993.38	88,293.38	88,293.38	88,293.38	0.00	0.00
2025	82,300.00	4,042.84	86,342.84	86,342.84	86,342.84	0.00	0.00
2026	82,300.00	2,059.24	84,359.24	84,359.24	84,359.24	0.00	0.00
	658,400.00	99,310.30	757,710.30	757,710.30	757,710.30		
Remaining payments	658,400.00	99,310.30	757,710.30	757,710.30	757,710.30	0.00	0.00

Debt Service - Braun Property Land Purchase Fund # 55

\$630,000

\$630,000 was borrowed at 2.60% on 04/28/15.

10 years

\$165,000 additional payment made in 2017 due to proceeds from sale

2.60%

2 payments per year

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Allocated To		
					Gen	Mar	Util
Bank Borrow @ 2.60%							
2015	27,718.27	8,326.50	36,044.77	36,044.77	36,044.77		
2016	221,540.41	15,549.13	237,089.54	237,089.54	237,089.54		
2017	202,453.10	9,636.45	212,089.55	212,089.55	212,089.55	0.00	0.00
2018	67,830.59	4,258.95	72,089.54	72,089.54	72,089.54	0.00	0.00
2019	69,632.29	2,457.26	72,089.55	72,089.55	72,089.55	0.00	0.00
2020	40,713.84	607.71	41,321.55	41,321.55	41,321.55	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	380,629.82	16,960.37	397,590.19	397,590.19	397,590.19	0.00	0.00
Remaining payments	380,629.82	16,960.37	397,590.19	397,590.19	397,590.19	0.00	0.00

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

BAY SHORE DRIVE STORMSEWER PORTION OF DEBT = \$138,600 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	16,699.34	1,458.86	18,158.20	18,158.20	18,158.20		0.00
2017	33,919.67	2,396.72	36,316.39	36,316.39	36,316.39	0.00	0.00
2018	34,639.46	1,676.93	36,316.39	36,316.39	36,316.39	0.00	0.00
2019	35,374.53	941.86	36,316.39	36,316.39	36,316.39	0.00	0.00
2020	17,967.00	191.19	18,158.19	18,158.19	18,158.19	0.00	0.00
	121,900.66	5,206.70	127,107.36	127,107.36	127,107.36	0.00	0.00
Remaining payments	121,900.66	5,206.70	127,107.36	127,107.36	127,107.36	0.00	0.00

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

BAY SHORE DRIVE WATER PORTION OF DEBT = \$71,400 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	8,602.69	751.53	9,354.22	9,354.22	0.00		9,354.22
2017	17,473.77	1,234.68	18,708.45	18,708.45	0.00	0.00	18,708.45
2018	17,844.57	863.87	18,708.44	18,708.44	0.00	0.00	18,708.44
2019	18,223.24	485.20	18,708.44	18,708.44	0.00	0.00	18,708.44
2020	9,255.73	98.49	9,354.22	9,354.22	0.00	0.00	9,354.22
	62,797.31	2,682.24	65,479.55	65,479.55	0.00	0.00	65,479.55
Remaining payments	62,797.31	2,682.24	65,479.55	65,479.55	0.00	0.00	65,479.55

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

Consolidated

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	278,322.30	24,314.29	302,636.59	302,636.59	197,643.97		113,796.60
2017	565,327.81	39,945.37	605,273.18	605,273.18	395,287.93	0.00	227,593.20
2018	577,324.38	27,948.80	605,273.18	605,273.18	395,287.93	0.00	209,985.25
2019	589,575.52	15,697.66	605,273.18	605,273.18	395,287.93	0.00	209,985.25
2020	299,449.99	3,186.54	302,636.53	302,636.53	197,643.93	0.00	104,992.60
	2,031,677.70	86,778.37	2,118,456.07	2,118,456.07	1,383,507.72	0.00	752,556.30
Remaining payments	2,031,677.70	86,778.37	2,118,456.07	2,118,456.07	1,383,507.72	0.00	752,556.30

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

FIRE STATION A PORTION OF DEBT = \$260,000 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	31,326.32	2,736.67	34,062.99	34,062.99	34,062.99		0.00
2017	63,629.97	4,496.02	68,125.99	68,125.99	68,125.99	0.00	0.00
2018	64,980.23	3,145.75	68,125.98	68,125.98	68,125.98	0.00	0.00
2019	66,359.15	1,766.84	68,125.99	68,125.99	68,125.99	0.00	0.00
2020	33,704.33	358.66	34,062.99	34,062.99	34,062.99	0.00	0.00
	228,673.68	9,767.27	238,440.95	238,440.95	238,440.95	0.00	0.00
Remaining payments	228,673.68	9,767.27	238,440.95	238,440.95	238,440.95	0.00	0.00

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

FIRE STATION B PORTION OF DEBT = \$950,000 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	114,461.55	9,999.38	124,460.93	124,460.93	124,460.93		0.00
2017	232,494.12	16,427.75	248,921.87	248,921.87	248,921.87	0.00	0.00
2018	237,427.78	11,494.10	248,921.88	248,921.88	248,921.88	0.00	0.00
2019	242,466.12	6,455.75	248,921.87	248,921.87	248,921.87	0.00	0.00
2020	123,150.43	1,310.48	124,460.91	124,460.91	124,460.91	0.00	0.00
	835,538.45	35,688.08	871,226.53	871,226.53	871,226.53	0.00	0.00
Remaining payments	835,538.45	35,688.08	871,226.53	871,226.53	871,226.53	0.00	0.00

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

FOREST/SUNNYSIDE SEWER PORTION OF DEBT = \$198,450 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	23,910.42	2,088.82	25,999.24	25,999.24	0.00		25,999.24
2017	48,566.80	3,431.67	51,998.47	51,998.47	0.00	0.00	51,998.47
2018	49,597.41	2,401.06	51,998.47	51,998.47	0.00	0.00	51,998.47
2019	50,649.90	1,348.57	51,998.47	51,998.47	0.00	0.00	51,998.47
2020	25,725.48	273.75	25,999.23	25,999.23	0.00	0.00	25,999.23
	174,539.58	7,455.05	181,994.64	181,994.64	0.00	0.00	181,994.64
Remaining payments	174,539.58	7,455.05	181,994.64	181,994.64	0.00	0.00	181,994.64

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

FOREST/SUNNYSIDE WATER PORTION OF DEBT = \$116,550 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	14,042.62	1,226.77	15,269.39	15,269.39	0.00		15,269.39
2017	28,523.36	2,015.43	30,538.79	30,538.79	0.00	0.00	30,538.79
2018	29,128.64	1,410.14	30,538.78	30,538.78	0.00	0.00	30,538.78
2019	29,746.76	792.02	30,538.78	30,538.78	0.00	0.00	30,538.78
2020	15,108.61	160.78	15,269.39	15,269.39	0.00	0.00	15,269.39
	102,507.38	4,378.37	106,885.74	106,885.74	0.00	0.00	106,885.74
Remaining payments	102,507.38	4,378.37	106,885.74	106,885.74	0.00	0.00	106,885.74

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

LIBRARY PORTION OF DEBT = \$35,000 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	4,217.00	368.40	4,585.40	4,585.40	4,585.40	0.00	0.00
2017	8,565.57	605.23	9,170.80	9,170.80	9,170.80	0.00	0.00
2018	8,747.34	423.47	9,170.81	9,170.81	9,170.81	0.00	0.00
2019	8,932.96	237.84	9,170.80	9,170.80	9,170.80	0.00	0.00
2020	4,537.13	48.28	4,585.41	4,585.41	4,585.41	0.00	0.00
	30,783.00	1,314.82	32,097.82	32,097.82	32,097.82	0.00	0.00
Remaining payments	30,783.00	1,314.82	32,097.82	32,097.82	32,097.82	0.00	0.00

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

SPORTS COMPLEX PORTION OF DEBT = \$125,000 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	15,060.73	1,315.71	16,376.44	16,376.44	16,376.44		0.00
2017	30,591.33	2,161.55	32,752.88	32,752.88	32,752.88	0.00	0.00
2018	31,240.50	1,512.38	32,752.88	32,752.88	32,752.88	0.00	0.00
2019	31,903.44	849.44	32,752.88	32,752.88	32,752.88	0.00	0.00
2020	16,204.00	172.43	16,376.43	16,376.43	16,376.43	0.00	0.00
	109,939.27	4,695.80	114,635.07	114,635.07	114,635.07	0.00	0.00
Remaining payments	109,939.27	4,695.80	114,635.07	114,635.07	114,635.07	0.00	0.00

Debt Service - 2005 Bond Refinancing

\$2,310,000 was borrowed at 2.082% on 4/8/16

WWTP EXPANSION PORTION OF DEBT = \$415,000 at refinancing

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Gen	Mar	Util
Bank Borrow @ 2.082%							
2016	50,001.63	4,368.15	54,369.78	54,369.78	0.00		54,369.78
2017	101,563.22	7,176.33	108,739.55	108,739.55	0.00	0.00	108,739.55
2018	103,718.45	5,021.10	108,739.55	108,739.55	0.00	0.00	108,739.55
2019	105,919.41	2,820.14	108,739.55	108,739.55	0.00	0.00	108,739.55
2020	53,797.29	572.47	54,369.76	54,369.76	0.00	0.00	54,369.76
	364,998.37	15,590.04	380,588.41	380,588.41	0.00	0.00	380,588.41
Remaining payments	364,998.37	15,590.04	380,588.41	380,588.41	0.00	0.00	380,588.41

Debt Service - Quarry Property Purchase # 57

\$650,000

\$650,000 was borrowed at 2.50% on 11/1/2016. I/O for 5 years with balloon payment.
Nicolet Bank

5 years
2.17%
2 payments per year

Project Summary

The table shows the debt schedule.

	Principal Payment	Interest Payment	Total Cost	Total	Allocated To		
					Gen	Mar	Util
Bank Borrow @ 2.168%							
2017	0.00	16,250.00	16,250.00	16,250.00	16,250.00	0.00	0.00
2018	0.00	16,250.00	16,250.00	16,250.00	16,250.00	0.00	0.00
2019	0.00	16,250.00	16,250.00	16,250.00	16,250.00	0.00	0.00
2020	0.00	16,250.00	16,250.00	16,250.00	16,250.00	0.00	0.00
2021	650,000.00	16,250.00	666,250.00	666,250.00	666,250.00	0.00	0.00
2022			0.00	0.00	0.00	0.00	0.00
2023			0.00	0.00	0.00	0.00	0.00
2024			0.00	0.00	0.00	0.00	0.00
2025			0.00	0.00	0.00	0.00	0.00
	650,000.00	81,250.00	731,250.00	731,250.00	731,250.00	0.00	0.00
Remaining payments	650,000.00	81,250.00	731,250.00	731,250.00	731,250.00	0.00	0.00