



# BOARD OF TRUSTEES MEETING AGENDA

Tuesday, May 17, 2016 at 6:00 P.M.  
Sister Bay Fire Station- Mill Rd

For additional information check: [www.sisterbaywi.gov](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

Deviations from the agenda order shown may occur.

Approval of minutes as published  
Comments and Correspondence  
New Village Board Business Items

1. Discussion regarding Resolution 330-051716, thanking and recognizing Nora Zacek for her service on the Board of Trustees; Consider a motion to act.
2. Discussion regarding Resolution 331-051716, thanking and recognizing Betty Curzon for thirty years of service at the Sister Bay-Liberty Grove Library; Consider a motion to act.
3. Consider a motion to call the Board of Review to order and immediately adjourn until a noticed meeting to be called for Monday, October 17, 2016 or Thursday, October 20, 2016 from 6:00 PM to 8:00 PM.
4. Discussion on a recommendation of the Finance and Utilities Committees regarding award of a contract for engineering services for Sanitary, Water and Storm Sewer service on the Braun Property; Consider a motion to act if appropriate.
5. Presentation on goal setting: CIP priorities and Policy objectives. Open discussion on setting goals and objectives for each type; discussion and motion for action if appropriate.
6. Discussion on Amending the Sister Bay Board of Trustees Bylaws, as well as the Sister Bay Committee and Commission Bylaws; consider appropriate motions for action.
7. Discussion and consider a motion to approve an application for Class "B" and "C" alcohol licenses for the Sister Bay Inn (Old Voyager Inn).
8. Review and discussion on the 2015 Audit of Village Financials; consider a motion of the Finance Committee to approve of the 2015 Audit.
9. Discussion and consider a motion to approve an application for Class "B" and "C" alcohol licenses for Root's located at 2373 Maple Dr.
10. Consider a motion to discuss and confirm President Lienau's Appointments.
11. Report on County activities from the County Supervisor, Dave Lienau.
12. Review of the financial statements and consideration of a motion to approve the monthly bills.
13. Report by the Village Administrator on Village Activities and Projects.
14. Consider a motion to convene into Executive Session pursuant to Wis. Stats., §19.85(1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. §19.85(1)(g) (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
15. Consider a motion to reconvene into Open Session.
16. Consider a motion to take action, if required.
17. Discussion regarding matters to be placed on a future agenda or referred to a Committee, official or employee.

**Committee Reports** (Committees may approve the minutes of their meetings that are presented in unapproved form.)

- |                      |                              |                          |
|----------------------|------------------------------|--------------------------|
| 1. Administrative    | 2. Bay Shore Oversight       | 3. Coastal Byways        |
| 4. DCEDC             | 5. Economic Development      | 6. Finance               |
| 7. Fire              | 8. Fire District Exploratory | 9. Historical Society    |
| 10. Library Building | 11. Marina and Marina Fest   | 12. Parks                |
| 13. Personnel        | 14. Plan                     | 15. Comm / Tech          |
| 16. SBAA             | 17. Teen Center              | 18. TZC                  |
| 19. Utility          | 20. Admin and Comp Oversight | 21. Waterfront Oversight |

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

I hereby certify that I have posted a copy of this agenda at the following locations:		
<input type="checkbox"/> Administration Building	<input type="checkbox"/> Library	<input type="checkbox"/> Post Office
Name _____ / _____		Date _____

1                                   **VILLAGE OF SISTER BAY BOARD OF TRUSTEES MEETING MINUTES**  
2   **TUESDAY, APRIL 19, 2016**  
3                                   **SISTER BAY-LIBERTY GROVE FIRE STATION – 2258 MILL ROAD**  
4   **UNAPPROVED VERSION**  
5

6   The April 19, 2016 meeting of the Village of Sister Bay Board of Trustees was called to order by  
7   Village President Dave Lienau at 6:24 P.M.

8  
9   **Present:** President Lienau and Trustees Pat Duffy, Scott Baker, Kathy Enquist, Nate Bell, John  
10 Clove and Denise Bhirdo.

11  
12   **Staff Members:** Village Administrator Zeke Jackson, Finance Director Tasha Rass and Assistant  
13 Administrator Janal Suppanz.

14  
15   **Others:** Pat Judy, Marge Grutzmacher, Ron Kane, Rob Zoschke, Mike Schell, Tom Brown, Gary  
16 Guterman, Steve and Sally Jacobson, Jody and Patsy Wuollette, and four other individuals.

17  
18   **Approval of the Agenda and Minutes as published:**

19   *A motion was made by Duffy, seconded by Baker that the Agenda for the April 19, 2016*  
20 *meeting of the Village of Sister Bay Board of Trustees be approved as presented. Motion carried*  
21 *– All ayes.*

22  
23   *Bhirdo noted that an error had been made on Page 3 – Line 7 of the April 12, 2016 meeting*  
24 *minutes – Michael “Johnson” should be Michael “Daubner”.*

25  
26   *A motion was made by Clove, seconded by Baker that the minutes for the April 12, 2016*  
27 *meeting of the Village Board be approved as corrected. Motion carried with Bhirdo abstaining.*

28  
29   **Comments and correspondence:**

30   Lienau asked if anyone wished to comment regarding a non-agenda item. When no one  
31 responded he noted that documentation regarding the Door County Climate Change Forum had  
32 been included in the meeting packets.

33  
34   **Item No. 1. Discussion regarding Resolution No. 328, which thanks and recognizes Steve**  
35 **Jacobson for 37 years of service to the Village; Consider a motion for action:**

36   Steve Jacobson will be retiring at the end of the month after being employed as the Utilities  
37 Superintendent for 37 years. A draft of Resolution No. 328, which thanks and recognizes  
38 Jacobson for his service was included in the meeting packets, and the Board members jointly  
39 reviewed that document.

40  
41   *A motion was made by Lienau, seconded by Baker that the Village Board passes and adopts*  
42 *Resolution No. 328, which thanks and recognizes Steve Jacobson for 37 years of service to the*  
43 *Village of Sister Bay. Motion carried – All ayes.*

44  
45   Lienau asked Jacobson to step forward and read the previously mentioned Resolution as well as  
46 a very long list of Jacobson’s accomplishments aloud. He then presented a plaque to Jacobson  
47 on behalf of the entire Board, and Jacobson was given a round of applause.

48  
49

1 Jacobson thanked the Board members for the recognition. He also stated that much of what he  
 2 accomplished over the years was a group effort by staff members and Board members as well as  
 3 his family members. In conclusion he stated, "It's been a fun ride."

4  
 5 **Item No. 9. Discussion on approval of the transfer of a 300 Seat, Reserve Class "B" Liquor**  
 6 **License from Gary Guterman to "Lure"/Jody Wuollette; Consider appropriate motions for**  
 7 **action if appropriate:**

8 The Mission Grille, which is located at 10627 N. Bay Shore Drive is going to be sold and will  
 9 be leased to Jody Wuollette. Wuollette intends to open a new seafood restaurant at 10627 N.  
 10 Bay Shore Drive and will be calling that restaurant "Lure". At the time of closing Gary  
 11 Guterman will surrender the current 300 Seat, Reserve Class "B" Liquor License to Wuollette,  
 12 who has requested that he be granted a two month pro-rated 300 Seat Reserve Class "B" Liquor  
 13 License for "Lure". Wuollette has submitted the proper documentation and paid all applicable  
 14 fees, and the Village Clerk has recommended that the pro-rated license be issued.

15  
 16 *A motion was made by Clove, seconded by Baker that the Village Board approves of the*  
 17 *issuance of a two month pro-rated 300 Seat Reserve Class " B" Liquor License to Jody Wuollette*  
 18 *for "Lure", which business will be located at 10627 N. Bay Shore Drive. The issuance of*  
 19 *Wuollette's license is contingent upon him presenting a signed copy of the Lease for the*  
 20 *property to the Village Clerk. Motion carried – All ayes.*

21  
 22 **Item No. 2. Discussion regarding a three year, Annual Operations Agreement between the**  
 23 **SBAA and the Village; Consider appropriate motions for action:**

24 A draft of a three year Annual Operations Agreement between the Village and the SBAA was  
 25 included in the meeting packets and the Board members jointly reviewed that document. That  
 26 agreement is designed to provide a stable financial commitment to the SBAA so that the  
 27 members of the SBAA Board of Directors can develop long range, multi-year plans for growth  
 28 and expansion of events and activities in the Village.

29  
 30 *A motion was made by Duffy, seconded by Clove that the Village Board approves of the three*  
 31 *year Annual Operations Agreement between the Village and the SBAA which was reviewed at*  
 32 *this meeting, as presented. Motion carried – All ayes.*

33  
 34 **Item No. 3. Discussion on a recommendation from the Parks Committee to contract graphic**  
 35 **design services and printing of banners for the new light pole arms to the SBAA; Consider an**  
 36 **appropriate motion for action:**

37 The Parks Committee has recommended that the Village contract graphic design services and  
 38 printing of banners for the new light pole arms to the SBAA. In order to keep the message  
 39 "fresh" Jackson believes it would make sense to create one set of banners which states, "Unplug  
 40 & Play In Sister Bay", and two different sets of banners which pertain to recurring special  
 41 events. Given the expense related to creation of the banners the Parks Committee has suggested  
 42 that the banners be staggered on every third pole and that an applicable display schedule be  
 43 established. Based upon Jackson's research the estimated cost of the banners will be  
 44 approximately \$7,650.00.

45  
 46 *A motion was made by Bhirdo, seconded by Baker that the Village Board delegates the design,*  
 47 *production and creation of a display schedule for re-useable banners for the new light pole*  
 48 *arms to the SBAA. The cost of the banners shall not exceed \$7, 650.00. Motion carried – All*  
 49 *ayes.*

50

1 **Item No. 6. Discussion and consideration of a recommendation from the Parks Committee to**  
 2 **approve an engineering agreement with Robert E. Lee & Associates for work on creation of a**  
 3 **public parking lot on the Braun property; Consider appropriate motions for action:**

4 As a condition of the (6)(f) Stewardship conversion that the Village accepted in order to  
 5 purchase the Braun property it is compelled to create a public parking lot on that property by  
 6 the end of 2018. A Parking Lot Engineering/Surveying Services Proposal which was received  
 7 from Robert E. Lee & Associates was included in the meeting packets, and the Parks Committee  
 8 has recommended that it be accepted.

9  
 10 Enquist and Clove voiced displeasure with the fact that the proposal only includes one meeting,  
 11 and Duffy indicated that in order to ensure that the best possible pricing was obtained he  
 12 believes proposals should have been solicited from at least two other engineering firms.

13  
 14 *A motion was made by Duffy that any time the cost of consulting services for Village projects is*  
 15 *expected to exceed \$10,000.00, at least three proposals for the requested services shall be*  
 16 *solicited and presented to the appropriate Committee and/or the Board for consideration.*  
 17 *Motion failed due to the lack of a second.*

18  
 19 *It was eventually the consensus that amendment of the Village's proposal solicitation policy*  
 20 *shall be addressed at a future Board meeting.*

21  
 22 *A motion was made by Clove, seconded by Bhirdo that the Village Board concurs with the*  
 23 *Parks Committee and accepts the Parking Lot Engineering/Surveying Services Proposal which*  
 24 *was received from Robert E. Lee & Associates as presented. In accord with that proposal,*  
 25 *\$18,850.00 shall be withdrawn from the Public Parking Lot CIP. Motion carried with Duffy*  
 26 *opposed.*

27  
 28 **Item No. 5. Discussion and consideration of a recommendation from the Plan Commission to**  
 29 **approve a subdivision plat and PUD Agreement for the Braun property; Consider appropriate**  
 30 **motions for action:**

31 After many months of work by the Plan Commission and the Economic Development  
 32 Committee a draft of a Subdivision Plat for the property located at 10660 N. Bay Shore Drive,  
 33 which is commonly referred to as "the Braun property" was created, and the Plan Commission  
 34 has recommended that it be approved. A copy of that document was included in the meeting  
 35 packets. In accord with the Village Attorney's directives, if the preliminary plat is approved a  
 36 condominium association will not be created, and, instead, the property within the proposed  
 37 development will be titled on a "Tenant In Common" basis. During the review process Bell  
 38 pointed out that there is nothing which dictates that a hotel must be constructed on the Braun  
 39 property. Other types of uses will also be considered.

40  
 41 *A motion was made by Duffy, seconded by Bell that the Village Board approves the Final Plat*  
 42 *for the Braun property which is located at 10660 N. Bay Shore Drive as presented. Motion*  
 43 *carried – All ayes.*

44  
 45 **Item No. 7. Discussion and consideration of a recommendation from the Utilities Committee**  
 46 **on the award of a contract for public construction to the apparent low bidder, August Winter**  
 47 **& Sons of Appleton, WI, in the amount of \$185,600.00, and an additional 5% contingency of**  
 48 **\$9,280.00 for work on the Pre-treatment Facility at the Sister Bay Wastewater Treatment**  
 49 **Plant; Consider appropriate motions for action:**

50 The Wastewater Treatment Plant is approaching thirty years of age, and as part of ongoing

1 maintenance and capital improvement planning the determination has been made that the grit  
 2 removal and dewatering equipment in the Pre-Treatment Facility has reached a point of  
 3 unserviceability. The determination has also been made that the concrete channeling, piping  
 4 and electrical system also needs to be replaced at the Pre-Treatment Facility. Bids were let for  
 5 the previously mentioned project, and August Winters & Sons of Appleton, WI was the  
 6 apparent low bidder. Engineers from Robert E. Lee & Associates have reviewed the bids and are  
 7 recommending that a contract be awarded to August Winters & Sons in the amount of  
 8 \$185,600.00. The Utilities Committee concurred.

9  
 10 *A motion was made by Duffy, seconded by Baker that the Village Board accepts the*  
 11 *recommendation of the Utilities Committee and awards a contract for work on the Pre-*  
 12 *Treatment Facility at the Wastewater Treatment Plant to August Winters & Sons of Appleton, WI*  
 13 *in the amount of \$185,600.00 + contingency. Motion carried – All ayes.*

14  
 15 **Item No. 8. Discussion on formation of TIF #2 and associated development plans in the**  
 16 **uptown area, and negotiation of a contract with Bob Kufirin for that work; Consider a motion**  
 17 **for action if appropriate:**

18 *Lienau noted that more research would have to be done regarding this issue, and it was the*  
 19 *consensus that this agenda item should be tabled until a future Board meeting.*

20  
 21 **Item No. 10. Discussion on Resolution No. 327, which voices opposition to the UW-Extension**  
 22 **Reorganization Plan; Consider appropriate motions for action if appropriate:**

23 A letter which was received from Susan Kohout concerning the Door County Board of  
 24 Supervisors' opposition to the reorganization plan for the UW-Extension as well as a draft of  
 25 Resolution No. 327, which voices the Village's opposition to that plan was included in the  
 26 meeting packets, and the Board members jointly reviewed that documentation.

27  
 28 *A motion was made by Bhirido, seconded by Baker that the Village Board passes and adopts*  
 29 *Resolution No. 327, which declares its opposition to the UW-Cooperative Extension*  
 30 *Reorganization Plan approved by Chancellor Sandeen on February 10, 2016, and encourages*  
 31 *the UW-Extension to engage rural communities in a new and meaningful process to develop a*  
 32 *more workable Reorganization Plan, as presented. Motion carried – All ayes.*

33  
 34 **Item No. 11. Discussion regarding amendment of the Sister Bay Board of Trustees By-Laws**  
 35 **and the Sister Bay Committee and Commission Bay-Laws; Consider appropriate motion for**  
 36 **action if necessary:**

37 Drafts of revised Board and Committee/Commission By-Law revisions were included in the  
 38 meeting packets. Normally Board and Commission/Committee By-Law revisions are addressed  
 39 in May when annual Committee appointments are made, but Lienau requested that the Board  
 40 members review the drafts which were included in the meeting packets now and think about  
 41 any other potential revisions which could be made. There have been a few instances where  
 42 State regulation amendments will affect the current By-Laws, and they will have to be taken  
 43 into consideration. From time to time it is also difficult to establish a quorum of  
 44 Commission/Committee members and that can be problematic. Door County addresses this  
 45 issue by making the County Board Chair an "alternate" on all committees. If the County Board  
 46 Chair is not able to attend a meeting he/she may appoint someone to attend in his/her stead. As  
 47 an "alternate" the County Board Chair does not have voting authority, except in instances  
 48 where quorum issues arise. The Administrative Committee has had an opportunity to observe  
 49 how well the County's procedures work and has recommended that the Village's By-Laws be  
 50 amended accordingly.

1 **Item No. 15. Discussion on a recommendation from the Parks Committee to approve a**  
 2 **Concessionaire’s Agreement with Bay Shore Outdoor; Consider a motion for action if**  
 3 **appropriate:**

4 The Parks Committee has recommended that a Concessionaire’s Agreement be entered into  
 5 with Bay Shore Outdoor through September 30, 2021. A draft of that document was included  
 6 in the meeting packets, and the Board members jointly reviewed it.

7  
 8 *A motion was made by Bhirido, seconded by Bell that the Sister Bay Beach Concession*  
 9 *Agreement between the Village of Sister Bay and Bay Shore Outdoor Store, Inc. which was*  
 10 *reviewed at this meeting is approved as presented. Motion carried – All ayes.*

11  
 12 **Item No. 16. Discussion on a recommendation from staff to purchase accounting software**  
 13 **upgrades and switch from Caselle “Classic” to “Clarity”; Consider relevant motion for action**  
 14 **if appropriate:**

15 Civic Systems currently provides the Village with Caselle “Classic” accounting software. Civic  
 16 Systems expects to retire “Classic” in the near future, and will be offering an enhanced product  
 17 called “Clarity”. The “Clarity” modules are similar to those utilized in “Classic”, but “Clarity”  
 18 comes with increased functionality. Staff is recommending that “Clarity” be obtained. There  
 19 are additional modules which can be purchased which work with “Clarity”, including an on-  
 20 line bill pay interface. In addition to this module, the Utility would need to contract with a bill  
 21 payment company. Civic Systems recommends “Xpress Bill Pay”, which is very user friendly  
 22 and comes at a reasonable cost. If “Xpress Bill Pay” were to be utilized Utility customers would  
 23 be able to pay their bills by credit card, direct withdrawal, or through their bank’s bill payment  
 24 system. Copies of proposals for all the recommended software were included in the meeting  
 25 packets, and the Board members jointly reviewed all of that documentation.

26  
 27 *A motion was made by Clove, seconded by Duffy that the Village Board accepts the proposals*  
 28 *which were submitted by Civic Systems and “Xpress Bill Pay”, and authorizes capital outlay in*  
 29 *the amount of \$52,965.00 for the purchase of “Clarity” and on-line bill payment software. The*  
 30 *following allocations shall be made for that purchase: General Fund: \$16,567.00; Marina:*  
 31 *\$8,953.00; and Utility: \$27,445.00. Motion carried – All ayes.*

32  
 33 **Item No. 17. Consider a motion to discuss and confirm President Lienau’s appointments:**

34 Andy Hallett recently resigned from the Marina Committee, and, therefore, Lienau is  
 35 recommending that Dwight Anderson be appointed as a regular member of the Marina  
 36 Committee.

37  
 38 *A motion was made by Duffy, seconded by Clove that Dwight Anderson be appointed as a*  
 39 *regular member of the Marina Committee. Motion carried – All ayes.*

40  
 41 **Item No. 18. Report on County activities from the County Supervisor, Dave Lienau:**

42 Lienau gave the following oral report regarding Door County activities:

- 43 • He was elected County Board Chair today.

44  
 45 **Item No. 19. Review of the financial statements and consideration of a motion to approve the**  
 46 **monthly bills:**

47 Payment Approval Reports for the period March 16, 2016 through April 18, 2016 were  
 48 included in the meeting packets, and the Board members jointly reviewed those documents.

49

1 A motion was made by Lienau, seconded by Baker that the monthly bills depicted on the  
 2 reports which were included in the meeting packets totaling \$871,430.98 are all approved.  
 3 Motion carried – All ayes.

4  
 5 **Item No. 20. Report by the Village Administrator on Village activities and projects:**

6 Jackson presented an artist's rendering of proposed signage for the Braun property, and the  
 7 Board members jointly reviewed it. During the review process a few revisions were suggested  
 8 and Jackson took note of them. It was the consensus that the amended signage shall be created  
 9 and erected ASAP.

10  
 11 Jackson also gave the following oral report:

- 12 • Unfortunately Country Walk Drive will not be open this weekend. The Board members  
 13 requested that some type of directional/informational signage be erected so that  
 14 motorists are aware that stores in that area are still open.
- 15  
 16 • Quotes have been requested for the electric pedestal work in Waterfront Park. It was  
 17 the consensus that as long as the cost of the pedestal work is under \$15,000.00 work  
 18 shall proceed on that project ASAP.

19  
 20 **Committee Reports:**

21 **(1) Administrative Committee:**

22 The Administrative Committee met and made the previously mentioned  
 23 recommendations regarding the By-Law amendments.

24  
 25 **(2) Bay Shore Drive Reconstruction Oversight Ad Hoc Committee:**

26 The Bay Shore Drive Reconstruction Oversight Ad Hoc Committee has not met recently.

27  
 28 **(3) Communication and Technology Committee:**

29 The Communication and Technology Committee has not met recently.

30  
 31 **(4) Door County Coastal Byways Commission:**

32 No action based on the minutes which were included in the meeting packets.

33  
 34 **(5) DCEDC:**

35 The DCEDC Annual Meeting was conducted on April 7<sup>th</sup>. The owners of the Peninsula  
 36 Pulse were named Entrepreneurs of the Year, and Bell was given special recognition for  
 37 all the work he did at the Pulse.

38  
 39 **(6) Economic Development Committee:**

40 The Economic Development Committee has not met recently.

41  
 42 **(7) Finance Committee:**

43 No action based on the minutes which were included in the meeting packets

44  
 45 **(8) Fire Board and Fire District Exploratory Committee:**

46 The Fire Board has not met recently.

47  
 48 The Fire District Exploratory Committee has not met recently.

49

- 1    **(9) Historical Society:**  
2    No action based on the minutes which were included in the meeting packets. The Corner  
3    of the Past will be opening on May 27, 2016. The Spring Annual Meeting will be  
4    conducted on May 12, 2016.  
5
- 6    **(10) Library Commission:**  
7    Betty Curzon, the Head Librarian, will be retiring soon. Betty's retirement party will be  
8    conducted on Thursday.  
9
- 10   **(11) Marina Committee and Marina Fest Committee:**  
11    No action based on the Marina Committee Meeting Minutes which were included in the  
12    meeting packets.  
13  
14    The Marina Fest Committee will be meeting at 5:30 P.M. on April 27, 2016.  
15
- 16   **(12) Parks:**  
17    No action based on the minutes which were included in the meeting packets.  
18
- 19   **(13) Personnel Committee:**  
20    No action based on the minutes for the joint meeting of the Personnel Committee and the  
21    Finance Committee which were included in the meeting packets.  
22
- 23   **(14) Plan Commission:**  
24    No action based on the minutes which were included in the meeting packets.  
25
- 26   **(15) SBAA:**  
27    No action based on the minutes which were included in the meeting packets. A Profit &  
28    Loss Statement for the first quarter of 2016 was included in the meeting packets, and the  
29    Board members jointly reviewed that document. Clove requested that in the future prior  
30    year-to-date data also be included on the SBAA's quarterly financial reports.  
31  
32    *There is a provision in the Operating Agreement between the Village and the SBAA*  
33    *which states that the SBAA Board of Directors must see that an annual report is*  
34    *presented to the members of the Village Board. Paige Funkhouser, the former SBAA*  
35    *Coordinator, typically presented that report in February or March, but she has resigned.*  
36    *The Board members indicated that they understand that the new Coordinator probably*  
37    *will not be in a position to make such a presentation before "the season", and, therefore,*  
38    *the annual report requirement for this year will be waived.*  
39  
40    *A motion was made by Clove, seconded by Baker that the quarterly support for the SBAA shall*  
41    *be released ASAP. Motion carried – All ayes.*  
42
- 43   **(16) Teen Center:**  
44    No action based on the minutes which were included in the meeting packets. Work is  
45    ongoing on getting the Teen Center open.  
46
- 47   **(17) Tourism Zone Commission:**  
48    No action based on the minutes which were included in the meeting packets.  
49  
50

**(18) Utilities – Water, Sewer, and Storm Sewer Committees:**

No action based on the minutes which were included in the meeting packets. Dave Alberts has started and is “doing great”.

**(19) Administration/Compensation Oversight:**

The Administration/Compensation Oversight Committee has not met recently.

**(20) Waterfront Oversight**

No action based on the minutes which were included in the meeting packets.

**Item No. 12. Consider a motion to convene into executive session pursuant to Wis. Stats., §19.85(1)(e) to deliberate or negotiate the purchase of public properties, the investment of public funds, or conduct other specified public business, whenever competitive or bargaining reasons require a closed session, and §19.85(1)(g) to confer with legal counsel who, either orally or in writing will advise the governmental body on strategy to be adopted with respect to current or likely litigation:**

*At 8:45 P.M. a motion was made by Lienau, seconded by Bhirdo that the Village Board convene into executive session pursuant to Wis. Stats., §19.85(1)(e) to deliberate or negotiate the purchase of public properties, the investment of public funds, or conduct other specified public business, whenever competitive or bargaining reasons require a closed session, and §19.85(1)(g) to confer with legal counsel, who, either orally or in writing will advise the governmental body on strategy to be adopted with respect to current or likely litigation. A roll call vote was taken on that motion and the Board members voted in the following fashion:*

*Baker – Aye; Bell – Aye; Bhirdo – Aye; Clove – Aye; Duffy – Aye; Enquist – Aye; Lienau – Aye*

*Motion carried.*

**Item No. 13 – Consider a motion reconvene into open session:**

*At 9:16 P.M. a motion was made by Lienau, seconded by Bhirdo that the Village Board reconvene into open session. Another roll call vote was taken, and the Board members voted in the following fashion:*

*Baker – Aye; Bell – Aye; Bhirdo – Aye; Clove – Aye; Duffy – Aye; Enquist – Aye; Lienau – Aye*

*Motion carried.*

**Item No. 14. Consider a motion to take action if required:**

No formal action was taken.

**Item No. 4. Presentation on goal setting, CIP priorities and policy objectives; Open discussion on setting goals and objectives; and consider a motion for action if appropriate:**

Following the last work session, the Board determined that its goal setting process would steer them down two parallel paths which would functionally address creation of priorities and allocation of resources. The related documents, a Capital Improvement Plan and a Strategic Work Plan, will serve as references for staff and the Board when taking action over the next several years. Jackson requested that the Board members rank each of the items on the previously mentioned forms and return them to him by Friday.

1 **Item No. 21. Discussion regarding matters to be placed on a future agenda or referred to a**  
2 **committee, official or employee:**

3 It was the consensus that the following issues shall be addressed at a future Board meeting:

4 **Discussion regarding solicitation of consultant proposals**

5 **Discussion regarding Board and Committee By-Law Revisions**

6

7 **Adjournment:**

8 *A motion was made by Clove, seconded by Baker to adjourn the meeting of the Board of*  
9 *Trustees at 9:37 P.M. Motion carried – All ayes.*

10

11 Respectfully submitted,



12

13 Janal Suppanz,

14 Assistant Administrator

## ISSUER COMMENT

26 April 2016

### RATING

**General Obligation (or GO Related)<sup>1</sup>**

A1 No Outlook

### Contacts

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Rachel Cortez 312-706-9956  
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 Officer  
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## Village of Sister Bay, WI

### Annual Comment on Sister Bay

#### Issuer Profile

The Village of Sister Bay is located in Door County in eastern Wisconsin, approximately 60 miles northeast of Green Bay. Door County has a population of 27,766 and a population density of 58 people per square mile. The county's per capita personal income is \$50,276 (1st quartile) and the November 2015 unemployment rate was 6.0% (3rd quartile).<sup>2</sup> Manufacturing, retail trade, and health services are major employment sectors in the county. Ministry Door County Medical Center, Door County, Bay Shipbuilding, and the Hatco Corporation rank among the top employers in the area.

#### Credit Overview

Sister Bay's credit position is solid. On the other hand, its A1 rating is a little weaker than the US city median of Aa3. The rating reflects a very healthy financial position, and a small tax base with a somewhat weak socioeconomic profile. It also takes into account a heavy debt burden with an exceptionally low pension liability.

**Finances:** The financial position of the village is robust and is a notable strength with respect to the assigned rating of A1. The cash balance as a percent of revenues (90.2%) far surpasses the US median and saw an impressive increase from 2011 to 2014. Also, Sister Bay's fund balance as a percent of operating revenues (27.0%) is slightly beneath other Moody's-rated cities nationwide.

**Economy and Tax Base:** Overall, the village has a satisfactory economy and tax base. However, they are slightly weak when compared to its A1 rating. The full value per capita (\$453,301) is well above the US median. This indicator declined modestly between 2011 and 2014. However, the total full value (\$397 million) is much weaker than the US median. Additionally, the median family income is only 73.5% of the US level.

**Debt and Pensions:** The village has mid-ranged debt and pension liabilities, which are aligned with the A1 rating assigned. Sister Bay's Moody's-adjusted net pension liability to operating revenues (0.16x) is materially below the US median. Yet, this ratio unfavorably grew modestly between 2012 and 2014. In contrast, the net direct debt to full value (3.5%) is significantly higher than the US median.

**Management and Governance:** The ability to generate surplus operating margins typically indicates strong financial management. Advantageously, on average, Sister Bay's operations were positive even while the tax base generally declined.

Wisconsin cities have an institutional framework score <sup>3</sup> of "A," or moderate. Revenues are highly predictable as property taxes and state aid represent the largest revenue streams.

Overall, cities have low revenue-raising ability. Property tax levy caps generally restrict cities from increasing their operating property tax levy except to capture amounts represented by net new construction growth. Expenditures mostly consist of personnel costs, which are moderately predictable. Expenditures are somewhat flexible, as collective bargaining is allowable for public safety employees but is curbed for non-public safety employees.

### Sector Trends - Wisconsin Cities

Wisconsin cities will continue to benefit from an improving state economy. The overall economy is diversifying from its traditional reliance on manufacturing, reflecting activity in health care and other sectors. Property tax revenues will remain stable or will slightly improve due to increased construction activity. In addition, the improving economy is expected to help spur development in many tax increment districts that stalled and incurred deficits during the economic downturn. Most Wisconsin cities participate in the Wisconsin Retirement System, which continues to be relatively well-funded.

Exhibit 1

#### Key Indicators<sup>4 5</sup>

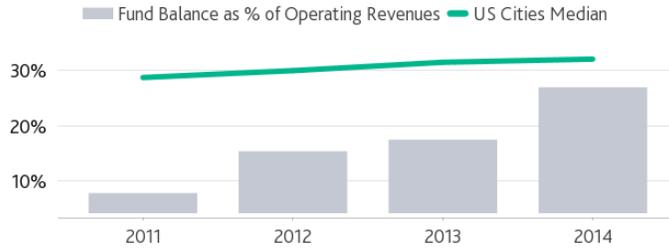
Sister Bay, WI

	2011	2012	2013	2014	US Median	Credit Trend
<b>Economy / Tax Base</b>						
Total Full Value	\$414M	\$410M	\$402M	\$397M	\$1,722M	Stable
Full Value Per Capita	\$472,339	\$467,633	\$458,927	\$453,301	\$85,195	Stable
Median Family Income (% of US Median)	90.6%	73.5%	73.5%	73.5%	115.2%	Weakened
<b>Finances</b>						
Fund Balance as % of Operating Revenues	7.8%	15.4%	17.5%	27.0%	32.1%	Improved
Cash Balance as % of Operating Revenues	63.7%	62.6%	69.8%	90.2%	34.4%	Improved
<b>Debt / Pensions</b>						
Net Direct Debt / Full Value	3.1%	3.0%	3.4%	3.5%	1.2%	Stable
Net Direct Debt / Operating Revenues	5.82x	5.36x	6.40x	5.03x	0.94x	Improved
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	N / A	0.06%	0.08%	0.11%	1.7%	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	N / A	0.11x	0.15x	0.16x	1.35x	Stable

Source: Moody's

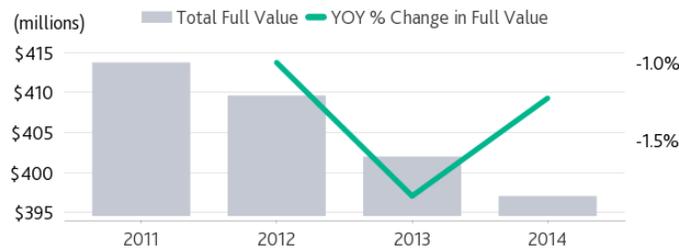
This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on [www.moody's.com](http://www.moody's.com) for the most updated credit rating action information and rating history.

Exhibit 2  
Fund balance as a percent of operating revenues grew between 2011 and 2014



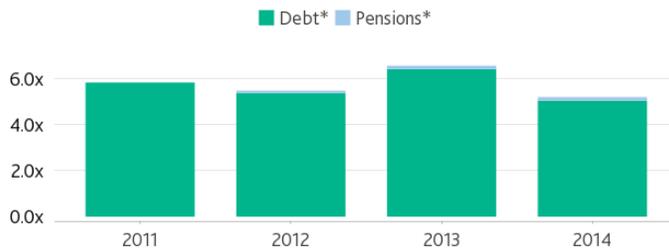
Source: Issuer financial statements; Moody's

Exhibit 3  
Full value of the property tax base decreased slightly from 2011 to 2014



Source: Issuer financial statements; Government data sources; Offering statements; Moody's

Exhibit 4  
Moody's-adjusted net pension liability to operating revenues increased from 2011 to 2014



\*Debt is represented as Net Direct Debt / Operating Revenues. Net Direct Debt is defined as gross debt minus self supporting debt. Pensions are represented as ANPL / Operating Revenues. ANPL is defined as the average of Moody's-adjusted Net Pension Liability in each of the past three years.  
Source: Issuer financial statements; Government data sources; Offering statements; Moody's

## Endnotes

- 1 The rating referenced in this report is the government's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally a security backed by the full faith and credit pledge and total taxing power of the local government. See [Local Government GO Pledges Vary Across States](#), for more details. GO-related ratings include issuer ratings, which are GO-equivalent ratings for governments that do not issue GO debt. GO-related ratings also include ratings on other securities that are notched or otherwise related to what the government's GO rating would be, such as annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantee or enhancement programs or bond insurance.
- 2 The per capita personal income data and unemployment data for all counties in the US census are allocated to quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile. The first quartile consists of the top 25% of observations in the dataset, the second quartile consists of the next 25%, and so on. The median per capita personal income for US counties is \$46,049 for 2014. The median unemployment rate for US counties is 4.8 % for November 2015.
- 3 The institutional framework score measures a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(January 2014\)](#) for more details.
- 4 For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). The population figure used in the Full Value Per Capita ratio is the most recently available, most often sourced from either the US Census or the American Community Survey. Similarly, the Median Family Income data reported as of 2012 and later is always the most recently available data and is sourced from the American Community Survey. The Median Family Income data prior to 2012 is sourced from the 2010 US Census. The Full Value figure used in the Net Direct Debt and Moody's-adjusted Net Pension Liability (3-year average ANPL) ratios is matched to the same year as audited financial data, or if not available, lags by one or two years. Certain state-specific rules also apply to Full Value. For example, in California and Washington, assessed value is the best available proxy for Full Value. Certain state specific rules also apply to individual data points and ratios. Moody's makes adjustments to New Jersey local governments' reported financial statements to make it more comparable to GAAP. Additionally, Moody's ANPLs reflect analyst adjustments, if any, for pension contribution support from non-operating funds and self-supporting enterprises. Many local government pension liabilities are associated with its participation in the statewide multiple-employer cost-sharing plans. Metrics represented as N/A indicate the data were not available at the time of publication.
- 5 The medians come from our most recently published local government medians report, [Medians – Growing Tax Bases and Stable Fund Balances Support Sector's Stability \(March 2016\)](#). The medians conform to our US Local Government General Obligation Debt rating methodology published in January 2014. As such, the medians presented here are based on the key metrics outlined in the methodology and the associated scorecard. The appendix of this report provides additional metrics broken out by sector, rating category, and population. We use data from a variety of sources to calculate the medians, many of which have differing reporting schedules. Whenever possible, we calculated these medians using available data for fiscal year 2014. However, there are some exceptions. Population data is based on the 2010 Census and Median Family Income is derived from the 2012 American Community Survey. Medians for some rating levels are based on relatively small sample sizes. These medians, therefore, may be subject to potentially substantial year-over-year variation. Our ratings reflect our forward looking opinion derived from forecasts of financial performance and qualitative factors, as opposed to strictly historical quantitative data used for the medians. Our expectation of future performance combined with the relative importance of certain metrics on individual local government ratings account for the range of values that can be found within each rating category. Median data for prior years published in this report may not match last year's publication due to data refinement and changes in the sample sets used, as well as rating changes, initial ratings, and rating withdrawals.

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REPORT NUMBER 1022903



TO: VILLAGE BOARD OF SISTER BAY  
 I WANT TO THANK ALL OF YOU FOR  
 THE WONDERFUL RETIREMENT PARTY  
 AND GIFT CERTIFICATE. I WISH I COULD  
 THANK ALL THE PAST BOARD MEMBERS  
 TOO FOR THE SERVICE THAT THEY, AS  
 WELL AS YOURSELVES, HAVE GIVEN TO  
 THE VILLAGE. WHEN YOU HAVE  
 DEDICATED PEOPLE TO WORK WITH  
 IT MAKES EVERYTHING WORTHWHILE  
 AND GIVES ONE A SENSE OF  
 SATISFACTION WHEN THE JOB  
 IS FINALLY DONE. I WISH YOU  
 ALL GET HAVE THAT FEELING  
 WHEN YOU'RE DONE WITH YOUR  
 SERVICE TO THE VILLAGE.

THANK YOU FOR  
 EVERYTHING

*Stu Jacobson*

Sister Bay Historical Society  
PO Box 34  
Sister Bay, WI 54234

April 28, 2016

To the Village Board,

With the new season for the Corner of the Past Museum approaching the Sister Bay Historical Society would like to thank the Village Board for their past support and would like to request your monetary support again this year.

The Olson Log Cabin should be open for display sometime this summer and we are re-organizing the displays in the barn and machine shed. We hope you will all visit the museum this summer.

Thank you.

Sincerely,  
Fred Johnson, President SBHS

A handwritten signature in cursive script, appearing to read "Fred Johnson".

**RESOLUTION № 330-051716**  
**Expression of Thanks and Appreciation to**  
**Nora Zacek**

**WHEREAS**, Nora Zacek has served as a Trustee for the Village of Sister Bay since April 14, 2014; and,

**WHEREAS**, during her tenure on the Village Board Nora served on the Door County Tourism Zone Commission, the Sister Bay Historical Society Board of Directors, the Personnel Committee, and the SBAA Board of Directors.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Village of Sister Bay, assembled this 17th day of May, 2016, in their own right and on behalf of all the citizens of the Village, does hereby extend to Nora Zacek our sincere thanks and appreciation for a job well done. We wish you the best of luck in all your future endeavors.

\_\_\_\_\_  
David W. Lienau, Village President

\_\_\_\_\_  
John Clove

\_\_\_\_\_  
Scott Baker

\_\_\_\_\_  
Pat Duffy

\_\_\_\_\_  
Nate Bell

\_\_\_\_\_  
Kathy Enquist

\_\_\_\_\_  
Denise L. Bhirdo

**INTRODUCED** at a regular meeting of the Board of Trustees of the Village of Sister Bay held this 17<sup>th</sup> day of May, 2016.

Passed and adopted this 17th day of May, 2016.

\_\_\_\_\_  
David W. Lienau, Village President

ATTEST:

\_\_\_\_\_  
Christy Sully, Village Clerk

VOTE:     Ayes \_\_\_\_\_ Noes \_\_\_\_\_

**RESOLUTION № 331-051716**  
**Expression of Thanks and Appreciation to**  
**Betty Curzon**

**WHEREAS**, Betty Curzon devoted 43 years of service to the Door County Library System, but actually worked at the Sister Bay-Liberty Grove Library for 30 years; and,

**WHEREAS**, during her tenure as the Branch Manager of the Sister Bay-Liberty Grove Library Betty always saw that all the Library services were "top notch" and provided excellent customer service to any and all Library patrons; and,

**WHEREAS**, Betty retired on April 30, 2016 and will be greatly missed.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Village of Sister Bay, assembled this 17th day of May, 2016, in their own right and on behalf of all the citizens of the Village, does hereby extend to Betty Curzon our sincere thanks and appreciation for a job well done. We wish you the best of luck in all your future endeavors. Enjoy your retirement!!!

\_\_\_\_\_  
David W. Lienau, Village President

\_\_\_\_\_  
John Clove

\_\_\_\_\_  
Scott Baker

\_\_\_\_\_  
Pat Duffy

\_\_\_\_\_  
Nate Bell

\_\_\_\_\_  
Kathy Enquist

\_\_\_\_\_  
Denise L. Bhirdo

**INTRODUCED** at a regular meeting of the Board of Trustees of the Village of Sister Bay held this 17<sup>th</sup> day of May, 2016.

Passed and adopted this 17th day of May, 2016.

\_\_\_\_\_  
David W. Lienau, Village President

ATTEST:

\_\_\_\_\_  
Christy Sully, Village Clerk

VOTE:      Ayes \_\_\_\_ Noes \_\_\_\_



## Village of Sister Bay BOARD REPORT

For additional information:

[www.sisterbaywi.gov](http://www.sisterbaywi.gov)

**Meeting Date:** 5/17/16

**Item No.:** 3

**Recommendation:** That the Board of Review be called to order and a motion made to immediately adjourn the session to a future date to be determined by the Board. (September 27<sup>th</sup> is the preferred date) I contacted Nancy Baux, court reporter, and this date will work for her.

**Background:** Pursuant to Wis. Stats. §70.47(1), the Village's Board of Review must meet during the 30 day period beginning on the 1st Monday of May. This year's Open Book will take place on Thursday September 8<sup>th</sup> 9am – 6pm; Friday September 9<sup>th</sup> 8am – 5pm; Saturday September 10<sup>th</sup> 9am – 6pm in the large room at the Fire Station.

Respectfully Submitted,

Christy Sully,  
Village Clerk



## Village of Sister Bay BOARD REPORT

**Meeting Date 05/17/2016**

**Item No.: 4**

**Recommendation:**

Pending receipt of proposals that are satisfactory in scope in cost, staff recommends that the Board authorize the execution of engineering documents with an apparent low bidder for sanitary, water, storm sewer and applicable grading work for the Braun Property.

The Finance Committee agrees to this plan by consensus.

The Utilities Committee will consider this item at 7:30am on Tuesday, May 17.

**Background:** After considerable work by members of the public, the Economic Development and Finance Committees, Plan Commission and Village Board, a plat document has been approved by appropriate Village entities and awaits State approvals for the "Braun Property".

There are several "button up" issues that remain.

1. The Village Board approved a proposal for engineering work at its April meeting to produce "shovel ready" plans for the new public parking and access areas for the "Braun Site".

As it stands, the properties on the site cannot readily access sanitary, water or storm sewer utilities given the new concrete surfacing. The Village had planned for a single, monolithic structure, which will likely service the large lot at the rear of the property commonly referred to as "the hotel lot".

Infrastructure and Landscaping Plans will need to be developed to facilitate the outlots developing in an orderly fashion. The transformer and junction boxes will also need to be moved to facilitate the new access from Bay Shore Dr.

2. The parking lot, by agreement with the DOT and DNR, needs to be installed by summer of 2018. Should a significant number of parcels transact, it may be necessary to step this timeline up in order to facilitate orderly growth and development.

3. Engineering work for Storm, Sanitary and Water main access needs to be developed for the site. The Village has gone through great lengths to keep the reconstructed Bay Shore Drive intact. This engineering work ideally needs to be completed prior to the sale of a property. The sale of the property will be the triggering event to compel the Village to move forward with infrastructure improvements.

**Fiscal Impact:** As of this writing, the financial impact has yet to be determined. An estimate from past experiences suggests that the work could be completed between \$16,000 and \$26,000.

Respectfully submitted,

Zeke Jackson  
Village Administrator



# Village of Sister Bay

## BOARD REPORT

**Meeting Date 05/17/2016**

**Item No.: 5**

**Recommendation:**

The Board should continue the work they have begun from previous meetings, and work to establish CIP priorities and public policy goals.

**Background:**

In a representative democracy, each Board member is elected to serve as the “Vox Populi”, or “voice of the people”. In this case, 7 members speak for almost 1000 souls. The process of setting public policy is one that is often fraught with public angst, and uncertainty about how, why, and on what we are focusing taxpayer resources.

As we continue to one of the last steps in the goal setting process, we have established a CIP tally. This document should help determine where the Board should consider placing CIP resources in the coming years. The tally seems to focus on two major areas: Road improvement and debt reduction.

The public policy goal tally sheet is not dissimilar. It reflects a strong desire to reduce debt on the part of the Board members. As we further explore the thoughts contained in the initial goal statements, we will explore refining those statements so that there is consensus as to what the goal areas, statements and objectives should be.

Tonight, we will take our first jab at objective identification. The question we started with: “How will we know when we have achieved this goal?” should be in mind. It is closely related to “What will we do to ensure we complete this goal?”

Public Policy deals with input, output and outcome. Inputs are money, material, and personnel. In thinking about the Goal Areas, Goal Statements and Objectives for each Goal Statement, think about our ability to provide inputs to complete a given objective. Some may be very easily accomplished, as they merely require the change of a policy or ordinance. Others may require millions of dollars and years to complete. Both should have a place on the final document.

I’ve provided a sample for your Goal Areas, Goal Statements and Objectives. They are meant to provoke thought beyond the Goal Statement so that as you prepare for the meeting, you can consider these objective possibilities as well as others that you and your fellow Board members may brainstorm to share.

It’s the job of the staff to take the resources you give us, and to do our best job at taking the Vision you’ve created for this community, and turning that into reality.....we’re looking forward to it.

**Fiscal Impact:** To be determined

Respectfully submitted,

Zeke Jackson  
Village Administrator

# Village of Sister Bay Capital Reserve Balances

## CIP FUND - GOAL SETTING AND PROJECT PRIORITIZATION WORKSHEET

Listed below is the current CIP balance sheet. Please rank your "Top 10" by entering 1-10 in the priority column, with 1 being the lowest priority and 10 being the highest. In the event you would like to add a project, additional lines have been placed toward the bottom of the worksheet. You may choose to include these in your Top 10.

Top 3 Projects are in Purple  
 Next 4 in Green  
 Next 3 in Yellow

} THESE 3 ROWS are 10 TOP PROJECTS

Projects in Blue Received No Interest

A Quick analysis would indicate that many selections, across categories, are an attempt to control debt, or to fully recapitalize an item to Zero it.

**Cumulative Major Project Reserves  
 as of 4/15/16**

Number	Project	Project Priority (1-10)*	budget funding 2016	opening balance 2016	added in 2016	adjusted in 2016	expended in 2016	YTD balance 2016
03 13	Fire Truck Available	8		126,372.69				126,372.69
04 08	Streets Resurfacing	48	130,000	159,301.75				159,301.75
04 18	Old Fire Station Demolition/Upgrades	0		0.00				0.00
04 24	Parks Building	5		347,698.00				347,698.00
07 5046	Waterfront Development'	22		62,845.05			281,091.95	(218,246.90)
09 56	Various Parks Projects	1	10,000	29,446.61				29,446.61
09 57	Vehicle Replacement	0		7,241.00				7,241.00
10 58	Village Hall acoustics & A/C	16		43,909.32				43,909.32
10 59	Parks Equipment	3		0.00				0.00
11 65	OS Election Machine replacement	0		0.00				0.00
11 68	Helms Debt Reserves	8		167,382.00				167,382.00
12 69	Skatepark Polished Slab	1		0.00				0.00
12 70	Coastal Byways Kiosk/Grant	0		17,714.00				17,714.00
12 72	Redevelopment Planning (TIF)	7		(34,839.21)				(34,839.21)
13 75	Baseball field improvements	0		0.00				0.00
13 76	Trackless snow machine replacement	0		23,185.00				23,185.00
14 77	Information/Technology upgrades	2		13,517.73				13,517.73
14 78	Cash receipting software	1		0.00				0.00
14 80	Canterbury/Maple and Applewood	7		65,798.04				65,798.04
11 5067	Bay Shore Drive reconstruction	4	75,000	215,731.42			972.78	214,758.64
14 5079	BSD Stormwater	34		(189,625.82)				(189,625.82)
14 5082	BSD Lighting	5		(12,390.00)				(12,390.00)
14 5081	BSD Overhead Line Burial	24		(482,874.16)				(482,874.16)
15 83	Accounting Software upgrade	8	20,000	40,000.00			2,010.00	37,990.00
15 84	Wayfinding Signage	18	50,000	62,107.30				62,107.30
15 85	Sledding Hill	12		(3,740.28)				(3,740.28)

12,743

## Village of Sister Bay Capital Reserve Balances

Number	Project	Priority (1-10)*	funding 2016	balance 2016	added in 2016	adjusted in 2016	expended in 2016	balance 2016
15 86	Marketing (to Special Events)	6		0.00				0.00
15 5087	Downtown Redevelopment	27		(209,721.00)		15,000	4,143.02	(198,864.02)
16 5088	Braun Parking Lot	25	25,000	25,000.00				25,000.00
*NEW	Storm Sewer	2						
*NEW	Repay CIP	8						
*NEW	Admin BLDG	10						
*NEW	Countrywalk Sidewalk	8						
*NEW		0						
	Unallocated Bond Proceeds			17,926.58				17,926.58
	CIP Grants, other			77.00				77.00
	CIP Interest Income (Stewardship grant)			10,444.92				10,444.92
	CIP Transfers In & Out (not budget funding)			0.00				0.00
	TIF Property Tax Increments			50,673.10				50,673.10
	TIF Computer Aids			636.00				636.00
	TIF Stewardship Grant & loan to Marina			73,520.99				73,520.99
	TIF Transfer from Utilities for BSD Project			221,975.90				221,975.90
	TIF Debt Proceeds (Braun Property)			0.00				0.00
13 74 (TIF)	Pavilion/Donations			(20,546.69)				(20,546.69)
	TIF TIF Fees			(2,750.00)				(2,750.00)
	TIF Consulting: CIP & TIF			(9,083.25)				(9,083.25)
	TIF Other TIF exp.			(79,712.34)				(79,712.34)
	TIF Interest on Debt			5,701.77				5,701.77
	TIF Transfers Out			(205,153.57)				(205,153.57)
	CIP Loan to Debt Service (Bal Sheet)							0.00
	<b>Totals</b>		<b>310,000.00</b>	<b>537,769.85</b>	<b>-</b>	<b>15,000</b>	<b>288,217.75</b>	<b>264,552.10</b>

## Cumulative Sum of Trustee Responses

Rank

### Working Together

Annual Goals	
Annual Goal setting/Brain Storming Session	7
Year in Review meeting (only item on agenda)	8
How did we do last year in accomplishing our goals	3
invite public-solicit input	11
Sept/Oct meeting to set 2017 goals	0
Jan year in review meeting	0
hold quarterly town hall meetings with residents	11
visit business to ask their input on how we can help them grow	3
make it "easy" to business in Sister Bay	6
transparent dealings	10
be open to out of the box ideas (would goats on a roof pass today's codes? It's been hugely successful!	9
keep community involved in committees and decisions	18
work with community and business organizations	8

## Economic Development

encourage restaurants, shops, hotels to open year round	21
create year round destination	5
economic development	0
economic development uptown and downtown	13
sell village owned property	20
support current businesses	0
Employee housing-investigate the Dells and Egg Harbor	16
Stimulate business and development downtown and throughout the Village	7
develop an interesting, attractive, economically booming up and downtown-architecturally and varied businesses	7
continue economic development efforts	0
Improve business friendly image	6
be ready for summer season at waterfront park	0
facilitate braun and mill rd property sales	18
fill all empty store fronts with "something"	1

## Financial

Benefit from TIF --id ways to recover reduce debt
Hold Down Taxes- the % of increase the past few years has been well over inflation on the Village's portion
Live within our budget or less
Debt reduction- Sell properties and return to tax roles, refrain from purchasing more property
Privatize services that can be handled by others-such as the Marina.
Stop spending -take a rest and recoup investments
concentrate on getting Tif development
keep costs under control efficient management of staff

4
24
0
5
2
0
26
4
0

## Cultural/Tourism Enhancement

- chart a course for the new waterfront + capitalize on our assets
- create plan that identifies targets, what they need/desire and promote to draw them here
- market the "new sister bay" with concerts, movies in the park, festivals
- waterfront park needs activities happening all day-sportsclasses, music, art, gatherings
- Remain family oriented
- Increase use of Pavillion and Waterfront Park
- allow dogs in the parks
- start paddleboard races

8
0
5
5
0
8
4
0

## Regulatory

- Keep regulation limited, simplify processes.

7
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## Public Relations

- hold town hall meetings to inform public on what is going on

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# Sister Bay Board of Trustees

## 2016-2017 Policy Goals Sample Expanded Items

Think about how we might achieve the policy goals that you've put forward.....

I've tried to consolidate the similar policy ideas given by Board members in previous meetings with the *ITALICS* sections

Ask yourself "What things should we do to achieve the Italicized statements?" The statements beneath the italicized sections are meant to be thought provoking examples. Many of these will be technically unfeasible, or politically unsustainable; they represent the realm of the possible, however improbable

### Working Together

- 1 *Develop Public Policy and Strategic Work Plan in Even Numbered Years*
  - Evaluate goals and strategic work plan with annual review meeting in January
  - Hold quarterly meetings with "ask a department head" and invite citizens to seek input from them
- 2 *Seek Public Input*
  - Use surveys annually to determine broad citizen/business concerns
  - Seek more focused input through listening sessions if areas of interest appear in surveys
  - Involve Citizens Advisory Boards or Committees
  - Expand standing committees with additional citizen members
  - Use "Citizen Based Budgeting" to identify budget priorities
  - Set aside funds for "Participatory Budgeting" project annually
  - Seek "out of the box" ideas through contests, writing prompts, street art, ect.
  - Develop newsletter quarterly
  - Update website content regularly
  - Use SVEN to heighten media presence and communicate the Village's happenings

### 3 *Doing Business in Sister Bay*

- Review Ordinances and repeal items that are unenforcable
- Review Ordinances and recodify for easy access
- Create "fast track" project categories that can receive "Over the Counter" approval
- Create Separate "Architecture Review Board" to facilitate "Fast Track" and reduce public hearings
- Create "Catch-All" Zoning, instead of specific types of businesses for use interpretations
- Push Documents applications online for easy access
- Advertise "TIF Incentives Available"
- Create "One Stop" for business approvals
- Make Sign approvals "Over the Counter"
- Make Driveway Permits "Over the Counter"
- Create "Fast Track" District on HWY 57/Country Walk in TIF

## **Economic Development**

### 1 *Create Year Round Destination*

- Develop Holiday Light Show and work with SBAA to Promote
- Invest in the Sports Complex as a Winter Destination
- Encourage Ice Fishing with Shanty Storage and Rental at Marina
- Seek Convention Center to drive room nights in off season
- Explore propane utility district in Sister Bay to offer lower heating fuel costs in Utility District
- Develop "Year Round" entrepreneurship with incubator space
- Incentivize SBAA to ramp up Winter Promotion/Festivities

### 2 *Sell Village Properties*

- Promote properties and show value
- Offer transparent TIF incentives
- create TIF #2
- Pre-Approve sites for footprint, landscaping, drainage, parking, ect
- offer down payment assistance
- offer select terms with lender of choice
- create pro-forma for business types based on Sister Bay market
- List properties with Broker
- divide properties not already done so to facilitate sales
- identify need, and create pre-development that will fill need (employee housing)

### 3 *Create "Vibrant" Business Spaces*

- Develop program to lease vacant space to SBAA for promotion
- Improve Business Friendly Image
- Maintain distinctive architecture with "Architecture Review Board"
- Build visibility around Country Walk through incentives
- Offer down payment assistance at Country Walk/TIF district
- Purchase Units at Country Walk and encourage Post Office Relocation

### 4 *Workforce Housing*

- Pre-Develop site for tiny house project
- create TIF in uptown to facilitate additional housing projects
- Develop Creative Zoning designations for uptown use such as "Permaculture" to encourage sustainable housing
- develop downpayment assistance program for first time/business home buyers

## **Financial**

### 1 *Reduce Debt*

- Explore opportunities to refinance debt
- Sell properties and pay off principal
- Set 5 year moratorium on capitalized expenditures not related to road repair or existing project completion
- Explore sale of other Village Assets and consolidate holdings
- Sell interest in Sports Complex, Gateway Park, Marina
- Allow time to pass and make timely payments; in 4 years, debt service will dramatically reduce
- Sell Post Office, Admin Buildings

### 2 *Hold Down Taxes*

- Halt improvement projects not identified as core to citizen needs
- Reduce service delivery in Parks and Administration
- Reduce Trash pickup service frequency
- Increase service life of Fire Equipment
- Increase service life of other assets/equipment
- Reduce utilities expenditures and move to 4 day work week in summer and winter
- Impose mandatory Comp time, eliminating substantial overtime expenses
- Move to online only Bill Pay and outsourcing, capture more efficiency gains when retirements occur

## Cultural/Tourism Enhancement

### 1 *Waterfront Promotion*

Incentivize SBAA to hold festivals and events

Incentivize others to hold additional festivals and events

Control Dog use of Park to facilitate maximum user optimization

Create part time positions for art and recreation classes in the park

Create weekend market in park to create "pop-up" sense of vibrancy

create "creative vendor" space in park

assist sbaa in grant writing

## Village of Sister Bay Capital Reserve Balances

### Marina CIP FUND - GOAL SETTING AND PROJECT PRIORITIZATION WORKSHEET

Listed below is the proposed CIP balance sheet. Please rank your "Top 10" by entering 1-10 in the priority column, with 1 being the lowest priority and 10 being the highest. In the event you would like to add a project, additional lines have been placed toward the bottom of the worksheet. You may choose to include these in your Top 10.

#### Cumulative Major Project Reserves as of 4/15/16

\*ONLY MARK YOUR TOP 10 PROJECTS

Number	Project	2016 Estimated Cost	Project Priority (1-10)*	budget funding 2016	opening balance 2016	added in 2016	adjusted in 2016	expended in 2016	YTD balance 2016
03 13	B Dock Fuel	240,000.00			0.00				0.00
04 08	A Dock Resurfacing and Repair	100,000.00			0.00				0.00
04 18	A Dock floating piers	800,000.00			0.00				0.00
04 24	B Dock Resurfacing and Repair	20,000.00			0.00				0.00
07 5046	B Dock floating piers rebuild	600,000.00			0.00				0.00
09 56	Marina Building	600,000.00			0.00				0.00
09 57	D Dock floating piers	100,000.00			0.00				0.00
10 58	J Dock floating piers	150,000.00			0.00				0.00
10 59	J Dock Bulkhead (Bunda Pier)	200,000.00			0.00				0.00
<b>Totals</b>		<b>2,810,000.00</b>		-	-	-	-	-	<b>0.00</b>



## Village of Sister Bay BOARD REPORT

Meeting Date 05/17/2016

Item No.: 6

**Recommendation:**

- The Board should consider frequency of meetings in an effort to create efficiencies by supporting the Board, Committee and Commission's work as "Policy Makers".
- **President Lienau discussed several other proposals for amendments to the Bylaws at the April meeting, and instructed that they be placed on the following month's meeting agenda.**

**Background:**

None

**Fiscal Impact:** Each meeting costs between \$160.00 and \$420.00 in direct cash costs. There are additional costs associated with meetings, such as staff preparation, setup, attendance, and minute production. These costs are estimated to be \$352.00 for a typical meeting for the Sister Bay Marina Committee, \$507 for a typical Parks Committee meeting, and \$522.00 for a typical Utility Committee Meeting. These costs also represent lost "opportunity cost" that could go toward completion of other projects, leading to a more "lean" and efficient organization.

Respectfully submitted,

Zeke Jackson  
Village Administrator

**VILLAGE OF SISTER BAY**  
**BOARD OF TRUSTEES BY-LAWS**  
**FOR THE GOVERNMENT OF THE VILLAGE BOARD**

*(Revised and approved 02/01/16)*

**1. MEETINGS, REGULAR AND SPECIAL**

The regular meetings of the Sister Bay Board of Trustees shall be held on the third Tuesday of each month at 6:00 P.M. Any two members of the Village Board may call a special meeting, with a signed request presented to the Village Administrator a minimum of 48 hours prior to that meeting. Public Hearings may be scheduled for a time, which is agreeable to the majority of the Board, consistent with State Statutes.

**2. QUORUM**

A minimum of four Trustees constitutes a quorum of the Village Board. As soon as the Village Board is called to order, roll call shall be taken, noting who is present and who is absent, and the same shall be noted in the official record. If there is not a quorum present, this fact shall be entered in the minutes and the Village Board shall adjourn. Any member of the Village Board who has knowledge of the fact that he/she will not be able to attend a scheduled Board meeting shall notify the Village Administrator at the earliest possible opportunity. In the event that the projected absence will produce a lack of quorum, the Village Administrator shall notify the Village President. If the Village Administrator is not notified of an absence, it will be recorded as an unexcused absence.

**3. PRESIDING OFFICER**

The President of the Village Board, (Presiding Officer), shall, at the hour of the meeting stated on the Agenda, call the Board to order. The Village President shall preserve order and decorum, and decide all questions of order, subject to an appeal, by any member. The Village President has the same rights as a Trustee.

**4. PRESIDING OFFICER'S DUTIES**

At each meeting, the Village President should have at hand:

1. A copy of the By-Laws;
2. A copy of applicable parliamentary authority;
3. A list of committees/commissions and the members of those groups; and,
4. A memorandum of the complete order of business.

**5. ABSENCE OF VILLAGE PRESIDENT**

In case the Village President is absent at the time of the meeting, the Clerk shall call the Village Board to order; and thereupon the Board shall elect one of its own members the President Pro Tem.

**6. AGENDA**

The Board acknowledges that the committee structure is an appropriate mechanism to deal with many of the issues facing the Village. In order to take advantage of the knowledge and experience of the committees, Trustees who wish to bring an issue before

the Board shall refer the issue to the appropriate committee for discussion. Committee Chairpersons shall address those requests in a timely manner and submit a committee recommendation to accompany the Trustee's recommendation when the issue comes before the Board. Other board agenda items will be placed on the agenda at the discretion of the Village President and Village Administrator. All items to be a part of the Agenda shall be in the possession of the Village Administrator by the first day of the month. A copy of the Agenda shall be furnished to each Trustee at least forty-eight (48) hours prior to the regularly scheduled monthly meetings of the Village Board or twenty-four (24) hours prior to any special Board meetings.

## **7. TERM OF OFFICE**

The terms of the Village President and the Trustees shall be for two (2) years, *[statutory]*. All standing committees, elective or appointive, shall serve for one (1) year unless Statutes provide otherwise. Changes in committee names and structure shall be subject to the approval of a majority vote of the Village Board.

## **8. COMMITTEES AND COMMISSIONS**

There are four types of committees: *Standing, Statutory, Ad Hoc, and Other Committee Appointments*. Committees shall be established upon adoption of a Resolution designating the committee name, number of members, purpose and term. Members shall be appointed by the Village President and approved by the Village Board. An Ad Hoc committee shall be dissolved upon completion of the purpose for which it was created.

A listing of all the Committees and Commissions, which are in existence at this time, follows:

<b>NAME &amp; TYPE OF COMMITTEE/COMMISSION</b>	<b><u>MEMBERSHIP</u></b>
<b>Administrative Committee</b> <i>(Standing Committee)</i>	The Village President.
<b>Bay Shore Drive Oversight Committee</b> <i>(Ad Hoc Committee)</i>	3 Trustees, as well as one representative of the SBAA.
<b>Door County Coastal Byway Commission</b> <i>(Other Committee Appointments)</i>	1 Trustee or the Village Administrator.
<b>Door County Economic Development Corporation – DCEDC</b> <i>(Other Committee Appointments)</i>	1 Trustee. The Village Administrator shall also serve as an "ex-officio" non-voting DCEDC member.
<b>Economic Development Committee</b> <i>(Ad Hoc Committee)</i>	1 Trustee and 7 resident or citizens, one of whom shall serve as an alternate. The Village Administrator and Bill Chaudoir of the DCEDC shall serve as ex officio non-voting members.

<b>Administration and Compensation Oversight Committee</b> <i>(Ad Hoc Committee)</i>	1 member from Finance, Administration, Personnel Committees and 1 citizen member.
<b>Finance Committee</b> <i>(Standing Committee)</i>	3 Trustees.
<b>Fire Board</b> <i>(Standing Committee)</i>	2 Village Trustees and 3 Supervisors from the Town of Liberty Grove.
<b>Fire District Exploratory Committee</b> <i>((Other Committee Appointment)</i>	1 Trustee or resident with recognized experience and qualifications, 1 Fire Fighter from the Sister Bay-Liberty Grove Fire Department and the Fire Chief.
<b>Historical Society</b> <i>(Other Committee Appointment)</i>	1 Trustee who will serve as a Liaison.
<b>Library Commission</b> <i>(Standing Committee)</i>	1 Trustee and 2 Village residents, and 1 Town Board member and 2 Town residents. A Secretary/Treasurer, who is hired by the Commission, as well as the Sister Bay-Liberty Grove Head Librarian serve as ex-officio non-voting members.
<b>Marina Committee</b> <i>(Standing Committee)</i>	3 Trustees, 4 residents or citizens, two of whom shall serve as alternates, and the Marina Manager, who shall serve as an “ex-officio” non-voting member of the Marina Committee.
<b>Marina Fest Committee</b> <i>(Standing Committee)</i>	1 Trustee, 1 member of the Parks Committee, 1 member of the Marina Committee, and 1 citizen alternate.
<b>Parks, Property and Streets Committee</b> <i>(Standing Committee)</i>	3 Trustees and 1 resident member.
<b>Personnel Committee</b> <i>(Standing Committee)</i>	3 Trustees.
<b>Plan Commission</b> <i>(Statutory)</i>	3 Trustees, 4 residents, and one ex-officio citizen member with recognized experience and qualifications related to planning and development.
<b>Communications and Technology Committee</b> <i>(Standing Committee)</i>	3 Trustees and 1 resident member
<b>Sister Bay Advancement Association - SBAA - Board of Directors</b> <i>(Other Committee Appointment)</i>	1 Trustee, who shall be a voting member of the SBAA Board, and shall also act as the Village Board Liaison to the SBAA.

<b>Teen Center Board</b> <i>(Standing Committee)</i>	1 Trustee, 1 resident or citizens and 1 teens. The officers of the Teen Center Board shall be elected annually.
<b>Tourism Zone Commission</b> <i>(Other Committee Appointments)</i>	Based upon room tax collected to date the Village is entitled to have 2 representatives on the Tourism Zone Commission. Preferably, those residents or citizens shall own or operate a lodging establishment(s) in the Village.
<b>Utilities Committee</b> <i>(Standing Committee)</i>	3 Trustees from the Village, one of whom shall be the Chair of the Committee, and three members from the Town of Liberty Grove, one of whom shall be a Town Board member, and one of whom shall be a Utility District Committee member.
<b>Water, Sewer and Storm Sewer Committee</b> <i>(Standing Committee)</i>	3 Trustees
<b>Waterfront Oversight Committee</b> <i>(Sub committee of Parks)</i>	2 Trustees, 1 SBAA, 1 Business Rep at Large, and 3 Citizens
<b>Zoning Board of Appeals</b> <i>(Statutory)</i>	5 residents and 2 resident alternates

Trustee shall mean an elected Trustee or the Village President of the Village of Sister Bay.

Resident shall mean a person who resides in the Village and is a registered voter or eligible to become a registered voter.

Citizen shall mean a person who is a Village property owner, the owner of a business located in the Village or a person with recognized experience and qualifications for a particular committee.

## **9. NATIONAL INCIDENT MANAGEMENT SYSTEM**

The NIMS training program is intended for all personnel who are directly involved in emergency management and response. This includes all emergency services related disciplines such as EMS, hospitals, public health, fire service, law enforcement, public works/utilities, skilled support personnel, and other emergency management response, support and volunteer personnel. Elected and appointed officials should have a clear understanding of their roles and responsibilities for successful emergency management and incident response. To that end, it is vital that elected and appointed officials understand and receive NIMS training. This training is intended to aid people who don't usually work together to seamlessly respond to and recover from a disaster either natural or man-made. Therefore, FEMA recommends the following training for elected and appointed officials: G-402 Incident Command System (ICS) Overview for Executives/Senior Officials, G-191 Incident Command System/Emergency Operations

Center Interface. Within one year of being elected each new Trustee shall meet the minimum requirements to be NIMS compliant outlined by FEMA standards.

#### **10. CONSENT TO SPEAK**

A member desiring to speak shall address the Village President or President Pro Tem, when recognized by that person. A member shall confine his/her remarks to the question under consideration and avoid personalities. Members' remarks must be germane to the question. Statements must have a bearing on the pending motion.

#### **11. MOTIONS**

Motions shall be prefaced with "I move," and the person making the motion shall then state the action that is to be voted on in a positive form so that the Board is not voting "no" to approve the action.

#### **12. ROLL CALL VOTE**

When a roll call vote is statutory or required by the Rules of Order, it shall be automatic. The Clerk or any Board member may call for a roll call vote on any question, and it shall be granted before the decision of the Village President is announced. There shall be no interruption during roll call.

#### **13. ABSTAINING ON VOTE**

Any member of the Board of Trustees may abstain from voting on any question before the Board after notifying the Village President or President Pro-Tem of his or her intention to abstain and the reason therefore.

#### **14. OUT OF ORDER**

When declared "out of order" a Trustee or citizen shall immediately submit to the ruling of the Village President or President Pro-Tem.

#### **15. INTERRUPTION OF SPEAKER**

When any of the Trustees or a citizen is speaking, no one shall entertain any private discourse or in any way interrupt the speaker, except as to a question of order.

#### **16. PUBLIC ADDRESSING THE BOARD**

A non-member wishing to address the Village Board may gain permission from the Village President or President Pro-Tem. The Village President or President Pro-Tem should be aware that the right of the public to attend governmental meetings does not necessarily imply a right to participate in the conduct of those meetings. Absent a public hearing, the public has no right to speak at a Village Board Meeting.

#### **17. SUSPENSION OF RULES**

These rules may be suspended by a majority roll call vote of the Village Board.

**18. AMENDING RULES**

These rules may be amended at any regular session of the Village Board by a majority vote of the Board.

**19. RULES OF ORDER**

The Rules of Order as adopted shall govern the proceedings of the Village Board, except as may be contrary to Wisconsin Statutes. In such event, the State Statutes shall prevail. Roberts Rules of Order shall apply to those areas these Rules do not cover.

**20. BOARD MEMBER CODE OF CONDUCT**

The Board of Trustees recognizes the need for decision-making and public responsiveness, which requires a commitment to ethical, business-like and lawful conduct, including proper use of authority and appropriate decorum when acting as a Board member. Accordingly, each Board member shall:

- a) Commit to regular attendance at Board meetings unless excused and be properly prepared for deliberation.
- b) Understand and follow all provisions of the Wisconsin Open Meetings Law as well as any other applicable statutes that govern the conduct of elected officials.
- c) Respect the confidentiality appropriate to issues of a sensitive nature and never discuss in public the issues discussed during closed sessions.
- d) Respect, listen to and communicate with fellow Board members and the Village Administrator.
- e) Acknowledge that the authority over Village policies or operations resides in the Village Board and not with individual Trustees.
- f) Make a committed effort to continuing education and to be well informed about issues and trends that could affect the Village.
- g) Represent all the people of the community while avoiding partisanship based upon special interests.
- h) Keep the best interests of the Village in mind by considering himself/herself a "Trustee" of the Village, and do his/her best to ensure that the Village is well maintained, financially secure, growing, and always operating in the best interests of those the Village serves.
- i) Be available and responsive to residents by interpreting the needs of citizens to the Village and by interpreting the actions of the Village to citizens without favor of any particular geographic area or interest group.
- j) Make decisions involving the welfare of the community based upon study and evidence, recognizing that personal feelings and other such factors are not conducive to sound decision-making; and always remember that respecting the opinions of fellow Board members is vital. When outside of Board meetings Board members shall avoid making individual

- pronouncements and public conjectures about Village matters not yet decided by the Board.
- k) Not promise in advance of a meeting how he/she will vote on any issue, reserving judgment until all the facts have been presented.
  - l) Accept the principal of Board unity by supporting the majority decisions of the Board.
  - m) Not engage in “self-dealing” or interfere in the conduct of any private business for personal services between any Board member and the organization, except as procedurally controlled to assure openness, competitive opportunity and equal access to “inside” information.
  - n) Recuse himself/herself from discussing or voting on an issue about which he/she has a conflict of interest.
  - o) Not use his/her position to obtain employment for him/her, for family members or for close associates. (Should a member desire employment by the Village, he/she must first resign.)
  - p) Respect the Board’s commitment to work with the Village Administrator by:
    - 1) Requesting desired information about programs directly from the Village Administrator;
    - 2) Referring to the Village Administrator’s suggestions for new policies;
    - 3) Seeking the Village Administrator’s professional advice;
    - 4) Refraining from acting on any complaint until the Village Administrator has had an opportunity to investigate it fully and report to the Board; and,
    - 5) Supporting Board-approved actions of the Village Administrator and staff.
  - q) Understand and respect the separation of Board responsibilities and functions from those of the Village Administrator and staff. The Board’s responsibility is to ensure that the Village is well managed—not to manage the Village.

## **21. Electronic Participation in Meetings.**

To the extent provided by these Bylaws, the various committees, commissions and boards, may, in addition to conducting meetings in which each Trustee participates in person, and at the discretion of the chairperson, conduct any regular or special meeting by the use of an electronic means of communication, provided that:

- a) All participating members can simultaneously hear each other during the meeting;
- b) All communication during the meeting is immediately transmitted to each participating member, and each participating member is able to immediately send messages to all other participating members; and
- c) All requirements of the Open Meetings Law are met.
- d) Committees with five or fewer members may have one member participate electronically. Committees with more than five members may have two members participate electronically.

A member participating in a meeting by any means pursuant to this Section shall be deemed to be present in person at the meeting.

## **22. EXPENSES**

“Committee/Commission/Board meeting” means the convening of a quorum of the members of a Committee, Commission or Board for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the Board, Committee or Commission. Village Trustees receive compensation of \$60 per Village Board meeting attended and \$40 per committee or commission meeting attended, but whether residents or citizens serving as members of a particular committee or commission will receive compensation shall be determined by the Village Board at the time of creation of that committee or commission. If the determination has been made that resident or citizen committee or commission members are entitled to compensation, each person so entitled shall receive \$40 per meeting he or she attends. (This includes attendance at any school, institute, or meeting which the Village Board, its relevant committee or Chairperson directs committee members to attend as provided by Wis. Stats., §59.06(2), or attendance at a meeting of a committee which the person is not a member of, when such attendance is requested by the Chairperson of such other committee.) Members shall submit written documentation regarding their attendance at meetings as required by the Board of Trustees.

-The Village Board determined at its October 21, 2014 meeting that all persons attending committee/commission meetings in an official capacity as a voting member of that committee/commission shall be eligible for the compensation described above.

## VILLAGE OF SISTER BAY COMMITTEE/COMMISSION BYLAWS AND RULES

*(Revised and approved 02/01/16)*

### **1. COMMITTEE/COMMISSION ORGANIZATION**

The Village President shall designate the Chairperson for each Village standing or ad hoc committee or commission on an annual basis.

### **2. COMMITTEE/COMMISSION MEETINGS**

All committee or commission meetings shall be held at one of the following locations: The Village Administration Building, the Village Hall, the North Sister Bay-Liberty Grove Fire Station, the South Sister Bay-Liberty Grove Fire Station, the Sister Bay-Liberty Grove Library, the Sister Bay Wastewater Treatment Plant, the Sister Bay Marina, the Sister Bay Sports Complex, the Liberty Grove Town Hall or other accessible locations.

### **3. QUORUM**

A majority of committee/commission membership shall constitute a quorum for the transaction of business.

### **4. ABSENCES AND ATTENDANCE**

Any member of a committee or commission who has knowledge of the fact that he/she will not be able to attend a scheduled meeting shall notify the Village Administrator of his/her anticipated absence at the earliest possible opportunity. The Village Administrator shall notify the Chairperson of the affected committee or commission in the event that the projected absence(s) will produce a lack of quorum. If the Village Administrator is not notified of an absence, it will be recorded as an unexcused absence. Committees and commissions only function if members attend meetings, and, therefore, regular attendance is expected. If a member misses more than three regular meetings during the preceding twelve months for whatever reason, the Chairperson shall report that lack of attendance to the Village President. The Village President may recommend removal to the Board of any committee or commission member whose attendance at meetings exceeds the stated guideline.

To the extent provided by these Bylaws, the various committees, commissions and boards, may, in addition to conducting meetings in which each Trustee participates in person, and at the discretion of the chairperson, conduct any regular or special meeting by the use of an electronic means of communication, provided that:

- a) All participating members can simultaneously hear each other during the meeting;
- b) All communication during the meeting is immediately transmitted to each participating member, and each participating member is able to immediately send messages to all other participating members; and
- c) All requirements of the Open Meetings Law are met.
- d) Committees with five or fewer members may have one member participate electronically. Committees with more than five members may have two members participate electronically.

A member participating in a meeting by any means pursuant to this Section shall be deemed to be present in person at the meeting.

#### **5. AGENDA AND MINUTES**

Whenever a committee or commission meeting is scheduled the Chairperson of that committee or commission shall see that a written Agenda is provided to all the committee or commission members at least forty-eight (48) hours prior to such meeting. The Chairperson shall record the attendance and minutes of all committee or commission meetings, or the Chairperson may designate an individual to record the minutes of the meetings. The Chairperson or his/her designee is responsible for seeing that a copy of the minutes is provided to the Administrative Assistant prior to the next Village Board meeting.

#### **6. EXPENSES**

“Committee/commission meeting” means the convening of a quorum of the members of a committee or commission for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the committee or commission. Village Trustees receive compensation of \$60 per Village Board meeting attended and \$40 per committee or commission meeting attended, but whether residents or citizens serving as members of a particular committee or commission will receive compensation shall be determined by the Village Board at the time of creation of that committee or commission. If the determination has been made that resident or citizen committee or commission members are entitled to compensation, each person so entitled shall receive \$40 per meeting he or she attends. (This includes attendance at any school, institute, or meeting which the Village Board, its relevant committee or Chairperson directs committee members to attend as provided by Wis. Stats., §59.06(2), or attendance at a meeting of a committee which the person is not a member of, when such attendance is requested by the Chairperson of such other committee.) Members shall submit written documentation regarding their attendance at meetings as required by the Board of Trustees.

-The Village Board determined at its October 21, 2014 meeting that all persons attending committee/commission meetings in an official capacity as a voting member of that committee/commission shall be eligible for the compensation described above.

#### **7. BUDGET**

If applicable, all committees shall prepare an annual budget and submit that document to the Village Administrator.

#### **8. OTHER**

All committees and commissions shall be governed by the Rules of Order, which were adopted for the Village of Sister Bay Board of Trustees. If there are no rules specified for a particular situation, Roberts Rules of Order will apply. If applicable, the term “Chairperson” shall be substituted for the term “Village President.”

#### **9. DEFINITIONS**

Trustee shall mean an elected Trustee or the Village President of the Village of Sister Bay.

Resident shall mean a person who resides in the Village and is a registered voter or eligible to become a registered voter.

Citizen shall mean a person who is a Village property owner, the owner of a business located in the Village or a person with recognized experience and qualifications for a particular committee.

## **DUTIES OF COMMITTEES OR COMMISSIONS**

### **ADMINISTRATIVE COMMITTEE**

The Administrative Committee, which is a standing committee, shall consist of the Village President, who shall be responsible for reviewing and updating the Village of Sister Bay By-Laws as well as the Village Committee By-Laws. If the Village Administrator is absent for an extended period of time the Administrative Committee shall also assume some of the Administrator's duties.

### **ADMINISTRATION AND COMPENSATION OVERSIGHT COMMITTEE**

The Employee Benefits Oversight Committee is charged with providing integrated oversight of all employee benefits matters including cost, funding, programs, competitiveness, employee benefit rate impacts, and benefits philosophy. The Committee advises the Village Board, and recommends policies and programs. EBOC considers proposals for new aspects of the Village's benefits programs, and charges supercommittees and focus groups to address specific topics as appropriate. The EBOC shall consist of one member each from the Finance, Personnel, Administrative Committee and 1 citizen member.

### **BAY SHORE DRIVE OVERSIGHT COMMITTEE**

The Bay Shore Drive Committee, which is an ad hoc committee, was created to oversee and plan all aspects of the Bay Shore Drive Reconstruction Project and make recommendations to the Village Board regarding the preferred course of action on that project. The Bay Shore Drive Oversight Committee shall consist of three Trustees as well as one representative of the SBAA.

### **DOOR COUNTY COASTAL BYWAY COMMISSION**

Door County's Coastal Byway, a Wisconsin Scenic Byway, stretches over 66 miles of the Northern Door Peninsula. In 2010, the Door County Coastal Byway Commission was created, and its members are bound by the provisions of an Intergovernmental Agreement, which was executed by representatives of the Villages of Sister Bay, Ephraim and Egg Harbor, and the Towns of Gibraltar, Baileys Harbor, Sevastopol, Liberty Grove and Jacksonport. Each of those municipalities is entitled to have one representative on the Commission. The Village has elected to have a trustee or the Village Administrator represent it on the Commission.

### **DOOR COUNTY ECONOMIC DEVELOPMENT CORPORATION**

The Door County Economic Development Corporation, (DCEDC), is a public/private partnership dedicated to improving the economic vitality of the County and its residents. As a public/private partnership, DCEDC is funded by a combination of investments from private companies and local government, as well as grants and contract service fees.

These funds provide the money necessary for the DCEDC to provide business assistance, financial incentives and other initiatives designed to strengthen the local business climate.

One Trustee from the Village of Sister Bay shall serve as a DCEDC Board member, and the Village Administrator shall serve as an ex-officio non-voting member of that Board. (These are considered other committee appointments.)

### **ECONOMIC DEVELOPMENT COMMITTEE**

The membership of the Economic Development Committee, which is an ad hoc committee, shall consist of one Trustee and seven residents or citizens, one of whom shall serve as alternate, who are residents of the Village, or owners of businesses in the Village, or who have special expertise in the area of economic development. The resident or citizen members of the Economic Development Committee will not be compensated for their services. The mission of the Economic Development Committee shall be to:

- (a) Evaluate economic development and related activities in the Village;
- (b) Identify the strengths and weaknesses in the current Village economy; and,
- (c) Work to create jobs and development in the Village.

### **FINANCE COMMITTEE**

The Finance Committee, which is a standing committee, shall consist of three Trustees, and oversees the formulation of the annual budget for the Village of Sister Bay. The Finance Committee also:

- (a) Acts as the budget hearing committee and receives requests from various Village committees;
- (b) Consolidates and tabulates preliminary budget requests, including outlay and revenue accounts; and,
- (c) Conducts a budget review meeting with the Village Board.

### **FIRE BOARD**

The Sister Bay/Liberty Grove Fire Board, which is a standing committee, is the governing body of the Sister Bay/Liberty Grove Fire Department. The Fire Board shall consist of two Trustees from the Village of Sister Bay and three Supervisors from the Town of Liberty Grove, and is bound by the duties established in Village of Sister Bay Ordinance No. 136-021208 as well as the Intergovernmental Agreement, which is the subject of that Ordinance. The Fire Board shall prepare an annual budget and submit it to the Finance Committee.

### **FIRE DISTRICT EXPLORATORY COMMITTEE**

In June of 2012, a Fire District Exploratory Committee was created. That committee, which consists of representatives from the Towns of Liberty Grove, Gibraltar, and Egg Harbor, and the Villages of Egg Harbor, Ephraim and Sister Bay, was charged with studying the impact and value of consolidating certain Northern Door Fire Departments and the services they provide. One Trustee or resident with recognized experience and qualifications, one firefighter from the Sister Bay-Liberty Grove Fire Department, and the Fire Chief shall be appointed to represent the Village. This is considered another committee appointment.

**HISTORICAL SOCIETY**

The Trustee who is appointed Historical Society Liaison shall serve as the liaison between the Sister Bay Historical Society and the Board of Trustees. This is considered another committee appointment.

**LIBRARY COMMISSION**

The Library Commission, which is a standing committee, shall oversee the use and maintenance of the Sister Bay-Liberty Grove Library building and is responsible for seeing that an ongoing working relationship is maintained with the Door County Library System. The Village's representatives on the Library Commission shall consist of one Trustee and two Village residents. The resident members of the Library Commission will be compensated for their services. The Library Commission shall prepare an annual budget and submit it to the Finance Committee.

**MARINA COMMITTEE**

The Marina Committee, which is a standing committee, shall consist of three Trustees, four residents or citizens, two of whom shall serve as "alternates" and the Marina Manager. The Marina Manager shall serve as an "ex-officio" non-voting member. The Village Board has determined that residents or citizens who serve on the Marina Committee are entitled to compensation for their services. The Marina Committee shall:

- (a) Provide direction for the operation and maintenance of the Sister Bay Marina;
- (b) Adequately provide for the needs of Marina patrons by planning and implementing Marina improvements;
- (c) Recommend all fees and charges for use of the Sister Bay Marina to the Village Board; and,
- (d) Prepare an annual budget and submit it to the Finance Committee.

**MARINA FEST COMMITTEE**

The Marina Fest Committee, which is a standing committee, shall consist of one Trustee, one member of the Parks Committee, the Chairman of the Marina Committee and one citizen alternate. The Marina manager shall be an ex-officio member. 2 Co-Chairs shall be selected to provide leadership in organizing the event.

The Marina Fest Committee shall:

- (a) Prepare and plan for Marina Fest, which event is conducted on an annual basis on the Saturday of Labor Day weekend;
- (b) Report quarterly to the Marina Committee; and,
- (c) Prepare an annual budget and submit it to the Marina Committee as well as the Finance Committee.

**PARKS, PROPERTY AND STREETS COMMITTEE**

The Parks, Property and Streets Committee, which is a standing committee, shall consist of three Trustees, and one resident member. The Village Board has determined that the resident member of the Parks Committee is entitled to compensation for his or her services. The Parks, Property and Streets Committee shall:

- (a) Provide oversight of activities occurring in the Village Parks, and operate, maintain and improve the Village Park System in accord with Wis. Stats. §27.02-§27.06;
- (b) Be responsible for all repair, maintenance and remodeling of Village owned buildings, including any improvements, except when such authority is specifically delegated to another committee;
- (c) Be responsible for all repair and maintenance of Village roads and sidewalks; and,
- (d) Prepare an annual budget and submit it to the Finance Committee.

#### **PERSONNEL COMMITTEE**

The Personnel Committee, which is a standing committee, shall consist of three Trustees. The Personnel Committee shall:

- (a) Consider and review all matters relating to wages, hours, fringe benefits and conditions of employment for Village employees, including discipline, promotion and job descriptions;
- (b) Act on grievances submitted by employees and be the arbitrator between the employees and the Village Board;
- (c) Review requests for new positions from committees; and,
- (d) Prepare an annual budget and submit it to the Finance Committee.

#### **PLAN COMMISSION**

The Plan Commission for the Village of Sister Bay, which is statutory, shall consist of three Trustees, four residents and one ex-officio citizen member with recognized experience and qualifications related to planning and development. The Village Board has determined that residents or the citizen, who serve on the Plan Commission are entitled to compensation for their services. The Plan Commission shall promote the public health, safety, morals, comfort, prosperity, aesthetics, and general welfare of the Village as provided in Chapter 66 of the Village's Code of Ordinances. It is the general intent of Chapter 66 to regulate and restrict the use of all structures, lands and waters; to regulate and restrict lot coverage, population distribution, and density; and to regulate and restrict size and location of all structures so as to: lessen congestion in and promote the safety and efficiency of the streets and highways; secure safety from fire, flooding, panic and other danger; provide adequate sanitation and drainage; prevent overcrowding of land; avoid undue concentration of population; facilitate the adequate provision of transportation, water, sewerage, schools, parks and other public requirements; provide adequate light and air, including access to sunlight for solar collectors and wind for energy systems; encourage the protection of ground water; stabilize and protect property values; further the appropriate use of land and conservation of natural resources; preserve and promote the beauty of the community; and implement the community's Comprehensive Plan or plan components. To this end, Chapter 66 provides for administration and enforcement of applicable Ordinances and provides penalties for violations.

#### **COMMUNICATIONS AND TECHNOLOGY COMMITTEE**

The Communications and Technology Committee, which is a standing committee, shall consist of three Trustees and one resident. The Committee shall:

- (a) Oversee and recommend content for the various Village web sites;

- (b) Oversee and recommend content for other Village external publications; and,
- (c) Make recommendations regarding technology and submit it to the Finance Committee.

#### **SISTER BAY ADVANCEMENT ASSOCIATION BOARD OF DIRECTORS**

The Trustee who is appointed to the Board of Directors for the Sister Bay Advancement Association, (SBAA), shall be a voting member of that Board and will also act as the Liaison between the Village Board and the SBAA. This is considered another committee appointment.

#### **TEEN CENTER BOARD**

The Teen Center Board, which is a standing committee, shall consist of one Village Trustee as well as one residents or citizens and one teens. The resident or citizen members of the Teen Center Board will not be compensated for their services. The Trustee who is appointed to the Teen Center Board will be a voting member of that Board and shall act as the Liaison between the Village Board and the individuals who are responsible for the operation of the Teen Center. The Teen Center Board of Directors shall elect officers on an annual basis, and the names of the people elected shall be provided to the Administrative Assistant as soon as possible. The duties of the Teen Center Board shall be:

- (a) To provide oversight on the operation of the Sister Bay Teen Center;
- (b) To approve various events and activities which take place at the Teen Center;
- (c) To use and occupy the lower level of the Village Hall in a careful, safe, peaceful and lawful manner; and,
- (d) To abide by all the terms of the Operating Agreement entered into with the Village on October 11, 2007.

#### **TOURISM ZONE COMMISSION**

The Door County Tourism Zone Commission is an intergovernmental entity established by the municipalities in Door County to encourage tourism, the success of which is measured by an increase in overnight stays at various lodging establishments. The Commission is responsible for collecting a 5.5% tax on room charges, and the Village is bound by Ordinance No. 123-121206 and Resolution No. 160-121206, which relate to the room tax and the creation of an Intergovernmental Tourism Zone Commission. Based upon the room tax collected to date Sister Bay is entitled to and has appointed two residents or citizens to serve as voting members of the Tourism Zone Commission. Those resident or citizens will preferably own or operate a lodging establishment(s) in the Village and will serve one-year terms on the Commission. Any appointments to the Tourism Zone Commission are considered other committee appointments.

#### **UTILITIES COMMITTEE**

The Utilities Committee, which is a standing committee, shall consist of six members - three Trustees from the Village of Sister Bay, one of whom shall be the Chair of the Committee, and three members from the Town of Liberty Grove, one of whom shall be a Town Board member, and one of whom shall be a Utility District Committee member. The Utilities Committee shall:

- (a) Abide by the terms of the Intergovernmental Agreement between the Village of Sister Bay and the Town of Liberty Grove regarding wastewater treatment services which was originally dated December 19, 1988; and,
- (b) Assist and make recommendations regarding the operations of the utility.

### **Water, Sewer and Storm Sewer Committee**

The Water, Sewer and Storm Sewer Committee, which is a standing committee, was created to oversee and plan all aspects of Sister Bay's Water, Wastewater Collection and Storm Sewer systems. The Committee makes recommendations to the Village Board. The Committee shall consist of 3 trustees. The Village Administrator, Utilities Director and Parks Director shall serve as ex officio members.

### **WATERFRONT OVERSIGHT COMMITTEE**

The Waterfront Oversight Committee, which is a sub Committee of Parks, Properties and Streets, was created to oversee and plan all aspects of waterfront development, planning, promotion, and project management on Village owned property along Bay Shore Drive. Helms, Hendrickson and, Marina Parks as well as the Marina are the major areas of focus. The Committee makes recommendations to the Parks Committee and Village Board regarding the preferred course of action on the waterfront. The Waterfront Oversight Committee shall consist of 2 Trustees, 1 SBAA, 1 Business Rep at Large, and 3 Citizens.

### **ZONING BOARD OF APPEALS**

The Zoning Board of Appeals, which is statutory, shall consist of five residents and two alternate resident members, and is responsible for hearing and deciding appeals of decisions, which are made by the Zoning Administrator. The Zoning Board of Appeals does have the power to grant variances from the Village's Zoning Ordinance. The residents serving on the Zoning Board of Appeals will be compensated for their services.



## Village of Sister Bay BOARD REPORT

**Meeting Date 05/17/2016**

**Item No.: 7**

**Recommendation:** Consider a motion to approve a 1 month pro-rated Class "B" (on premise beer/wine) and Class "C" (off premise beer/wine) wine license to "Sister Bay Inn" (formerly the Voyager Inn) at 10490 Hwy 57. The new owners plan to serve pizza in the evenings for their customers and would like to have beer and wine available for consumption in at the customer's convenience.

**Recommendation: Background:** The proper forms and payment were received by the Village Clerk.

**Fiscal Impact:** A check for \$36.66 was received to cover the 1 month licensing period and publishing.

Respectfully submitted,

Christy Sully  
Village Clerk



## Village of Sister Bay BOARD REPORT

**Meeting Date 05/17/16**

**Item No.: 8**

**Recommendation:** Accept a recommendation of the Finance Committee and accept the 2015 audit as presented by Schenck SC.

**Background:** Lead Auditor Virginia Hinz and Assistant Auditor Amber Drewieske of Schenck SC met with the Finance Committee on May 10, 2016, and reviewed the Management Letter and the audited Financial Statements. There was one Audit Finding this year: the financial statements are prepared by the auditors rather than by Village staff. Hinz explained that this finding is typical of small municipalities that do not have Certified Public Accountants on staff to prepare the statements in accord with Governmental Accounting Standards Board (GASB) regulations. However, GASB rules do require that the Village must have someone on staff qualified to perform a thorough review of the draft statements. This requirement is fulfilled by the Finance Director. Hinz stated that she assists many clients with Year-end Financial Reporting and Capital Asset Records, as well as with Tax Incremental District record keeping.

Copies of the final audited documents were provided for review prior to the meeting. Trustees are encouraged to call Rass and/or Jackson with any questions.

**Fiscal Impact:** Auditors drew particular attention to the decrease in cash levels from 2014 to 2015. Cash decreased approximately \$1.5 million as a result of a number of large projects in the Village that resulted in increased expenditures. The Village's 12/31/2015 unassigned fund balance of \$518,593 is more than the minimum unassigned fund balance calculated in accordance with the Village policy of \$438,912. However, approximately \$200,000 of that unassigned balance was applied in 2016 to balance the budget. The Village will need to closely monitor these funds if we continue to consistently apply these funds.

Respectfully submitted,

Tasha Rass  
Finance Director

**VILLAGE OF SISTER BAY, WISCONSIN**  
**ANNUAL FINANCIAL REPORT**  
**DECEMBER 31, 2015**

**VILLAGE OF SISTER BAY, WISCONSIN**  
December 31, 2015

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**VILLAGE OF SISTER BAY, WISCONSIN**  
December 31, 2015

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## INDEPENDENT AUDITORS' REPORT

To the Village Board  
Village of Sister Bay, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Sister Bay, Wisconsin ("the Village") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note D.5., the Village implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27 and Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68. Our opinions are not modified with respect to this matter.

**Other Matters****Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions on pages 37 and 38 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Report on Summarized Financial Information**

We have previously audited the Village of Sister Bay's 2014 financial statements, and our report dated March 31, 2015, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2016, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
May 9, 2016

**BASIC FINANCIAL STATEMENTS**

VILLAGE OF SISTER BAY, WISCONSIN

Statement of Net Position

December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

60

	Governmental Activities	Business-type Activities	Totals	
			2015	2014
<b>ASSETS</b>				
Cash and investments	\$ 2,702,989	\$ 884,490	\$ 3,587,479	\$ 5,069,168
Receivables				
Taxes	3,725,827	-	3,725,827	3,557,651
Accounts	46,515	294,390	340,905	296,118
Special assessments	-	203,690	203,690	203,690
Internal balances	942,566	(942,566)	-	-
Due from other governments	-	28,711	28,711	22,419
Inventories and prepaid items	40,154	30,215	70,369	60,035
Investment in joint venture	571,595	-	571,595	587,039
Restricted assets				
Cash and investments	-	1,952,299	1,952,299	1,793,617
Other assets				
Net pension asset	55,990	19,477	75,467	-
Capital assets, nondepreciable				
Land	9,922,174	1,666,476	11,588,650	10,753,929
Construction in progress	1,871,913	-	1,871,913	2,457,518
Capital assets, depreciable				
Land improvements	3,788,002	3,643,865	7,431,867	5,687,149
Buildings	3,711,185	5,748,702	9,459,887	9,377,828
Machinery and equipment	376,356	1,762,532	2,138,888	2,121,661
Infrastructure	1,227,739	9,734,092	10,961,831	9,354,966
Less: Accumulated depreciation	(2,369,421)	(11,061,756)	(13,431,177)	(12,740,926)
<b>TOTAL ASSETS</b>	<b>26,613,584</b>	<b>13,964,617</b>	<b>40,578,201</b>	<b>38,601,862</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pension	62,214	21,500	83,714	-
<b>LIABILITIES</b>				
Accounts payable	452,097	24,468	476,565	134,197
Accrued and other current liabilities	18,157	30,909	49,066	36,142
Deposits	5,723	17,800	23,523	20,880
Accrued interest payable	107,799	23,548	131,347	130,589
Due to other governments	3,056,835	-	3,056,835	3,024,439
Long-term obligations				
Due within one year	693,435	210,300	903,735	761,429
Due in more than one year	11,341,724	2,391,187	13,732,911	14,018,258
<b>TOTAL LIABILITIES</b>	<b>15,675,770</b>	<b>2,698,212</b>	<b>18,373,982</b>	<b>18,125,934</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Taxes	2,279,898	-	2,279,898	2,171,588
Deferred inflows related to pension	4,123	1,418	5,541	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,284,021</b>	<b>1,418</b>	<b>2,285,439</b>	<b>2,171,588</b>
<b>NET POSITION</b>				
Net investment in capital assets	6,547,246	8,898,761	15,446,007	12,677,125
Restricted for				
Debt service	1,807	-	1,807	13,545
Plant replacement	-	1,396,542	1,396,542	1,270,141
Future projects	-	303,011	303,011	271,865
Pension benefits	114,081	39,559	153,640	-
Unrestricted	2,052,873	648,614	2,701,487	4,071,664
<b>TOTAL NET POSITION</b>	<b>\$ 8,716,007</b>	<b>\$ 11,286,487</b>	<b>\$ 20,002,494</b>	<b>\$ 18,304,340</b>

The notes to the basic financial statements are an integral part of this statement.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Statement of Activities  
For the Year Ended December 31, 2015  
(With Summarized Financial Information for the Year Ended December 31, 2014)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 840,632	\$ 119,408	\$ 23,234	\$ -
Administration	308,002	-	-	-
Parks and streets	1,139,792	517,659	81,597	244,643
Interest on debt	501,017	-	-	-
<b>Total Governmental Activities</b>	<b>2,789,443</b>	<b>637,067</b>	<b>104,831</b>	<b>244,643</b>
<b>Business-type Activities:</b>				
Water utility	592,256	427,213	-	60,790
Wastewater utility	664,320	765,015	-	33,399
Marina	592,405	614,844	-	-
<b>Total Business-type Activities</b>	<b>1,848,981</b>	<b>1,807,072</b>	<b>-</b>	<b>94,189</b>
<b>Total</b>	<b>\$ 4,638,424</b>	<b>\$ 2,444,139</b>	<b>\$ 104,831</b>	<b>\$ 338,832</b>

**General revenues**

**Taxes**

Property taxes, levied for general purposes

Property taxes, levied for debt service

Room tax

Federal and state grants and other contributions  
not restricted to specific functions

Interest and investment earnings

Miscellaneous

Gain on sale of assets

**Transfers**

**Total general revenues and transfers**

**Change in net position**

Net position - January 1, as originally reported

Cumulative effect of change in accounting principle

Net position - January 1, as restated

Net position - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2015	2014
\$ (697,990)	\$ -	\$ (697,990)	\$ (501,963)
(308,002)	-	(308,002)	(284,937)
(295,893)	-	(295,893)	(650,377)
(501,017)	-	(501,017)	(492,476)
(1,802,902)	-	(1,802,902)	(1,929,753)
-	(104,253)	(104,253)	116,871
-	134,094	134,094	114,785
-	22,439	22,439	53,934
-	52,280	52,280	285,590
(1,802,902)	52,280	(1,750,622)	(1,644,163)
1,235,600	-	1,235,600	1,183,483
935,774	-	935,774	808,859
147,456	-	147,456	136,598
10,917	-	10,917	11,006
25,460	23,101	48,561	41,828
872	14,276	15,148	514,844
910,705	-	910,705	412,576
163,837	(163,837)	-	-
3,430,621	(126,460)	3,304,161	3,109,194
1,627,719	(74,180)	1,553,539	1,465,031
6,978,508	11,325,832	18,304,340	16,839,309
109,780	34,835	144,615	-
7,088,288	11,360,667	18,448,955	16,839,309
\$ 8,716,007	\$ 11,286,487	\$ 20,002,494	\$ 18,304,340

## VILLAGE OF SISTER BAY, WISCONSIN

## Balance Sheet

## Governmental Funds

December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

	General	Debt Service	Capital Projects	Tax Incremental District
<b>ASSETS</b>				
Cash and investments	\$ 2,135,665	\$ -	\$ 547,787	\$ -
Receivables				
Taxes	2,647,316	1,022,646	-	55,865
Accounts	40,776	5,739	-	-
Due from other funds	265,696	-	439,108	-
Advance to other funds	-	-	-	705,813
Inventories and prepaid items	40,154	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 5,129,607</b>	<b>\$ 1,028,385</b>	<b>\$ 986,895</b>	<b>\$ 761,678</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 87,681	\$ -	\$ 4,198	\$ 357,554
Accrued and other current liabilities	23,880	-	-	-
Due to other funds	3,455	3,932	-	439,108
Due to other governments	3,056,835	-	-	-
<b>Total Liabilities</b>	<b>3,171,851</b>	<b>3,932</b>	<b>4,198</b>	<b>796,662</b>
<b>Deferred Inflows of Resources</b>				
Taxes	1,201,387	1,022,646	-	55,865
<b>Fund Balances</b>				
<b>Nonspendable</b>				
Inventories and prepaid items	40,154	-	-	-
Restricted for debt service	-	1,807	-	-
Restricted for tax incremental district (TID)	-	-	-	-
<b>Committed for</b>				
Future development	-	-	-	-
Capital improvements	-	-	982,697	-
Ice rink	-	-	-	-
Skate park	-	-	-	-
<b>Assigned for</b>				
Subsequent years' budget	197,622	-	-	-
<b>Unassigned, reported in</b>				
General fund	518,593	-	-	-
Tax incremental district	-	-	-	(90,849)
Marketing	-	-	-	-
<b>Total Fund Balances</b>	<b>756,369</b>	<b>1,807</b>	<b>982,697</b>	<b>(90,849)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,129,607</b>	<b>\$ 1,028,385</b>	<b>\$ 986,895</b>	<b>\$ 761,678</b>

(Continued)

Other Governmental	Totals	
	2015	2014
\$ 19,537	\$ 2,702,989	\$ 4,214,539
-	3,725,827	3,557,651
-	46,515	24,596
-	704,804	-
-	705,813	742,938
-	40,154	22,993
<u>\$ 19,537</u>	<u>\$ 7,926,102</u>	<u>\$ 8,562,717</u>

\$ 2,664	\$ 452,097	\$ 112,177
-	23,880	19,997
21,556	468,051	2,280
-	3,056,835	3,024,439
<u>24,220</u>	<u>4,000,863</u>	<u>3,158,893</u>

-	2,279,898	2,171,588
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-	40,154	22,993
-	1,807	13,545
-	-	1,054,646
-	-	435,750
-	982,697	1,402,972
14,069	14,069	9,818
2,804	2,804	2,804
-	197,622	46,522
-	518,593	243,186
-	(90,849)	-
(21,556)	(21,556)	-
<u>(4,683)</u>	<u>1,645,341</u>	<u>3,232,236</u>

<u>\$ 19,537</u>	<u>\$ 7,926,102</u>	<u>\$ 8,562,717</u>
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## VILLAGE OF SISTER BAY, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

Total Governmental Funds	
2015	2014

Reconciliation to the Statement of Net Position

Total Fund Balances as shown above \$ 1,645,341 \$ 3,232,236

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 18,527,948 15,254,713

The Village's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:

Net pension asset	55,990	-
Deferred outflows of resources	62,214	-
Deferred inflows of resources	(4,123)	-

Investment in joint venture related to governmental activities 571,595 587,039

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and notes payable	(11,980,702)	(11,951,250)
Compensated absences	(54,457)	(38,046)
Accrued interest on long-term obligations	(107,799)	(106,184)

Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 4)

\$ 8,716,007 \$ 6,978,508

The notes to the basic financial statements are an integral part of this statement.

**VILLAGE OF SISTER BAY, WISCONSIN**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2015**  
(With Summarized Financial Information for the Year Ended December 31, 2014)

	General	Debt Service	Capital Projects	Tax Incremental District
<b>Revenues</b>				
Taxes	\$ 1,188,637	\$ 1,083,230	\$ -	\$ 47,020
Intergovernmental	105,410	-	-	245,279
Licenses and permits	31,659	-	-	-
Fines, forfeits and penalties	334	-	-	-
Public charges for services	26,394	-	-	-
Intergovernmental charges for services	-	-	516,729	-
Miscellaneous	713,710	4,982	2,375	14,857
<b>Total Revenues</b>	<b>2,066,144</b>	<b>1,088,212</b>	<b>519,104</b>	<b>307,156</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	532,027	-	-	-
Administration	243,952	-	-	-
Parks and streets	549,129	-	-	-
<b>Debt service</b>				
Principal	-	1,130,648	-	-
Interest and fiscal charges	-	499,302	-	-
<b>Capital outlay</b>	-	-	526,697	3,546,038
<b>Total Expenditures</b>	<b>1,325,108</b>	<b>1,629,950</b>	<b>526,697</b>	<b>3,546,038</b>
<b>Excess of Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>741,036</b>	<b>(541,738)</b>	<b>(7,593)</b>	<b>(3,238,882)</b>
<b>Other Financing Sources (Uses)</b>				
Long-term debt issued	-	530,000	-	630,000
Sale of capital assets	-	-	-	219,750
Transfers in	163,837	-	140,000	1,243,637
Transfers out	(896,955)	-	(552,682)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(733,118)</b>	<b>530,000</b>	<b>(412,682)</b>	<b>2,093,387</b>
<b>Net Change in Fund Balances</b>	<b>7,918</b>	<b>(11,738)</b>	<b>(420,275)</b>	<b>(1,145,495)</b>
<b>Fund Balances - January 1</b>	<b>748,451</b>	<b>13,545</b>	<b>1,402,972</b>	<b>1,054,646</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 756,369</b>	<b>\$ 1,807</b>	<b>\$ 982,697</b>	<b>\$ (90,849)</b>

(Continued)

Other Governmental	Totals	
	2015	2014
\$ -	\$ 2,318,887	\$ 2,129,079
-	350,689	98,440
-	31,659	21,912
-	334	490
52,431	78,825	39,161
-	516,729	-
528	736,452	968,716
<u>52,959</u>	<u>4,033,575</u>	<u>3,257,798</u>
104,960	636,987	518,811
-	243,952	196,180
31,304	580,433	572,899
-	1,130,648	460,150
-	499,302	494,337
-	4,072,735	1,207,729
<u>136,264</u>	<u>7,164,057</u>	<u>3,450,106</u>
<u>(83,305)</u>	<u>(3,130,482)</u>	<u>(192,308)</u>
-	1,160,000	400,000
-	219,750	-
66,000	1,613,474	548,841
-	(1,449,637)	(411,936)
<u>66,000</u>	<u>1,543,587</u>	<u>536,905</u>
(17,305)	(1,586,895)	344,597
<u>12,622</u>	<u>3,232,236</u>	<u>2,887,639</u>
<u>\$ (4,683)</u>	<u>\$ 1,645,341</u>	<u>\$ 3,232,236</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Governmental Funds  
For the Year Ended December 31, 2015  
(With Summarized Financial Information for the Year Ended December 31, 2014)

<u>Reconciliation to the Statement of Activities</u>	2015	2014
Net Change in Fund Balances as shown on previous page	\$ (1,586,895)	\$ 344,597
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	\$ 3,526,374	
Depreciation expense reported in the statement of activities	<u>(233,422)</u>	
Amount by which capital outlays are greater than depreciation in current period	3,292,952	901,943
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported. The book value of capital assets disposed of during the year:		
Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	\$ -	
Book value of retired capital asset	<u>(19,717)</u>	
Loss on disposition reported on the statement of activities	(19,717)	(4,546)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits decreased (increased) by:		
	(16,411)	(17,797)
Change in the net pension asset and related deferred inflows and outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the pension plan		
	4,301	-
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		
	(15,444)	-
The amount of the debt is reported in the governmental funds as a source of financing. In the statement of net position, however, debt constitutes a long-term liability. The amount of debt reported in the governmental funds statement is:		
	(1,160,000)	(400,000)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
The amount of repayment in the current year is:	1,130,548	460,150
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.		
	<u>(1,615)</u>	<u>1,861</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 5 - 6)	<u>\$ 1,627,719</u>	<u>\$ 1,286,208</u>

The notes to the basic financial statements are an integral part of this statement.

**VILLAGE OF SISTER BAY, WISCONSIN**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - General Fund**  
**For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,188,764	\$ 1,188,764	\$ 1,188,637	\$ (127)
Intergovernmental	80,968	80,968	105,410	24,442
Licenses and permits	19,533	19,533	31,659	12,126
Fines, forfeits and penalties	500	500	334	(166)
Public charges for services	22,020	17,020	26,394	9,374
Miscellaneous	27,000	27,000	713,710	686,710
<b>Total Revenues</b>	<b>1,338,785</b>	<b>1,333,785</b>	<b>2,066,144</b>	<b>732,359</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	519,490	514,490	532,027	(17,537)
Administration	218,990	218,990	243,952	(24,962)
Parks and streets	604,664	604,664	549,129	55,535
<b>Total Expenditures</b>	<b>1,343,144</b>	<b>1,338,144</b>	<b>1,325,108</b>	<b>13,036</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(4,359)</b>	<b>(4,359)</b>	<b>741,036</b>	<b>745,395</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	163,837	163,837	163,837	-
Transfers out	(206,000)	(206,000)	(896,955)	(690,955)
<b>Total Other Financing Sources (Uses)</b>	<b>(42,163)</b>	<b>(42,163)</b>	<b>(733,118)</b>	<b>(690,955)</b>
<b>Net Change in Fund Balance</b>	<b>(46,522)</b>	<b>(46,522)</b>	<b>7,918</b>	<b>54,440</b>
<b>Fund Balance - January 1</b>	<b>748,451</b>	<b>748,451</b>	<b>748,451</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 701,929</b>	<b>\$ 701,929</b>	<b>\$ 756,369</b>	<b>\$ 54,440</b>

The notes to the basic financial statements are an integral part of this statement.

## VILLAGE OF SISTER BAY, WISCONSIN

## Statement of Net Position

## Proprietary Fund Type - Enterprise Funds

December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

	Utility	Marina	Totals	
			2015	2014
<b>ASSETS</b>				
Cash and investments	\$ 603,525	\$ 280,965	\$ 884,490	\$ 854,629
Receivables				
Accounts	270,999	23,391	294,390	271,522
Special assessments	203,690	-	203,690	203,690
Due from other funds	3,455	-	3,455	2,280
Due from other governments	28,711	-	28,711	22,419
Inventory	26,283	3,387	29,670	35,422
Prepaid items	-	545	545	1,620
Restricted cash and investments	1,952,299	-	1,952,299	1,793,617
Other assets				
Net pension asset	16,013	3,464	19,477	-
Capital assets				
Land	93,720	1,572,756	1,666,476	1,666,476
Land improvements	-	3,643,865	3,643,865	3,643,865
Buildings	5,313,377	435,325	5,748,702	5,660,466
Machinery and equipment	1,727,052	35,480	1,762,532	1,752,775
Infrastructure	9,734,092	-	9,734,092	8,127,227
Construction work in progress	-	-	-	1,505,070
Less accumulated depreciation	(9,202,547)	(1,859,209)	(11,061,756)	(10,598,467)
<b>TOTAL ASSETS</b>	<b>10,770,669</b>	<b>4,139,969</b>	<b>14,910,638</b>	<b>14,942,611</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pension	18,221	3,279	21,500	-
<b>LIABILITIES</b>				
Accounts payable	11,515	12,953	24,468	22,020
Accrued and other current liabilities	30,909	-	30,909	18,925
Due to other funds	240,208	-	240,208	-
Deposits	-	17,800	17,800	18,100
Accrued interest	3,062	20,486	23,548	24,405
Long-term advance due to other funds	-	705,813	705,813	742,938
Long-term obligations				
Due within one year	175,300	35,000	210,300	188,600
Due in more than one year	632,437	1,758,750	2,391,187	2,601,791
<b>TOTAL LIABILITIES</b>	<b>1,093,431</b>	<b>2,550,802</b>	<b>3,644,233</b>	<b>3,616,779</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pension	1,229	189	1,418	-
<b>NET POSITION</b>				
Net investment in capital assets	6,864,294	2,034,467	8,898,761	8,973,662
Restricted for				
Restricted for plant replacement	1,396,542	-	1,396,542	1,270,141
Restricted for future projects	303,011	-	303,011	271,865
Restricted for pension benefits	33,005	6,554	39,559	-
Unrestricted	1,097,378	(448,764)	648,614	810,164
<b>TOTAL NET POSITION</b>	<b>\$ 9,694,230</b>	<b>\$ 1,592,257</b>	<b>\$ 11,286,487</b>	<b>\$ 11,325,832</b>

The notes to the basic financial statements are an integral part of this statement.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Fund Type - Enterprise Funds  
For the Year Ended December 31, 2015  
(With Summarized Financial Information for the Year Ended December 31, 2014)

	Utility	Marina	Totals	
			2015	2014
<b>Operating Revenues</b>				
Charges for services				
Residential	\$ 489,666	\$ -	\$ 489,666	\$ 479,866
Commercial	295,796	-	295,796	283,279
Public authorities	22,087	-	22,087	24,919
Multi-Family	66,072	-	66,072	64,935
Public fire protection	102,373	-	102,373	95,107
Private fire protection	7,292	-	7,292	7,280
Unmetered sales	654	-	654	493
Sales for resale	14,766	-	14,766	10,396
Docking and launch charges	-	546,991	546,991	511,738
Marina services	-	776	776	228
Product and vending sales	-	2,997	2,997	2,739
Other operating revenues				
Forfeited discounts	2,544	-	2,544	2,646
Rental income	5,880	14,053	19,933	19,171
Services to other systems	72,132	-	72,132	69,879
Other sewage services	87,567	-	87,567	74,304
Marina fest	-	49,898	49,898	5,869
Other revenues	23,650	2,337	25,987	22,891
<b>Total Operating Revenues</b>	<b>1,190,479</b>	<b>617,052</b>	<b>1,807,531</b>	<b>1,675,740</b>
<b>Operating Expenses</b>				
Operation and maintenance	529,386	217,242	746,628	631,079
Administrative and general	220,269	66,154	286,423	272,735
Depreciation	448,940	203,934	652,874	634,215
Taxes	13,541	5,388	18,929	25,128
<b>Total Operating Expenses</b>	<b>1,212,136</b>	<b>492,718</b>	<b>1,704,854</b>	<b>1,563,157</b>
<b>Operating Income (Loss)</b>	<b>(21,657)</b>	<b>124,334</b>	<b>102,677</b>	<b>112,583</b>
<b>Nonoperating Revenues (Expenses)</b>				
Interest income	22,521	580	23,101	20,908
Connection fees	1,749	-	1,749	1,562
Impact fees	40,478	-	40,478	94,050
Interest on long-term debt	(42,594)	(92,299)	(134,893)	(142,181)
Gain (loss) on sale of capital asset	-	(7,388)	(7,388)	-
Miscellaneous	12,068	-	12,068	8,883
<b>Total Nonoperating Revenues (Expenses)</b>	<b>34,222</b>	<b>(99,107)</b>	<b>(64,885)</b>	<b>(16,778)</b>
<b>Net Income before Transfers and Contributions</b>	<b>12,565</b>	<b>25,227</b>	<b>37,792</b>	<b>95,805</b>
Transfer in	-	-	-	25,000
Transfer out	(35,457)	(128,380)	(163,837)	(161,905)
Capital contributions	51,865	-	51,865	219,923
<b>Change in Net Position</b>	<b>28,973</b>	<b>(103,153)</b>	<b>(74,180)</b>	<b>178,823</b>
<b>Net Position - January 1, as originally reported</b>	<b>9,636,379</b>	<b>1,689,453</b>	<b>11,325,832</b>	<b>11,147,009</b>
<b>Cumulative effect of change in accounting principle</b>	<b>28,878</b>	<b>5,957</b>	<b>34,835</b>	<b>-</b>
<b>Net Position - January, as restated</b>	<b>9,665,257</b>	<b>1,695,410</b>	<b>11,360,667</b>	<b>11,147,009</b>
<b>Net Position - December 31</b>	<b>\$ 9,694,230</b>	<b>\$ 1,592,257</b>	<b>\$ 11,286,487</b>	<b>\$ 11,325,832</b>

The notes to the basic financial statements are an integral part of this statement.

## VILLAGE OF SISTER BAY, WISCONSIN

## Statement of Cash Flows

Proprietary Fund Type - Enterprise Funds

For the Year Ended December 31, 2015

(With Summarized Financial Information for the Year Ended December 31, 2014)

	Utility	Marina	Totals	
			2015	2014
<b>Cash Flows from Operating Activities</b>				
Cash received from user charges	\$ 1,179,355	\$ 596,938	\$ 1,776,293	\$ 1,631,886
Cash received from other governments	15,795	-	15,795	22,913
Cash payments to suppliers	(527,215)	(194,030)	(721,245)	(609,210)
Cash payments to employees	(222,130)	(92,374)	(314,504)	(326,115)
<b>Net Cash Provided by Operating Activities</b>	<b>445,805</b>	<b>310,534</b>	<b>756,339</b>	<b>719,474</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfer for property tax equivalent	(35,457)	(128,380)	(163,837)	(161,905)
Due to other funds	239,033	-	239,033	13,942
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>203,576</b>	<b>(128,380)</b>	<b>75,196</b>	<b>(147,963)</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of capital assets	(311,983)	(33,114)	(345,097)	(1,085,738)
Contributions from capital projects fund for capital outlay	-	-	-	25,000
Impact fees received	40,478	-	40,478	94,050
Payments on long-term advances	-	(37,124)	(37,124)	(36,396)
Principal payments of long-term debt	(153,600)	(35,000)	(188,600)	(164,850)
Interest payments on long-term debt	(43,126)	(92,624)	(135,750)	(142,859)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>(468,231)</b>	<b>(197,862)</b>	<b>(666,093)</b>	<b>(1,310,793)</b>
<b>Cash Flows from Investing Activities</b>				
Interest income	22,521	580	23,101	20,908
<b>Net Change in Cash and Cash Equivalents</b>	<b>203,671</b>	<b>(15,128)</b>	<b>188,543</b>	<b>(718,374)</b>
<b>Cash and Cash Equivalents - January 1</b>	<b>2,352,153</b>	<b>296,093</b>	<b>2,648,246</b>	<b>3,366,620</b>
<b>Cash and Cash Equivalents - December 31</b>	<b>\$ 2,555,824</b>	<b>\$ 280,965</b>	<b>\$ 2,836,789</b>	<b>\$ 2,648,246</b>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position</b>				
Cash and investments	\$ 603,525	\$ 280,965	\$ 884,490	\$ 854,629
Restricted cash and investments	1,952,299	-	1,952,299	1,793,617
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,555,824</b>	<b>\$ 280,965</b>	<b>\$ 2,836,789</b>	<b>\$ 2,648,246</b>

(Continued)

**VILLAGE OF SISTER BAY, WISCONSIN**  
**Statement of Cash Flows (Continued)**  
**Proprietary Fund Type - Enterprise Funds**  
**(With Summarized Financial Information for the Year Ended December 31, 2014)**

	Utility	Marina	Totals	
			2015	2014
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>				
Operating income (loss)	\$ (21,657)	\$ 124,334	\$ 102,677	\$ 112,583
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	448,940	203,934	652,874	634,215
Miscellaneous nonoperating revenues	13,817	-	13,817	10,445
Change in pension related assets and deferred outflows	(4,127)	(597)	(4,724)	-
Changes in assets and liabilities				
Accounts receivable	(2,754)	(20,114)	(22,868)	(29,380)
Due from other governments	(6,292)	-	(6,292)	(2,006)
Inventory	7,764	(2,012)	5,752	(2,347)
Prepaid items	-	1,075	1,075	(950)
Accounts payable	(1,466)	3,914	2,448	(1,124)
Accrued liabilities	-	-	-	3,892
Deposits	(100)	-	(100)	-
Compensated absences	11,680	-	11,680	(5,854)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 445,805</b>	<b>\$ 310,534</b>	<b>\$ 756,339</b>	<b>\$ 719,474</b>
<b>Noncash Investing, Capital and Financing Activities</b>				
Capital asset additions contributed by land owners	\$ 51,865	\$ -	\$ 51,865	\$ 219,923

The notes to the basic financial statements are an integral part of this statement.

**VILLAGE OF SISTER BAY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Village of Sister Bay, Wisconsin ("the Village") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Village are described below:

1. Reporting Entity

The Village of Sister Bay is a municipal corporation governed by an elected seven member board. In accordance with GAAP, the basic financial statements are required to include the Village (the primary government) and any separate component units that have a significant operational or financial relationship with the Village. The Village has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

2. Joint Ventures

Sister Bay/Liberty Grove Joint Fire Department

The Town of Liberty Grove and the Village of Sister Bay formed a joint fire department in the 1930's to provide for services to its citizens. An intergovernmental agreement was adopted in 2010 to provide for the continuing operation of the joint fire department. The agreement creates a Fire Board composed of three members from the Town of Liberty Grove and two from Sister Bay Boards. All Fire Board members shall be elected officials of the Town and Village. In accordance with the agreement, the costs of these services are shared by the Town and Village on a basis of 2/3 of the cost being paid by the Town and 1/3 of the cost being paid by the Village. These percentages are based on the approximate percentage of the assessed property value of the Town and the Village to the total assessed property of each entity combined. During 2015, the Village remitted \$115,321 to the joint fire department. The Village has an equity interest in the net position of the Sister Bay/Liberty Grove Joint Fire Department. At December 31, 2015 the Village's equity interest was \$571,595. Complete financial information for Sister Bay/Liberty Grove Fire Department can be obtained from the department office in Sister Bay.

Joint Public Library Facility

The Town of Liberty Grove and the Village of Sister Bay entered into an agreement on June 12, 2001 for the purpose of constructing and maintaining a building to be used as a joint public library facility. The construction costs and annual building operation and maintenance costs are financed 1/2 by the Town and 1/2 by the Village. The Sister Bay Liberty Grove Library Building Commission is governed by a six member board of commissioners composed of three members from Liberty Grove and three members from Sister Bay. During 2015, the Village remitted an operating appropriation of \$30,422 to the joint library facility. The Village accounts for its share of the operations in the general fund. The Village does not have an equity interest in the joint venture. Complete financial statements for the Sister Bay Liberty Grove Library Building Commission can be obtained from the Commission located in Sister Bay, Wisconsin.

The operation of the library is part of the Door County Consolidated Library System in accordance with an agreement with Door County.

3. Jointly Governed Organization

Door County Tourism Zone

The Village of Sister Bay is a participant with all other Door County municipalities in a joint venture to create the Door County Tourism Zone as prescribed under Wisconsin Statute 66.0615. The Tourism Zone is responsible for collecting a 5.5% room tax on the gross receipts from retail furnishing of rooms or lodgings over all of the member municipalities. The Tourism Zone pays 66% of the room tax collected to the Door County Visitor Bureau, 30% to the member municipalities and retains 4% for its operations. During 2015, the Village of Sister Bay received \$147,456 of room tax from the Tourism Zone. Complete financial information for the Door County Tourism Zone Commission can be obtained from their office in Sister Bay.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The Village has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

**GENERAL FUND**

This is the Village's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**DEBT SERVICE FUND**

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

**CAPITAL PROJECTS FUND**

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**TAX INCREMENTAL DISTRICT FUND**

The Tax Incremental District (TID) capital projects fund is used to account for financial resources used to acquire or construct capital assets in the Village's TID.

The Village reports the following major enterprise funds:

**UTILITY FUND**

This fund is used to account for the operations of the Village's water and wastewater utilities.

**MARINA FUND**

This fund is used to account for the operation of the marina operations.

**VILLAGE OF SISTER BAY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

5. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Village's enterprise funds and various other functions of the Village. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, if appropriate, then unrestricted resources, as they are needed.

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position of Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

**VILLAGE OF SISTER BAY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

f. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Infrastructure assets prior to January 1, 2004 have not been capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Village are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	Governmental	Business-type
	Activities	Activities
	Years	
Land improvements	20 - 50	10 - 85
Buildings	25 - 40	25 - 50
Machinery and equipment	3 - 10	3 - 10
Infrastructure	15 - 40	25 - 100

**VILLAGE OF SISTER BAY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

g. Compensated Absences

The Village has recorded liabilities for accrued employee vacations, sick leave and compensatory time. Under terms of employment, employees are granted vacations and sick leave in varying amounts. Employees are normally not allowed to accumulate unused vacation pay, but may be granted exceptions. Accrued sick leave is paid to employees with 20 years or more of service at 50% of their current pay rate when they leave employment.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Village has one item that qualifies for reporting in this category in the government-wide statement of net position. The item is related to the Village's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Village has two items that qualify for reporting in this category in the government-wide statement of net position. The first is property taxes, which will be recognized as an inflow of resources in the subsequent year for which it was levied. The second is related to the Village's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

i. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

j. Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**VILLAGE OF SISTER BAY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2015

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of government funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the Village Board. These constraints can only be removed or changed by the Village Board using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of Village management.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The Village has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

7. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

8. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2014, from which the summarized information was derived.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE B - STEWARDSHIP AND COMPLIANCE**

1. Budgets and Budgetary Accounting

The Village follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During November, Village management submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Village Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the governmental funds.
- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
- e. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

The Village did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2015.

**NOTE C - DETAILED NOTES ON ALL FUNDS**

1. Cash and Investments

The Village maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Village's cash and investments totaled \$5,539,778 on December 31, 2015 as summarized below:

Petty cash funds	\$	198
Deposits with financial institutions		4,294,891
Investments:		
Repurchase agreements		1,244,689
		\$ 5,539,778

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 3,587,479
Restricted cash and investments	<u>1,952,299</u>
	<u>\$ 5,539,778</u>

Deposits and investments of the Village are subject to various risks. Presented below is a discussion of the Village's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Village does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2015, \$416,513 of the Village's deposits with financial institutions was in excess of federal and state depository insurance limits.

On December 31, 2015, the Village held repurchase agreement investments of \$1,244,689 of which the underlying securities are held by a third party in the Village's name.

The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The maturity of the repurchase agreement investments are less than 12 months. The Village does not have a formal interest rate risk policy.

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Village.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

The Village bills its own property taxes and also levies taxes for the Gibraltar School District, Door County, Northeast Wisconsin Technical College, and the State of Wisconsin. The Village contracts with the Door County Treasurer to collect taxes.

3. Restricted Assets

Restricted assets on December 31, 2015 totaled \$1,952,299 and consisted of cash and investments held for the following purposes:

Enterprise Fund		
Water Department		
Plant replacement	\$	253,770
Future water tower		268,522
Downtown utilities		13,742
Wastewater Department		
Plant replacement		1,034,092
Collection system replacement		108,680
Land sale proceeds		252,746
Downtown utilities		20,747
Total Restricted Assets	\$	1,952,299

4. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 9,087,453	\$ 839,721	\$ 5,000	\$ 9,922,174
Construction in progress	952,448	1,354,526	435,061	1,871,913
Total capital assets, not being depreciated	10,039,901	2,194,247	440,061	11,794,087
Capital assets, being depreciated:				
Land improvements	2,043,284	1,744,718	-	3,788,002
Buildings	3,717,362	-	6,177	3,711,185
Machinery and equipment	368,886	22,470	15,000	376,356
Infrastructure	1,227,739	-	-	1,227,739
Subtotals	7,357,271	1,767,188	21,177	9,103,282
Less accumulated depreciation for:				
Land improvements	563,654	75,933	-	639,587
Buildings	929,551	83,208	2,293	1,010,466
Machinery and equipment	191,813	17,614	4,167	205,260
Infrastructure	457,441	56,667	-	514,108
Subtotals	2,142,459	233,422	6,460	2,369,421
Total capital assets, being depreciated, net	5,214,812	1,533,766	14,717	6,733,861
Governmental activities capital assets, net	\$ 15,254,713	\$ 3,728,013	\$ 454,778	18,527,948
Less related long-term debt outstanding				11,980,702
Net investment in capital assets				\$ 6,547,246

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,666,476	\$ -	\$ -	\$ 1,666,476
Construction in progress	1,505,070	253,803	1,758,873	-
Total capital assets, not being depreciated	<u>3,171,546</u>	<u>253,803</u>	<u>1,758,873</u>	<u>1,666,476</u>
Capital assets, being depreciated:				
Land improvements	3,643,865	-	-	3,643,865
Buildings	5,660,466	102,192	13,956	5,748,702
Machinery and equipment	1,752,775	18,515	8,758	1,762,532
Infrastructure	8,127,229	1,781,395	174,532	9,734,092
Subtotals	<u>19,184,335</u>	<u>1,902,102</u>	<u>197,246</u>	<u>20,889,191</u>
Less accumulated depreciation for:				
Land improvements	1,376,617	183,018	-	1,559,635
Buildings	1,786,424	196,332	6,568	1,976,188
Machinery and equipment	1,393,411	105,500	-	1,498,911
Infrastructure	5,858,998	168,024	-	6,027,022
Subtotals	<u>10,415,450</u>	<u>652,874</u>	<u>6,568</u>	<u>11,061,756</u>
Total capital assets, being depreciated, net	<u>8,768,885</u>	<u>1,249,228</u>	<u>190,678</u>	<u>9,827,435</u>
Business-type activities capital assets, net	<u>\$ 11,940,431</u>	<u>\$ 1,503,031</u>	<u>\$ 1,949,551</u>	11,493,911
Less related long-term debt outstanding				<u>2,595,150</u>
Net investment in capital assets				<u>\$ 8,898,761</u>
Depreciation expense was charged to functions of the Village as follows:				
Governmental activities				
General government				\$ 76,306
Parks and streets				157,116
Total depreciation expense - governmental activities				<u>\$ 233,422</u>
Business-type activities				
Marina				\$ 203,934
Water utility				116,754
Wastewater utility				332,186
Total depreciation expense - business-type activities				<u>\$ 652,874</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**5. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the Village, as reported in the fund financial statements, as of December 31, 2015 are detailed below:

	Interfund Receivables	Interfund Payables
Operating Accounts Between Funds		
General Fund	\$ 265,696	\$ 3,455
Debt Service Fund	-	3,932
Capital Projects Fund	439,108	-
Tax Incremental District Fund	-	439,108
Marketing	-	21,556
Utility Enterprise Fund	3,455	240,208
Long-term Advance		
Tax Incremental District Fund	705,813	-
Marina Enterprise Fund	-	705,813
Totals	<u>\$ 1,414,072</u>	<u>\$ 1,414,072</u>

In 2011, \$850,000 was advanced to the Marina enterprise fund from the Tax Incremental District fund. A balance of \$705,813 was outstanding on December 31, 2015. The advance is presently scheduled to be repaid over 20 years.

Interfund transfers for the year ended December 31, 2015 were as follows:

Transfer In	Transfer Out	Purpose	Amount
<b>Governmental Funds</b>			
General Fund	Marina Enterprise Fund	Payment in lieu of tax	\$ 128,380
General Fund	Utility Enterprise Fund	Payment in lieu of tax	35,457
Ice Rink Special Revenue Fund	General Fund	Operations	16,000
TID Fund	Capital Projects Fund	Waterfront development	552,682
TID Fund	General Fund	Future development	690,955
Marketing Fund	General Fund	Operations	50,000
Capital Projects Fund	General Fund	Property tax levy	140,000
Total Governmental Funds			<u>\$ 1,613,474</u>
Government fund transfers in			\$ 1,613,474
Less: Fund eliminations			<u>(1,449,637)</u>
Total Transfers - Government-wide Statement of Activities			<u>\$ 163,837</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**6. Long-term Obligations

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2015:

	Outstanding 1/1/15	Issued	Retired	Outstanding 12/31/15	Due Within One Year
<b>Governmental activities:</b>					
General Obligation Debt					
Notes	\$ 400,000	\$ 1,160,000	\$ 594,148	\$ 965,852	\$ 693,435
Refunding bonds	11,551,250	-	536,400	11,014,850	-
Total General Obligation Debt	11,951,250	1,160,000	1,130,548	11,980,702	693,435
Compensated absences	38,046	16,411	-	54,457	-
Governmental activities					
Long-term obligations	<u>\$ 11,989,296</u>	<u>\$ 1,176,411</u>	<u>\$ 1,130,548</u>	<u>\$ 12,035,159</u>	<u>\$ 693,435</u>
<b>Business-type activities:</b>					
General Obligation Debt					
Refunding bonds	\$ 2,783,750	\$ -	\$ 188,600	\$ 2,595,150	\$ 210,300
Compensated absences	6,641	-	304	6,337	-
Business-type activities					
Long-term obligations	<u>\$ 2,790,391</u>	<u>\$ -</u>	<u>\$ 188,904</u>	<u>\$ 2,601,487</u>	<u>\$ 210,300</u>

Total interest paid during the year on long-term debt totaled \$635,155.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Notes

\$400,000 issued 11/7/14; \$37,195 to \$43,189 due annually through 2024; interest 2.09%	\$ 363,571
\$630,000 issued 4/28/15; \$35,577 to \$69,763 due annually through 2025; interest 2.60%	602,281

Refunding Bonds

\$6,830,000 issued 4/15/05 for various village projects; \$550,000 to \$625,000 due annually through 2019; interest 4.0% to 4.75%	2,310,000
\$5,350,000 issued 4/26/11; \$100,000 to \$500,000 due annually through 2031; interest 3.125% to 5.0%	5,125,000
\$6,500,000 issued 5/24/11; \$150,000 to \$600,000 due annually through 2031; interest 2.375% to 5.0%	<u>6,175,000</u>

Total Outstanding General Obligation Debt

\$ 14,575,852

## VILLAGE OF SISTER BAY, WISCONSIN

## Notes to Basic Financial Statements

December 31, 2015

## NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$14,575,852 on December 31, 2015 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 693,435	\$ 481,323	\$ 210,300	\$ 113,447	\$ 903,735	\$ 594,770
2017	755,311	456,992	240,750	105,177	996,061	562,169
2018	817,200	428,421	256,200	94,189	1,073,400	522,610
2019	780,396	395,905	295,400	82,370	1,075,796	478,275
2020	499,476	365,603	78,750	68,961	578,226	434,564
2021-2025	3,471,134	1,485,381	577,500	282,592	4,048,634	1,767,973
2026-2030	4,038,750	717,572	761,250	137,178	4,800,000	854,750
2031	925,000	23,125	175,000	4,375	1,100,000	27,500
	<u>\$ 11,980,702</u>	<u>\$ 4,354,322</u>	<u>\$ 2,595,150</u>	<u>\$ 888,289</u>	<u>\$ 14,575,852</u>	<u>\$ 5,242,611</u>

Legal Margin for New Debt

The Village's legal margin for creation of additional general obligation debt on December 31, 2015 was \$5,120,685 as follows:

Equalized valuation of the Village	\$ 393,894,600
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	19,694,730
Outstanding general obligation debt applicable to debt limitation	\$ 14,575,852
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>1,807</u>
Net outstanding general obligation debt applicable to debt limitation	<u>14,574,045</u>
Legal Margin for New Debt	<u>\$ 5,120,685</u>

7. Pension Plan

## a. Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**VILLAGE OF SISTER BAY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

**b. Post-Retirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%

**c. Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

During the reporting period, the WRS recognized \$33,146 in contributions from the Village.

Contribution rates as of December 31, 2015 are:

Employee Category	Employee	Employer
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

**d. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2015, the Village reported an asset of \$75,467 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the Village's proportion was 0.00307244%, which was an increase of 0.00025185% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the Village recognized pension expense of \$28,352.

At December 31, 2015, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,940	\$ -
Net differences between projected and actual earnings on pension plan investments	36,545	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	5,541
Employer contributions subsequent to the measurement date	36,229	-
<b>Total</b>	<b>\$ 83,714</b>	<b>\$ 5,541</b>

\$36,229 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

## VILLAGE OF SISTER BAY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2015

## NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Year ended December 31	Deferred Outflow of Resources	Deferred Inflows of Resources
2015	\$ 10,826	\$ 1,263
2016	10,826	1,263
2017	10,826	1,263
2018	10,826	1,263
2019	4,181	489

## e. Actuarial Assumption

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Asset:	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

*Long-term Expected Return on Plan Assets.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

*Single Discount Rate.* A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Village's proportionate share of the net pension asset to changes in the discount rate.* The following presents the Village's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the Village's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
Village's proportionate share of the net pension asset (liability)	\$ (212,907)	\$ 75,467	\$ 303,214

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

f. Payable to the WRS

At December 31, 2015 the Village reported a payable of \$7,356 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2015.

8. Minimum Fund Balance Policy

The Village Board has adopted a policy that fund balance in the amount of 25% of the subsequent year budgeted general fund expenditures be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2016 General Fund Expenditures	\$ 1,755,649
Minimum Fund Balance %	x 25%
Minimum Fund Balance Amount	\$ 438,912

The Village's unassigned general fund at December 31, 2015 is \$519,593 and meets the minimum fund balance policy.

**VILLAGE OF SISTER BAY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2015

**NOTE D - OTHER INFORMATION**

1. Tax Incremental District

The Village currently maintains a separate capital project fund for a Tax Incremental District (TID) created in 2008 in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the District was created, the property tax base within the District was “frozen” and increment taxes resulting from increases to the property tax base will be used to finance District improvements, including principal and interest on general obligation debt issued by the Village to finance such improvements. All eligible project expenditures for TID No. 1 must be completed by August 21, 2023. TID No. 1 is accounted for as a capital projects fund since it is still eligible to incur project costs.

Since creation of the above District, the Village has provided various financing sources to the TID and has also recorded eligible TID project costs in other funds of the Village. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the Village from any future excess tax increment revenues. Detail of the amounts recoverable by the Village as of December 31, 2015 from future excess tax increment revenues follows:

	TID No. 1
Net Unreimbursed Project Costs	<b>\$ 8,723,316</b>

The intent of the Village is to recover the above amounts from future TID surplus funds, if any, prior to termination of the District. The District has a maximum termination date of August 21, 2028, but may be closed earlier if all project costs are recovered.

2. Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage.

3. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2015 and 2016 budget years, Wisconsin statutes limit the increase in the maximum allowable tax levy to the percentage change in the Village’s January 1 equalized value as a result of net new construction. The actual limit for the Village for the 2015 budget was 1.21 %. The actual limit for the Village for the 2016 budget was .44%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

4. Contingencies

From time to time, the Village is party to other various pending claims and legal proceedings. The Village received a notice dated April 14, 2015 from the Wisconsin Department of Natural Resources (DNR) alleging that the Village had violated Wisconsin law and the Wisconsin Administrative Codes regarding permit violations for dredging and removal of material from the Bay of Sister Bay. The Village had engaged a project engineer and a contractor for a beach improvement project upon property owned by the Village. The Village received a subsequent letter on December 30, 2015 from the DNR indicating that the matter was being referred to the Wisconsin Department of Justice (DOJ) for enforcement of the alleged permit violations by the Village and other parties involved in this project.

The Village has heard nothing further regarding that referral. The Village has retained legal counsel and intends to actively defend any potential action of the DNR and/or DOJ. Since no enforcement action has commenced, it is not possible to evaluate the likelihood of an unfavorable outcome or estimate the scope of potential loss.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2015

**NOTE D - OTHER INFORMATION (Continued)**

5. Cumulative Effect of Change in Accounting Principles

The Village has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, which revised and established new financial reporting requirements for governments that provide their employees with pension benefits. The new standards recognize pension costs as employment services are provided, rather than when the pensions are funded. The cumulative effect of this change is summarized below:

	Governmental Activities	Business-type Activities			Total
		Utility	Marina	Total	
Net Pension Asset	\$ 84,915	\$ 21,466	\$ 4,820	\$ 26,286	\$ 111,201
Deferred Outflows of Resources	24,865	7,412	1,137	8,549	33,414
Total Cumulative Effect of Change in Accounting Principle	<u>\$ 109,780</u>	<u>\$ 28,878</u>	<u>\$ 5,957</u>	<u>\$ 34,835</u>	<u>\$ 144,615</u>

6. Subsequent Event

On April 8, 2016, the Village issued \$2,310,000 in General Obligation Promissory Refunding Notes payable over seven years at an interest rate of 2.082%. The proceeds of the notes were used to call the outstanding balance of the 2005 General Obligation Refunding Bonds.

7. Upcoming Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 requires measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This Statement also requires disclosures about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The Village is currently evaluating the impact this standard will have on the financial statements when adopted.

**REQUIRED SUPPLEMENTARY INFORMATION**

**VILLAGE OF SISTER BAY, WISCONSIN**  
 Schedule of Proportionate Share of the Net Pension Asset  
 Wisconsin Retirement System  
 Last 10 Fiscal Years\*

	2015
Proportion of the net pension asset	0.00307244%
Proportionate share of the net pension asset	\$ 75,467
Covered-employee payroll	\$ 473,511
Plan fiduciary net position as a percentage of the total pension asset	102.74%

\* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

**VILLAGE OF SISTER BAY, WISCONSIN**  
**Schedule of Contributions**  
**Wisconsin Retirement System**  
**Last 10 Fiscal Years\***

	2015
Contractually required contributions	\$ 33,146
Contributions in relation to the contractually required contributions	\$ 33,146
Contribution deficiency (excess)	\$ -
Covered-employee payroll	\$ 473,511
Contributions as a percentage of covered-employee payroll	7.00%

\* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

**VILLAGE OF SISTER BAY, WISCONSIN**  
Notes to Required Supplementary Information  
December 31, 2015

**NOTE A - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71**

The Village implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions – *An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available.

**NOTE B – WISCONSIN RETIREMENT SYSTEM**

There were no changes of benefit terms or assumptions for any participating employer in WRS.

**SUPPLEMENTARY INFORMATION**

**VILLAGE OF SISTER BAY, WISCONSIN**

## Combining Balance Sheet

## Nonmajor Governmental Funds

December 31, 2015

(With Summarized Financial Information as of December 31, 2014)

	Ice Rink	Skate Park	Marketing	Total Governmental Funds	
				2015	2014
<b>ASSETS</b>					
Cash and investments	\$ 16,733	\$ 2,804	\$ -	\$ 19,537	\$ 15,595
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 2,664	\$ -	\$ -	\$ 2,664	\$ 2,973
Due to other funds	-	-	21,556	21,556	-
<b>Total Liabilities</b>	<b>2,664</b>	<b>-</b>	<b>21,556</b>	<b>24,220</b>	<b>2,973</b>
<b>Fund Balances</b>					
Committed for					
Ice rink	14,069	-	-	14,069	9,818
Skate park	-	2,804	-	2,804	2,804
Unassigned, reported in					
Marketing	-	-	(21,556)	(21,556)	-
<b>Total Fund Balances</b>	<b>14,069</b>	<b>2,804</b>	<b>(21,556)</b>	<b>(4,683)</b>	<b>12,622</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 16,733</b>	<b>\$ 2,804</b>	<b>\$ -</b>	<b>\$ 19,537</b>	<b>\$ 15,595</b>

**VILLAGE OF SISTER BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2015  
(With Summarized Financial Information for the Year Ended December 31, 2014)

	Ice Rink	Skate Park	Marketing	Total Governmental Funds	
				2015	2014
<b>Revenues</b>					
Public charges for services	\$ 19,070	\$ -	\$ 33,361	\$ 52,431	\$ 13,712
Miscellaneous	485	-	43	528	1,855
<b>Total Revenues</b>	<b>19,555</b>	<b>-</b>	<b>33,404</b>	<b>52,959</b>	<b>15,567</b>
<b>Expenditures</b>					
Current					
General government	-	-	104,960	104,960	-
Parks and streets	31,304	-	-	31,304	24,186
<b>Total Expenditures</b>	<b>31,304</b>	<b>-</b>	<b>104,960</b>	<b>136,264</b>	<b>24,186</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(11,749)</b>	<b>-</b>	<b>(71,556)</b>	<b>(83,305)</b>	<b>(8,619)</b>
<b>Other Financing Sources</b>					
Transfers in	16,000	-	50,000	66,000	5,000
<b>Net Change in Fund Balances</b>	<b>4,251</b>	<b>-</b>	<b>(21,556)</b>	<b>(17,305)</b>	<b>(3,619)</b>
<b>Fund Balances - January 1</b>	<b>9,818</b>	<b>2,804</b>	<b>-</b>	<b>12,622</b>	<b>16,241</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 14,069</b>	<b>\$ 2,804</b>	<b>\$ (21,556)</b>	<b>\$ (4,683)</b>	<b>\$ 12,622</b>

**VILLAGE OF SISTER BAY, WISCONSIN**  
**General Fund**  
**Detailed Comparison of Budgeted and Actual Revenues**  
**For the Year Ended December 31, 2015**  
(With Comparative Actual Information for the Year Ended December 31, 2014)

	Budget		Actual	Variance with Final Budget Positive (Negative)	Actual 2014
	Original	Final			
<b>Taxes</b>					
General property	\$ 1,188,580	\$ 1,188,580	\$ 1,188,580	\$ -	\$ 1,179,829
Managed forestland taxes	34	34	34	-	34
Interest and penalties on taxes	150	150	23	(127)	105
<b>Total Taxes</b>	<b>1,188,764</b>	<b>1,188,764</b>	<b>1,188,637</b>	<b>(127)</b>	<b>1,179,968</b>
<b>Intergovernmental</b>					
State					
Fire insurance	15,000	15,000	13,589	(1,411)	14,717
State grants	-	-	25,555	25,555	-
Transportation	50,543	50,543	50,445	(98)	52,437
Shared taxes	9,036	9,036	9,036	-	9,036
Exempt computer aid	1,185	1,185	1,185	-	1,172
Forest cropland	4	4	3	(1)	4
County recycling rebates	5,200	5,200	5,597	397	5,342
<b>Total Intergovernmental</b>	<b>80,968</b>	<b>80,968</b>	<b>105,410</b>	<b>24,442</b>	<b>82,708</b>
<b>Licenses and Permits</b>					
Liquor	8,400	8,400	8,208	(192)	8,350
Operators	800	800	750	(50)	800
Soda	120	120	135	15	130
Cigarette	50	50	50	-	50
Dog	13	13	28	15	38
Zoning	1,000	1,000	3,825	2,825	1,175
Building permits	8,000	8,000	16,513	8,513	10,434
Other permits	1,150	1,150	2,150	1,000	935
<b>Total Licenses and Permits</b>	<b>19,533</b>	<b>19,533</b>	<b>31,659</b>	<b>12,126</b>	<b>21,912</b>
<b>Fines, Forfeits and Penalties</b>					
Parking tickets	500	500	334	(166)	490
<b>Public Charges for Services</b>					
Publication fees	420	420	440	20	420
Plan commission fees	800	800	-	(800)	500
Snow plowing and sanding fees	1,500	1,500	280	(1,220)	1,471
Services to other governments	11,000	11,000	16,696	5,696	13,390
Festivals and event fees	5,000	-	4,650	4,650	4,772
Miscellaneous fees	3,300	3,300	4,328	1,028	4,896
<b>Total Public Charges for Services</b>	<b>22,020</b>	<b>17,020</b>	<b>26,394</b>	<b>9,374</b>	<b>25,449</b>
<b>Miscellaneous</b>					
Rental income	24,750	24,750	19,122	(5,628)	25,061
Interest on investments	2,000	2,000	3,241	1,241	1,699
Sale of Village property	-	-	690,955	690,955	455,650
Miscellaneous	250	250	392	142	250
<b>Total Miscellaneous</b>	<b>27,000</b>	<b>27,000</b>	<b>713,710</b>	<b>686,710</b>	<b>482,660</b>
<b>Total Revenues</b>	<b>\$ 1,338,785</b>	<b>\$ 1,333,785</b>	<b>\$ 2,066,144</b>	<b>\$ 732,359</b>	<b>\$ 1,793,187</b>

**VILLAGE OF SISTER BAY, WISCONSIN**  
 General Fund  
 Detailed Comparison of Budgeted and Actual Expenditures  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Information for the Year Ended December 31, 2014)

	Budget		Actual	Variance with Final Budget Positive (Negative)	Actual 2014
	Original	Final			
<b>General Government</b>					
Direct employee costs	\$ 35,567	\$ 35,567	\$ 31,868	\$ 3,699	\$ 32,092
Indirect employee costs	6,000	6,000	1,125	4,875	1,766
Utility costs	104,630	104,630	98,775	5,855	111,708
Supplies	2,450	2,450	3,050	(600)	2,532
Other services	114,050	109,050	135,622	(26,572)	144,261
Maintenance	32,200	32,200	51,492	(19,292)	22,712
Fire services support	115,321	115,321	115,321	-	110,683
Sister Bay advance support	50,000	50,000	50,000	-	50,000
Library support	30,422	30,422	30,422	-	27,901
Other support	16,700	16,700	11,392	5,308	10,939
Miscellaneous/Contingency	12,150	12,150	2,960	9,190	4,217
<b>Total General Government</b>	<b>519,490</b>	<b>514,490</b>	<b>532,027</b>	<b>(17,537)</b>	<b>518,811</b>
<b>Administration</b>					
Direct employee costs	169,140	169,140	189,458	(20,318)	151,313
Indirect employee costs	12,150	12,150	10,037	2,113	6,832
Utility costs	5,500	5,500	5,139	361	5,073
Supplies	14,600	14,600	16,342	(1,742)	13,033
Other services	17,200	17,200	22,668	(5,468)	19,469
Maintenance	400	400	308	92	460
<b>Total Administration</b>	<b>218,990</b>	<b>218,990</b>	<b>243,952</b>	<b>(24,962)</b>	<b>196,180</b>
<b>Parks and Streets</b>					
Direct employee costs	284,543	284,543	262,154	22,389	231,197
Indirect employee costs	1,230	1,230	3,031	(1,801)	648
Utility costs	66,800	66,800	54,491	12,309	60,877
Supplies	10,975	10,975	16,200	(5,225)	8,695
Other services	153,073	153,073	134,919	18,154	149,128
Maintenance	59,543	59,543	59,764	(221)	74,884
Vehicles	28,500	28,500	18,570	9,930	23,284
<b>Total Parks and Streets</b>	<b>604,664</b>	<b>604,664</b>	<b>549,129</b>	<b>55,535</b>	<b>548,713</b>
<b>Total Expenditures</b>	<b>\$ 1,343,144</b>	<b>\$ 1,338,144</b>	<b>\$ 1,325,108</b>	<b>\$ 13,036</b>	<b>\$ 1,263,704</b>

## VILLAGE OF SISTER BAY, WISCONSIN

## Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2015

(With Comparative Actual Information for the Year Ended December 31, 2014)

	Budget		Actual	Variance with Final Budget Positive (Negative)	Actual 2014
	Original	Final			
Revenues					
Taxes					
General property	\$ 935,774	\$ 935,774	\$ 935,774	\$ -	\$ 808,859
Room taxes	123,000	123,000	147,456	24,456	136,598
Total Taxes	<u>1,058,774</u>	<u>1,058,774</u>	<u>1,083,230</u>	<u>24,456</u>	<u>945,457</u>
Miscellaneous					
Interest on investments	7,392	7,392	4,982	(2,410)	-
Total Revenues	<u>1,066,166</u>	<u>1,066,166</u>	<u>1,088,212</u>	<u>22,046</u>	<u>945,457</u>
Expenditures					
Debt Service					
Principal	572,829	572,829	1,130,648	(557,819)	460,150
Interest and fiscal charges	493,484	493,484	499,302	(5,818)	494,337
Total Expenditures	<u>1,066,313</u>	<u>1,066,313</u>	<u>1,629,950</u>	<u>(563,637)</u>	<u>954,487</u>
Total Expenses	<u>1,066,313</u>	<u>1,066,313</u>	<u>1,629,950</u>	<u>(563,637)</u>	<u>954,487</u>
Excess of Revenues Under Expenditures	<u>(147)</u>	<u>(147)</u>	<u>(541,738)</u>	<u>(541,591)</u>	<u>(9,030)</u>
Other Financing Sources					
Long-term debt issued	-	-	530,000	530,000	-
Transfers in	-	-	-	-	35,236
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>530,000</u>	<u>530,000</u>	<u>35,236</u>
Net Change in Fund Balance	(147)	(147)	(11,738)	(11,591)	26,206
Fund Balance (Deficit) - January 1	<u>13,545</u>	<u>13,545</u>	<u>13,545</u>	<u>-</u>	<u>(12,661)</u>
Fund Balance - December 31	<u>\$ 13,398</u>	<u>\$ 13,398</u>	<u>\$ 1,807</u>	<u>\$ (11,591)</u>	<u>\$ 13,545</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
 Schedule of Water Department Operating Revenues and Expenses  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Information for the Year Ended December 31, 2014)

	2015	2014
Operating Revenues		
Sales of water		
Residential sales	\$ 148,129	\$ 137,178
Commercial sales	95,931	79,768
Multi-family	17,599	15,925
Public authorities	10,280	10,802
Public fire protection	102,373	95,107
Private fire protection	7,292	7,280
Unmetered sales	430	310
Sales for resale	14,766	10,396
Total Sales of Water	<u>396,800</u>	<u>356,766</u>
Other operating		
Forfeited discounts	893	877
Rent	4,800	4,800
Services to other systems	7,038	5,195
Other water revenues	17,682	17,491
Total Other Operating	<u>30,413</u>	<u>28,363</u>
Total Operating Revenues	<u>427,213</u>	<u>385,129</u>
Operating Expenses		
Operation and maintenance		
Supervision and labor	69,003	74,230
Power purchased for pumping	21,562	24,362
Chemicals	8,430	839
Operating supplies and expenses	38,095	6,671
Repairs of water plant	7,271	24,917
Transportation expense	172	3,689
Total Operation and Maintenance	<u>144,533</u>	<u>134,708</u>
General and administrative		
Administrative and general salaries	33,620	18,443
Office supplies and expenses	6,864	7,709
Outside services employed	13,794	13,554
Insurance expense	3,541	2,979
Employee pensions and benefits	38,543	30,760
Miscellaneous general expenses	3,217	4,897
Total General and Administrative	<u>99,579</u>	<u>78,342</u>
Depreciation	112,198	102,768
Taxes	7,706	7,051
Total Operating Expenses	<u>364,016</u>	<u>322,869</u>
Operating Income	<u>\$ 63,197</u>	<u>\$ 62,260</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
Schedule of Wastewater Treatment Plant Operating Revenues and Expenses  
For the Year Ended December 31, 2015  
(With Comparative Actual Information for the Year Ended December 31, 2014)

	2015	2014
<b>Operating Revenues</b>		
Sewage service		
Residential	\$ 220,799	\$ 222,806
Commercial	135,516	137,435
Multi-family	31,626	33,153
Service to public authorities	7,719	9,454
Services to other systems	65,094	64,684
Other sewage service	87,567	74,304
Total Sewage Service	<u>548,321</u>	<u>541,836</u>
Other operating		
Forfeited discounts	1,159	1,176
Rent	1,080	1,080
Miscellaneous	381	206
Total Other Operating	<u>2,620</u>	<u>2,462</u>
<b>Total Operating Revenues</b>	<u>550,941</u>	<u>544,298</u>
<b>Operating Expenses</b>		
Operation and maintenance		
Supervision and labor	124,217	100,020
Power purchased for pumping	62,562	69,013
Chemicals	8,991	10,668
Operating supplies and expenses	9,162	16,187
Maintenance of treatment and disposal equipment	36,295	56,550
Maintenance of general plant structures and equipment	1,263	2,344
Transportation expense	6,078	5,800
Sludge expense	29,868	28,832
Total Operation and Maintenance	<u>278,436</u>	<u>289,414</u>
General and administrative		
Administrative and general salaries	20,880	25,905
Office supplies and expenses	9,336	10,563
Outside services employed	16,219	18,001
Insurance expense	9,021	7,723
Employee pensions and benefits	58,169	49,812
Miscellaneous general expenses	7,521	5,304
Total General and Administrative	<u>121,146</u>	<u>117,308</u>
Depreciation	261,992	261,846
Taxes	10,549	9,397
<b>Total Operating Expenses</b>	<u>672,123</u>	<u>677,965</u>
<b>Operating Loss</b>	<u>\$ (121,182)</u>	<u>\$ (133,667)</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
**Schedule of Wastewater Collection System Operating Revenues and Expenses**  
**For the Year Ended December 31, 2015**  
(With Comparative Actual Information for the Year Ended December 31, 2014)

	2015	2014
<b>Operating Revenues</b>		
<b>Sewage service</b>		
Residential	\$ 120,738	\$ 119,882
Commercial	64,349	66,076
Multi-family	16,847	15,857
Service to public authorities	4,088	4,663
<b>Total Sewage Service</b>	<u>206,022</u>	<u>206,478</u>
<b>Other operating</b>		
Forfeited discounts	492	593
Miscellaneous	5,811	5,030
<b>Total Other Operating</b>	<u>6,303</u>	<u>5,623</u>
<b>Total Operating Revenues</b>	<u>212,325</u>	<u>212,101</u>
<b>Operating Expenses</b>		
<b>Operation and maintenance</b>		
Supervision and labor	34,148	28,485
Power purchased for pumping	5,122	4,496
Chemicals	9,836	4,789
Operating supplies and expenses	6,426	2,844
Maintenance of collection system	8,643	25,918
Transportation expense	1,001	1,643
<b>Total Operation and Maintenance</b>	<u>65,176</u>	<u>68,175</u>
<b>General and administrative</b>		
Administrative and general salaries	4,340	7,483
Office supplies and expenses	1,690	1,789
Outside services employed	7,461	6,561
Insurance expense	3,506	2,944
Employee pensions and benefits	14,713	18,045
Miscellaneous general expenses	1,007	933
<b>Total General and Administrative</b>	<u>32,717</u>	<u>37,755</u>
<b>Depreciation</b>	74,750	67,290
<b>Taxes</b>	<u>3,354</u>	<u>3,144</u>
<b>Total Operating Expenses</b>	<u>175,997</u>	<u>176,364</u>
<b>Operating Income</b>	<u>\$ 36,328</u>	<u>\$ 35,737</u>

**VILLAGE OF SISTER BAY, WISCONSIN**  
**Schedule of Marina Operating Revenues and Expenses**  
**For the Year Ended December 31, 2015**  
(With Comparative Actual Information for the Year Ended December 31, 2014)

	Totals	
	2015	2014
<b>Operating Revenues</b>		
Marina service		
Docking and launch charges	\$ 546,991	\$ 511,738
Marina services	776	228
Product and vending sales	2,997	2,739
Total Marina Service	<u>550,764</u>	<u>514,705</u>
Other operating		
Building rent	14,053	13,291
Marina festival	49,898	5,869
Other	2,337	347
Total Other Operating	<u>66,288</u>	<u>19,507</u>
 Total Operating Revenues	 <u>617,052</u>	 <u>534,212</u>
<b>Operating Expenses</b>		
Operation and maintenance		
Supervision and labor	77,331	57,184
Operating supplies and expenses	39,119	40,564
Maintenance	32,020	23,823
Marina festival costs	68,772	16,510
Total Operation and Maintenance	<u>217,242</u>	<u>138,081</u>
General and administrative		
Administrative and general salaries	9,655	9,137
Office supplies and expenses	16,627	5,708
Outside services employed	8,109	5,144
Insurance expense	7,622	5,769
Employee pensions and benefits	15,594	7,456
Miscellaneous general expenses	8,547	6,817
Total General and Administrative	<u>66,154</u>	<u>40,031</u>
Depreciation	203,934	202,311
Taxes	5,388	5,536
 Total Operating Expenses	 <u>492,718</u>	 <u>385,959</u>
 Operating Income	 <u>\$ 124,334</u>	 <u>\$ 148,253</u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Village Board  
Village of Sister Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Sister Bay, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Village of Sister Bay's basic financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 2 dated May 9, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village of Sister Bay, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Sister Bay, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Sister Bay, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2014-001 that we consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village of Sister Bay, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Village of Sister Bay, Wisconsin's Response to Findings**

The Village of Sister Bay, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Village of Sister Bay, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Village of Sister Bay, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Sister Bay, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
May 9, 2016

**VILLAGE OF SISTER BAY, WISCONSIN**  
 Schedule of Findings and Responses  
 For the Year Ended December 31, 2015

**Section I - Internal Control Over Financial Reporting**

Finding No.	Control Deficiencies
<b>2014-001</b>	<p><b>Preparation of Annual Financial Report</b></p> <p><b>Condition:</b> Current Village staff maintains the accounting records which reflect the Village's financial transactions; however, preparing the Village's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Village contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the Village contracts with us to compile the Wisconsin Municipal Financial Report Form C and the Public Service Commission Report.</p> <p><b>Criteria:</b> The preparation and review of the annual financial report, municipal financial report, and public service commission report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.</p> <p><b>Cause:</b> Village management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.</p> <p><b>Effect:</b> Without our involvement, the Village may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.</p> <p><b>Recommendation:</b> We recommend the Village continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Village is necessary to obtain a complete and adequate understanding of the Village's annual financial report, municipal financial report, and public service commission report.</p> <p><b>Management Response:</b> Management believes the cost for additional staff time and training to prepare year end closing entries and reports outweigh the benefits to be received, but agrees with the recommendation regarding review of the entries and reports. Currently, the Finance Director reviews the entries and approves the reports.</p>

**Section II - Compliance and Other Matters**

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2015.

**MANAGEMENT COMMUNICATIONS**  
**VILLAGE OF SISTER BAY, WISCONSIN**  
**DECEMBER 31, 2015**

**VILLAGE OF SISTER BAY, WISCONSIN**  
December 31, 2015

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To the Village Board  
Village of Sister Bay, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Sister Bay, Wisconsin (the "Village") for the year ended December 31, 2015. The Village's financial statements, including our report thereon dated May 9, 2016, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibilities Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Village's compliance with those requirements.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

#### Significant Audit Findings

##### *Consideration of Internal Control*

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 49 - 50 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Village's internal control to be a significant deficiency:

**Finding 2014-001 Preparation of Annual Financial Report**

This finding is described in detail in the schedule of findings and responses on page 51 of the annual report.

The Village's written response to the significant deficiency identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note A to the financial statements. As described in Note D.5. to the financial statements, the Village changed accounting policies related to pension accounting by adopting Statement of Governmental Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, in 2015. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension asset and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension asset and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. The following material misstatements detected as a result of audit procedures were corrected by management:

- Increased debt service revenues and expenses by \$530,000 for debt issued and paid off during the year.
- Increased tax incremental district expenses and liabilities by \$293,080 for additional beach expansion payables.
- Increased capital project revenues and expenses by \$294,753 for a Wisconsin Department of Transportation credit issued to the Village.
- Decreased tax incremental district assets and revenues by \$221,976 while increasing capital project assets and revenues by \$221,976 for a Wisconsin Department of Transportation credit issued to the Village.
- Increased utility assets and liabilities by \$240,208 to reclass a payable from the utility to the Village.
- Decreased capital project revenues and increased marketing fund revenues by \$50,000 for budgeted transfer, as well increased capital project expenses and tax incremental district revenues by \$552,682 for funds set aside for waterfront development and Bayshore Drive overhead line burial.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 9, 2016. The management representation letter follows this communication.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

*Other Matters*

We applied certain limited procedures to the schedules relating to pensions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not required. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Restriction on Use*

This information is intended solely for the use of the Village Board, and management, and others within the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Certified Public Accountants  
Green Bay, Wisconsin  
May 9, 2016

## SUMMARY FINANCIAL INFORMATION

**1. Governmental Fund Balances**

Presented below is a summary of the Village's governmental fund balances on December 31, 2015, including a comparison to the prior year. This information is provided for assessing financial results for 2015 and for indicating financial resources available for 2016 and subsequent years.

	2015	2014
<b>Governmental Funds</b>		
General Fund		
Nonspendable		
Inventories and prepaid items	\$ 40,154	\$ 22,993
Committed for		
Future development	-	435,750
Assigned for,		
Subsequent years' budget	197,622	46,522
Unassigned, reported in		
General fund	518,593	243,186
Total General Fund	756,369	748,451
<b>Special Revenue Funds</b>		
Committed		
Ice rink	14,069	9,818
Skate park	2,804	2,804
Unassigned		
Marketing	(21,556)	-
Total Special Revenue Funds	(4,683)	12,622
<b>Debt Service Fund</b>	1,807	13,545
<b>Capital Projects Funds</b>		
Restricted for TID expenditures	-	1,054,646
Committed for capital projects	982,697	1,402,972
Unassigned		
TID fund	(90,849)	-
Total Capital Projects Funds	891,848	2,457,618
<b>Total Governmental Fund Balances</b>	\$ 1,645,341	\$ 3,232,236

The Village's current unassigned fund balance of \$518,593 is more than the minimum unassigned fund balance calculated in accordance with the Village policy of \$438,912. This amount represents 25% of the budgeted 2016 general fund expenditures.

Additional information on the capital projects fund is presented in comment No. 2.

**2. Capital Projects Fund**

A summary of the revenues, expenditures and changes in fund balance of the capital projects fund for 2015 and 2014 is presented below:

	2015	2014
<b>Revenues</b>		
State grant	\$ -	\$ 15,077
Interest on investments	2,375	3,614
Other	516,729	-
<b>Total Revenues</b>	<u>519,104</u>	<u>18,691</u>
<b>Expenditures</b>		
As budgeted:		
Fire truck reserve	108,784	-
Streets resurfacing	4,198	111,328
Old FS Demolition/Upgrades	17,695	32,305
Various parks projects	8,297	1,272
Vehicle replacement	22,470	-
Parks equipment	-	759
Election machines	4,086	-
Skatepark polished slab	20,000	-
Trackless replacement	-	26,815
Information/Technology upgrade	4,628	14,138
Cash receipting software	-	3,700
Canterbury/Maple Road	15,153	30,352
Wayfinding signage	2,893	-
Sledding Hill	23,740	-
Pre-2005 storm credit	294,753	-
<b>Total Expenditures</b>	<u>526,697</u>	<u>220,669</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(7,593)</u>	<u>(201,978)</u>
<b>Other Financing Sources (Uses)</b>		
Transfer in from other funds	140,000	346,700
Transfer to TID	(552,682)	-
Transfer to marina	-	(25,000)
Transfer out to debt service fund	-	(35,236)
<b>Total Other Financing Sources (Uses)</b>	<u>(412,682)</u>	<u>286,464</u>
<b>Net Change in Fund Balance</b>	<u>(420,275)</u>	<u>84,486</u>
<b>Fund Balance - January 1</b>	<u>1,402,972</u>	<u>1,318,486</u>
<b>Fund Balance - December 31</b>	<u>\$ 982,697</u>	<u>\$ 1,402,972</u>

**2. Capital Projects Fund (continued)**

Detail of amounts comprising the capital project fund balance at December 31, 2015 and 2014 is as follows:

	2015	2014
Fire truck reserve	\$ 126,268	\$ 234,745
Streets resurfacing	29,302	-
Park buildings	347,698	347,698
Waterfront Development (TID project)	-	280,706
Old FS Demolition/Upgrades	-	17,695
Various parks projects	19,447	27,744
Vehicle replacement	7,241	29,711
Village hall acoustics and air conditioning	43,909	43,909
Election machines	-	2,586
Helms Debt Reserves	167,382	167,382
Skatepark polished slab	-	20,000
Coastal Byways	17,714	17,714
Trackless replacement	23,185	23,185
Information/Technology upgrade	13,518	18,146
Canterbury/Maple Road	65,798	80,951
Accounting software upgrade	20,000	-
Wayfinding signage	12,107	-
Sledding Hill	(3,740)	-
Grants, other	77	77
Interest income	3,134	1,458
Unallocated	89,657	89,265
<b>Total Capital Project Fund Balance</b>	<b>\$ 982,697</b>	<b>\$ 1,402,972</b>

### 3. Marina Operations

An analysis of the Marina operations for the year ended December 31, 2015 follows:

	2015	2014
Operating Revenues		
Charges for services		
Docking and launch charges	\$ 546,991	\$ 511,738
Marina services	776	228
Product and vending sales	2,997	2,739
Other operating revenues		
Rental income	14,053	13,291
Marina fest	49,898	5,869
Other revenues	2,337	347
Total Operating Revenues	<u>617,052</u>	<u>534,212</u>
Operating Expenses		
Operation and maintenance	217,242	138,081
Administrative and general	66,154	40,031
Depreciation	203,934	202,311
Taxes	5,388	5,536
Total Operating Expenses	<u>492,718</u>	<u>385,959</u>
Operating Income	<u>124,334</u>	<u>148,253</u>
Nonoperating Revenues (Expenses)		
Interest income	580	812
Interest on long-term debt	(92,299)	(93,972)
Gain (loss) on sale of capital asset	(7,388)	-
Total Nonoperating Revenues (Expenses)	<u>(99,107)</u>	<u>(93,160)</u>
Net Income before Transfers	<u>25,227</u>	<u>55,093</u>
Transfer in	-	25,000
Transfer out for property tax equivalent	(128,380)	(161,905)
Total Transfers	<u>(128,380)</u>	<u>(136,905)</u>
Change in Net Position	<u>(103,153)</u>	<u>(81,812)</u>
Net Assets - January 1, as originally stated	1,689,453	1,771,265
Cumulative effect of change in accounting principle	<u>5,957</u>	<u>-</u>
Net Position - January 1, as restated	<u>1,695,410</u>	<u>1,771,265</u>
Net Position - December 31	<u>\$ 1,592,257</u>	<u>\$ 1,689,453</u>

#### 4. Water Department Operations

A comparative analysis of the water department's income account for the years ended December 31, 2015 and 2014 follows:

	2015	2014
Operating Revenues		
General customers	\$ 294,427	\$ 261,659
Public fire protection	102,373	95,107
Miscellaneous	30,413	28,363
Total Operating Revenues	427,213	385,129
Operating Expenses		
Operation and maintenance	244,112	213,050
Depreciation	112,198	102,768
Taxes	7,706	7,051
Total Operating Expenses	364,016	322,869
Operating Income	63,197	62,260
Nonoperating Revenues (Expenses)		
Interest income (estimated allocation)	3,780	4,057
Impact fees	20,824	56,720
Interest on long-term debt (estimated allocation)	(9,980)	(11,349)
Miscellaneous	390	2,198
Total Nonoperating Revenues (Expenses)	15,014	51,626
Net Income before Contributions	\$ 78,211	\$ 113,886

The Water Utility had an operating income of \$63,197 in 2015 compared to an operating income of \$62,260 in 2014. The utility generated a rate of return of 4.96%. The rate of return calculation is a formula established by the Public Service Commission (PSC) which regulates and sets the Water Utility rates. The rate of return authorized by the PSC is 5%.

## 5. Wastewater Department Operations

A comparative analysis of the wastewater treatment plant and wastewater collection activities for the year ended December 31, 2015 and 2014 follows:

### Treatment Plant

	2015	2014
Operating Revenues		
General customers	\$ 395,660	\$ 382,317
Service to other systems	65,381	64,075
Other sewage service	87,567	76,750
Miscellaneous	2,333	2,264
Total Operating Revenues	<u>550,941</u>	<u>525,406</u>
Operating Expenses		
Operation and maintenance	399,582	395,455
Depreciation	261,992	261,846
Taxes	10,549	9,869
Total Operating Expenses	<u>672,123</u>	<u>667,170</u>
Operating Loss	<u>(121,182)</u>	<u>(141,764)</u>
Nonoperating Revenues (Expenses)		
Interest income (estimated allocation)	18,116	14,326
Impact fees	11,449	28,712
Interest on long-term debt (estimated allocation)	(22,081)	(27,541)
Miscellaneous	(479)	(1,727)
Gain on sale of land	-	175,455
Total Nonoperating Revenues (Expenses)	<u>7,005</u>	<u>189,225</u>
Net Income (Loss) before Contributions	<u>\$ (114,177)</u>	<u>\$ 47,461</u>

The above operating loss for the treatment plant resulted from not recovering sufficient revenues from customers to fund annual depreciation expense of \$261,992 from the Wastewater Treatment Plant. However, the utility is generating positive cash flows from operating activities as depreciation is not a current cash use and the principal payment on long-term debt for 2015 was \$153,600. See the cash flow statement on pages 16 - 17 of the financial statements.

**5. Wastewater Department Operations (Continued)**

**Collection System**

	2015	2014
<b>Operating Revenues</b>		
General customers	\$ 206,022	\$ 196,234
Service to other systems	712	2,094
Miscellaneous	5,591	5,091
<b>Total Operating Revenues</b>	<b>212,325</b>	<b>203,419</b>
<b>Operating Expenses</b>		
Operation and maintenance	98,585	103,689
Depreciation	74,750	66,745
Taxes	2,662	3,112
<b>Total Operating Expenses</b>	<b>175,997</b>	<b>173,546</b>
<b>Operating Income</b>	<b>36,328</b>	<b>29,873</b>
<b>Nonoperating Revenues (Expenses) and Transfers</b>		
Interest income (estimated allocation)	625	7,721
Connection fees	1,749	3,947
Impact fees	8,205	22,116
Interest on long-term debt (estimated allocation)	(10,533)	(13,436)
Miscellaneous	12,157	1,802
<b>Total Nonoperating Revenues (Expenses)</b>	<b>12,203</b>	<b>22,150</b>
<b>Net Income before Contributions</b>	<b>\$ 48,531</b>	<b>\$ 52,023</b>

**6. Restricted Cash and Investments - Water and Wastewater Department**

Detail of restricted cash and investments of the Water and Wastewater Utility on December 31, 2015 follows:

Fund Type	12/31/14 Balance	Used in 2015	2015 Interest Net of Fees	2015 Additions	12/31/15 Balance
<b>Replacement Funds:</b>					
Water System	\$ 211,825	\$ (5,539)	\$ 217	\$ 47,266	\$ 253,769
DNR WWTP	950,832	(18,889)	15,700	86,448	1,034,091
Collection System	107,482	(5,829)	105	6,922	108,680
Bay Shore Drive Relay	-	-	-	-	-
<b>Total Replacement Funds</b>	<b>1,270,139</b>	<b>(30,257)</b>	<b>16,022</b>	<b>140,636</b>	<b>1,396,540</b>
<b>Impact Fees:</b>					
Wastewater Treatment Plant	-	(11,449)	-	11,449	-
Water Tower	251,282	(1,846)	1,886	17,200	268,522
Downtown Utilities - Water	8,232	-	40	5,470	13,742
Downtown Utilities - Sewer	12,351	-	60	8,336	20,747
<b>Total Impact Fees</b>	<b>271,865</b>	<b>(13,295)</b>	<b>1,986</b>	<b>42,455</b>	<b>303,011</b>
 WWTP Land Sale	 251,613	 -	 1,135	 -	 252,748
 <b>Total Utility Department Restricted Cash and Investments</b>	 <b>\$ 1,793,617</b>	 <b>\$ (43,552)</b>	 <b>\$ 19,143</b>	 <b>\$ 183,091</b>	 <b>\$ 1,952,299</b>

**VILLAGE OF SISTER BAY, WISCONSIN  
TAX INCREMENTAL FINANCING DISTRICT NO. 1  
ANNUAL REPORT**

For Year Ended December 31, 2015

Date Created: August 21, 2008

Latest Possible Termination Date: August 21, 2028

	Current Year	From Creation through 12/31/14	Cumulative Total
<b>Expenditures</b>			
Planning and Administration	\$ 56,737	\$ 281,916	\$ 338,653
Project costs paid by TID fund	3,489,301	4,675,156	8,164,457
Project costs paid by Capital Projects fund	-	325,729	325,729
Project costs paid by Utility fund	253,802	1,359,524	1,613,326
Interest on debt paid by Debt Service fund	160,919	503,115	664,034
Interest on debt paid by Marina fund	-	33,598	33,598
Interest on debt paid by TID fund	-	58,044	58,044
<b>Total Expenditures</b>	<b>\$ 3,960,759</b>	<b>\$ 7,237,082</b>	<b>11,197,841</b>
<b>Revenues</b>			
State aid - Stewardship Grant	\$ 244,643	\$ 1,495,995	1,740,638
State aid - Exempt Computer Aid	636	4,808	5,444
Tax increments	47,020	3,654	50,674
Donations	-	495,000	495,000
Sale of land	219,750	-	219,750
Other revenues	14,857	192,805	207,662
<b>Total Revenues</b>	<b>\$ 526,906</b>	<b>\$ 2,192,262</b>	<b>2,719,168</b>

Net Unreimbursed Costs at December 31, 2015 \$ (8,478,673)

Reconciliation to TID Fund Balance at December 31, 2015

Add:

Balance of long term TID debt at December 31, 2015	3,767,102
Net Project operating transfers from general fund	690,955
Net Project expenditures paid by capital projects fund	325,729
Net Project operating transfers from capital projects fund	552,682
Net Project expenditures paid by utility funds	1,613,326
Net Project operating transfers from debt service fund	1,404,432
Net Project operating transfers from marina fund	33,598
	<u>33,598</u>

TID Fund Deficit at December 31, 2015 \$ (90,849)

During our current audit we reviewed the financial transactions and current status of the Village's Tax Incremental District No. 1 (TID). We also assisted the Village in completing the statutorily required TID annual reports required to be sent to each overlying taxing district by May 1.

It is important to note that the Village is responsible for making sure that all eligible TID costs are identified to ensure that all costs of the TID can be recovered through future incremental tax revenue.

## COMMENTS AND OBSERVATIONS

### Unclaimed Property

Wisconsin law requires all entities and individuals, including local governments, that are holding property belonging to someone else to identify that property in its records, attempt to locate the rightful owner and, if unclaimed for a specific timeframe, to turn over the property to the Wisconsin Department of Revenue. Wisconsin law also requires entities to have formal unclaimed property policy and procedures.

Recently, the Wisconsin Department of Revenue has increased its focus on the compliance of state law regarding unclaimed property. In order to determine compliance with unclaimed property laws and minimize risk for future penalties, we recommend the Village complete the following:

- **Review the current law** – Identify the specific items applicable to the Village's responsibility for unclaimed property
- **Compliance** – Determine the status of the Village's compliance and what additional procedures, if any, need to be implemented
- **Policy and procedures** – Review any current policy and procedures and revise, as necessary, or develop formal policy and procedure documentation for compliance with the current law.

We are available to assist the Village in evaluating unclaimed property compliance, if requested.

### Marina Receipt and Deposit Procedures

During our audit, we reviewed the Marina's procedures over receipting and depositing of collections received. Our testing noted that receipts were not always deposited timely. Deposits during our test period varied from weekly to as infrequent as nearly twice a month. In addition, it was noted that not all cash and credit card transactions were entered into the Marina sales system resulting in variances in the deposits. The Village's internal control over financial reporting can be enhanced by the timely receipting and depositing, including establishing review procedures over the receipts and deposits.

We recommend the Village review and standardize their receipting procedures at the Marina to ensure receipts are properly prepared and deposits are made timely.

### Revised Chart of Accounts

Currently, the Village's chart of accounts do not align with the State of Wisconsin's uniform chart of accounts. The Village classifies expenditures by general government, administration, and parks and streets instead of general government, public safety, public works, health and human services, culture and recreation, and conservation and development. By aligning the Village's chart of accounts with the State's, it will allow for more appropriate reporting, specifically with the municipal financial report.

We recommend the Village restructure their accounting chart of accounts to coincide with the State's uniform chart of accounts for municipalities. Over the years various discussions have taken place and a plan to implement has been developed, however, not completed. We believe that implementing a uniform chart of accounts is important to assure accurate reporting.

**APPENDIX**



**Village of Sister Bay  
2383 Maple Drive  
PO Box 769  
Sister Bay, WI 54234  
(920) 854-4118**

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May 9, 2016

Schenck SC  
2200 Riverside Drive  
P.O. Box 23819  
Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of the Village of Sister Bay (the "Village"), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2015, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 9, 2016, the following representations made to you during your audit.

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 16, 2015, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. In regards to accounting estimates:
  - The measurement processes used by management in determining accounting estimates is appropriate and consistent.
  - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
  - The disclosures related to accounting estimates are complete and appropriate.



- No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
- 4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Village's accounts.
- 10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11. Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 12. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Village from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
  - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:



- i. Management,
  - ii. Employees who have significant roles in internal control, or
  - iii. Others where the fraud could have a material effect on the financial statements.
- b. We have no knowledge of any allegations of fraud or suspected fraud affecting the Village's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the Village's related parties and all the related party relationships and transactions of which we are aware.

**Government - specific**

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.



27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. As part of your audit, you assisted with preparation of the financial statements and related notes, state financial report, and Public Service Commission annual report. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, state financial report, and Public Service Commission annual report.
29. In regard to the capital asset depreciation and reconciliation services performed by you, we have –
  - a. Assumed all management responsibilities.
  - b. Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
  - c. Evaluated the adequacy and results of the services performed.
  - d. Accepted responsibility for the results of the services.
30. The Village has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
31. The Village has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
33. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
34. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.



39. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
43. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
44. We have appropriately disclosed the Village's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
48. We agree with the findings of specialists in evaluating the pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
49. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the Village's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.



50. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
51. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
52. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
53. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
54. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
55. We do not plan to make frequent amendments to our pension benefit plans.
56. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 72, *Fair Value Measurement and Application* as discussed in Note D.7. The Village is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
57. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed:

A handwritten signature in black ink, appearing to read "Zake Jackson".

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Zake Jackson, Village Administrator

Signed:

A handwritten signature in black ink, appearing to read "Tasha Rass".

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Tasha Rass, Finance Director



## Village of Sister Bay BOARD REPORT

**Meeting Date 05/17/2016**

**Item No.: 9**

**Recommendation:**

Consider a motion to approve a 2 month pro-rated Class "B" (on premise beer/wine) and Class "C" (off premise beer/wine) alcohol license to " Roots Inn + Kitchen" at 2378 Maple Dr..

The Inn at Maple has been sold. The new owners are planning to have a Bistro along with the bed and breakfast. This building previously had a similar use when it was The White Apron.

**Recommendation: Background:** The proper forms and payment were received by the Village Clerk.

**Fiscal Impact:** A check for \$53.32 was received to cover the 2 month licensing period and publishing.

Respectfully submitted,

Christy Sully  
Village Clerk



# Village of Sister Bay Board Report

For additional information:  
<http://intranet.sisterbay.com>

Meeting Date: 5/17/2016  
Item No.: 12

**Recommendation:** Please be advised that I have reviewed the following bills and recommend them for approval.

Bills By Type	Amount	Total
Village bills prepaid	\$ 81,627.75	
Bank fees & bills paid electronically	154.56	
<i>Village Total</i>		\$ 81,782.31
Marina bills prepaid	\$ 11,301.26	
Marina sales tax	7,013.89	
Marina credit card fees	26.49	
<i>Marina Total</i>		\$ 18,341.64
Ice Rink Fund bills	\$ -	
Ice Rink Sales Tax	5.21	
<i>Minor Funds Total</i>		\$ 5.21
Debt Service Village	\$ 401.52	
Marina	-	
Utilities	98.48	
<i>Debt Service Total</i>		\$ 500.00
CIP/TIF bills prepaid	\$ 9,132.42	
<i>CIP/TIF total</i>		\$ 9,132.42
Utility bills prepaid	\$ 65,978.10	
Bank fees & bills paid electronically	36.70	
<i>Utility total</i>		\$ 66,014.80
Net payroll: 4/29 ,5/13	\$ 38,789.78	
State taxes paid online in April	2,480.25	
Retirement paid online in April	6,200.76	
<i>Payroll/taxes total</i>		\$ 47,470.79
<b>TOTAL ALL BILLS</b>		<b>\$ 223,247.17</b>

Fiscal Impact: As above

Respectfully submitted,

Tasha M. Rass  
Village Finance Director

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
10001	A-1 ELEVATOR	9631	Maintenance - VH lift	04/11/2016	26.58	26.58	04/21/2016
	Total 10001				26.58	26.58	
10007	ACTION APPRAISERS INC	1614	Assessor	05/02/2016	2,875.00	2,875.00	05/05/2016
	Total 10007				2,875.00	2,875.00	
10110	AFLAC	847018	Employee-funded premium	04/12/2016	273.44	273.44	04/21/2016
	Total 10110				273.44	273.44	
10114	AFTER DARK	2016	Marina Fest Band	04/21/2016	500.00	500.00	05/05/2016
	Total 10114				500.00	500.00	
10198	ASSOCIATED TRUST COMPANY	3367	Refunding bond fee	04/11/2016	248.29	248.29	04/21/2016
			Refunding bond fee		71.67	71.67	04/21/2016
			Refunding bond fee		43.04	43.04	04/21/2016
	Total 10198				363.00	363.00	
12238	BOETTCHER COMMUNICATIONS	14348	Agenda/meeting button not working	04/05/2016	47.50	47.50	04/21/2016
	Total 12238				47.50	47.50	
13260	BHIRDO'S BY THE BAY	16941	Village gas -	03/31/2016	214.08	214.08	04/21/2016
	Total 13260				214.08	214.08	
14309	CARDMEMBER SERVICE	0256	Steve Jacobson's party	04/06/2016	27.98	27.98	05/05/2016
		1500	DCEDC annual meeting	04/12/2016	70.00	70.00	05/05/2016
		2162	Steve Jacobson's party	04/07/2016	18.97	18.97	05/05/2016
		2265	Steve's J 's recognition plaque	04/07/2016	90.52	90.52	05/05/2016
		2324	Joe Felhofer - welding class NWTC	04/14/2016	56.96	56.96	05/05/2016
		2689	Adobe - Zeke's laptop	04/15/2016	24.25	24.25	05/05/2016
		2891	Postage	04/01/2016	22.95	22.95	05/05/2016
		3678	Norton Security	04/01/2016	116.04	116.04	05/05/2016
		4309	Zeke/Bill Becker lunch	04/19/2016	44.00	44.00	05/05/2016
		5157	Padding for goal posts	04/01/2016	458.98	458.98	05/05/2016
		5157A	Jacobson - Rural Water Assoc.	04/01/2016	85.00	85.00	05/05/2016
		6042	Steve Jacobson's party	04/07/2016	86.30	86.30	05/05/2016
		6630	NWTC service fee	04/14/2016	3.00	3.00	05/05/2016
		7898	Tasha - WGFOA membership	04/01/2016	25.00	25.00	05/05/2016
		7906	Tasha - Clerk/Treasurers Institute	04/01/2016	469.00	469.00	05/05/2016
		8592	Postage	04/01/2016	17.44	17.44	05/05/2016
		8707	Postage	04/01/2016	7.67	7.67	05/05/2016
		9683A	Beach Project - DNR copies	04/01/2016	543.18	543.18	05/05/2016
	Total 14309				2,167.24	2,167.24	
14310	CAPTAIN COMMODES INC	28617	Commode rental - Dog Park	04/27/2016	75.00	75.00	05/12/2016
	Total 14310				75.00	75.00	
17501	CHARTER COMMUNICATIONS	APR16-BH	Boathouse - charter TV	04/08/2016	102.40	102.40	04/21/2016
		APR16-M	internet - Marina	04/13/2016	145.00	145.00	04/21/2016
		MAY16-ADM	internet - Admin Bldg	04/23/2016	149.99	149.99	05/05/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
Total 17501					397.39	397.39	
17506	CELLCOM	764300	Cellphone - Marina manager	04/05/2016	64.44	64.44	04/21/2016
			Cellphones - Parks employees		130.89	130.89	04/21/2016
Total 17506					195.33	195.33	
20007	DELTA DENTAL OF WIS	899922	Dental insurance	04/15/2016	1,096.76	1,096.76	04/27/2016
Total 20007					1,096.76	1,096.76	
20451	DOOR COUNTY HWY DEPT	40011896	Snowplowing/Sanding	04/28/2016	2,875.91	2,875.91	05/05/2016
Total 20451					2,875.91	2,875.91	
20452	DOOR COUNTY IT DEPT	40011838	intranet/firewall/server issues	04/05/2016	591.18	591.18	04/21/2016
			Janal printing problems		35.45	35.45	04/21/2016
			Martha/Mike Schell e-mail		89.33	89.33	04/21/2016
			Martha/Mike Schell e-mail		131.52	131.52	04/21/2016
			Martha/Mike Schell e-mail		27.30	27.30	04/21/2016
			Martha/Mike Schell e-mail		122.59	122.59	04/21/2016
			Martha/Mike Schell e-mail		180.48	180.48	04/21/2016
			Martha/Mike Schell e-mail		37.46	37.46	04/21/2016
			Admin Fee		48.62	48.62	04/21/2016
		40011933	Denise B email setup	05/09/2016	14.18	14.18	05/12/2016
			virus/malware uninstall		141.80	141.80	05/12/2016
			website maint.		28.36	28.36	05/12/2016
			Admin Fee		7.37	7.37	05/12/2016
Total 20452					1,455.64	1,455.64	
20453	DOOR COUNTY CO-OP	75161	Sledding Hill Grass seed	04/14/2016	647.50	647.50	05/05/2016
Total 20453					647.50	647.50	
20457	DOOR COUNTY REGISTER OF DEEDS	418BOWL	Recording fee	04/18/2016	30.00		
			Copy fee		4.00		
			Recording fee		30.00 -		
			Copy fee		4.00 -		
Total 20457					.00	.00	
20470	DWD-UI	7638500	T Enea	05/01/2016	502.55	502.55	05/12/2016
			J POLECHECK		112.39	112.39	05/12/2016
Total 20470					614.94	614.94	
20505	EMPLOYEE BENEFITS CORP.	1510299	BestflexPlan	04/15/2016	50.00	50.00	04/21/2016
		1529444	Dependent Care - FSA	05/10/2016	416.66	416.66	05/12/2016
Total 20505					466.66	466.66	
20511	JOSEPH FELHOFER	5216	Reimb - safety shoes	05/02/2016	83.99	83.99	05/05/2016
			Reimb Work gloves		20.78	20.78	05/05/2016
Total 20511					104.77	104.77	
20512	EFTPS - ONLINE 941 PAYMENT	PR0423160	PRINT PAPER CHECK TO UPDATE GL	04/28/2016	3,497.32	3,497.32	04/29/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
			PRINT PAPER CHECK TO UPDATE GL		817.96	817.96	04/29/2016
			PRINT PAPER CHECK TO UPDATE GL		2,718.21	2,718.21	04/29/2016
		PR0507160	PRINT PAPER CHECK TO UPDATE GL	05/13/2016	3,655.42	3,655.42	05/13/2016
			PRINT PAPER CHECK TO UPDATE GL		854.90	854.90	05/13/2016
			PRINT PAPER CHECK TO UPDATE GL		2,964.65	2,964.65	05/13/2016
	Total 20512				14,508.46	14,508.46	
20515	FERRELL GAS	1091647370	propane Library	04/11/2016	237.64	237.64	05/12/2016
		1091683563	propane fire station	04/13/2016	532.78	532.78	05/12/2016
		1091699672	Maintenance Bldg	04/14/2016	255.68	255.68	05/12/2016
	Total 20515				1,026.10	1,026.10	
20599	EVENSON LAUNDRY INC	701472	Entrance mats - Admin Bldg	04/21/2016	28.00	28.00	05/12/2016
			Entrance mats - Fire Station		72.00	72.00	05/12/2016
	Total 20599				100.00	100.00	
30609	FASTENAL	102052	Slow moving vehicle sign	04/08/2016	38.85	38.85	05/05/2016
		102053	Shop supplies	04/08/2016	58.96	58.96	05/05/2016
			Reflective steel - 2000 F-3500		22.49	22.49	05/05/2016
		102415	Installation of little league sign	04/21/2016	12.47	12.47	05/05/2016
		102416	Installation of little league sign	04/21/2016	12.47	12.47	05/05/2016
			Cable ties		10.40	10.40	05/05/2016
	Total 30609				155.64	155.64	
30701	FRONTIER	MAY16ADM	Admin Bldg phone	04/25/2016	182.35	182.35	05/12/2016
		MAY16-SC	Sports Cplx phone	04/25/2016	44.11	44.11	05/12/2016
	Total 30701				226.46	226.46	
30704	WISCONSIN MEDIA	9809166	Legal notices - Board of Review	05/01/2016	17.40	17.40	05/12/2016
			Legal notices - Village liquor notices		69.36	69.36	05/12/2016
			Legal notices - plan commission		116.15	116.15	05/12/2016
	Total 30704				202.91	202.91	
30750	GOING CO INC	123997-416	recycling - Village	04/30/2016	488.87	488.87	05/12/2016
			garbage - Village		6,686.14	6,686.14	05/12/2016
		325803-416	recycling - Fire Station	04/30/2016	48.06	48.06	05/12/2016
	Total 30750				7,223.07	7,223.07	
30751	GREAT-WEST	PR0423160	Great West Deferred Comp. DEFERRE	04/28/2016	1,155.72	1,155.72	04/29/2016
			Great West Deferred Comp. EMPLOYEF		329.28	329.28	04/29/2016
		PR0507160	Great West Deferred Comp. DEFERRE	05/13/2016	1,155.72	1,155.72	05/13/2016
			Great West Deferred Comp. EMPLOYEF		329.28	329.28	05/13/2016
	Total 30751				2,970.00	2,970.00	
31809	HSABANK	APR16A	HSA contribution	04/22/2016	1,701.87	1,701.87	04/27/2016
	Total 31809				1,701.87	1,701.87	
31818	JIM HIRSCHMILLER	42116	Work clothes reimb	04/21/2016	39.94	39.94	04/27/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
Total 31818					39.94	39.94	
40963	INSPECTION SPECIALIST LLC	MARCH16	Village Building Inspection	04/01/2016	418.50	418.50	04/27/2016
Total 40963					418.50	418.50	
41001	MATTHEW JACKSON	42916	Cellcom	04/29/2016	83.35	83.35	05/05/2016
			Meeting mileage		44.80	44.80	05/05/2016
Total 41001					128.15	128.15	
41090	JUNGWIRTH'S ACE HARDWARE	2294-316	Maintenance - Village Hall	03/31/2016	5.58	5.58	04/21/2016
			Maintenance - Post Office		2.79	2.79	04/21/2016
			Maintenance - Fire Station		23.98	23.98	04/21/2016
			Custodial Supplies - Village		11.06	11.06	04/21/2016
			supplies - Medical/Safety - Village		5.99	5.99	04/21/2016
			supplies - Shop supplies		41.44	41.44	04/21/2016
			Tools/Minor Equip - Village		16.99	16.99	04/21/2016
			Maintenance - Parks		20.72	20.72	04/21/2016
			Maintenance - Sports Complex		7.73	7.73	04/21/2016
			Maintenance - Dog Park		5.58	5.58	04/21/2016
			Maintenance - Parks bldgs		8.97	8.97	04/21/2016
			Maintenance - Vehicle		9.47	9.47	04/21/2016
			Maintenance - Equipment Village		1.60	1.60	04/21/2016
			Gas/oil/fluids		22.99	22.99	04/21/2016
			Maintenance - Boat House		4.49	4.49	04/21/2016
		APRIL2016	Maintenance - Admin Bldg	04/30/2016	1.49	1.49	05/12/2016
			Maintenance - Post Office		78.82	78.82	05/12/2016
			supplies - Shop supplies		10.97	10.97	05/12/2016
			Maintenance - Parks		1.98	1.98	05/12/2016
			Maintenance - Sports Complex		11.99	11.99	05/12/2016
			Maintenance - Parks bldgs		2.49	2.49	05/12/2016
			Maintenance - Equipment Village		.60	.60	05/12/2016
			Maintenance - Grounds/Driveway Marine		73.94	73.94	05/12/2016
			Utilitites Misc. Other Sup - Meeters		20.98	20.98	05/12/2016
Total 41090					392.64	392.64	
41137	ROBERT KUFRIN	5216	Quarry lawsuit	05/02/2016	480.00	480.00	05/05/2016
			Olles/JJ Johnson		480.00	480.00	05/05/2016
			Braun Property		160.00	160.00	05/05/2016
			TIF Development		40.00	40.00	05/05/2016
Total 41137					1,160.00	1,160.00	
41205	LAMPERT'S LUMBER	20371096	Maintenance - Shop Bldg	03/04/2016	65.63	65.63	04/21/2016
		20371099	Maintenance - Shop Bldg	03/04/2016	2.99	2.99	04/21/2016
		20371202	Maintenance - Shop Bldg	03/07/2016	41.98	41.98	04/21/2016
			CM - shop repair		28.99 -	28.99 -	04/21/2016
		20371276	Maintenance - Shop Bldg	03/08/2016	91.60	91.60	04/21/2016
		20371411	Maintenance - Shop Bldg	03/09/2016	38.99	38.99	04/21/2016
		20371498	Maintenance - Shop Bldg	03/10/2016	109.92	109.92	04/21/2016
		20371816	Maintenance - Shop Bldg	03/15/2016	31.32	31.32	04/21/2016
		20371954	Keep off grass signs	03/17/2016	15.08	15.08	04/21/2016
		20371980	Flower Bed in front of PO	03/17/2016	213.36	213.36	04/21/2016
		20372154	Flower Bed in front of PO	03/21/2016	4.20	4.20	04/21/2016
		20372365	Flower Bed in front of PO	03/23/2016	358.89	358.89	04/21/2016
		20372403	Flower Bed in front of PO	03/23/2016	17.99	17.99	04/21/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
		20372494	Flower Bed in front of PO	03/25/2016	177.80	177.80	04/21/2016
		20372767	Spts Cplx - Scoreboard	04/01/2016	15.90	15.90	05/12/2016
		20372881	Maintenance - Dock	04/01/2016	185.15	185.15	05/12/2016
		20373191	Maintenance - Post Office	04/05/2016	204.54	204.54	05/12/2016
		20373231	Maintenance - Post Office	04/05/2016	8.28	8.28	05/12/2016
		20373315	Maintenance - Parks Bldg	04/06/2016	3.71	3.71	05/12/2016
		20373364	Spts Cplx - Scoreboard	04/07/2016	211.22	211.22	05/12/2016
		20373438	Spts Cplx - Volleyball post	04/07/2016	52.88	52.88	05/12/2016
		20373627	Spts Cplx - Scoreboard	04/11/2016	57.21	57.21	05/12/2016
		20374158	Digital Printing to be reimb	04/15/2016	36.00	36.00	05/12/2016
		20374659	Maintenance - Parks	04/20/2016	1,494.78	1,494.78	05/12/2016
	Total 41205				3,410.43	3,410.43	
41316	MARCO INC	18591278	Public copies	04/11/2016	.10	.10	05/05/2016
			General copies		546.52	546.52	05/05/2016
			Marina copies		.80	.80	05/05/2016
			Utilities' copies		17.37	17.37	05/05/2016
			Utilities' copies		25.81	25.81	05/05/2016
			Utilities' copies		6.45	6.45	05/05/2016
			32001		45.36	45.36	05/05/2016
	Total 41316				642.41	642.41	
51412	NEW COTTAGE HOMES LLC	5416	Braun site plan fees	05/04/2016	1,800.00	1,800.00	05/12/2016
	Total 51412				1,800.00	1,800.00	
61536	OFFICE DEPOT CREDIT PLAN	0411	Late fee	04/11/2016	39.00	39.00	05/05/2016
		0415	Finance charge	04/15/2016	14.48	14.48	05/05/2016
		835270670001	Office Supplies - utilities	04/14/2016	4.67	4.67	05/05/2016
			Office Supplies - utilities		6.87	6.87	05/05/2016
			Office Supplies - utilities		1.42	1.42	05/05/2016
			Copy paper - Village		67.98	67.98	05/05/2016
			File folders		11.69	11.69	05/05/2016
			Paper /pens/etc - Village		33.72	33.72	05/05/2016
	Total 61536				179.83	179.83	
61614	PENINSULA PULSE	11182	Employment ad - Marina	04/29/2016	132.00	132.00	05/12/2016
	Total 61614				132.00	132.00	
61629	PORT - A - PIER INC	3020	Pier installation for season	03/29/2016	3,124.25	3,124.25	04/21/2016
	Total 61629				3,124.25	3,124.25	
61630	PIGGLY WIGGLY	23057601308	S Jacobson's retire. cake	04/22/2016	39.99	39.99	05/12/2016
	Total 61630				39.99	39.99	
61633	PINKERT LAW FIRM LLP	113	General legal issues	03/31/2016	260.00	260.00	05/12/2016
			SBYC/Packerland development		320.67	320.67	05/12/2016
			Quarry lawsuit		1,802.67	1,802.67	05/12/2016
			West Capitol		676.00	676.00	05/12/2016
			Beach project		78.00	78.00	05/12/2016
			BSD - project		182.00	182.00	05/12/2016
			Braun Lot/DT Redevelopment		312.00	312.00	05/12/2016
			Personnel legal issues Utilities		124.80	124.80	05/12/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
			Personnel legal issues Utilities		38.13	38.13	05/12/2016
			WWTP Construction		546.00	546.00	05/12/2016
			Personnel legal issues Utilities		183.73	183.73	05/12/2016
	Total 61633				4,524.00	4,524.00	
61637	PITNEY BOWES	41416	Postage for Meter	04/14/2016	300.00	300.00	04/21/2016
	Total 61637				300.00	300.00	
61640	QUALITY STATE OIL	927782	Fuel Oil - Village Hall	04/11/2016	693.18	693.18	04/21/2016
		927784	Fuel Oil - Old Fire Station	04/11/2016	180.25	180.25	04/21/2016
	Total 61640				873.43	873.43	
61792	TASHA RASS	42916	Reimb travel	04/29/2016	233.28	233.28	05/05/2016
			Reimb room charge		82.00	82.00	05/05/2016
	Total 61792				315.28	315.28	
61963	PREMIER CONCRETE INC	1411295	Scoreboard installation	04/21/2016	477.50	477.50	05/05/2016
	Total 61963				477.50	477.50	
71777	SCRIBBLE SOFTWARE INC	62516	Scribble Training Add'l	03/22/2016	1,242.00	1,242.00	04/21/2016
	Total 71777				1,242.00	1,242.00	
71891	SECURIAN FINANCIAL GROUP INC	JUNE16	Life Insurance	05/10/2016	310.57	310.57	05/12/2016
	Total 71891				310.57	310.57	
71907	SCHENCK BUSINESS SOLUTIONS INC	10102781	Audit examination - Village	04/27/2016	1,954.00	1,954.00	05/12/2016
			Audit examination - Utility Funds		240.48	240.48	05/12/2016
			Audit examination - Utility Funds		354.04	354.04	05/12/2016
			Audit examination - Utility Funds		73.48	73.48	05/12/2016
			Audit examination - Marina		463.00	463.00	05/12/2016
			Audit examination - TIF Dist		650.00	650.00	05/12/2016
			GASB 34 conversion		147.50	147.50	05/12/2016
			GASB 34 conversion		147.50	147.50	05/12/2016
			GASB 34 conversion		147.50	147.50	05/12/2016
			GASB 34 conversion		53.10	53.10	05/12/2016
			GASB 34 conversion		78.18	78.18	05/12/2016
			GASB 34 conversion		16.22	16.22	05/12/2016
	Total 71907				4,325.00	4,325.00	
71925	SISTER BAY AUTO	72675	Filter	04/01/2016	17.04	17.04	05/12/2016
		73013	2000 Ford F350 - maintenance	04/20/2016	55.01	55.01	05/12/2016
		73014	2005 Chevy - maintenance	04/20/2016	75.75	75.75	05/12/2016
		73015	2011 Ford Ranger Pickup - maintenance	04/20/2016	48.31	48.31	05/12/2016
		73018	1997 Ford F350 maintenance	04/20/2016	46.82	46.82	05/12/2016
		73023	2011 Ford Ranger Pickup - maintenance	04/20/2016	48.31	48.31	05/12/2016
	Total 71925				291.24	291.24	
71930	SISTER BAY/LIBERTY GROVE LIBRA	2 QTR 2016	2nd Qtr Support	04/26/2016	7,500.00	7,500.00	04/27/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
Total 71930					7,500.00	7,500.00	
71938	STANDARD INSURANCE CO	41816	Long term disability	04/18/2016	332.78	332.78	04/27/2016
Total 71938					332.78	332.78	
71997	JANAL SUPPANZ	41916	reimb. for tablet to be used by Denise	04/19/2016	225.00	225.00	04/21/2016
Total 71997					225.00	225.00	
72013	MJ TILL & ASSOCIATES	41416	Professional Consulting for Firestation	04/14/2016	200.00	200.00	04/21/2016
Total 72013					200.00	200.00	
72027	TIELENS CONSTRUCTION INC	6127F	Final payment fire station roof	04/01/2016	1,948.63	1,948.63	04/27/2016
Total 72027					1,948.63	1,948.63	
72029	TOWN OF SEVASTOPOL	2016-031	video recording - board meeting	04/22/2016	250.00	250.00	05/05/2016
Total 72029					250.00	250.00	
72031	TWEAK SOCIAL MEDIA & MARKETING	1625	Graphic Design	05/03/2016	250.90	250.90	05/05/2016
Total 72031					250.90	250.90	
72049	UNITED STATES TREASURY	941	1st qtr additional payment 941	03/31/2016	105.30	105.30	04/22/2016
Total 72049					105.30	105.30	
72051	TRUGREEN*CHEMLAWN	45867558	Lawn treatment	04/29/2016	1,898.00	1,898.00	05/12/2016
Total 72051					1,898.00	1,898.00	
72059	UNITED HEALTH CARE	C0040463843	Health Insurance	04/18/2016	9,915.62	9,915.62	04/27/2016
Total 72059					9,915.62	9,915.62	
81988	WARNER-WEXEL WHOLESAL	144542	custodial supplies - Village	04/15/2016	307.32	307.32	05/05/2016
		145022	custodial supplies - Village	04/27/2016	24.35	24.35	05/05/2016
Total 81988					331.67	331.67	
82350	WI PUBLIC SERVICE	APR2016	Street Lights	04/30/2016	1,858.64	1,858.64	05/05/2016
			Fire Station		1,034.46	1,034.46	05/05/2016
			Parks Lights		93.17	93.17	05/05/2016
			Sports Complex		475.11	475.11	05/05/2016
			Dock		455.69	455.69	05/05/2016
			J Dock		49.41	49.41	05/05/2016
			Boathouse		225.23	225.23	05/05/2016
			Old Fire Station		177.58	177.58	05/05/2016
			Swale Pump		125.05	125.05	05/05/2016
			Admin Bldg		418.08	418.08	05/05/2016
			Village Hall		228.08	228.08	05/05/2016
			Bike Trail Lights		139.69	139.69	05/05/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
Total 82350					5,280.19	5,280.19	
99998	ONE TIME VENDOR	3	FIELDWORKS Final design Wayfinding signage	04/29/2016	1,800.00	1,800.00	05/05/2016
		3	FIELDWORKS Final design Wayfinding signage	03/01/2016	2,000.00	2,000.00	04/21/2016
		MCROBERTS	Refund - Seasonal Slip Fee	04/14/2016	3,654.08	3,654.08	05/12/2016
			Refund - Seasonal Slip Fee -Tax		200.97	200.97	05/12/2016
Total 99998					7,655.05	7,655.05	

Total Paid: 102,531.55  
 Total Unpaid: -  
 Grand Total: 102,531.55

Dated: 5/13/2016  
 Staff: *Tasha M. Lass*

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
14350	CARDMEMBER SERVICE	245588968981	Water testing postage	04/07/2016	19.70	19.70	05/13/2016
		3412	Digital Laser Photo Tachometer	04/01/2016	36.72	36.72	05/13/2016
		9583	WRWA lodging - M Schell	04/01/2016	178.00	178.00	05/13/2016
	Total 14350				234.42	234.42	
20506	E & B SCALE SERVICES INC	5878	equipment testing - scale	04/05/2016	187.99	187.99	04/22/2016
	Total 20506				187.99	187.99	
20511	EVOQUA WATER TECH LLC	902602557	coll sys chemicals - Bioxide	04/22/2016	4,260.00	4,260.00	05/06/2016
			coll sys chemicals - Bioxide		4,260.00	4,260.00	05/06/2016
	Total 20511				8,520.00	8,520.00	
20513	ENERGENECS INC	31973	WWTP Telemetry	04/27/2016	1,320.31	1,320.31	05/06/2016
	Total 20513				1,320.31	1,320.31	
30641	FRONTIER	APR2016	Telemetry Allocation	04/19/2016	5.44	5.44	05/06/2016
			Telemetry Allocation		5.44	5.44	05/06/2016
			Telemetry Allocation		2.72	2.72	05/06/2016
		MAY2016	plant phones	04/25/2016	71.00	71.00	05/06/2016
			plant phones		71.00	71.00	05/06/2016
		TELEM516	Telemetry	05/01/2016	1.15	1.15	05/13/2016
			Telemetry		1.70	1.70	05/13/2016
			Telemetry		.35	.35	05/13/2016
		WWTP516	plant phones	05/01/2016	85.39	85.39	05/13/2016
			plant phones		85.38	85.38	05/13/2016
	Total 30641				329.57	329.57	
30750	GOING CO INC	128926-4	WWTP rubbish disposal	04/30/2016	1,665.76	1,665.76	05/06/2016
	Total 30750				1,665.76	1,665.76	
30753	GREAT LAKES TV SEAL INC	17534	Village - Vactor cleaning	04/30/2016	562.50	562.50	05/13/2016
			Cleaning + Televising		12,040.49	12,040.49	05/13/2016
			Clean watermain valve		225.00	225.00	05/13/2016
	Total 30753				12,827.99	12,827.99	
31810	HARBOR CONST OF DOOR CTY INC	16385	Dog Park	04/30/2016	1,257.50	1,257.50	05/13/2016
	Total 31810				1,257.50	1,257.50	
31816	HAWKINS INC	3870796	chemicals - WWTP	04/06/2016	6,809.94	6,809.94	05/06/2016
		3871798	chemicals - #3well	04/21/2016	279.24	279.24	05/06/2016
			chemicals - WWTP		281.50	281.50	05/06/2016
	Total 31816				7,370.68	7,370.68	
40963	ITU ABSORB TECH	6567619	WWTP laundry service	04/12/2016	74.90	74.90	04/22/2016
	Total 40963				74.90	74.90	
41060	JOSH STEFFECK E.I.T.	DALBERTS	WWOA conference/training - DA	05/05/2016	25.00	25.00	05/06/2016
		PJOHNSON	WWOA conference/training - PJ	05/05/2016	25.00	25.00	05/06/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
Total 41060					50.00	50.00	
41090	JUNGWIRTH'S ACE HARDWARE	277316	misc. other supplies plant	04/06/2016	6.99	6.99	05/13/2016
		277395	WWTP equipment maintenance	04/07/2016	5.37	5.37	05/13/2016
		278003	collection system parts & supplies	04/20/2016	3.28	3.28	05/13/2016
		278036	curb stop repairs	04/21/2016	8.98	8.98	05/13/2016
		278041	vacuum filter - plt.	04/21/2016	15.99	15.99	05/13/2016
		278061	misc. other supplies	04/21/2016	3.49	3.49	05/13/2016
		278186	water system repairs	04/25/2016	3.99	3.99	05/13/2016
		278202	misc. operating supplies	04/25/2016	7.28	7.28	05/13/2016
		278205	main lift station	04/25/2016	26.99	26.99	05/13/2016
		278240	water meter install	04/26/2016	16.99	16.99	05/13/2016
		278447	Barricades	04/29/2016	53.91	53.91	05/13/2016
Total 41090					153.26	153.26	
41196	LAKESHORE WASTE SYSTEMS INC	42960	sludge - hauling	04/20/2016	1,374.00	1,374.00	05/06/2016
		43066	sludge - hauling	05/05/2016	916.00	916.00	05/13/2016
Total 41196					2,290.00	2,290.00	
41212	ROBERT E LEE & ASSOC INC	10282050	plans/spec grit sys	04/30/2016	9,453.90	9,453.90	05/13/2016
		70400	plans/spec grit sys	04/19/2016	5,239.00	5,239.00	05/06/2016
		70401	bidding grit system	04/19/2016	4,150.40	4,150.40	05/06/2016
Total 41212					18,843.30	18,843.30	
41290	LUNDQUIST PLUMBING INC	20644	Replace backroom faucet	04/30/2016	101.35	101.35	05/13/2016
Total 41290					101.35	101.35	
51315	MIDWEST METER INC	77118	Readcenter software support	04/25/2016	2,032.00	2,032.00	05/06/2016
Total 51315					2,032.00	2,032.00	
51400	NCL OF WISCONSIN INC	371308	WWTP lab supplies	04/14/2016	342.35	342.35	04/22/2016
		371643	Testing EFF CL2	04/21/2016	37.99	37.99	05/06/2016
Total 51400					380.34	380.34	
51435	NORTH WOODS SUPERIOR CHEMICAL	8077200	chemicals/fire hydrant cleaning	04/29/2016	432.86	432.86	05/06/2016
Total 51435					432.86	432.86	
51436	NORTHERN LAKE SERVICES INC	293362	water testing	04/12/2016	48.00	48.00	04/22/2016
		293438	WWTP sample testing	04/13/2016	18.00	18.00	04/22/2016
Total 51436					66.00	66.00	
61979	SHOPKO STORES	7524	paper towels plant	04/12/2016	29.64	29.64	05/13/2016
Total 61979					29.64	29.64	
71905	MIKE SCHELL	41816	Jacobson's retirement gift	04/18/2016	290.00	290.00	04/22/2016
Total 71905					290.00	290.00	
71922	TOP SHELF CAFE & GOURMET	11455	UPS shipping	04/04/2016	28.19	28.19	05/13/2016

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date PD
		11466	UPS shipping	04/13/2016	15.32	15.32	05/13/2016
Total 71922					43.51	43.51	
71925	SISTER BAY AUTO	72874	lift station oil filter	04/05/2016	12.74	12.74	05/06/2016
		72886	WWTP portable pump battery	04/06/2016	11.98	11.98	05/06/2016
		72887	Well #1 fuel & air filter	04/06/2016	43.42	43.42	05/06/2016
Total 71925					68.14	68.14	
72054	USA BLUEBOOK	42194	label printer w/printer cartridges	04/27/2016	218.05	218.05	05/13/2016
Total 72054					218.05	218.05	
80025	WI RURAL WATER ASSOC	W1249	membership dues - Tasha	05/02/2016	40.00	40.00	05/13/2016
Total 80025					40.00	40.00	
82351	WIS PUBLIC SERVICE	42016	Booster Station	04/30/2016	408.81	408.81	05/06/2016
		APR2016	Water	04/30/2016	1,152.59	1,152.59	05/06/2016
			Waste Water		4,613.60	4,613.60	05/06/2016
			Collection		505.41	505.41	05/06/2016
Total 82351					6,680.41	6,680.41	

Total Paid: 65,507.98  
 Total Unpaid: -  
 Grand Total: 65,507.98

Dated: 5/13/2016  
 Staff: *Tasha M. Kass*



## Minutes for the May 10, 2016 Meeting of the Finance Committee

1 applicable journal entries have been made. Things have been “pretty consistent” in the Utility, and a  
 2 rate study will be conducted this year. Generally speaking the Marina basically “broke even”, and,  
 3 therefore, the auditors believe the Marina PILOT should be monitored on a consistent basis.

4  
 5 Driewieske also presented the Management Communications letter, and noted that no difficulties were  
 6 encountered in performing the audit. There were also no disagreements with management.

7  
 8 The auditors are recommending that Village officials review and standardize receipting procedures at  
 9 the Marina to ensure that receipts are properly prepared and deposits are made in a timely fashion.  
 10 They also are recommending that the Village restructure its Chart of Accounts in such fashion that it  
 11 coincides with the State’s Uniform Chart of Accounts for Municipalities.

12  
 13 Hinz reviewed the TID revenues and expenses, and during the review process noted that the net  
 14 unreimbursed TID costs as of December 31, 2015 were \$8,723,316. There are some upcoming projects  
 15 which could boost the increment, but it will be a long range process, and it is not very likely that the  
 16 entire amount will be realized before the TID terminates. If things improve efforts should be made to  
 17 reimburse the General Fund first.

18  
 19 **Item No. 2. Consider a motion to convene into executive session pursuant to Wis. Stats., §19.85(1)(e)**  
 20 **to deliberate or negotiate the purchase of public properties, the investment of public funds, or**  
 21 **conduct other specified public business, whenever competitive or bargaining reasons require a closed**  
 22 **session:**

23 *At 5:56 P.M. a motion was made by Duffy, seconded by Baker to convene into executive session*  
 24 *pursuant to Wis. Stats., §19.85(1)(e) to deliberate or negotiate the purchase of public properties, the*  
 25 *investment of public funds, or conduct other specified public business, whenever competitive or*  
 26 *bargaining reasons require a closed session.*

27  
 28 *A roll call vote was taken on that motion, and the Committee members voted in the following fashion:*

29 *Duffy – Aye      Baker – Aye.*

30 *Motion carried.*

31  
 32 **Item No. 3. Consider a motion to reconvene into open session:**

33 *At 5:34 P.M. a motion was made by Baker, seconded by Duffy to reconvene into open session.*

34  
 35 *Another roll call vote was taken, and the Committee members voted in the following fashion:*

36 *Duffy – Aye      Baker – Aye.*

37 *Motion carried.*

38  
 39 **Item No. 4. Consider a motion to take action, if required:**

40 *A motion was made by Baker, seconded by Duffy that staff is directed to take the actions which were*  
 41 *discussed in closed session. Motion carried – All ayes.*

42  
 43 **Item No. 5. Discussion regarding matters to be placed on a future agenda or referred to a committee,**  
 44 **official or employee:**

45 *The next meeting of the Finance Committee has been scheduled for 2:00 P.M. on Thursday, May 12,*  
 46 *2016.*

47  
 48

## Minutes for the May 10, 2016 Meeting of the Finance Committee

1 **Adjournment**

2 *At 5:37 P.M. a motion was made by Baker, seconded by Duffy that the meeting of the Finance*  
3 *Committee be adjourned. Motion carried – All ayes.*

4

5 Respectfully submitted,



6

7 Janal Suppanz,

8 Assistant Administrator



1 **Adjournment**

2 *At 5:22 P.M. a motion was made by Duffy, seconded by Baker that the May 12, 2016 meeting of the*  
3 *Finance Committee be adjourned. Motion carried – All ayes.*

4

5 Respectfully submitted,



6

7 Janal Suppanz,

8 Assistant Administrator

9

10

11

**Sister Bay / Liberty Grove Library Commission  
Meeting April 12, 2016**

The meeting of the Sister Bay / Liberty Grove Library Commission was called to order by Virginia Phelan at 1:08 p.m.

**Members Present:** Virginia Phelan, Lou Covotsos, Allen Strack, Kathy Enquist, Henry Timm, Betty Curzon and Ralph Blankenburg.

Absent: Margot Warch

**Public Input:** None.

**Review and Approve the Revised Minutes of the February 16, 2015 Meeting:**

Lou Covotsos moved and Kathy Enquist seconded a motion to approve the minutes of the February 16, 2016 meeting. The motion passed 5-0.

**Review and Approval of Bills:**

Warner-Wexel LLC	Soap Dispensers & Soap	\$108.22
Jeffery Ward Construction	Repair Lights	\$60.00
Sparkle Cleaning Service	General Cleaning	\$884.00
Curzon Electric	10 Triple Tubes	\$183.50
Door County Library	2 - Benches for Magazine Area	\$766.00
Action Electric	Replace 3 pendent light bulbs	\$115.00
SimplexGrinnel	Monitoring	\$624.40
SimplexGrinnel	Alarm Inspection	\$743.33
Wulf Brothers	Flame Sensor & Filters	\$116.49
Wisconsin Public Service	Electric	\$663.54
Village of Sister Bay	Propane	\$388.59
Village of Sister Bay	Propane	\$238.35
Frontier	Telephone	\$131.68
Curzon Electric	Metal Halide Lights (6)	\$179.94
Village of Sister Bay	Propane	\$408.51
Village of Sister Bay	Snow Shoveling	\$906.04
Total		\$6,517.59

Allen Strack moved and Lou Covotsos seconded the motion to approve the payment of the bills. The motion passed 5-0.

**Librarians Report:**

**Circulation**

March 2015    3,823    YTD: 11,887

March 2016    4,486    YTD: 13,103

**People Count:**

March 2015    2,516 Lib. Visits    3 Programs attended by 12 Adults; 32 Kids    Total of 44 People.

March 2016    2,809 Lib. Visits    3 Programs attended by 15 Adults; 41 Kids    Total of 56 People.

**Computer Use:**

**SAM(Public)** 03/2015 285 Sessions for a total of 8,435 Minutes

03/2016 317 Sessions for a total of 10,922 Minutes

**Wireless:**

March 2015 286 Devices Average of 22 connected per day  
 March 2016 396 Devices Average of 26 connected per day

**Overdrive:**

March 2015 353 E-book uses 74 Audio books uses 2 Videos uses  
 March 2016 299 " " 148 " " 48 Magazines

Most of you know that this will be my last meeting with this group. I will be retiring later this month, with April 23 my last day. Thank you all for being so supportive of our library programs and for purchasing any needed equipment or shelving that I have requested these past 14 years. You've made my job so much easier! I hope that your support and pride in our facility continues with whoever is hired to manage Sister Bay/Liberty Grove Library into the future. We've all come a long way and this group has accomplished so much. Thank you all!

**Shed:**

We hope to get into the shed as soon as the weather improves Ralph and Kathy Blankenburg and Mike Scoville will start sorting books. Anyone who would like to help call Ralph.

**Maintenance:**

Ralph Blankenburg reported that the one entrance door needs to be repaired and that we should have Automatic Entrances to repair the door.

Ralph reported that he will be purchasing Quick Books. The Accountants recommended that we update the program.

The new soap dispensers are here and Ralph will install them.

Ralph Blankenburg reported that he called Wulf Brothers about why they had not installed the heat in the two washrooms.

**Committee Reports:**

no reports

**Retirement Party:**

It was decided to supply the paper plates, napkins, coffee cups, coffee, flowers and six dozen cookies.

We would also cover the cost of the punch.

Virginia Phelan suggested we donate a bench in Betty's honor and a placard inside the building.

It was decided to give Betty a gift certificate for \$100 to Chop Restaurant.

**Next Meeting:**

May 24, 2016 @ 1:00 p.m.

**Adjourn:**

It was moved by Lou Covotsos and seconded by Allen Strack to adjourn at 2:10 p. m. The motion passed 5-0.

Submitted by: Ralph Blankenburg.



- 1       • Seasonal slip holders are allowed to place their boats early provided the docks are  
2       secure, but she always tells them that power and water is not guaranteed until the  
3       official “open date”.
- 4       • Last week there was a seiche, and “D” Dock floated away. Fortunately it was spotted  
5       and retrieved before a considerable amount of damage was done. Garbage cans and  
6       picnic tables have been placed on the Marina grounds.
- 7       • The marketing piece is at the printers and will be mailed out soon. A new website  
8       hosting company has been retained, and she will be recording a small promotional  
9       piece which pertains to National Boating Safety Week for Door County Daily News.  
10      She is considering the use of “Dockwa”, a mobile app. which allows online transient  
11      reservations to be made.

12  
13 Jackson noted that Stacey Bell has been hired as a contracted employee to help with the  
14 bookkeeping at the Marina.

15  
16 **Item No. 2. Power Point presentation by the Committee Chair on installation of a fuel dock;**  
17 **Consider a motion for action if necessary:**

18 **Item No. 3. Discussion regarding the Capital Improvement Projects (CIP) proposal for the**  
19 **2017 budget; Consider a motion for action if necessary:**

20 Clove displayed a Power Point presentation which pertains to installation of a fuel dock, and  
21 during the course of that presentation he noted that the mission statement for the Sister Bay  
22 Marina is to become a “premier waterfront destination”. When the mission statement was  
23 drafted the members of the Marina Committee noted that the Marina is the only real revenue  
24 source the Village has. Boaters are “captive” and do spend a considerable amount of money  
25 when they are here. Therefore, they help pay for future development without taxing residents.  
26 The Village has 40 transient slips and can accommodate boats which are up to 80’ in length.  
27 Most “destination marinas” do a considerable amount of marketing and advertising in an  
28 attempt to attract boaters from outside the area, and they also have updated facilities and  
29 appurtenances. Work is currently being done on marketing and advertising pieces for Sister  
30 Bay’s Marina, and the Marina facilities and showers have been updated, but we do not have a  
31 fuel dock. Transient boaters, especially those who own large boats, definitely desire such an on-  
32 site amenity. Data regarding estimated fuel consumption by the average boater was presented,  
33 and during that time Clove stressed that he does not believe it makes any sense to not capitalize  
34 on such an income opportunity. The anticipated expenditure for a state-of-the-art pressurized  
35 fuel dock is approximately \$250,000.00. Total estimated fuel use at the Sister Bay Marina with  
36 a \$1.00 per gallon profit margin could yield a return on investment in as little as 3 years. The  
37 Fish Creek and Egg Harbor Municipal Docks do sell fuel, but their fuel sales are limited because  
38 of draft and tank capacity issues. That would not be the case here. Clove acknowledged that  
39 there is a perception that local gas stations will lose sales if the Village installs a fuel dock, but  
40 stressed that people who trailer their boats will not be likely to purchase gas at a fuel dock  
41 anyhow as the per gallon prices are considerably higher. He also stated that he is fully aware  
42 that there probably will be complaints about the potential for environmental issues to arise if a  
43 fuel dock is installed in Sister Bay, but pointed out that if such an amenity were to be installed  
44 the DNR would impose very stringent controls and regulations.

45  
46 During discussion the Committee members indicated that they believe the Marina building is in  
47 need of further updates. They also stated that they believe “A” Dock should be  
48 repaired/refurbished ASAP. Generally speaking the Village does not provide any funding for

1 those type of repairs, but fuel dock revenues could potentially help fund some of them. They  
2 also noted that they firmly believe the amount of the Marina's PILOT should be reconsidered.

3  
4 Sunstrom expressed concerns about the fact that a number of variables could come into play if  
5 a fuel dock were to be installed, including unseasonably cold and rainy weather, reduced water  
6 levels, and a downturn in the economy, and stressed that there is no guarantee that there will  
7 be a three year return on investment. He also noted that he believes the Power Point  
8 presentation must be revised in such fashion that it contains a number of different pay-back  
9 options and at least a 25% reduction in estimated sales, as well as a number of different loan  
10 amortization schedules, so that there is no question that the Marina can afford such an  
11 expenditure. Clove responded that he would be happy to review all the data and variables with  
12 Sunstrom and will see that the Power Point presentation is revised accordingly.

13  
14 *A motion was made by Duffy, seconded by Anderson that the Marina Committee would like to*  
15 *see the previously mentioned Power Point presentation displayed at a future meeting of the*  
16 *Village Board, but before that occurs the presentation shall be revised in such fashion that it*  
17 *contains a number of variables and pay-back options, including a 25% reduction in sales as*  
18 *well as several different loan amortization schedules. When the revised Power Point*  
19 *presentation is displayed the Village Board members shall be informed that the Marina*  
20 *Committee is recommending that they approve of the installation of a fuel dock at the Sister Bay*  
21 *Marina and place such an expenditure on the Marina's CIP for 2017. Motion carried – All ayes.*

22  
23 *At 4:26 P.M. a brief recess was taken, and the Committee reconvened at 4:31 P.M.*

24  
25 *A motion was made by Duffy, seconded by Sunstrom that the Marina Committee is*  
26 *recommending that the prioritized list contained on the Marina CIP for 2017 be revised in such*  
27 *fashion that installation of a fuel dock is at the top of that list. Motion carried – All ayes.*

28  
29 **Item No. 5. Consider a motion to convene into executive session pursuant to Wis. Stats.,**  
30 **§19.85(1)(c) to discuss personnel and employee benefits:**

31 **Item No. 6. Consider a motion to reconvene into open session:**

32 **Item No. 7. Consider a motion to take action, if required:**

33 None of these agenda items were addressed.

34  
35 **Item No. 8. Consider a motion to discuss matters to be placed on a future agenda or referred**  
36 **to a committee, official or employee:**

37 *The Marina Committee will not be meeting during the summer months. If a meeting is necessary*  
38 *a special meeting will be scheduled.*

39  
40 **Adjournment:**

41 *A motion was made by Duffy, seconded by Sunstrom that the May 10, 2016 meeting of the*  
42 *Marina Committee be adjourned at 4:47 P.M.*

43  
44 Respectfully submitted,



46 Janal Suppanz,  
47 Assistant Administrator



1 the Lions commit to manning the boat building tent for reduced time periods on Saturday  
 2 as well as Sunday. Ludwigsen responded that he will have to talk to his fellow club  
 3 members about the possibility of doing that, but believes that might be a workable  
 4 solution.

5  
 6 Mike Scoville indicated that the Library Book Sale can only be conducted on Saturday as  
 7 most of the books are sold out relatively quickly.

8  
 9 Fred Johnson indicated that the Historical Society will not be able to participate on Sunday  
 10 as they also have a shortage of volunteers. Scoville responded that he would probably be  
 11 able to get some kids to scoop ice cream on Sunday, and he and Johnson eventually  
 12 agreed to meet in the near future to discuss the logistical issues which could arise.  
 13 Hopefully they will be able to arrive at a mutually agreeable selling arrangement.

14  
 15 Discussion took place regarding the food and drink offerings which will be available at  
 16 Marina Fest, 2016, and Hecht and Klima cautioned that too many food and drink offerings  
 17 may dilute the profits which will be realized by everyone. Hecht pointed out that  
 18 representatives of all the organizations which will be selling beverages at Marina Fest also  
 19 plan to meet in the near future.

20  
 21 The SBAA has booked two bands, "Andy's Automatics" and "Hillbilly Casino", and they  
 22 will be performing on Sunday afternoon and evening. (Both of those bands are well known  
 23 and have a good following.) The Waterboard Warriors will be putting on their show on  
 24 Sunday afternoon, but there will be some "dead time" during the morning and early  
 25 afternoon hours on Saturday as well as Sunday. Paul Lent informed Hecht that he would be  
 26 willing to contact some other musicians to see if they would be willing to fill in, and it was  
 27 the consensus that this would be a good idea.

28  
 29 *A motion was made by Lundquist, seconded by Clove that the Marina Fest Committee*  
 30 *authorizes Paul Lent to book a band(s) to perform during the late morning/early afternoon*  
 31 *hours on the Saturday and Sunday of Marina Fest, 2016. The fee(s) which will be paid to*  
 32 *the band(s) shall not exceed \$1,200.00. Motion carried – All ayes.*

33  
 34 Several of the Committee members noted that considerable increases in sales could be  
 35 realized if some of the non-profit organizations participating in Marina Fest were to assign  
 36 strolling vendors to wander through the crowds while the entertainment is going on.

37  
 38 Duffy and Clove presented aerial photos of Waterfront Park and Marina Park, and those in  
 39 attendance jointly reviewed potential festival ground layouts. During the review process  
 40 Hecht indicated that the Fire Department would be willing to put at least one of the fire  
 41 trucks on display. It was the consensus that this should definitely occur.

42  
 43 The following entertainment schedule will be established for this year's Marina Fest:

44 Saturday – 7:00 A.M. to 10:30 A.M. – Pancake Breakfast  
 45 12:00 P.M. to 4:00 P.M. – Kid's Boat Building  
 46 10:00 A.M. to 6:00 P.M. – Kid's Carnival  
 47 12:00 P.M. to 3:00 P.M. – Performance by the band(s) Paul Lent books  
 48 4:00 P.M. – 5:30 P.M. – Performance By "Replica"  
 49 7:00 P.M. Until the Fireworks Start – Encore Performance by "Replica"

1 Sunday - 11:00 A.M. to 1:00 P.M. – Kid’s Boatbuilding  
2 1:00 P.M. – 3:00 P.M. – “Waterboard Warriors” Show  
3 2:30 P.M. – 5:00 P.M. – Performance by “Andy’s Automatics”  
4 6:00 P.M. – 9:00 P.M. – Performance by “Hillbilly Casino”  
5

6 **Item No. 3. Discussion regarding matters to be placed on a future agenda or referred to**  
7 **a committee, official or employee:**

8 *The next meeting of the Marina Fest Committee will be conducted at 5:30 P.M. on*  
9 *Tuesday, August 9, 2016.*

10

11 **Adjournment:**

12 *A motion was made by Clove, seconded by Duffy to adjourn the meeting of the Marina*  
13 *Fest Committee at 6:49 P.M. Motion carried – All ayes.*

14

15 Respectfully submitted,



16

17 Janal Suppanz, Secretary

1           **MINUTES FOR THE JOINT MEETING OF THE PARKS, PROPERTIES & STREETS**  
 2                   **COMMITTEE & THE WATERFRONT OVERSIGHT COMMITTEE**  
 3                           **WEDNESDAY, MAY 11, 2016**  
 4                           **SISTER BAY FIRE STATION – 2258 MILL ROAD**  
 5                           **(APPROVAL PENDING)**

6  
 7       *The May 11, 2016 joint meeting of the Parks, Properties and Streets Committee and the*  
 8       *Waterfront Oversight Committee was called to order by Committee Chair Dave Lienau at*  
 9       *2:25 P.M.*

10  
 11       **Present:** Parks Committee Chair Dave Lienau and Parks Committee members John Clove,  
 12       Sharon Doersching and Scott Baker. Waterfront Oversight Committee Chair Denise Bhirdo,  
 13       and Waterfront Oversight Committee members Pat Duffy, Rob Zoschke, Chad Kodanko,  
 14       Tonya Crowell, Nate Bell and Shane Solomon.

15  
 16       **Absent:** Waterfront Oversight Committee members Nate Bell and Shane Solomon

17  
 18       **Excused:** Waterfront Oversight Committee member Chad Kodanko and Facilities Manager  
 19       Steve Mann

20  
 21       **Staff Members:** Village Administrator Zeke Jackson, and Assistant Administrator Janal  
 22       Suppanz.

23  
 24       **Others:** Ron Kane, Chris Milligan, Jeff Bakke, Eloise Lindem, Judith Ross Stevenson, and  
 25       Jeremy Schwaab.

26  
 27       **Approval of Agenda:**

28       Bhirdo asked if she would be able to ask some questions regarding the speed limit signs  
 29       which are attached to the new light poles during the course of the Parks Committee  
 30       Meeting, and Lienau responded that this issue has already been referred to staff.

31  
 32       *A motion was made by Clove, seconded by Baker that the Agenda for the May 11, 2016*  
 33       *joint meeting of the Parks Committee and the Waterfront Oversight Committee be*  
 34       *approved as presented. Motion carried – All ayes.*

35  
 36       **Approval of Minutes as published:**

37       **As to the minutes for the April 6, 2016 meeting of the Parks, Properties and Streets**  
 38       **Committee:**

39       *A motion was made by Clove, seconded by Baker that the minutes for the April 6, 2016*  
 40       *meeting of the Parks, Properties and Streets Committee be approved as presented.*

41  
 42       *A motion was made by Duffy, seconded by Crowell that the minutes for the April 28,*  
 43       *2016 meeting of the Waterfront Oversight Committee be approved as presented. Motion*  
 44       *carried – All ayes.*

45  
 46       **Comments, correspondence and concerns from the public:**

47       *Jackson noted that a letter which is dated April 20, 2016, and had been received from*  
 48       *Deborah Hellen, the Sister Bay Postmaster, had been included in the meeting packets, and*

1 the Committee members jointly reviewed that document. It was the consensus that the  
 2 issues associated with the Post Office building and grounds which Hellen mentions in her  
 3 letter shall be addressed at a future meeting of the Parks Committee.  
 4

5 **Business Items:**

6 **Item No. 1. Presentation by the Waterfront Oversight Committee on proposals for**  
 7 **utilization of Waterfront Park; Discussion on presented items; Consider relevant motions**  
 8 **for action if appropriate:**

9 Lienau thanked the members of the Waterfront Oversight Committee for all their efforts. He  
 10 also noted that the majority of the recommendations which were formulated by the  
 11 Waterfront Oversight Committee are listed on a document which had been included in the  
 12 meeting packets. (A copy of that document is hereby attached and incorporated by  
 13 reference.) The recommendations were jointly reviewed by the Committee members, and  
 14 during the review process each of the following issues were addressed.  
 15

16 **Signage in the Park:**

- 17 • The Waterfront Oversight Committee has recommended that a space(s) be  
 18 designated for people to put up posters which advertise upcoming events. It was  
 19 the consensus that the gazebo in Waterfront Park should be the designated  
 20 location.
- 21 • Discussion took place regarding the recommendation that "quiet hours" be  
 22 enforced in the park from 10:00 P.M. to 7:00 A.M., and some of the Committee  
 23 members pointed out the fact that a number of issues could arise if such a  
 24 regulation were to be enforced. It was eventually the consensus that if violations do  
 25 occur strict enforcement action could be taken. Also, if necessary the Parks  
 26 Committee could be asked to re-evaluate the park closure/"quiet hour" regulations.  
 27

28 **Vendors in the Park:**

- 29 • Bayshore Outfitters has entered into a long term vendor contract with the Village  
 30 and will be utilizing the space they previously utilized in Waterfront Park. If the  
 31 Waterfront Oversight Committee's recommendation is accepted RFP's would be  
 32 solicited from additional vendors wishing to do business in the park, and up to  
 33 three more vendor contracts could be entered into. It is possible that there could be  
 34 a variety of new product offerings in the Village.

35 **Dogs in the Park:**

- 36 • Bhirdo pointed out that she believes the recommended regulation regarding  
 37 allowing dogs in a portion of Waterfront Park is a very fair compromise.
- 38 • Doersching stressed that if the new regulations are enforced she believes all dogs  
 39 must be leashed. She would also like to see clear and concise signage erected in  
 40 the areas of the park where dogs will be allowed.

41 **Additional Playground Equipment and Other Outdoor Games:**

- 42 • The suggestion was made that a slide also be installed near the swim pier, and it  
 43 was the consensus that this would be a great idea. The Parks Committee members  
 44 did note that they do not like the idea of installing a zip line.

45 **New Bathroom Placement, Future Bathroom Placement and the Lower Level of the**  
**Boathouse:**

- 46 • Clove indicated that he believes it would make the most sense to remodel the  
 47 Hendrickson Park restrooms. The Waterfront Oversight Committee members  
 48 responded that they did consider this option, but the area around the Village Hall

1           seemed to be the most centrally located. It was the consensus that as a temporary  
2           “test” measure nicer “port-a-potties” could be placed near the Village Hall. The  
3           Parks Committee members indicated that they agree with the recommendations  
4           concerning future bathroom placement and utilization of the lower level of the  
5           Boathouse.

6           **Village Facility Rental Structure and Fees:**

- 7           • The Waterfront Oversight Committee members stressed that they believe a  
8           simplified facility use fee schedule should be created. It was the consensus that the  
9           proposed fee schedule for tented events should be addressed at length at a future  
10          meeting of the Parks Committee.

11          **Parking:**

- 12          • The Parks Committee members indicated that they believe the proposed parking  
13          changes are a good idea.

14          **Swim Dock:**

- 15          • The Waterfront Oversight Committee members stressed that they realize the swim  
16          dock is structurally solid but believe some aesthetic improvements are warranted.

17          **Marina:**

- 18          • The Waterfront Oversight Committee members did not believe there were any  
19          significant issues which needed to be addressed at the Marina.

20          **How have our decisions affected Sister Bay’s brand?**

- 21          • The Waterfront Oversight Committee members noted that all their recommendation  
22          were based in the foundation that Sister Bay must be “open” and “friendly”.

23  
24          Lienau asked if any of the Waterfront Oversight Committee members wished to provide  
25          input on any other issues, and Zoschke indicated that he agrees with Doersching. If dogs  
26          are only going to be allowed in a portion of Waterfront Park, signage which is clear and  
27          concise must be erected. Duffy noted that the metal doors on the Village Hall need to be  
28          refurbished as they are getting quite rusty. This issue will be referred to Mann.

29  
30          *At 3:41 P.M. a motion was made by Duffy, seconded by Zoschke that the portion of the*  
31          *meeting at which the presence of the Waterfront Oversight Committee is required be*  
32          *adjourned. Motion carried – All ayes.*

33  
34          *A brief recess was then taken and the Parks Committee reconvened at 3:52 P.M.*

35  
36          **Item No. 2. Discussion regarding a request from the Shepherd of the Bay Youth and**  
37          **Family Ministry to conduct campfire nights in Waterfront Park from mid-June through**  
38          **mid-August; Consider a motion for action if appropriate:**

39          Jeremy Schwaab and Eloise Lindem referred to a letter from Jane Burress which had been  
40          included in the meeting packets, and noted that Burress had asked them to attend this  
41          meeting in her stead as she was out of town. In her letter Burress indicates that she assumes  
42          the Village’s fire pit will be put back on the beach and requests that the Shepherd of the  
43          Bay Youth and Family Ministry be allowed to conduct campfire nights around that pit on  
44          Tuesday nights throughout the summer. The campfires would probably not last past 8:00  
45          P.M.

46  
47          Suppanz noted that a letter had been received from Shannon Jungwirth prior to this  
48          meeting and read that document aloud. In her letter Jungwirth indicates that she believes it  
49          would be a good idea to conduct a community/family campfire night on a regular basis in

1 the Village. She also states that she loves the idea of promoting Sister Bay's commitment to  
2 being "family friendly".  
3

4 The Committee members indicated that they like Burress' suggestion very much but there  
5 are still a number of logistical issues which will have to be addressed before a new  
6 location is designated for a fire pit. If necessary a temporary location could be designated  
7 for such an appurtenance.  
8

9 *A motion was made by Clove, seconded by Doersching that the Shepherd of the Bay*  
10 *Youth and Family Ministry is given permission to conduct campfire nights around a fire pit*  
11 *in Waterfront Park from mid-June through mid-August. Motion carried – All ayes.*  
12

13 **Item No. 3. Discussion regarding a proposal from the Dog Park Group to do fund raising**  
14 **for expansion of the shelter at the Dog Park and erect Dog Park "Petiquette" signage:**

15 *Jeff Bakke noted that a sample of Dog Park "Petiquette" signage had been included in the*  
16 *meeting packets, and it was the consensus that the verbiage will be allowed but it must be*  
17 *placed on a stationary sign to be erected at the Dog Park. The Parks Department*  
18 *employees will be asked to see that such a sign is created and erected at the Dog Park*  
19 *ASAP.*  
20

21 Bakke also indicated that the Dog Park patrons would like to expand the shelter at the Dog  
22 Park and will be doing fund raising for such an appurtenance. They might be able to do  
23 some of the work themselves.  
24

25 *A motion was made by Baker, seconded by Doersching that the Dog Park Group is given*  
26 *permission to expand the shelter at the Dog Park on the condition that they raise sufficient*  
27 *funds for such an appurtenance and obtain approval of plans before any construction*  
28 *commences. Motion carried – All ayes.*  
29

30 **Item No. 6. Review of Memorial Bench Reservation Forms, fees and the bench**  
31 **replacement policy:**

32 *Discussion took place regarding replacement of memorial benches which were removed*  
33 *prior to the time that work commenced on the Bay Shore Drive Reconstruction Project,*  
34 *and it was the consensus that if at all possible the benches which had been along the*  
35 *waterfront should be returned to their prior locations as soon as reasonably possible. The*  
36 *other benches will be replaced as time and circumstances allow. JJR has been retained to*  
37 *create a Landscaping Master Plan for the downtown area, and the Committee members*  
38 *will address placement of any additional benches once that plan has been finalized.*  
39

40 **Item No. 5. Discussion regarding proposals for flower bed work in Waterfront Park;**  
41 **Consider relevant motions for action if appropriate:**

42 Two proposals were received for flower bed work. Bridenhagen Landscaping submitted the  
43 most reasonably priced proposal. The price they quoted was \$17,438.00.  
44

45 *A motion was made by Clove, seconded by Doersching that Bridenhagen Landscaping*  
46 *shall be retained to do the flower bed work which is described in their proposal for*  
47 *\$17,438. Motion carried – All ayes.*  
48  
49

1 Doersching indicated that the "Flower Pot Ladies" would like to know what species of  
 2 flowers will be planted in the Village's flower beds so that they can coordinate the color  
 3 schemes for the flower pot plantings. Lienau stressed that that shouldn't be a problem, but  
 4 the Flower Pot Ladies will not be allowed to dictate what plantings will be made in any of  
 5 the flower beds.

6  
 7 **Item No. 4. Review of a request regarding replacement of street signage; Consider**  
 8 **appropriate motions for action if necessary:**

9 Guy Theune has requested that the Mariner's Point Drive street marker at the intersection  
 10 of Mariners Pointe Drive and Sunnyside Road be replaced as it has become weathered and  
 11 faded.

12  
 13 *Jackson explained that the State has adopted the National Uniform 911 Street Sign*  
 14 *Legislation, and, therefore the Village is no longer allowed to replace individual street signs.*  
 15 *(The existing signage has been grandfathered for a time but has been deemed to be non-*  
 16 *compliant.) The Parks Committee will be addressing this issue in the future, and it was the*  
 17 *consensus that Theune's request shall be considered at that time.*

18  
 19 **Item No. 7. Report from staff on parks, properties and streets activities:**

20 Mann had another engagement and was not able to attend this meeting. Therefore, his  
 21 report was not addressed.

22  
 23 Jackson gave the following oral report:

- 24 • *The Top O' The Thumb Snowmobile Club has requested permission to utilize the*  
 25 *same snowmobile route as last year. It was the consensus that this will be*  
 26 *acceptable.*
  - 27 • *The SBAA has requested permission to place one set of their menu mailboxes in a*  
 28 *visible location downtown. It was the consensus that the menu mailboxes may be*  
 29 *placed on the Braun property, but before placement occurs the display must be*  
 30 *"spruced up".*
  - 31 • *The Community Garden patrons are currently drawing water from a hydrant which*  
 32 *is not compliant. It would be possible to install a compliant hydrant but that would*  
 33 *cost approximately \$3,500. It was the consensus that for now the current hydrant*  
 34 *shall be available to the gardeners but they shall be informed of the circumstances*  
 35 *and advised that that option will only be available to them until the end of this*  
 36 *year's planting season. If they wish to have a complaint hydrant installed by the*  
 37 *Community Garden they could do fund raising.*
  - 38 • The Parks Department employees have been working very hard to prepare the  
 39 parklands and grassy areas around the Village for sodding.
  - 40 • The employees from Hockers Construction will be coming to work on the sledding  
 41 hill in the near future.
- 42 Lienau indicated that he believes there should be a "flat spot" or "saucer/sled  
 43 loading zone" at the top of the hill. There should also be a "drop" and a "plane  
 44 out" area.
- 45 Doersching indicated that she believes the sledding hill is in the wrong place and  
 46 should simply be moved. Jackson responded that this will not be possible.

- 47 • There is a gap on the swim dock which should be repaired. Mike Kahr has looked  
 48 at the dock and estimates that the repairs will cost approximately \$7,200. Lienau  
 49 noted that such an expenditure would require a 2/3 vote of the Village Board.

1 A motion was made by Doersching, seconded by Baker that the recommendation is made  
 2 to the Village Board that since there are safety issues associated with the Swim Dock,  
 3 budget amendments which will cover the costs of the required repairs shall be made ASAP.  
 4 Motion carried – All ayes.

5  
 6 **Item No. 8. Discussion regarding matters to be placed on a future agenda or referred to a**  
 7 **committee, official or employee:**

8 The next meeting of the Parks Committee was scheduled for Wednesday, June 1, 2016 at  
 9 2:15 P.M. The following issues will be addressed at a future meeting of the Committee.

10  
 11 *The Issues Associated With The Post Office Building and Grounds Which Were*  
 12 *Mentioned By The Postmaster in her Letter Which Is Dated April 20, 2016.*

13 *Vendors in the Park,*  
 14 *Imposition of "Quiet Hours",*  
 15 *Dogs in the Park,*  
 16 *Park Signage,*  
 17 *Bathroom Placement,*  
 18 *Facility Rental Fees,*  
 19 *Tented Event Fees, and,*  
 20 *Replacement of Existing Street Signage.*

21  
 22 **Adjournment:**

23 At 4:47 P.M. a motion was made by Baker, seconded by Doersching that the portion of the  
 24 meeting at which the presence of the Parks Committee is required also be adjourned.

25  
 26 Motion carried – All ayes.

27  
 28 Respectfully submitted,

29 

30 Janal Suppanz,  
 31 Assistant Administrator

## Recommendations from Waterfront Oversight Committee

### Pavilion usage

There is a mass exodus at the beach around 4 pm. Other businesses in the village schedule most music later in the evening. We suggest that weekly concerts begin at 5 pm and some special events begin at 7 pm.

### Signage in park

- One panel of the new large wayfinding signage displays park rules along with a few small signs at appropriate places throughout the park (for Parks & Plan Commission to determine)
- 3 park rules
  - Quiet Hours 10 pm to 7 am
  - No pets
  - Swim at own risk
  - Sister Bays website at bottom
- At the large wayfinding sign, have a space for posters of events happening throughout the village, whether they are village, SBAA or private business events. Also the possibility of having poles scattered in the park for posters.

### Vendors in Park

- Bayshore Outfitters utilize their current space (from cement pad west to groin) contract for 10 years.
- Bring in local restaurant & business owners to meeting to discuss vendors in the park, before and after RFP's are sent out.
- Advertise for RFP's
- Limit vendors to 4 including Bayshore Outfitters, (3 new)

### Dogs in Park

- Dogs not allowed south of village hall where beach is. Dogs allowed north of village hall and Marina Park. Signage to be placed on boardwalk on north edge of village hall, (No dogs allowed past this point).

### Additional playground equipment and other outdoor games

- Older kids just like to jump off the dock, so a slide off the dock is recommended along with a raft anchored to the bottom of the bay to also jump off of. The one bounce animal needs to be reinstalled if it is in good shape, if not replace it with a bounce goat. If there would be an appropriate place to paint a permanent hopscotch on the concrete or blacktop we recommend this be done. Replacement of all other current playground equipment should be reviewed next year. Thinking outside the box a zip line off the pier was also suggested along with inflatable cities. We were informed that the wood around the playground area is in desperate need of replacement and should be addressed asap.

**New bathroom placement**

- At this time our recommendation is to add on to the north, south, or backside of the village hall. There is the possibility that adding on to the north side, the bathrooms would be less visible from the road due to the fact that the boat house would block the view, but they would also be slightly less visible for its users.

**Future bathroom placement**

- If needed in the future bathrooms could be constructed near the area where Bay Shore Outdoor will be doing business. If this were to occur restrooms would be available to people utilizing the Sister Bay Stage, those attending tented events, along with the south end of Waterfront Park.
- See parking item # 1.

**Lower level of boat house**

- There is approximately 500 sq ft of useable space. The sewer pipe is at ground level and if anything were to be put in the lower level, it could only be seasonal. There is 8' of space from the floor to the bottom of the floor beams, therefore not giving ample head room for any kind of utilization. The amount of money required for remodeling and with the lack of space, our recommendation is to leave the space as is.

**Village facility rental structure and fees**

- There are two ways to analyze the fee schedule. The first, that the village does not need to make money or even break even on use of its facilities, that it is a community service that we offer. The more the buildings are used the better. The second, we should at least break even on the utilities, and those using the facilities should pay for that service. We should also take into consideration the amount of staff time, to review the facility usage applications, phone calls, handing out of keys and follow up on the condition a facility is left in, etc.
- The fire station is always utilized by the fire department and the village. There is less of a desire to try to cover expenses at this facility through its rental.
- The village hall is seldom used by the village, except for the teen center and YMCA programs. In 2015 the annual rental revenue was \$2952., and expenses not including maintenance were \$8600. This included fuel oil, electricity and sewer and water.
- Our recommendation for the fee schedule is attached. This should be reviewed annually based on usage and utility expenses.

**Parking:**

- Due to the congestion that may continue to increase, we request that the parking area behind the Post Office be examined on an annual basis, to determine if the best utilization for that space is 28 parking spaces. If at some time in the future there would be a reduction of parking spaces and green space added, the back of the Post Office could be utilized for additional bathrooms if needed.
- Three spaces behind the Post Office be reduced to 2 large spaces for a 5-minute unloading and loading area, with appropriate signage.

- A minimum of 1 space be created in front of the boat rental kiosk for a 5-minute unloading and loading area with appropriate signage.

### **Swim dock**

- In terrible shape we were told, but no recommendations will be forwarded until the DNR lawsuit is settled.

### **Marina**

- There are no significant issues we felt we needed to address.

### **How have our decisions affected Sister Bays brand?**

- All of our decisions were based in the foundation that Sister Bay is open and friendly.

VILLAGE OF SISTER BAY FACILITY USAGE FEE SCHEDULE

	A	B	C	D	E
	FACILITY	SECURITY DEPOSIT	VILLAGE SERVICE/CHARITABLE ORGANIZATIONS & NFP	NON-VILLAGE ORGANIZATIONS & INDIVIDUALS	PROPERTY OWNERS & RESIDENTS
1					
2	VILLAGE HALL per day	200.00	0.00	150.00	50.00
3	TKH BUILDING & SPORTS COMPLEX SHELTER	100.00	0.00	100.00	25.00
4	LARGE MEETING ROOM FIRE STATION up to 4 hours	100.00	0.00	25.00	15.00
5	SMALL MEETING ROOM FIRE STATION up to 4 hours	100.00	0.00	10.00	5.00
6	SPORTS COMPLEX		0.00	50.00	50.00
7	ORGANIZED TEAM EVENTS AT ANY VILLAGE FACILITY				
8	Any on going event may contract with the village for better rates.				

## Recommendations from Waterfront Oversight Committee for Exclusive Weddings & Tented Events

### Marina Park:

- \$1250.00 flat fee for Friday 1:00 pm through Monday at 10:00 am
- Security deposit \$1000.00

### Village Hall North (Lienau Hill)

- \$1875.00 flat fee for Friday 1:00 pm through Monday at 10:00 am
- Security deposit \$1500.00
- 

### Beachfront

- \$3500.00 flat fee for Friday 1:00 pm through Monday at 10:00 am
- Security deposit \$3000.00
- These events will only be held in the months of May, June, September and October
- During the months of July and August a total of 2 events may be held. A flat fee of \$7,000.00 will be charged for Friday 1:00 pm through Monday at 10:00 am.
- X amount of feet will be partitioned off for beachfront wedding ceremonies by 8:00 am the morning of the ceremony, (to be determined by Facilities Manager).

### General recommendations:

- Having up to three preferred tent providers. To be determined by Facilities Manager Steve Mann. Only those providers will be allowed to erect tents on Village property.
- The current fee schedule for non-profits, resident, non-resident, etc. is repealed.
- Unless exclusive use is required, all patrons, and groups shall be able to use the park for free without a permit.
- The Village does not get involved in purchasing tents, chairs, tables, etc. for rental. Leave this to the professionals.

1                                   **SBAA BOARD OF DIRECTORS MEETING MINUTES**  
2   **THURSDAY, APRIL 7, 2016**  
3                                   **SISTER BAY ADVANCEMENT ASSOCIATION COORDINATOR'S OFFICE**  
4   **10668 N. BAY SHORE DRIVE**

5  
6     *The April 7, 2016 meeting of the Sister Bay Advancement Association Board of Directors*  
7     *was called to order by President Drew Bickford at 8:02 A.M.*

8  
9     **Present:** Drew Bickford, Ron Kane, Denise Bhirdo, Windy Bittorf, Larry Gajda, Nora  
10    Zacek, Nancy Grube and Tonya Crowell. Casey St. Henry appeared by phone.

11  
12    **Excused:** James Larsen

13  
14    **Staff Members:** Chris Milligan, SBAA Coordinator and Janal Suppanz, Secretary.

15  
16    **Business Items:**

17    **Item No. 1. Approval of the Agenda:**

18    Kane indicated that he would like to see the following item added to the Agenda for this  
19    meeting:

20  
21                    ***Discussion regarding passing and adoption of a Resolution to authorize***  
22                    ***official bank signers; Consider a motion for action if necessary:***

23  
24    *A motion was made by Bhirdo, seconded by Zacek that the Agenda for the April 7, 2016*  
25    *meeting of the SBAA Board of Directors be approved as amended. Motion carried – All*  
26    *eyes.*

27  
28    **Item No. 2. Approval of minutes:**

29    *A motion was made by Kane, seconded by Gajda, that the minutes for the March 3, 2016*  
30    *meeting of the SBAA Board of Directors be approved as presented. Motion carried – All*  
31    *eyes.*

32  
33    **Item No. 3. Financial Report:**

34    Copies of financial reports for February and March, 2016 as well as a Profit & Loss  
35    Statement which pertains to Film Fest, 2016 were included in the meeting packets, and the  
36    Board members jointly reviewed those documents.

37  
38    *A motion was made by Gajda, seconded by Zacek that the Financial Reports which were*  
39    *reviewed at this meeting are approved as presented. Motion carried – All eyes.*

40  
41    **Item No. 4. Coordinator's Report:**

42    Chris Milligan's Coordinator's Report was included in the meeting packets, and the Board  
43    members jointly reviewed that document. During the review process Milligan indicated  
44    that:

- 45        • Turnout for the Easter Egg Hunt was tremendous.  
46        • The brochure text and photos have been forwarded to the graphic designer. The  
47        total number of brochures which are printed this year will be reduced to 20,000. In  
48        2017 he will attempt to get the brochure distributed by April 1<sup>st</sup>.

49

- 1 • All the upcoming Sister Bay event information has been provided to “Travel Wisconsin”.
- 2
- 3 • Event postings have been submitted to Fox 11 as well as WBAY Channel 2, and
- 4 more postings will follow.
- 5 • He is working on poster design for upcoming events with Sharon Anderson.
- 6 • He is working on creating Facebook event pages.
- 7 • He met with Mike Jarman and discussed the possibility of making the current
- 8 website more responsive and mobile-friendly.
- 9 • Work is ongoing on membership renewals. He is suggesting that past members as
- 10 well as non-members be added to the SBAA e-news distribution list, and is also
- 11 suggesting that those businesses be provided Sister Bay brochures. It was the
- 12 consensus that this would be a good idea.
- 13 • Work is ongoing on SBAA event analysis.
- 14 • From this point forward all SBAA staff members will perform any office work they
- 15 do for the SBAA at the office.
- 16

### 17 **New Business**

#### 18 **Item No. 5. Discussion regarding the vacant Board position:**

19 Bickford indicated that Heidi Hitzeman has resigned from the Board as she no longer  
20 works in the Village. Grube, who is currently serving as an alternate Board member,  
21 volunteered to fill that vacancy. A new Village Board Liaison will also be appointed in  
22 May.

23  
24 *A motion was made by Zacek, seconded by Bickford that Nancy Grube shall fill the*  
25 *vacancy which was created as the result of Heidi Hitzeman’s resignation from the SBAA*  
26 *Board of Directors. Motion carried – All ayes.*

#### 28 **Item No. 6. Discussion regarding the Village/SBAA Operating Agreement:**

29 A draft of the Village/SBAA Operating Agreement was included in the meeting packets and  
30 the Board members jointly reviewed that document. A few minor typographical revisions  
31 were suggested and Bickford took note of them. Bhirdo also indicated that she would like  
32 to see Section 6.11 – Cancellation Policy revised in such fashion that it reads, “Any  
33 number of acts may occur which cause the SBAA to be unable to produce one or more  
34 events. In the event that the SBAA does not spend the supplemental funding in any given  
35 year, the excess funds will be returned.”

36  
37 *A motion was made by Kane, seconded by Zacek that the Operating Agreement between*  
38 *the Village and the SBAA is approved as amended at this meeting. Motion carried – All*  
39 *ayes.*

#### 41 **Item No. 7. Discussion regarding the Governor’s Conference on Tourism:**

42 Milligan, Bickford and Bittorf attended the Governor’s Conference on Tourism and found it  
43 to be very informative and worthwhile. The focus of this year’s conference was appealing  
44 to millennials.

#### 46 **Item No. 8. Discussion regarding the storage unit:**

47 The SBAA’s parade float takes up a large portion of the SBAA’s storage unit. Laurie Buske is  
48 aware of an alternate location for storage of the float for \$300.00 a year.

49

1 *A motion was made by Bhirdo, seconded by Crowell that the SBAA Board of Directors*  
 2 *authorizes Milligan to see that the SBAA's parade float is stored in the location Laurie Buske*  
 3 *is aware of for \$300.00 per year. Motion carried – All ayes.*

4  
 5 **Item No. 9. Discussion regarding advertising with DC Bounce:**

6 In the past DC Bounce did target marketing for the SBAA, and a bill has been received for  
 7 advertising services for the first quarter of 2016. It was the consensus that the bill should be  
 8 paid, but no further advertising shall be done with that firm.

9  
 10 **Item No. 10. Discussion regarding the Visitor Center and staffing of it:**

11 Some very good applicants were interviewed yesterday, and the Personnel Committee has  
 12 recommended that two of those individuals be hired to work at the Visitor Center.

13  
 14 *A motion was made by Bhirdo, seconded by Grube that the SBAA Board of Directors*  
 15 *authorizes Kane to offer jobs to the two individuals the Personnel Committee would like to*  
 16 *see hired to work at the Visitor Center. Motion carried – All ayes.*

17  
 18 **Item No. 11. Discussion regarding Festivals and Events:**

19 **a. Ice Out Contest:**

20 The ice went out on Wednesday, March 16, 2016 and the list of contest winners has been  
 21 published in the Advocate.

22  
 23 **b. Rummage Sale:**

24 For this year Bhirdo and Sharon Doersching have agreed to organize the Village-Wide  
 25 Rummage Sale, but in the future that event will be administered by the SBAA. The  
 26 registration form is on the Village's website as well as the SBAA's website, and hard copies  
 27 can also be obtained at the SBAA office. When the Rummage Sale maps and signage are  
 28 created they will be available for pick-up at the SBAA Office.

29  
 30 **c. Paddlefest/Beach Grand Opening Celebration:**

31 Work is ongoing on planning for Paddlefest and the Beach Grand Opening Celebration.  
 32 Two Facebook pages will be created, and Milligan is working with "Silent Sports  
 33 Magazine" on creation of an ad which contains the revised date. Small beach balls will be  
 34 ordered and passed out to festival attendees. Hoi Polloi will be playing. Milligan is  
 35 soliciting businesses to be "Presenting Sponsors". Two temporary volleyball courts will be  
 36 created on the festival grounds. Bhirdo will be discussing the firework options which are  
 37 available with representatives of Spielbauer's. They would shoot the fireworks off a barge,  
 38 and that show would be similar to the Marina Fest Fireworks Show.

39  
 40 *A motion was made by Kane, seconded by Crowley that Spielbauer's shall be retained to*  
 41 *put on the fireworks show for the Beach Grand Opening Celebration and Paddlefest. The*  
 42 *costs of that show shall not exceed \$6,200.00. Motion carried – All ayes.*

43  
 44 **d. Concerts/Performances/Movies In The Park:**

45 This year there will be fifteen Concerts In The Park and six movies will be shown. Mark  
 46 Thiede has been hired as a sound technician. A portable bar has been purchased and a  
 47 used refrigerator has also been donated. A new popcorn machine still needs to be  
 48 purchased. Kane intends to construct a lemonade stand and will have it completed prior to  
 49 the time that the first concert is conducted. (Local kids will be given an opportunity to do  
 50 fund raising in the lemonade stand.)

1 **e. Festival of the Arts**

2 Work is ongoing on planning for the Festival of the Arts. Two bands have been booked but  
3 one more band is still needed. Postcards and ads will be distributed soon. The little goats  
4 for the activities tent are being fabricated at this time.

5  
6 **Item No. 12. Discussion regarding passing and adoption of a Resolution to authorize  
7 official bank signers; Consider a motion for action if necessary:**

8 The banking institutions the SBAA does business with require that a Resolution authorizing  
9 specific individuals as official signers be passed and adopted.

10  
11 *A motion was made by Zacek, seconded by Crowell that the SBAA Board of Directors  
12 passes and adopts a Resolution which states that Windy Bittorf, Ron Kane and Drew  
13 Bickford are named as the authorized signers for any bank accounts the SBAA holds.  
14 Motion carried – All ayes.*

15  
16 *The next meeting of the SBAA Board of Directors will be conducted at 8:00 A.M. on  
17 Thursday, May 5, 2016.*

18  
19 **Adjournment:**

20 *A motion was made by Kane, seconded by Grube to adjourn the meeting of the SBAA  
21 Board of Directors at 9:32 A.M. Motion carried – All ayes.*

22  
23 Respectfully submitted,

24 

25 Janal Suppanz, Secretary

Minutes (submitted by Heather Andersen, secretary)

Sister Bay Youth Center Committee Meeting

March 29, 2016 4:30pm

Sister Bay Village Hall

Attendance: Heather Andersen, Kathy Enquist, Jena Riley, Derreck Linder, and Shannon Jungwirth

Minutes from February 12<sup>th</sup>, 2016 meeting approved as published

1. Furniture is in good shape with the exception of a couch, rug and a TV console and a TV. Kathy will check with Ziek about getting rid of what is in too poor condition to keep.
2. Shannon will keep track of food and get donations when necessary and make runs to Costco or Sam's Club as needed
3. Shannon will compile a parent volunteer schedule and Derreck agreed to attend the Saturday night events and be the Entertainment Director
4. Tabled
5. Opening Saturday, April 30, 2016. Jena will create a poster and manage the public relations at Gibraltar. The time the teen center will open is Saturday evenings from 6-9pm. Admission is free and open to 6<sup>th</sup>-10<sup>th</sup> grade. This change from 8<sup>th</sup> to 6<sup>th</sup> grade at the suggestion of Jena. We will have pizza, movie (to be determined by Derreck) and popcorn. Shannon will contact local pizza restaurants and try to get pizzas donated for our grand opening. After that we will likely use frozen pizzas. The name will officially change to Sister Bay Youth Center.
6. Our next meeting will be Friday, May 13, 2016 at 4pm at Dogma 10592 Country Walk Sister Bay to discuss and recap the event
7. Meeting adjourned at 5:25pm

1                   **WATERFRONT OVERSIGHT COMMITTEE MEETING MINUTES**  
2                                   **THURSDAY, APRIL 28, 2016**  
3                                   **Sister Bay-Liberty Grove Fire Station – 2258 Mill Road**  
4

5     The April 28, 2016 meeting of the Waterfront Oversight Committee was called to order by  
6     Chairperson Denise Bhirdo at 4:07 P.M.

7  
8     **Present:** Chairperson Bhirdo, and members Pat Duffy, Rob Zoschke, Chad Kodanko, Tonya  
9     Crowell, and Nate Bell.

10  
11    **Absent:** Shane Solomon

12  
13    **Staff Members:** Village Administrator Zeke Jackson and Assistant Administrator Janal Suppanz.  
14

15    **Approval of the agenda:**

16    *A motion was made by Duffy, seconded by Crowell that the Agenda for the April 28, 2016*  
17    *meeting of the Waterfront Oversight Committee be approved as presented. Motion carried – All*  
18    *eyes.*

19  
20    **Approval of minutes as published:**

21    **As to the April 14, 2016 meeting minutes:**

22    *A motion was made by Duffy, seconded by Crowell that the minutes for the April 14, 2016*  
23    *meeting of the Waterfront Oversight Committee be approved as presented. Motion carried – All*  
24    *eyes.*

25  
26    **Comments, correspondence and concerns from the public:**

27    Bhirdo asked if anyone wished to comment regarding a non-agenda item. No one responded.  
28    She then read correspondence she received from a citizen who wishes to remain anonymous  
29    aloud. In that correspondence the citizen states that while he or she is aware of the  
30    enforcement issues associated with park closures and imposition of “quiet hours”, he or she  
31    believes the expectations of Door County visitors and residents alike is that this place, [Sister  
32    Bay], is a departure and may be an escape from their everyday lifestyle. Making them feel more  
33    at home by over-promoting congestion, crowds, fireworks, and amplified music in some sense  
34    seems to be counter-productive. On the other hand, confining dog walking to half the park  
35    seems like over-regulation. He or she believes dogs on a leash should be confined to the  
36    walkway in Waterfront Park, but should be allowed to transit the entire length of that walkway.  
37    If a well posted dog relief area, complete with use guidelines, “mutt mitts” and waste disposal  
38    bags were to be provided at the west end of the walkway a number of the issues which have  
39    been complained about with respect to allowing dogs in the park could be alleviated.  
40

41    **Business Items:**

42    **Item No. 1. Discussion regarding the following items which are listed on the Parks Planning**  
43    **Worksheet; Consider a motion(s) for action if necessary:**

44    **a. Review of the Revised Proposed Facility Use Fee Schedule:**

45    A draft of the revised proposed Facility Use Fee Schedule was included in the meeting packets  
46    and the Committee members jointly reviewed that document. It was the consensus that the  
47    schedule accurately reflects the fee recommendations which were made by the Committee.  
48  
49

**b. The preferred location for new bathrooms and showers:**

Bhirdo pointed out that at the last meeting of the Waterfront Oversight Committee a general consensus had been reached regarding the preferred location for new bathrooms, but no formal motion had been made regarding that issue.

*A motion was made by Kodanko, seconded by Zoschke that the Waterfront Oversight Committee is recommending that the new bathrooms and showers be attached to the Village Hall in such fashion that views in that area are obstructed as little as possible. Motion carried – All ayes.*

**c. Options for utilization of the area behind the Post Office:****d. Potential future locations for additional restrooms:**

Discussion took place regarding options for utilization of the area behind the Post Office and potential future locations for additional restrooms, and Duffy suggested that since Village officials anticipate that Waterfront Park, the Post Office and the beach will now be getting much more use and could become quite congested, before any parking spaces are formally eliminated in that area a “trial run” of sorts be done for a season by creating green space and seating areas in the locations which are being considered for construction of additional restrooms. Crowell also suggested that short term loading and unloading areas be created in the area behind the Post Office which is near the walkway in Waterfront Park ASAP. It was the consensus that both of these suggestions are very good ideas.

*A motion was made by Duffy, seconded by Kodanko that since it is anticipated that a considerable amount of congestion will occur in the area behind the Post Office and by the beach, the Waterfront Oversight Committee is recommending that the Parks Committee annually review the possibility of creating more green space by eliminating some of the parking stalls in that area(s). The Waterfront Oversight Committee is also recommending that at some point in the future, if the determination is made that additional restrooms are necessary, Village officials consider the area where parking stalls have been eliminated as a future sight for such an appurtenance.*

*A motion was made by Crowell, seconded by Kodanko that the Waterfront Oversight Committee is recommending that three of the parking stalls behind the Post Office, which are located near the walkway in Waterfront Park, be eliminated, and, instead, two, 5 to10 minute unloading zones be created in that area ASAP. Those unloading zones will be intended for use by persons utilizing the beach and Waterfront Park. Motion carried – All ayes.*

Several of the Committee members pointed out that they believe it would helpful if an unloading zone were also created in the area by the Boat Rental Kiosk.

*A motion was made by Kodanko, seconded by Duffy that the Waterfront Oversight Committee is recommending that at least one 5 to10 minute unloading zone be created in the area by the Boat Rental Kiosk. Motion carried – All ayes.*

Jackson noted that work will be commencing on parking lot and street striping soon, and, therefore, he will contact the Village President and request that the Administrative Committee consider the Waterfront Oversight Committee’s recommendations regarding creation of unloading zones ASAP.

1 Jackson also read a letter which had been received from the Postmaster aloud. In that letter the  
 2 Postmaster points out a number of logistical issues which arise when people are allowed to  
 3 park behind the Post Office, including the fact that Post Office employees often times have a  
 4 difficult time accessing their assigned parking spaces. Jackson was asked to review the Post  
 5 Office Lease to see if there are any provisions which state that reserved parking areas must be  
 6 provided for Post Office employees.

7  
 8 *A motion was made by Zoschke that if Jackson's research reveals that there is no provision in*  
 9 *the Post Office Lease which states that designated parking spaces must be provided for Post*  
 10 *Office employees, the current parking spaces which are designated for use by Post Office*  
 11 *employees shall be eliminated in their entirety. Motion died due to the lack of a second.*

12  
 13 *When the Plein Air tented event was conducted in the Village last year there was a tremendous*  
 14 *amount of traffic congestion, and Jackson anticipates that there will be even higher attendance*  
 15 *counts this year. It was the consensus that since the SBAA is sponsoring the Plein Air tented*  
 16 *event, the SBAA Board of Directors shall be asked to come up with resolutions to the traffic*  
 17 *congestion issues associated with that event.*

18  
 19 The Committee was asked to make a recommendation(s) regarding future utilization of the  
 20 Marina, but after considerable discussion the Committee members agreed that they are not  
 21 knowledgeable enough about Marina operations to make such a recommendation(s).

22  
 23 **e. Park signage:**

24 Photos of park and beach signage which has been erected in other communities throughout  
 25 Door County was included in the meeting packets, and the Committee members jointly  
 26 reviewed that documentation. It was the consensus that any park rule signage the Village erects  
 27 should be brief and to the point. It was also the consensus that the URL for the Village's website  
 28 should be placed on the back of that signage so that if anyone wants further information  
 29 regarding Village regulations they can access it.

30  
 31 **f. How will the Committee's decisions affect the Sister Bay brand:**

32 It was the consensus that the Committee's decisions will favorably affect the Sister Bay brand as  
 33 the goal of all their recommendations has been to make the Village much more "people  
 34 friendly".

35  
 36 **Item No. 2. Consider a motion to discuss matters to be placed on a future agenda or referred**  
 37 **to a committee, official or employee:**

38 *A joint meeting of the Parks Committee and the Waterfront Oversight Committee has been*  
 39 *scheduled for Wednesday, May 11, 2016 at 2:00 P.M.*

40  
 41 **Adjournment:**

42 *A motion was made by Duffy, seconded by Bell that the April 28, 2016 meeting of the*  
 43 *Waterfront Oversight Committee be adjourned at 5:24 P.M.*

44  
 45 Respectfully submitted,

46 

47 Janal Suppanz, Assistant Administrator