



**RECOMMENDED
Annual Budget
Fiscal Year
July 1, 2022 – June 30, 2023**



To: Saugatuck City Council
From: Ryan Heise—City Manager
Date: June 27, 2022
Re: Recommended Fiscal Year 2022/2023 Budget Transmittal

INTRODUCTION

In accordance with the City Charter, annually the City Manager is required to prepare a recommended operating budget and submit to the City Council. While the recommended budget represents my professional opinion for fiscal year 2022/2023 spending, this recommendation is subject to the Council's review and ultimate decision. Council is the elected body of the people and maintains the right to adopt a 2022/2023 budget for the City of Saugatuck as the body considers appropriate.

The City Council is required, not later than June 30 of each year, to adopt by resolution a final budget for the ensuing fiscal year and make appropriations therefor. A public hearing on the final budget is required to be held as provided by law and has been scheduled for June 27, 2022. An appropriation should be viewed as an authorization to spend and not a mandate to spend. An appropriation provides authority, not cash. It indicates that, if the revenue is there, it may be spent in a certain way. The budget, while often viewed as a financial instrument, is first a planning and management tool and second an accounting device. When it is used exclusively as a mechanism to set up accounts, it loses much of its utility. Council has done well to solicit input from its citizens via a survey and conducted a strategic meeting to align the results with their vision of budget priorities.

PURPOSE AND DEVELOPMENT

The overriding purpose of the budget can be defined in three key points:

- Allocation of public resources over time and among public operations.
- Accountability to the public for the expenditure of public funds.
- Maintenance of financial stability of the City of Saugatuck.

The following guiding principles/goals were used during the development of the recommended budget:

➤ **Fiscal Responsibility:**

“City Council and staff will serve as stewards of the City’s fiscal resources in safeguarding assets, planning long-term financial stability and maintaining adequate contingency reserves. Fiscal activities will be justifiable, efficient, effective, transparent and accountable.”

➤ Maintain and Improve Public Infrastructure and Facilities:

“The City of Saugatuck understands the very basic foundation of any successful municipality is a well maintained and sustainable infrastructure that meets the functional needs of the community.”

➤ Friendly, Honest and Transparent Government”

“The City of Saugatuck is committed to providing timely and accurate information about City services and openly sharing information about City actions, events and decisions to our residents and businesses in the most friendly, honest and transparent manner possible. Our commitment is to our customers.”

➤ Position Saugatuck as a Recreational and Cultural Center That Attracts Visitors:

“The City of Saugatuck will capitalize on our diverse community and our respect for the City’s history, unique character and natural resources. We will develop facilities and amenities that promote Saugatuck as a small-town tourism destination.”

➤ The City’s Employees **are its Most Valued Asset:**

“None of the high level of services that Saugatuck City residents, businesses and visitors enjoy would be possible without the City’s small but highly trained and dedicated workforce. The City of Saugatuck strives to treat all employees fairly in their job position classifications in order to recruit and retain the best employees who are focused on public service and are always willing to work with all stakeholders in achieving success”

Fiscal Year 2023

The City of Saugatuck has historically operated conservatively, and past budgets and audits support this statement. Council discussions have highlighted a recognition and desire to “put the money to use.” To not utilize these funds in a responsible and strategic manner is a disservice to the citizens that contribute tax dollars to increase their quality of life. The Council has always sought the advice of the City’s experienced professional staff as well as professional engineers and when developing spending policy. The City’s engineering firm completed an updated capital improvement plan in 2020 which is included in the appendix section. The plan identifies **\$4,357,000** in road and utility projects and **\$4,095,000** in park projects for a total of **\$8,452,000** of estimated expenditures. Cost of goods of services have increased dramatically since 2020, however you remain in a solid fiscal position.

FUND STRUCTURE

The City of Saugatuck currently has seven (7) separate funds. Each fund is considered a separate accounting entity

FUND #	FUND NAME	FUND DESCRIPTION
101	GENERAL FUND	Government resources and activities not listed in other funds
202	MAJOR STREETS	Maintenance and construction of the Major Streets System
203	LOCAL STREETS	Maintenance and construction of the Local Streets System
301	DEBT SERVICE	Account for payment of principal and interest on City's debt
403	BUSINESS LIC	Business License Fund tracking downtown business contacts
592	WATER/SEWER	Fees collected for water/sewer hookups
661	MOTOR POOL	Maintenance of the Motor Vehicle Fleet
715	ROSE GARDEN	Maintenance of Rose Garden

The General Fund is the City's general operating fund and accounts for all financial resources of the general government, except for those required to be accounted for in another fund. The general fund is made up of sixteen (16) departments. These departments include:

DEPT #	DEPARTMENT NAME
101	COUNCIL
173	CITY ADMINISTRATION
215	CITY CLERK
253	CITY TREASURER
257	ASSESSING
265	CITY HALL
301	POLICE
441	PUBLIC WORKS
721	PLANNING/ZONING
723	HISTORIC DISTRICT COMMISSION
730	HARBOR
751	PARKS & RECREATION
756	OVAL BEACH
758	OVAL CONCESSION
760	SPEAR BOAT LAUNCH
965	TRANSFERS

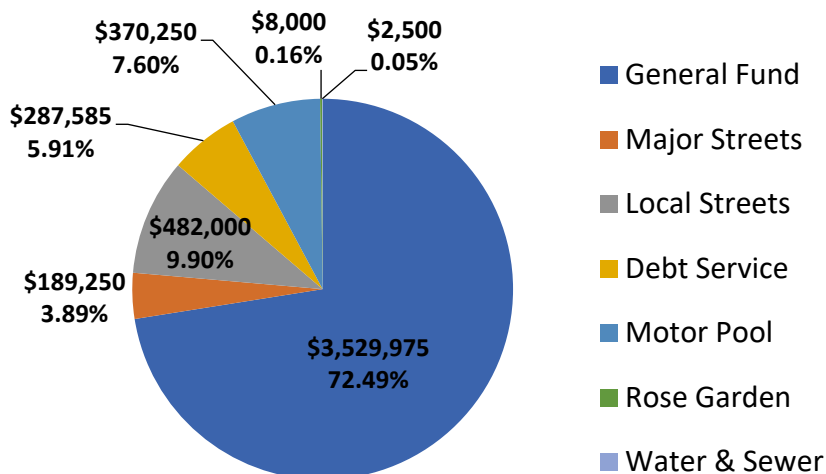
GENERAL FUND REVENUES

The general fund revenues are funded through nineteen (19) different sources. The general fund generates the majority of its revenue from property taxes, beach fees, state shared revenues and fees.

FUND 101 - GENERAL FUND ESTIMATED REVENUES		
101-000-402.000	REAL PROPERTY TAXES	2,040,000
101-000-403.000	PERSONAL PROPERTY TAXES	28,000
101-000-445.000	PENALTIES & INTEREST	10,000
101-000-447.000	ADMINISTRATION FEE	92,000
101-000-478.000	PERMIT FEES	26,000
101-000-574.000	REVENUE SHARING	90,000
101-000-577.000	LIQUOR LICENSE FEES	12,000
101-000-607.000	FRANCHISE FEES	39,000
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,200
101-000-615.000	PARKING LOT FEES	20,000
101-000-651.000	OVAL BEACH FEES	448,000
101-000-652.000	OVAL CONCESSION	90,000
101-000-653.000	BOAT RAMP FEES	1,300
101-000-654.000	GAZEBO FEES	2,500
101-000-655.000	POLICE & ORDINANCE FEES	3,000
101-000-665.000	INTEREST EARNED	10,000
101-000-667.000	STREET END & PROPERTY FEES	27,000
101-000-670.000	BOAT SLIP FEES	25,000
101-000-674.000	MISC DONATIONS & INCOME	1,000
101-000-682.000	ELECTION FEES & USE TAX	15,000
101-000-697.000	TRANSFER IN FUND BALANCE	506,975
	TOTAL ESTIMATED REVENUES	3,529,975

TOTAL REVENUES ALL FUNDS

The City of Saugatuck receives revenue from several sources, which include property taxes, state revenue sharing, permits, licenses, fees, and charges for services amongst other sources. The City is estimating revenue of \$4,870,560 for all seven (7) funds for the fiscal year 2022-2023.



MILLAGE RATES

The City is charged with preparing summer and winter tax bills and collecting revenue via the millage rates the various taxing entities levy within the City of Saugatuck boundaries. The complete list of all millages projected to be levied in 2022 is listed below. The **GREEN** line items are the millages levied by the City only.

CITY OF SAUGATUCK OPERATING	10.803
CITY OF SAUGATUCK ROADS	1.7772 (VOTED EXPIRES 2031)
CITY OF SAUGATUCK ROAD BOND DEBT	1.4000 (VOTED EXPIRES 2028)
SCHOOL STATE EDUCATION	6.0000
SCHOOL OPERATING	18.000
SCHOOL DEBT	3.4500
SCHOOL BLDG/SITE	0.4685
SCHOOL RECREATION	0.2378
SCHOOL INTERMEDIATE DISTRICT	6.1546
ALLEGAN COUNTY OPERATING	5.1472
ALLEGAN COUNTY ROADS	0.9640
ALLEGAN COUNTY SENIORS	0.4759
ALLEGAN COUNTY MED CARE	0.2448
ALLEGAN COUNTY CONSERVATION	0.0979
INTERURBAN TRANSIT AUTHORITY	0.5000
DISTRICT LIBRARY	0.4553
DISTRICT LIBRARY DEBT	0.3300
FIRE DISTRICT	2.2000

Not all taxes collected by the City of Saugatuck are retained by the City. The majority of taxes collected are distributed to other taxing authorities. Approximately .25 cents of every dollar collected stays with the City of Saugatuck for properties that do not have a principle resident exemption (PRE) in place, which is 77% of properties. .37 cents of every dollar collected stays with the City of Saugatuck for properties that do have a principle resident exemption (PRE) in place, which is approximately 23% of properties.

CITY OF SAUGATUCK TAX PORTION (NON-PRE PROPERTIES)



75%
Other Taxing
Entities

25%
City of Saugatuck

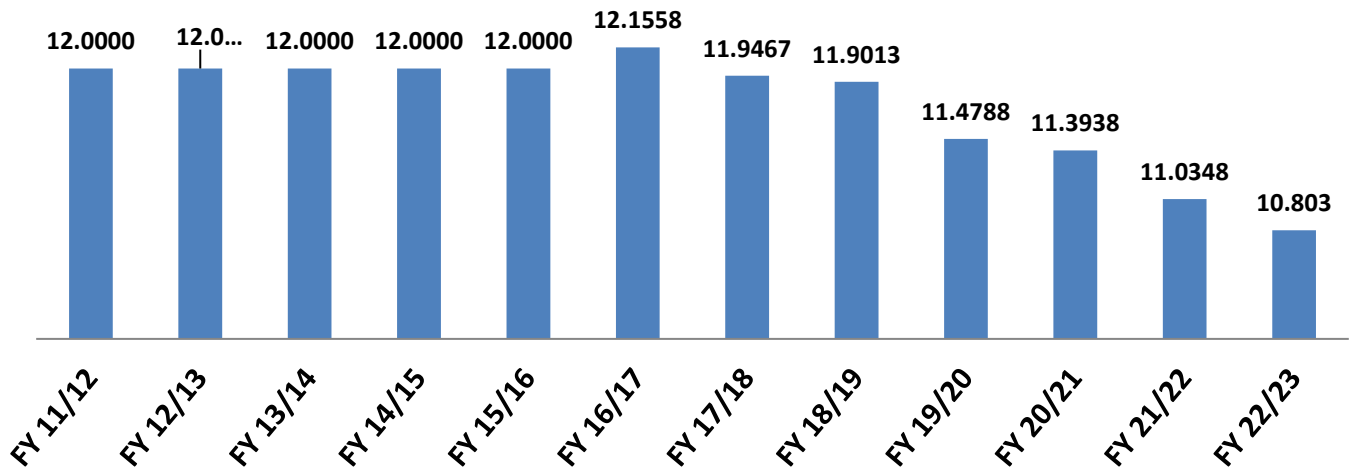
CITY OF SAUGATUCK TAX PORTION (PRE PROPERTIES)



63%
Other Taxing
Entities

37%
City of Saugatuck

CITY OF SAUGATUCK OPERATING MILLAGE HISTORY (12 YEARS)

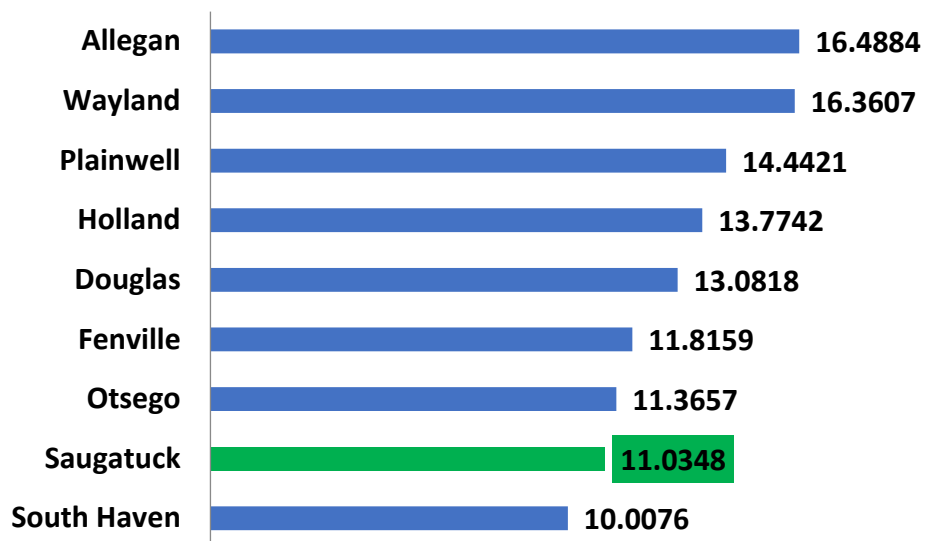


The recommend budget for the 2022/2023 fiscal year was developed using a lower operating millage rate of 10.8030 (maximum allowed due to Headlee reduction) compared to last year's rate of 11.0348. The recommended operating millage for 2022/2023 is the lowest it has been over an 12 year historical period as shown on the chart above. A lower levy of 1.7772 (maximum allowed to due Headlee reduction) is recommended for the voted road millage compared to last year's rate of 1.8885 in order to continue improving/maintaining the City's aging critical road infrastructure. This voted millage will expire in 2031. Finally, the road bond debt millage of 1.4 mills is required to be levied to pay the principle and interest of the City's outstanding debt. The voted road bond debt millage expires in 2028. The total recommended millage levy (operating and extra voted) is slightly lower at 13.9802 compared to last year's 14.2502.

NAME	RECOMMENDED FY 22/23	CHANGE	PRIOR FY 21/22
OPERATING	10.8030	↓	11.0348
VOTED ROADS	1.7772	↓	1.8154
VOTED BOND DEBT	1.4000	NONE	1.4000
	13.9802	↓	14.2502

Data obtained from the 2021 Allegan County Equalization Tax Levy Report demonstrates the City of Saugatuck had the 8th lowest operating millage out of total nine (9) cities in Allegan County for the 2021 tax year.

2021 ALLEGAN COUNTY CITIES OPERATING MILLAGE LEVY RANKING



CITY NEEDS/FINANCIAL SNAPSHOT (ESTIMATED AS OF JUNE, 30 2021)

The City maintains an AA Standard and Poor's (S&P) credit rating, which is the highest rating available for a municipality the size of Saugatuck.

The City's long-term debt is \$2,367,000. This debt is for the road improvement bond voters approved in 2008. This debt will expire in 2028. The bond was approved as an unlimited tax general obligation bond. This type of municipal bond is backed by the full faith and commitment of the City taxpayers, and allows the City to raise taxes, without limit, to service the debt until it is repaid.

The City completed an in-depth capital improvement plan in 2020 which identified a number of critical infrastructure projects need to be completed in order to keep the City competitive economically as well and operating safely (see appendix). It is worth identifying the true scope of the City's costly public infrastructure responsibilities.

- Parks: 330 acres. Oval Beach, Saugatuck Harbor Natural Area, Mt. Baldhead, Coghlin Park, Jones Park, Cook Park, Wicks Park, Willow Park, Peterson Preserve and Village Square Park.
- Roads: 11.5 miles.

- Water Utilities: 298 curb stop valves, 138 fire hydrants, 302 system valves, and 14.6 miles of main.
- Sanitary Sewer Utilities: 17 lift stations, 259 manholes, and 4.8 miles of gravity/force main.
- Storm Sewer Utilities: 84 manholes, 68 catch basins, 51 outfalls and 6.7 miles of gravity main.

The City has an aging infrastructure that will continue to need investment as it is a considerable factor in driving the City’s property values and overall tourist economy. Below are the overall costs identified in the 2020 capital improvement plan for roads/utilities and parks.

• Road Utility Projects	\$4,357,000
• <u>Park Projects</u>	<u>\$4,095,000</u>
TOTAL PROJECT NEED	\$8,452,000

The City has approximately \$7,981,000 overall in fund balances. Below is the recommend allocation of those funds. The City has maintained a policy of preserving, at a minimum, a \$1,000,000 general fund unrestricted fund balance. Keeping with that policy, the potential cash on hand available for capital projects identified in the capital improvement plan is \$4,740,000.

• General Fund Unrestricted	\$3,986,000
• General Fund Parks Committed	\$1,000,000
• Major Street Fund	\$ 771,000
• Local Street Fund	\$1,736,000
• <u>Water/Sewer Fund</u>	<u>\$ 488,000</u>
TOTAL	\$7,981,000

2022/2023 BUDGET PRIORITY EXPENDITURES AND HIGHLIGHTS

- Balanced Budget - \$4,870,560 total estimated revenues and \$4,870,560 total estimated expenditures.
- Capital Project \$250,000 – Mt. Baldhead area improvements.
- Facilities \$200,000 – City Hall Building Renovations – Remove and replace exterior siding. The exterior of City Hall has deteriorated, and siding will no longer hold paint. There is also suspected internal structural damage that needs to be addressed, as well insulating the structure. Interior office layout needs to be redesigned to increase efficiency of personnel and workflow.
- Personnel 3% COLA – The City Treasurer has polled other local units of government and found between a 3% and 5% COLA is the norm for 2022/2023 municipal budgets. The City of Saugatuck has an experienced and highly functional non-union workforce and it’s important the City doesn’t lose staff to other entities and maintains morale as best as possible.
- Elections \$10,000 – Continued funds to ensure safe elections.
- Motor Pool \$200,000 – DPW pickup Truck. This purchase will replace the 2018 GMC 2500 in the current fleet. This truck is used primarily for maintenance of all the parks in the City. Also, included is a new 2023 International single axle dump truck replacing the 2009 International, scheduled for delivery in early 2023 for both vehicles.
- Training \$3,000 – Capital Improvement Plan Long Term Planning Session – The third-party facilitator has been valuable as Council and staff continue to work as a team and prioritize the projects identified in the capital improvement plan using a long term focus objective.

**CITY OF SAUGATUCK
COUNTY OF ALLEGAN
STATE OF MICHIGAN**

RESOLUTION NO. 220627-B

A RESOLUTION ADOPTING GENERAL APPROPRIATIONS ACT

At a regular meeting of the Saugatuck City Council held on **June 27, 2022** at 7:00 P.M. the following Resolution was offered:

Moved by: _____ and supported by: _____

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act, P.A. 2 of 1968, as amended, (the “Act”) local units of government are required to pass a general appropriations act; and

WHEREAS, in accordance with the Act, the City has provided the required notice and hearing; and

WHEREAS, in order to comply with the Act, the City wishes to adopt an appropriations act pursuant to this resolution.

NOW, THEREFORE, IT IS RESOLVED, THAT:

1. Title. This resolution shall be known as the City of Saugatuck General Appropriations Act.
2. Chief Administrative Officer. The City Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act. The Chief Administrative Officer is authorized to make transfers within limits between appropriations
3. Fiscal Officer. The Treasurer (or other designated official) shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.
4. Public Hearing on the Budget. Pursuant to the Act, notice of a public hearing on the proposed budget was published in a newspaper of general circulation as required by law, and a public hearing on the proposed budget was held on **June 27, 2022**.
5. Estimated Revenues. Estimated City general fund revenues for fiscal year **2022-2023**, including a charter operating millage of **10.803** mills (inclusive of Headlee rollback), and various miscellaneous revenues shall total **\$3,529,975**
6. Millage Levy. The Saugatuck City Council shall cause to be levied and collect general property taxes on all real and personal property within the City upon the current tax roll in an amount equal to a total of **13.9802** mills, inclusive of Headlee rollback (charter operating **10.803** mills; extra voted roads **1.7772** mills; 2017 road bond **1.4** mills).
7. Appropriation is not a Mandate to Spend. Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and

control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

8. The following budget, with fund revenues and appropriations as set forth below, is hereby approved and adopted for the fiscal year beginning July 1, **2022**:

2022-2023 FISCAL YEAR		
		2022-2023
		REQUESTED
		BUDGET
ACCOUNT	DESCRIPTION	
Fund 101 - GENERAL FUND		
ESTIMATED REVENUES		
101-000-402.000	REAL PROPERTY TAXES	2,040,000
101-000-403.000	PERSONAL PROPERTY TAXES	28,000
101-000-445.000	PENALTIES & INTEREST	10,000
101-000-447.000	ADMINISTRATION FEE	92,000
101-000-478.000	PERMIT FEES	26,000
101-000-574.000	REVENUE SHARING	90,000
101-000-577.000	LIQUOR LICENSE FEES	12,000
101-000-607.000	FRANCHISE FEES	39,000
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,200
101-000-615.000	PARKING LOT FEES	20,000
101-000-651.000	OVAL BEACH FEES	488,000
101-000-652.000	OVAL CONCESSION	90,000
101-000-653.000	BOAT RAMP FEES	1,300
101-000-654.000	GAZEBO FEES	2,500
101-000-655.000	POLICE & ORDINANCE FEES	3,000
101-000-665.000	INTEREST EARNED	10,000
101-000-667.000	ST END & PROPERTY FEES	27,000
101-000-670.000	BOAT SLIP FEES	25,000
101-000-674.000	MISC DONATIONS & INCOME	1,000
101-000-682.000	ELECTION FEES & USE TAX	15,000
101-000-697.000	TRANSFER FROM RESERVES	506,975
	TOTAL ESTIMATED REVENUES	3,529,975
APPROPRIATIONS		
Dept 101-COUNCIL		288,275
Dept 173-CITY ADMINISTRATION		313,175
Dept 215-CITY CLERK		172,875
Dept 253-CITY TREASURER		132,350
Dept 257-ASSESSING		46,400
Dept 265-CITY HALL		228,650
Dept 301-POLICE		401,000

Dept 441-PUBLIC WORKS		783,550
Dept 721-PLANNING/ZONING		238,625
Dept 723-HISTORIC DISTRICT COMMISSION		54,975
Dept 730-HARBOR		10,000
Dept 751-PARKS & RECREATION		595,150
Dept 751 OVAL BEACH		199,250
Dept 758-OVAL CONCESSION		64,450
Dept 760-SPEAR BOAT LAUNCH		1,250
	TOTAL APPROPRIATIONS	3,529,975
NET OF REVENUES/APPROPRIATIONS - FUND 101		0
Fund 202 - MAJOR STREETS		
ESTIMATED REVENUES		
202-000-538.000	COUNTY ROAD MILLAGE	83,000
202-000-546.000	ACT 51 FEES	106,000
202-000-665.000	INTEREST	250
	TOTAL ESTIMATED REVENUES	189,250
APPROPRIATIONS		
Dept 463-ROUTINE MAINTENANCE		143,750
Dept 464-WINTER MAINTENANCE		45,500
	TOTAL APPROPRIATIONS	189,250
NET OF REVENUES/APPROPRIATIONS - FUND 202		0
Fund 203 - LOCAL STREETS		
ESTIMATED REVENUES		
203-000-402.000	LOCAL ROAD MILLAGE	333,000
203-000-445.000	PENALTIES & INT ON TAXES	500
203-000-538.000	COUNTY ROAD MILLAGE	84,000
203-000-546.000	ACT 51 FEES	63,500
203-000-665.000	INTEREST	1,000
	TOTAL ESTIMATED REVENUES	482,000
APPROPRIATIONS		
Dept 463-ROUTINE MAINTENANCE		435,250
Dept 464-WINTER MAINTENANCE		46,750
	TOTAL APPROPRIATIONS	482,000
NET OF REVENUES/APPROPRIATIONS - FUND 203		0
Fund 301 - DEBT SERVICE		
ESTIMATED REVENUES		
301-000-402.000	DEBT MILLAGE	269,775
301-000-445.000	PENALTIES & INT ON TAXES	200
301-000-697.000	TRANSFER FUND BALANCE	17,610

	TOTAL ESTIMATED REVENUES	287,585
APPROPRIATIONS		
Dept 592-ROAD BOND 2009		287,585
	TOTAL APPROPRIATIONS	287,585
NET OF REVENUES/APPROPRIATIONS - FUND 301		0
Fund 403 – BUSINESS LICENSE		
ESTIMATED REVENUES		
403-000-451.000	BUSINESS LICENSE FEES	1,000
	TOTAL ESTIMATED REVENUES	1,000
APPROPRIATIONS		
Dept 403-BUSINESS LICENSE		1,000
	TOTAL APPROPRIATIONS	1,000
NET OF REVENUES/APPROPRIATIONS-FUND 403		0
Fund 592 - WATER AND SEWER		
ESTIMATED REVENUES		
592-000-610.000	WATER FEES	1,000
592-000-611.000	SEWER FEES	1,000
592-000-665.000	INTEREST	500
	TOTAL ESTIMATED REVENUES	2,500
APPROPRIATIONS		
Dept 536-WATER AND SEWER SYSTEMS		2,500
	TOTAL APPROPRIATIONS	2,500
NET OF REVENUES/APPROPRIATIONS - FUND 592		0
Fund 661 - MOTOR POOL FUND		
ESTIMATED REVENUES		
661-000-664.000	MOTOR POOL REVENUE	268,250
661-000-665.000	INTEREST	2,000
661-000-697.000	TRANSFER FROM F/B	100,000
	TOTAL ESTIMATED REVENUES	370,250
APPROPRIATIONS		
Dept 443-MOTOR POOL		370,250
	TOTAL APPROPRIATIONS	370,250
NET OF REVENUES/APPROPRIATIONS - FUND 661		0
Fund 715 – ROSE GARDEN FUND		
ESTIMATED REVENUES		
715-000-665.000	INTEREST	100
715-000-697.000	TRANSFER FROM FUND BALANCE	7,900

	TOTAL ESTIMATED REVENUES	8,000
APPROPRIATIONS		
Dept 742-ROSE GARDEN		8,000
	TOTAL APPROPRIATIONS	8,000
NET OF REVENUES/APPROPRIATIONS - FUND 715		0

YEAS: Council Members: _____

NAYS: Council Members: _____

ABSTAIN: Council Members: _____

ABSENT: Council Members: _____

ADOPTED this 27th day of June, 2022.

Signed: _____
Garnet Lewis, Mayor

Jamie Wolters, City Clerk

CERTIFICATION

I, Jamie Wolters, the duly appointed clerk of the City of Saugatuck do hereby certify the foregoing is a true and complete copy of a resolution adopted by the Saugatuck City Council at a regular meeting held **June 27, 2022**, in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan, 1976, as amended, the minutes of the meeting were kept and will be or have been made available as required by said Act.

Attest:

Jamie Wolters City Clerk

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
101-000-402.000	REAL PROPERTY TAXES	1,891,534	1,940,000	1,954,012	1,954,012	2,040,000
101-000-403.000	PERSONAL PROPERTY TAXES	28,409	27,000	27,918	27,918	28,000
101-000-445.000	PENALTIES & INTEREST	13,278	9,500	14,174	14,174	10,000
101-000-447.000	ADMINISTRATION FEE	85,539	91,000	91,533	91,533	92,000
101-000-478.000	PERMIT FEES	42,136	24,000	75,737	76,000	26,000
101-000-528.000	OTHER FEDERAL GRANTS	2,714	50,241	50,443	50,443	
101-000-574.000	REVENUE SHARING	100,995	89,000	71,182	89,000	90,000
101-000-577.000	LIQUOR LICENSE FEES	12,031	12,000	11,720	11,720	12,000
101-000-607.000	FRANCHISE FEES	43,003	39,000	34,462	39,000	39,000
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,204	3,201	3,201	3,201	3,200
101-000-615.000	PARKING LOT FEES	19,857	17,500	22,254	24,500	20,000
101-000-650.000	CHAIN FERRY FEES		9,645	9,645	9,645	
101-000-651.000	OVAL BEACH FEES	643,941	475,000	520,316	530,000	488,000
101-000-652.000	OVAL CONCESSION	58,539	90,000	86,311	90,000	90,000
101-000-653.000	BOAT RAMP FEES	40	1,300	1,352	1,352	1,300
101-000-654.000	GAZEBO FEES	3,500	1,500	5,500	5,500	2,500
101-000-655.000	POLICE & ORDINANCE FEES	3,566	3,500	2,643	2,700	3,000
101-000-665.000	INTEREST EARNED	7,607	10,000	5,988	10,000	10,000
101-000-667.000	STREET END & PROPERTY FEES	37,712	25,000	25,124	25,124	27,000
101-000-670.000	BOAT SLIP FEES	20,432	18,000	28,267	28,267	25,000
101-000-674.000	MISC DONATIONS & INCOME	67,962	41,000	51,561	51,561	1,000
101-000-682.000	USE TAX & ELECTION FEES	17,055	15,000	18,873	18,873	15,000
101-000-697.000	TRANSFER FROM FUND BALANCE					506,975
Totals for dept 000 -		3,103,054	2,992,387	3,112,216	3,154,523	3,529,975
TOTAL ESTIMATED REVENUES		3,103,054	2,992,387	3,112,216	3,154,523	3,529,975

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101 - COUNCIL						
101-101-702.000	SALARY	9,150	8,600	5,163	7,200	8,600
101-101-720.000	FRINGE BENEFITS	725	1,000	420	675	800
101-101-801.000	CONTRACTUAL SERVICES	14,744	2,100	989	2,100	2,100
101-101-803.000	LEGAL FEES	21,845	100,000	216,615	250,000	250,000
101-101-831.000	CEMETERY FEES	5,834	6,000	6,067	6,067	6,200
101-101-860.000	EDUCATIONAL TRAINING	4,199	5,000	4,536	4,536	5,000
101-101-882.000 *	EVENTS/SERVICES	1,835	24,700	20,481	24,000	11,200
101-101-900.000	PRINTING & PUBLISHING	580	600	217	500	600
101-101-908.000	DUES & PUBLICATIONS	994	1,113	1,113	1,113	1,200
101-101-913.000	INSURANCE	2,000	2,500	2,500	2,500	2,575
Totals for dept 101 - COUNCIL		61,906	151,613	258,101	298,691	288,275

* NOTES TO BUDGET: DEPARTMENT 101 COUNCIL

882.000	EVENTS/SERVICES					4,000
	FIREWORKS ROTARY					1,000
	4TH JULY INTERURBAN					4,000
	FIREWORKS TOILETS					1,500
	GARDEN CLUB					200
	ART CLUB					500
	SWAG					
	ACCOUNT '882.000' TOTAL					11,200
	DEPT '101' TOTAL					11,200

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 173 - CITY ADMINISTRATION						
101-173-702.000 *	SALARY/WAGES	125,686	132,000	127,131	132,000	130,250
101-173-720.000	FRINGE BENEFITS	40,581	60,000	42,192	60,000	60,000
101-173-727.000	OFFICE SUPPLIES	1,274	1,500	1,536	1,600	1,500
101-173-801.000	CONTRACTUAL SERVICES	57,437	26,000	21,522	23,000	26,000
101-173-802.000	AUDIT	9,950	10,125	10,125	10,125	10,750
101-173-803.000	LEGAL FEES	24,696	25,000	49,762	75,000	75,000
101-173-850.000	TELEPHONES	1,876	2,500	1,583	2,000	2,200
101-173-860.000	EDUCATIONAL TRAINING	46	3,000	743	1,000	3,000
101-173-900.000	PRINTING & PUBLISHING	172	200		100	200
101-173-910.000	INSURANCE	2,000	2,200	2,200	2,200	2,275
101-173-970.000	CAPITAL OUTLAY	2,635	2,000			2,000
Totals for dept 173 - CITY ADMINISTRATION		266,353	264,525	256,794	307,025	313,175

* NOTES TO BUDGET: DEPARTMENT 173 CITY ADMINISTRATION

702.000	SALARY/WAGES					113,250
	CURRENT MANAGER					17,000
	PREVIOUS MANAGER PTO					
	ACCOUNT '702.000' TOTAL					130,250
	DEPT '173' TOTAL					130,250

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 215 - CITY CLERK						
101-215-702.000 *	SALARY/WAGES	43,753	84,000	78,221	84,000	108,000
101-215-720.000	FRINGE BENEFITS	25,135	35,500	28,884	35,500	40,000
101-215-727.000	OFFICE SUPPLIES	1,384	1,200	1,295	1,400	1,200
101-215-801.000	CONTRACTUAL SERVICES	1,242	2,500	1,648	2,000	2,500
101-215-803.000	LEGAL FEES	1,993	5,500	4,257	5,500	5,500
101-215-820.000	ELECTIONS	8,749	12,500	4,240	6,000	10,000
101-215-850.000	TELEPHONES	572	650	624	725	675
101-215-860.000	EDUCATIONAL TRAINING	2,431	3,000	840	1,000	3,000
101-215-900.000	PRINTING & PUBLISHING	402	500	466	500	500
101-215-970.000	CAPITAL OUTLAY	3,537	1,500	637	637	1,500
Totals for dept 215 - CITY CLERK		89,198	146,850	121,112	137,262	172,875

* NOTES TO BUDGET: DEPARTMENT 215 CITY CLERK

702.000	SALARY/WAGES					108,000
	CLERK & DEPUTY CLERK					108,000
	DEPT '215' TOTAL					108,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 253 - CITY TREASURER						
101-253-702.000	SALARY/WAGES	74,720	80,000	75,750	79,000	84,000
101-253-720.000	FRINGE BENEFITS	30,563	30,000	32,232	33,500	34,000
101-253-727.000	OFFICE SUPPLIES	2,485	2,500	2,589	2,800	2,600
101-253-801.000	CONTRACTUAL SERVICES	3,994	5,000	6,396	7,000	5,500
101-253-803.000	LEGAL FEES	118	1,000			1,000
101-253-850.000	TELEPHONE	567	700	619	700	725
101-253-860.000	EDUCATIONAL TRAINING	1,414	2,000	1,524	2,000	2,000
101-253-900.000	PRINTING & PUBLISHING	264	500	163	500	500
101-253-913.000	INSURANCE	800	1,000	1,000	1,000	1,025
101-253-970.000	CAPITAL OUTLAY		1,000	150	150	1,000
Totals for dept 253 - CITY TREASURER		114,925	123,700	120,423	126,650	132,350

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 257 - ASSESSING						
101-257-702.000	SALARY	1,000	1,350	900	900	1,350
101-257-720.000	FRINGE BENEFITS	77	125	69	69	125
101-257-727.000	OFFICE SUPPLIES	481	1,200	596	1,000	1,200
101-257-801.000	CONTRACTUAL SERVICES	34,119	36,000	30,638	32,000	36,000
101-257-804.000	BOARD OF REVIEW	242	300	207	207	300
101-257-807.000	TRIBUNAL CHARGEBACKS	17,267	3,000	1,624	1,624	3,000
101-257-850.000	TELEPHONES	547	650	617	650	675
101-257-860.000	EDUCATIONAL TRAINING	594	1,500			1,500
101-257-900.000	PRINTING & PUBLISHING	105	500	615	615	750
101-257-970.000	CAPITAL OUTLAY	235	2,600	2,564	2,564	1,500
Totals for dept 257 - ASSESSING		54,667	47,225	37,830	39,629	46,400

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 265 - CITY HALL						
101-265-702.000	SALARY/WAGES	8,283	16,000	17,756	18,500	10,000
101-265-720.000	FRINGE BENEFITS	7,267	8,000	4,110	8,000	5,000
101-265-730.000	SUPPLIES	650	650	1,043	1,043	650
101-265-801.000	CONTRACTUAL SERVICES	3,947	3,500	2,942	3,500	3,500
101-265-850.000	TELEPHONE	234	500	308	400	500
101-265-900.000	PRINTING & PUBLISHING	75	150			150
101-265-913.000	INSURANCE	1,000	1,200	1,200	1,200	1,300
101-265-920.000	UTILITIES	4,442	4,400	4,281	4,400	4,800
101-265-930.000	REPAIRS & MAINTENANCE	2,000	2,000	1,636	2,000	202,000
101-265-946.000	EQUIPMENT RENTAL	683	750	987	1,000	750
101-265-970.000	CAPITAL OUTLAY		28,000	16,272	17,000	
Totals for dept 265 - CITY HALL		28,581	65,150	50,535	57,043	228,650

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 301 - SHERIFF						
101-301-702.000	WAGES DEPUTIES	308,709	325,000	310,581	310,581	325,000
101-301-702.001	OVERTIME	7,098	10,000	457	5,000	10,000
101-301-702.002	RESERVE OFFICERS	8,004	10,000	5,134	10,000	10,000
101-301-748.000	FUEL & OILS	9,944	10,000		15,000	15,000
101-301-803.000	LEGAL FEES	864	2,500	343	343	2,500
101-301-882.000	EVENTS/SERVICES	170	1,000	35	35	1,000
101-301-946.000	EQUIPMENT RENTAL	35,000	36,000		36,000	37,500
Totals for dept 301 - SHERIFF		369,789	394,500	316,550	376,959	401,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC WORKS						
101-441-702.000	SALARY/WAGES	93,566	105,000	104,248	110,000	120,000
101-441-720.000	FRINGE BENEFITS	136,640	105,000	107,642	115,000	120,000
101-441-730.000	SUPPLIES	4,984	5,500	5,158	5,500	6,000
101-441-740.000	UNIFORMS	2,619	3,000	4,037	4,500	3,500
101-441-755.000	TOOLS	893	3,000	1,940	2,000	3,000
101-441-799.000	PARKWAY TREES	2,003	2,500	1,984	2,200	2,950
101-441-801.000 *	CONTRACTUAL SERVICES	85,999	70,000	100,394	150,000	200,000
101-441-805.000	HOLIDAY LIGHTING	25,346	30,000	29,520	29,520	30,000
101-441-860.000	EDUCATIONAL TRAINING	2,493	3,500	2,084	3,000	3,500
101-441-882.000	EVENTS/SERVICES		500	217	217	500
101-441-900.000	PRINTING & PUBLISHING	156	500	197	197	500
101-441-913.000	INSURANCE	4,350	4,500	4,500	4,500	4,700
101-441-920.000	UTILITIES	3,700	2,750	2,522	2,750	2,950
101-441-926.000	STREET LIGHTS	24,559	25,750	21,709	24,000	26,750
101-441-930.000	REPAIRS & MAINTENANCE	1,475	1,500		500	1,500
101-441-932.000	SIDEWALK REPAIRS	2,358	5,500		1,500	5,500
101-441-945.000	CAPITAL OUTLAY	10,020				150,000
101-441-946.000	EQUIPMENT RENTAL	95,921	100,000	99,292	110,000	100,000
101-441-960.000	SIGNS	1,990	2,200	1,924	2,200	2,200
Totals for dept 441 - PUBLIC WORKS		499,072	470,700	487,368	567,584	783,550

* NOTES TO BUDGET: DEPARTMENT 441 PUBLIC WORKS

801.000	CONTRACTUAL SERVICES					85,000
	ENGINEERING, MILFOIL, TREE MAINTENANCE & ETC					85,000
	DEPT '441' TOTAL					85,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 721 - PLANNING/ZONING						
101-721-702.000	SALARY/WAGES	40,323	42,750	45,361	48,000	48,000
101-721-720.000	FRINGE BENEFITS	23,548	25,000	24,986	26,000	27,000
101-721-727.000	OFFICE SUPPLIES	999	1,000	1,370	1,400	1,200
101-721-801.000 *	CONTRACTUAL SERVICES	9,684	23,000	29,763	32,000	75,000
101-721-803.000	LEGAL FEES	6,404	31,500	61,834	80,000	75,000
101-721-850.000	TELEPHONES	537	575	564	575	650
101-721-860.000	EDUCATIONAL TRAINING	960	3,200	2,335	2,800	3,200
101-721-900.000	PRINTING & PUBLISHING	1,299	1,000	825	1,000	1,000
101-721-908.000	DUES, FEES & PUBLICATIONS	2	500		250	500
101-721-913.000	INSURANCE	1,500	2,000	2,000	2,000	2,075
101-721-970.000 *	CAPITAL OUTLAY	1,287	7,500			5,000
Totals for dept 721 - PLANNING/ZONING		86,543	138,025	169,038	194,025	238,625

* NOTES TO BUDGET: DEPARTMENT 721 PLANNING/ZONING

801.000	CONTRACTUAL SERVICES					25,000
	PLANNING CONSULANT REVIEW ZONING ORDINANCE					
970.000	CAPITAL OUTLAY					2,500
	LAP TOP FOR COUNCIL CHAMBERS					
	DEPT '721' TOTAL					27,500

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 723 - HISTORIC DISTRICT COMMISSION						
101-723-702.000	SALARY	26,538	28,000	29,671	3,200	31,000
101-723-720.000	FRINGE BENEFITS	16,111	17,500	16,622	17,500	18,400
101-723-727.000	OFFICE SUPPLIES	752	1,000	569	800	1,000
101-723-801.000	CONTRACTUAL SERVICES	605	1,000		500	1,000
101-723-803.000	LEGAL FEES	100	1,500		500	1,500
101-723-850.000	TELEPHONES	423	525	479	525	525
101-723-860.000	EDUCATIONAL TRAINING	179	1,000		100	1,000
101-723-900.000	PRINTING & PUBLISHING		300		75	300
101-723-908.000	DUES & PUBLICATIONS		250		50	250
Totals for dept 723 - HISTORIC DISTRICT COMMISSION		44,708	51,075	47,341	23,250	54,975

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 730 - HARBOR						
101-730-801.000	CONTRACTUAL SERVICES	5,777	17,000	1,870	3,000	10,000
Totals for dept 730 - HARBOR		5,777	17,000	1,870	3,000	10,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 751 - PARKS & RECREATION						
101-751-702.000	SALARY/WAGES	52,128	75,000	67,721	73,000	78,000
101-751-720.000	FRINGE BENEFITS	23,928	40,000	33,580	40,000	41,750
101-751-730.000	SUPPLIES	16,991	16,500	22,421	24,000	20,000
101-751-801.000	CONTRACTAUL SERVICES	12,494	13,000	10,845	13,000	13,500
101-751-809.000	GRANT PROJECTS					50,000
101-751-819.000	CHAIN FERRY REPAIRS	419	3,000		500	3,000
101-751-900.000	PRINTING & PUBLISHING		500	187	300	500
101-751-913.000	INSURANCE	2,000	2,400	2,400	2,400	2,500
101-751-920.000	UTILITIES	23,067	22,750	20,681	22,700	23,000
101-751-928.000	TRASH	6,946	7,250	5,472	7,250	7,400
101-751-930.000	REPAIRS & MAINTENANCE	6,000	5,000	18,889	23,000	300,000
101-751-946.000	EQUIPMENT RENTAL	37,886	39,500	41,173	46,500	40,000
101-751-960.000	SIGNS	320	500	236	500	500
101-751-970.000 *	CAPITAL OUTLAY		40,000	3,750	10,000	15,000
Totals for dept 751 - PARKS & RECREATION		182,179	265,400	227,355	263,150	595,150

* NOTES TO BUDGET: DEPARTMENT 751 PARKS & RECREATION

970.000	CAPITAL OUTLAY					
	MT BALDHEAD DECK FENCE					15,000
	DEPT '751' TOTAL					15,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 756 - OVAL BEACH						
101-756-702.000	SALARY/WAGES	76,222	81,000	81,970	91,000	89,000
101-756-720.000	FRINGE BENEFITS	17,311	42,000	19,888	42,000	30,000
101-756-730.000	SUPPLIES	9,196	10,500	10,912	11,500	11,000
101-756-801.000	CONTRACTUAL SERVICES	10,935	16,000	6,564	9,000	16,000
101-756-850.000	TELEPHONE	2,270	3,000	1,533	2,500	3,000
101-756-860.000	EDUCATIONAL TRAINING	492	1,000	1,000	1,000	1,000
101-756-900.000	PRINTING & PUBLISHING	3,199	3,250	1,782	2,200	3,250
101-756-913.000	INSURANCE	3,000	3,800	3,800	3,800	4,000
101-756-920.000	UTILITIES	4,476	5,000	5,504	6,000	6,500
101-756-930.000	REPAIRS & MAINTENANCE	3,318	9,000	9,039	10,000	10,000
101-756-946.000	EQUIPMENT RENTAL	17,756	25,000	14,119	17,000	25,000
101-756-960.000	SIGNS	428	500		500	500
Totals for dept 756 - OVAL BEACH		148,603	200,050	156,111	196,500	199,250

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 758 - OVAL CONCESSION						
101-758-702.000	SALARY	16,844	15,000	20,313	24,000	18,000
101-758-720.000	FRINGE BENEFITS	2,989	3,750	3,654	4,000	4,800
101-758-730.000	SUPPLIES	25,604	35,000	27,149	33,000	35,000
101-758-801.000	CONTRACTUAL SERVICES	1,050	2,400	2,167	2,400	2,400
101-758-850.000	TELEPHONES	78	500		250	500
101-758-860.000	EDUCATIONAL TRAINING	469	500	510	510	500
101-758-920.000	UTILITIES	497	750	440	750	750
101-758-930.000	REPAIRS & MAINTENANCE	295	500		500	500
101-758-960.000	SIGNS		500	261	500	500
101-758-970.000	CAPITAL OUTLAY		1,500		500	1,500
Totals for dept 758 - OVAL CONCESSION		47,826	60,400	54,494	66,410	64,450

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 760 - SPEAR BOAT LAUNCH						
101-760-801.000	CONTRACTUAL SERVICES	258	1,000	646	1,000	1,000
101-760-900.000	PRINTING & PUBLISHING		250		100	250
Totals for dept 760 - SPEAR BOAT LAUNCH		258	1,250	646	1,100	1,250

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
101-965-998.202	TRANSFER TO MAJOR STREETS	86,500				
101-965-998.203	TRANSFER TO LOCAL STREETS	30,790				
101-965-998.390	TRANSFER TO FUND BALANCE			594,924		
Totals for dept 965 - TRANSFERS		<u>117,290</u>	<u>594,924</u>			
TOTAL APPROPRIATIONS		<u>2,117,675</u>	<u>2,992,387</u>	<u>2,305,568</u>	<u>2,658,278</u>	<u>3,529,975</u>
NET OF REVENUES/APPROPRIATIONS - FUND 101		985,379		806,648	496,245	

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
202-000-538.000	COUNTY ROAD MILLAGE	81,712	82,000	83,116	83,116	83,000
202-000-546.000	ACT 51 FEES	106,491	101,000	96,052	110,000	106,000
202-000-665.000	INTEREST	268	500	400	500	250
202-000-699.000	DUE FROM LS & GF	242,100				
Totals for dept 000 -		430,571	183,500	179,568	193,616	189,250
TOTAL ESTIMATED REVENUES		430,571	183,500	179,568	193,616	189,250

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
202-463-702.000	SALARY/WAGES	14,829	15,500	19,929	21,000	16,000
202-463-720.000	FRINGE BENEFITS	6,390	10,250	8,882	10,250	10,250
202-463-727.000	SUPPLIES	1,940	2,000	1,340	1,800	2,000
202-463-801.000	CONTRACTUAL SERVICES	41,047	90,250	200,763	250,000	95,000
202-463-930.000	REPAIRS & MAINTENANCE	447	2,500	939	2,000	2,500
202-463-946.000	EQUIPMENT RENTAL	21,417	16,000	23,644	24,500	18,000
Totals for dept 463 - ROUTINE MAINTENANCE		86,070	136,500	255,497	309,550	143,750

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
202-464-702.000	SALARY/WAGES	8,746	15,000	9,062	10,000	12,000
202-464-720.000	FRINGE BENEFITS	4,399	8,000	5,366	8,000	6,000
202-464-727.000	SUPPLIES	6,124	10,000	12,848	12,848	13,500
202-464-946.000	EQUIPMENTAL RENTAL	9,558	14,000	12,802	12,802	14,000
Totals for dept 464 - WINTER MAINTENANCE		28,827	47,000	40,078	43,650	45,500
TOTAL APPROPRIATIONS		114,897	183,500	295,575	353,200	189,250
NET OF REVENUES/APPROPRIATIONS - FUND 202		315,674		(116,007)	(159,584)	

BUDGET REPORT FOR CITY OF SAUGATUCK
Fund: 203 LOCAL STREETS

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
203-000-402.000	LOCAL ROAD MILLAGE	315,486	322,000	325,592	325,592	333,000
203-000-445.000	PENALTIES & INT ON TAXES	756	500	472	472	500
203-000-538.000	COUNTY ROAD MILLAGE	81,712	83,500	83,116	83,116	84,000
203-000-546.000	ACT 51 FEES	62,386	62,250	55,939	62,250	63,500
203-000-665.000	INTEREST	3,118	1,000	1,921	2,000	1,000
203-000-672.000	SPECIAL ASSESSMENTS		5,000	5,000	5,000	
203-000-699.000	DUE FROM GENERAL FUND	30,790				
Totals for dept 000 -		494,248	474,250	472,040	478,430	482,000
TOTAL ESTIMATED REVENUES		494,248	474,250	472,040	478,430	482,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
203-463-702.000	SALARY/WAGES	12,276	17,500	14,014	16,000	17,500
203-463-720.000	FRINGE BENEFITS	6,280	12,500	6,436	12,500	12,500
203-463-727.000	SUPPLIES	2,445	2,500	972	1,500	2,500
203-463-801.000	CONTRACTUAL SERVICES	199,947	375,000	134,570	175,000	381,750
203-463-930.000	REPAIRS & MAINTENANCE		1,500	328	1,000	1,500
203-463-946.000	EQUIPMENT RENTAL	14,687	19,500	14,662	16,000	19,500
Totals for dept 463 - ROUTINE MAINTENANCE		235,635	428,500	170,982	222,000	435,250

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
203-464-702.000	SALARY/WAGES	8,285	13,500	9,128	10,000	13,500
203-464-720.000	FRINGE BENEFITS	4,159	9,250	4,472	9,250	9,000
203-464-727.000	SUPPLIES	5,989	10,000	9,252	9,252	10,750
203-464-946.000	EQUIPMENT RENTAL	9,272	13,000	12,163	12,163	13,500
Totals for dept 464 - WINTER MAINTENANCE		27,705	45,750	35,015	40,665	46,750

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
203-965-998.202	TRANSFER TO MAJOR STREETS	155,600				
Totals for dept 965 - TRANSFERS		155,600				
TOTAL APPROPRIATIONS		418,940	474,250	205,997	262,665	482,000
NET OF REVENUES/APPROPRIATIONS - FUND 203		75,308		266,043	215,765	

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
301-000-402.000	DEBT MILLAGE	236,199	249,000	251,644	251,644	269,775
301-000-445.000	PENALTIES & INT ON TAXES	572	270	364	364	200
301-000-665.000	INTEREST	50	50			
301-000-697.000	TRANSFER FROM FUND BALANCE		18,480			17,610
Totals for dept 000 -		236,821	267,800	252,008	252,008	287,585
TOTAL ESTIMATED REVENUES		236,821	267,800	252,008	252,008	287,585

BUDGET REPORT FOR CITY OF SAUGATUCK
Fund: 301 DEBT SERVICE

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 592 - ROAD BOND 2009						
301-592-804.000	AGENT FEE		500			500
301-592-991.000	DEBT PRINCIPAL	213,000	225,000	225,000	225,000	248,000
301-592-995.000	DEBT INTEREST	44,914	42,300	42,173	42,173	39,085
Totals for dept 592 - ROAD BOND 2009		257,914	267,800	267,173	267,173	287,585
TOTAL APPROPRIATIONS		257,914	267,800	267,173	267,173	287,585
NET OF REVENUES/APPROPRIATIONS - FUND 301		(21,093)		(15,165)	(15,165)	

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
403-000-451.000	LICENSE FEES		800	1,830	1,830	1,000
Totals for dept 000 -			800	1,830	1,830	1,000
TOTAL ESTIMATED REVENUES			800	1,830	1,830	1,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 451 - BUSINESS LICENSE						
403-451-801.000	CONTRACTUAL SERVICES		800	735	735	800
403-451-900.000	PRINTING & PUBLISHING					200
Totals for dept 451 - BUSINESS LICENSE			800	735	735	1,000
TOTAL APPROPRIATIONS			800	735	735	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 403				1,095	1,095	

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
592-000-610.000	WATER FEES	14,310	5,000	18,800	18,800	1,000
592-000-611.000	SEWER FEES	5,500	12,000	10,850	10,850	1,000
592-000-665.000	INTEREST	1,489	500	554	800	500
592-000-699.000	TRANSFER FUND BALANCE		150,313			
Totals for dept 000 -		21,299	167,813	30,204	30,450	2,500
TOTAL ESTIMATED REVENUES		21,299	167,813	30,204	30,450	2,500

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND SEWER SYSTEMS						
592-536-801.000	CONTRACTUAL SERVICES	1,000	167,813	92,444	92,444	2,500
Totals for dept 536 - WATER AND SEWER SYSTEMS		1,000	167,813	92,444	92,444	2,500
TOTAL APPROPRIATIONS						
		1,000	167,813	92,444	92,444	2,500
NET OF REVENUES/APPROPRIATIONS - FUND 592						
		20,299		(62,240)	(61,994)	

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
661-000-579.000	GRANTS RECEIVED			6,000	6,000	
661-000-664.000	MOTOR POOL REVENUE	242,179	263,750	218,841	263,750	268,250
661-000-665.000	INTEREST	1,780	2,000	735	1,500	2,000
661-000-673.000	SALE OF FIXED ASSETS	27,152				
661-000-697.000	TRANSFER FROM FUND BALANCE		55,500			100,000
Totals for dept 000 -		<u>271,111</u>	<u>321,250</u>	<u>225,576</u>	<u>271,250</u>	<u>370,250</u>
TOTAL ESTIMATED REVENUES		271,111	321,250	225,576	271,250	370,250

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 443 - MOTOR POOL						
661-443-702.000	SALARY/WAGES	29,017	24,000	26,289	27,500	25,000
661-443-720.000	FRINGE BENEFITS	10,814	13,000	10,907	13,000	12,000
661-443-727.000	SUPPLIES	7,475	5,000	5,367	6,000	5,000
661-443-748.000	FUEL & OILS	15,395	27,500	35,859	35,859	35,000
661-443-750.000	TIRES & BATTERIES	3,475	10,000	1,317	10,000	10,000
661-443-755.000	SMALL TOOLS	806	1,000	1,039	1,500	1,250
661-443-801.000	CONTRACTUAL SERVICES	2,533	3,000	2,575	3,000	3,000
661-443-850.000	TELEPHONES	4,451	5,000	5,010	5,500	5,000
661-443-913.000	INSURANCE	13,704	15,000	10,628	10,628	15,000
661-443-920.000	UTILITIES	6,301	8,250	7,379	8,250	8,250
661-443-930.000	REPAIRS & MAINTENANCE	35,042	34,500	32,632	34,500	34,500
661-443-968.000	DEPRECIATION	133,466				16,250
661-443-970.000 *	CAPITAL OUTLAY		175,000	41,230	41,230	200,000
Totals for dept 443 - MOTOR POOL		262,479	321,250	180,232	196,967	370,250
* NOTES TO BUDGET: DEPARTMENT 443 MOTOR POOL						
970.000	CAPITAL OUTLAY					
	NEW SNOW PLOW TRUCK					
	NEW GMC 3500 HD TRUCK					
TOTAL APPROPRIATIONS		262,479	321,250	180,232	196,967	370,250
NET OF REVENUES/APPROPRIATIONS - FUND 661		8,632		45,344	74,283	

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
715-000-665.000	INTEREST	545	250		125	100
715-000-697.000	TRANSFER FROM FUND BALANCE		50,450			7,900
Totals for dept 000 -		545	50,700		125	8,000
TOTAL ESTIMATED REVENUES		545	50,700		125	8,000

Calculations as of 06/30/2022

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
APPROPRIATIONS						
Dept 742 - PARK ENDOWMENT						
715-742-801.000	CONTRACTUAL SERVICES	4,883	8,700	8,144	8,700	8,000
715-742-930.000	REPAIRS & MAINTENANCE		42,000		42,000	
Totals for dept 742 - PARK ENDOWMENT		4,883	50,700	8,144	50,700	8,000
TOTAL APPROPRIATIONS						
		4,883	50,700	8,144	50,700	8,000
NET OF REVENUES/APPROPRIATIONS - FUND 715						
		(4,338)		(8,144)	(50,575)	
ESTIMATED REVENUES - ALL FUNDS						
		4,557,649	4,458,500	4,273,442	4,382,232	4,870,560
APPROPRIATIONS - ALL FUNDS						
		3,177,788	4,458,500	3,355,868	3,882,162	4,870,560
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS						
		1,379,861		917,574	500,070	

Appendix

CITY OF SAUGATUCK ORGANIZATIONAL CHART

