



**ADOPTED
Annual Budget
Fiscal Year
July 1, 2023 – June 30, 2024**

CITY OF SAUGATUCK

ANNUAL BUDGET

FOR THE FISCAL YEAR

July 1, 2023 – June 30, 2024

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FOR
Saugatuck City Council

Scott Dean, Mayor
Lauren Stanton, Mayor Pro Tem
Gregory Muncey, Council Member
Helen Baldwin, Council Member
Holly Leo, Council Member
Garnet Lewis, Council Member
Russ Gardner, Council Member

PREPARED BY
Ryan Heise, City Manager
Peter Stanislawski, City Treasurer/Finance Director

TABLE OF CONTENTS

Budget Transmittal	1
Resolution Adopting General Appropriations Act	14
General Fund—Estimated Revenues	19
General Fund—Council	20
General Fund—City Administration	21
General Fund—City Clerk	22
General Fund—City Treasurer	23
General Fund—Assessing	24
General Fund—City Hall	25
General Fund—Sheriff	26
General Fund—Public Works	27
General Fund—Planning & Zoning	28
General Fund—Historic District Commission	29
General Fund—Harbor	30
General Fund—Parks & Recreation	31
General Fund—Oval Beach	32
General Fund—Oval Beach Concessions	33
General Fund—Spear Street Boat Launch	34
General Fund—Transfers	35

Major Streets—Estimated Revenues	36
Major Streets—Routine Maintenance	37
Major Streets—Winter Maintenance	38
Local Streets—Estimated Revenues	39
Local Streets—Routine Maintenance	40
Local Streets—Winter Maintenance	41
Debt Service— Estimated Revenues	42
Debt Service—Road Bond Payment	43
Water and Sewer Fund—Estimated Revenues	44
Water and Sewer Fund—Water and Sewer Systems	45
Motor Pool Fund—Estimated Revenues	46
Motor Pool Fund— Appropriations	47
Organizational Chart	48



To: Saugatuck City Council
From: Ryan Heise—City Manager
Date: June 26, 2023
Re: Recommended Fiscal Year 2023/2024 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. City staff presents to Council a balanced budget with an operating millage for 2023/2024 which remains the lowest it has been over a 12-year historical period. While the recommended budget represents staff’s professional opinion for fiscal year 2023/2024 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 2023/2024 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. A public hearing on the final budget is required to be held as provided by law and has been scheduled for June 26, 2023. 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.

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 2024

The 2023/2024 recommended budget reflects the anticipated reduction in City revenues due to cuts in state revenue sharing, beach fees, parking lot fees, and the low interest rate on the City’s investments. It is also anticipated property values will either not increase as they have in prior years or decrease to some degree. However due to the nature of the assessment cycle in Michigan, this will not be recognized for two to three years.

The City of Saugatuck has operated conservatively, and past budgets and audits support this statement. The City has planned and spent very wisely and strategically, due to an experienced and knowledgeable City Council. The Council has always sought the advice of the City’s experienced professional staff as well as professional engineers and financial experts when developing spending policy. The City has maintained reserves that I am confident will allow the Council to increase investments in infrastructure and proceed with protecting your environmental resources. The City’s engineering firm completed an updated capital improvement plan for 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. Due to limited revenues, the City will need to be strategic in its future planning in order to continue maintaining and improving its infrastructure. The economy will bounce back according to experts. When it does, it is incumbent upon City elected leaders and staff to ensure the City of Saugatuck is ready with excellent roads, parks, up-to-date facilities, water and sewer infrastructure, and the best employees and heavily resource professional resources in order to tackle the new challenges ahead.

FUND STRUCTURE

The City of Saugatuck currently has six (6) 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
592	WATER/SEWER	Fees collected for water/sewer hookups
661	MOTOR POOL	Maintenance of the Motor Vehicle Fleet

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

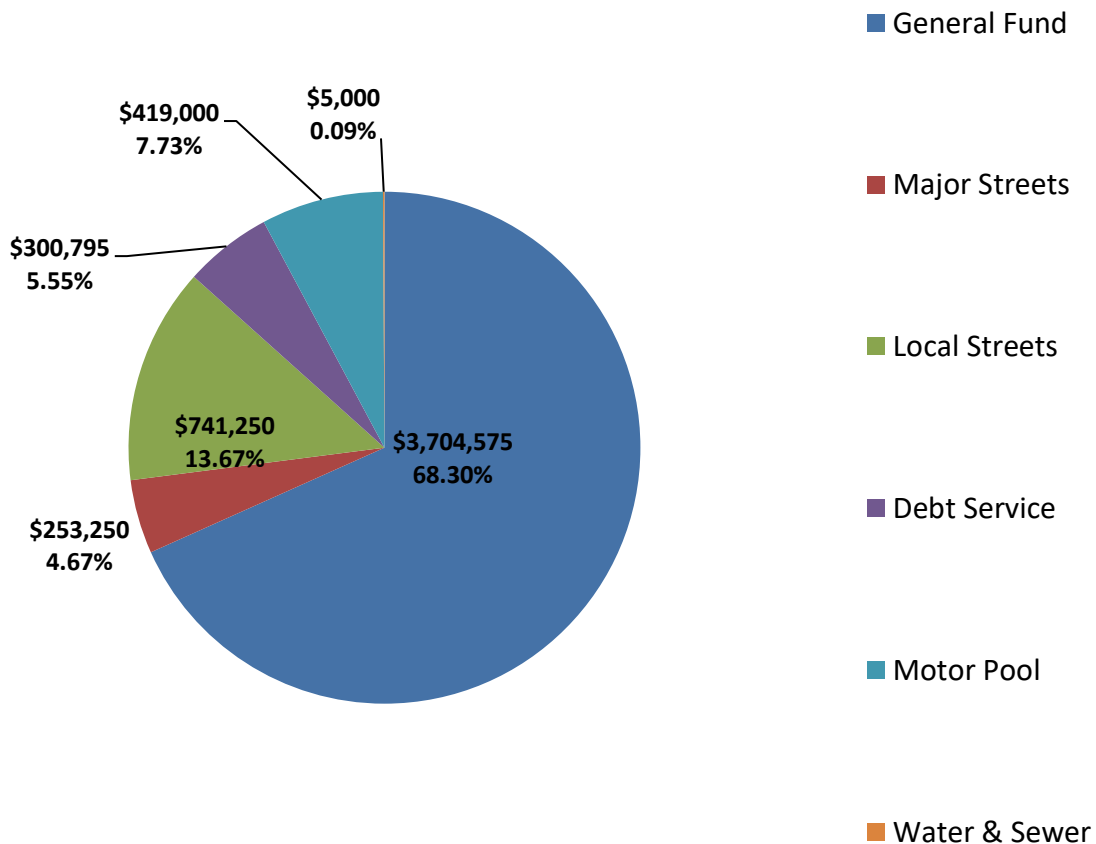
The general fund revenues are funded through twenty-one (21) different sources. The general fund generates the majority of its revenue from property taxes, beach fees, state shared revenues and fees.

FUND 101 - GENERAL FUND ESTIMATED REVENUES		
101-000-402.000	REAL PROPERTY TAXES	2,230,000
101-000-403.000	PERSONAL PROPERTY TAXES	30,000
101-000-445.000	PENALTIES & INTEREST	10,000
101-000-447.000	ADMINISTRATION FEE	100,000
101-000-478.000	PERMIT FEES	28,100
101-000-574.000	REVENUE SHARING	90,000
101-000-577.000	LIQUOR LICENSE FEES	11,700
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	27,000
101-000-650.000	CHAIN FERRY FEES	3,675
101-000-651.000	OVAL BEACH FEES	500,000
101-000-652.000	OVAL CONCESSION	85,000
101-000-653.000	BOAT RAMP FEES	1,400
101-000-654.000	GAZEBO FEES	1,500
101-000-655.000	POLICE & ORDINANCE FEES	1,500
101-000-665.000	INTEREST EARNED	70,000
101-000-667.000	STREET END & PROPERTY FEES	40,000
101-000-670.000	BOAT SLIP FEES	28,000
101-000-674.000	MISC DONATIONS & INCOME	1,000
101-000-682.000	ELECTION FEES & USE TAX	16,000
101-000-697.000	TRANSFER IN FUND BALANCE	387,500
	TOTAL ESTIMATED REVENUES	3,704,575

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 \$5,423,870 for all six (6) funds for the fiscal year 2023-2024.



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 2023 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	0.5000
SCHOOL RECREATION	0.2500
SCHOOL INTERMEDIATE DISTRICT	6.1546
ALLEGAN COUNTY OPERATING	5.1619
ALLEGAN COUNTY ROADS	0.9654
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	2.5000

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-Homestead)



75%
Other Taxing
Entities

25%
City of Saugatuck

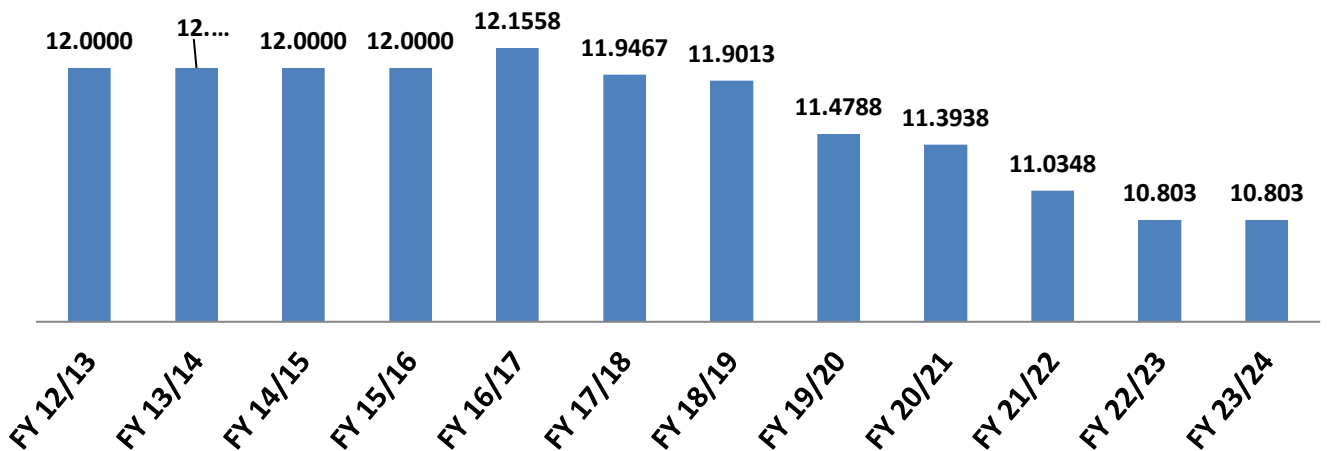
CITY OF SAUGATUCK TAX PORTION (Principal Residency)



63%
Other Taxing
Entities

37%
City of Saugatuck

CITY OF SAUGATUCK OPERATING MILLAGE HISTORY (12 YEARS)



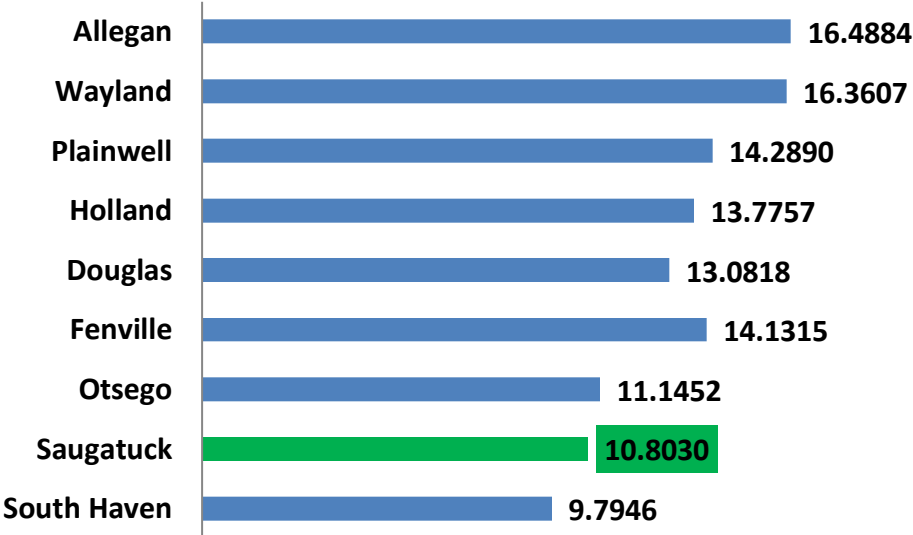
The recommend budget for the 2023/2024 fiscal year was developed using an equal operating millage rate of 10.8030 (maximum allowed due to Headlee reduction). The recommended operating millage for

2023/2024 remains the lowest it has been over a 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 1.7772 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 principal 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 13.9802.

NAME	RECOMMENDED FY 23/24	CHANGE	PRIOR FY 22/23
OPERATING	10.8030	NEUTRAL	10.8030
VOTED ROADS	1.7772	NEUTRAL	1.7772
VOTED BOND DEBT	1.4000	NEUTRAL	1.4000
	13.9802	NEUTRAL	13.9802

Data obtained from the 2022 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 2022 tax year.

2022 ALLEGAN COUNTY CITIES OPERATING MILLAGE LEVY RANKING



CITY NEEDS/FINANCIAL SNAPSHOT (ESTIMATED AS OF JUNE, 30 2023)

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 \$2,142,000. 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. Bladhead , 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 \$7,892,586 overall in fund balances. Below is the recommended 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	\$4,641,948
• General Fund Parks Committed	\$1,000,000
• Major Street Fund	\$ 759,765
• Local Street Fund	\$1,002,592
• <u>Water/Sewer Fund</u>	<u>\$ 488,281</u>
TOTAL	\$7,892,586

2023/2024 BUDGET PRIORITY EXPENDITURES AND HIGHLIGHTS

- Balanced Budget - \$5,423,870 total estimated revenues and \$5,423,870 total estimated expenditures.
- Capital Project \$250,000 – Mt. Baldhead area improvements.
- Personnel COLA – The City Treasurer has polled other local units of government and found between a 3% and 8% COLA is the norm for 2023/2024 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. Included in the budget is a wage study through MML. The last wage study was done in 2018. The City has new job descriptions and staff positions. Included in this recommended budget is funding for a new rate study, and a 10% increase for employee wages (excluding the City Manager). Staff have included a placeholder for an additional administrative employee to assist with event planning and other administrative duties.

- Elections \$20,000 – Upgrades necessary to hold safe elections and updated State of Michigan laws.
- Motor Pool \$100,000 – DPW pickup Truck. This purchase will replace the 2016 GMC 2500 in the current fleet. This truck is used primarily for maintenance of all the parks in the City. Also, included is hot asphalt box along with a planer/grinder attachment for the skid steer for minor road repairs.
- Training \$3,000 – Capital Improvement Plan Long Term Planning Session – The City Council is likely to convene with a third-party facilitator 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. 230626-B

A RESOLUTION ADOPTING GENERAL APPROPRIATIONS ACT

At a regular meeting of the Saugatuck City Council held on **June 26, 2023** 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 26, 2023**.
5. Estimated Revenues. Estimated City general fund revenues for fiscal year **2023-2024**, including a charter operating millage of **10.803** mills (inclusive of Headlee rollback), and various miscellaneous revenues shall total **\$3,704,575**
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, **2023**:

2023-2024 FISCAL YEAR		
		2023-2024
		REQUESTED
		BUDGET
ACCOUNT	DESCRIPTION	
Fund 101 - GENERAL FUND		
ESTIMATED REVENUES		
101-000-402.000	REAL PROPERTY TAXES	2,230,000
101-000-403.000	PERSONAL PROPERTY TAXES	30,000
101-000-445.000	PENALTIES & INTEREST	10,000
101-000-447.000	ADMINISTRATION FEE	100,000
101-000-478.000	PERMIT FEES	28,100
101-000-574.000	REVENUE SHARING	90,000
101-000-577.000	LIQUOR LICENSE FEES	11,700
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	27,000
101-000-650.000	CHAIN FERRY FEES	3,675
101-000-651.000	OVAL BEACH FEES	500,000
101-000-652.000	OVAL CONCESSION	85,000
101-000-653.000	BOAT RAMP FEES	1,400
101-000-654.000	GAZEBO FEES	1,500
101-000-655.000	POLICE & ORDINANCE FEES	1,500
101-000-665.000	INTEREST EARNED	70,000
101-000-667.000	ST END & PROPERTY FEES	40,000
101-000-670.000	BOAT SLIP FEES	28,000
101-000-674.000	MISC DONATIONS & INCOME	1,000
101-000-682.000	ELECTION FEES & USE TAX	16,000
101-000-697.000	TRANSFER FROM RESERVES	387,500
	TOTAL ESTIMATED REVENUES	3,704,575
APPROPRIATIONS		
Dept 101-COUNCIL		395,000
Dept 173-CITY ADMINISTRATION		300,350
Dept 215-CITY CLERK		216,600
Dept 253-CITY TREASURER		142,175
Dept 257-ASSESSING		46,850

Dept 265-CITY HALL		43,250
Dept 301-POLICE		405,500
Dept 441-PUBLIC WORKS		774,650
Dept 721-PLANNING/ZONING		300,725
Dept 723-HISTORIC DISTRICT COMMISSION		62,975
Dept 730-HARBOR		20,000
Dept 751-PARKS & RECREATION		686,325
Dept 751 OVAL BEACH		231,275
Dept 758-OVAL CONCESSION		77,650
Dept 760-SPEAR BOAT LAUNCH		1,250
	TOTAL APPROPRIATIONS	3,750,575
NET OF REVENUES/APPROPRIATIONS - FUND 101		0
Fund 202 - MAJOR STREETS		
ESTIMATED REVENUES		
202-000-538.000	COUNTY ROAD MILLAGE	88,000
202-000-546.000	ACT 51 FEES	115,000
202-000-665.000	INTEREST	5000
202-000-697.000	TRANSFER FUND BALANCE	45,250
	TOTAL ESTIMATED REVENUES	253,250
APPROPRIATIONS		
Dept 463-ROUTINE MAINTENANCE		206,750
Dept 464-WINTER MAINTENANCE		46,500
	TOTAL APPROPRIATIONS	253,250
NET OF REVENUES/APPROPRIATIONS - FUND 202		0
Fund 203 - LOCAL STREETS		
ESTIMATED REVENUES		
203-000-402.000	LOCAL ROAD MILLAGE	370,000
203-000-445.000	PENALTIES & INT ON TAXES	500
203-000-538.000	COUNTY ROAD MILLAGE	88,000
203-000-546.000	ACT 51 FEES	70,000
203-000-665.000	INTEREST	15,000
203-000-697.000	TRANSFER FUND BALANCE	197,750
	TOTAL ESTIMATED REVENUES	741,250
APPROPRIATIONS		
Dept 463-ROUTINE MAINTENANCE		700,000
Dept 464-WINTER MAINTENANCE		41,250
	TOTAL APPROPRIATIONS	741,250
NET OF REVENUES/APPROPRIATIONS - FUND 203		0

Fund 301 - DEBT SERVICE		
ESTIMATED REVENUES		
301-000-402.000	DEBT MILLAGE	293,900
301-000-445.000	PENALTIES & INT ON TAXES	200
301-000-697.000	TRANSFER FUND BALANCE	6695
	TOTAL ESTIMATED REVENUES	300,795
APPROPRIATIONS		
Dept 592-ROAD BOND 2009		300,795
	TOTAL APPROPRIATIONS	300,795
NET OF REVENUES/APPROPRIATIONS - FUND 301		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	3,000
	TOTAL ESTIMATED REVENUES	5,000
APPROPRIATIONS		
Dept 536-WATER AND SEWER SYSTEMS		5,000
	TOTAL APPROPRIATIONS	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 592		0
Fund 661 - MOTOR POOL FUND		
ESTIMATED REVENUES		
661-000-664.000	MOTOR POOL REVENUE	240,000
661-000-665.000	INTEREST	7,000
661-000-697.000	TRANSFER FROM F/B	172,000
	TOTAL ESTIMATED REVENUES	419,000
APPROPRIATIONS		
Dept 443-MOTOR POOL		419,000
	TOTAL APPROPRIATIONS	419,000
NET OF REVENUES/APPROPRIATIONS - FUND 661		0

YEAS: Council Members: _____

NAYS: Council Members: _____

ABSTAIN: Council Members: _____

ABSENT: Council Members: _____

ADOPTED this 26th day of June, 2023.

Signed: _____
Scott Dean, 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 26, 2023**, 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 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
101-000-402.000	REAL PROPERTY TAXES	1,954,012	2,040,000	2,053,620	2,053,620	2,230,000
101-000-403.000	PERSONAL PROPERTY TAXES	27,918	28,000	30,653	30,653	30,000
101-000-445.000	PENALTIES & INTEREST	14,174	10,000	11,131	11,131	10,000
101-000-447.000	ADMINISTRATION FEE	91,533	92,000	100,403	100,403	100,000
101-000-478.000	PERMIT FEES	77,778	26,000	75,291	78,000	28,100
101-000-528.000	OTHER FEDERAL GRANTS	97,476				
101-000-574.000	REVENUE SHARING	106,477	90,000	70,895	100,000	90,000
101-000-577.000	LIQUOR LICENSE FEES	11,720	12,000	11,612	11,612	11,700
101-000-607.000	FRANCHISE FEES	46,127	39,000	35,340	46,000	39,000
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,201	3,200	3,218	3,218	3,200
101-000-615.000	PARKING LOT FEES	26,128	20,000	23,940	28,000	27,000
101-000-643.000	CHARGES FOR SERVICE	23,712		316	316	
101-000-650.000	CHAIN FERRY FEES	9,645		3,675	3,675	3,675
101-000-651.000	OVAL BEACH FEES	578,694	488,000	462,275	488,000	500,000
101-000-652.000	OVAL CONCESSION	91,669	90,000	75,282	80,000	85,000
101-000-653.000	BOAT RAMP FEES	1,372	1,300	1,866	1,866	1,400
101-000-654.000	GAZEBO FEES	5,500	2,500	3,000	3,000	1,500
101-000-655.000	POLICE & ORDINANCE FEES	2,758	3,000	1,753	2,000	1,500
101-000-665.000	INTEREST EARNED	9,555	10,000	158,239	200,000	70,000
101-000-667.000	STREET END & PROPERTY FEES	38,409	27,000	6,490	38,500	40,000
101-000-670.000	BOAT SLIP FEES	28,267	25,000	27,904	27,904	28,000
101-000-674.000	MISC DONATIONS & INCOME	41,872	1,000	28,948	28,948	1,000
101-000-682.000	USE TAX & ELECTION FEES	16,973	15,000	17,010	17,010	16,000
101-000-697.000	TRANSFER FROM FUND BALANCE		506,975			387,500
Totals for dept 000 -		3,304,970	3,529,975	3,202,861	3,353,856	3,704,575
TOTAL ESTIMATED REVENUES		3,304,970	3,529,975	3,202,861	3,353,856	3,704,575

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101 - COUNCIL						
101-101-702.000	SALARY	7,300	8,600	5,963	8,000	8,600
101-101-720.000	FRINGE BENEFITS	583	800	481	650	800
101-101-801.000	CONTRACTUAL SERVICES	989	2,100	169	2,100	2,100
101-101-803.000	LEGAL FEES	249,930	250,000	478,420	500,000	350,000
101-101-831.000	CEMETERY FEES	6,067	6,200	6,431	6,431	6,800
101-101-860.000	EDUCATIONAL TRAINING	4,686	5,000	5,087	5,087	5,000
101-101-882.000 *	EVENTS/SERVICES	20,682	11,200	6,315	7,500	17,200
101-101-900.000	PRINTING & PUBLISHING	234	600	138	300	600
101-101-908.000	DUES & PUBLICATIONS	1,113	1,200	1,124	1,124	1,200
101-101-913.000	INSURANCE	2,500	2,575	2,575	2,575	2,700
Totals for dept 101 - COUNCIL		294,084	288,275	506,703	533,767	395,000

* NOTES TO BUDGET: DEPARTMENT 101 COUNCIL

882.000	EVENTS/SERVICES					10,000
	FIREWORKS					1,000
	4TH JULY INTERURBAN					4,000
	FIREWORKS TOILETS					1,500
	GARDEN CLUB					200
	ART CLUB					500
	SWAG					
	ACCOUNT '882.000' TOTAL					17,200
	DEPT '101' TOTAL					17,200

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 173 - CITY ADMINISTRATION						
101-173-702.000	SALARY/WAGES	130,994	130,250	120,608	130,250	120,000
101-173-720.000	FRINGE BENEFITS	59,999	60,000	42,880	60,000	50,000
101-173-727.000	OFFICE SUPPLIES	1,556	1,500	1,303	1,500	1,600
101-173-801.000 *	CONTRACTUAL SERVICES	21,917	26,000	21,606	25,000	33,000
101-173-802.000	AUDIT	10,125	10,750	10,300	10,300	11,000
101-173-803.000	LEGAL FEES	81,106	75,000	28,554	35,000	75,000
101-173-850.000	TELEPHONES	1,804	2,200	1,776	2,000	2,200
101-173-860.000	EDUCATIONAL TRAINING	743	3,000	487	1,000	3,000
101-173-900.000	PRINTING & PUBLISHING		200		100	200
101-173-910.000	INSURANCE	2,200	2,275	2,275	2,275	2,350
101-173-970.000	CAPITAL OUTLAY		2,000			2,000
Totals for dept 173 - CITY ADMINISTRATION		310,444	313,175	229,789	267,425	300,350

* NOTES TO BUDGET: DEPARTMENT 173 CITY ADMINISTRATION

801.000	CONTRACTUAL SERVICES					
	MML WAGE STUDY					6,000
	IT & COPIER					27,000
	ACCOUNT '801.000' TOTAL					33,000
	DEPT '173' TOTAL					33,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 215 - CITY CLERK						
101-215-702.000	SALARY/WAGES	81,977	108,000	96,774	108,000	124,200
101-215-720.000	FRINGE BENEFITS	35,500	40,000	41,380	44,000	46,000
101-215-727.000	OFFICE SUPPLIES	1,400	1,200	1,985	2,200	2,000
101-215-801.000	CONTRACTUAL SERVICES	1,648	2,500	2,500	2,500	2,600
101-215-803.000	LEGAL FEES	4,283	5,500	2,490	3,000	5,500
101-215-820.000	ELECTIONS	4,240	10,000	6,787	8,000	30,000
101-215-850.000	TELEPHONES	674	675	926	1,000	800
101-215-860.000	EDUCATIONAL TRAINING	1,365	3,000	876	1,000	3,000
101-215-900.000	PRINTING & PUBLISHING	466	500	187	200	500
101-215-970.000	CAPITAL OUTLAY	637	1,500	275	1,000	2,000
Totals for dept 215 - CITY CLERK		132,190	172,875	154,180	170,900	216,600

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 253 - CITY TREASURER						
101-253-702.000	SALARY/WAGES	78,370	84,000	76,375	83,500	90,000
101-253-720.000	FRINGE BENEFITS	34,999	34,000	33,198	36,000	36,500
101-253-727.000	OFFICE SUPPLIES	2,694	2,600	1,677	2,000	2,600
101-253-801.000	CONTRACTUAL SERVICES	6,396	5,500	5,446	5,500	5,700
101-253-803.000	LEGAL FEES		1,000	312	1,000	1,000
101-253-850.000	TELEPHONE	670	725	577	725	775
101-253-860.000	EDUCATIONAL TRAINING	1,563	2,000	945	1,200	2,500
101-253-900.000	PRINTING & PUBLISHING	349	500		200	500
101-253-913.000	INSURANCE	1,000	1,025	1,025	1,025	1,100
101-253-970.000	CAPITAL OUTLAY	150	1,000	304	500	1,500
Totals for dept 253 - CITY TREASURER		126,191	132,350	119,859	131,650	142,175

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 257 - ASSESSING						
101-257-702.000	SALARY	900	1,350	950	950	1,350
101-257-720.000	FRINGE BENEFITS	69	125	73	73	125
101-257-727.000	OFFICE SUPPLIES	617	1,200	1,199	1,300	1,300
101-257-801.000	CONTRACTUAL SERVICES	30,638	36,000	32,513	34,000	37,800
101-257-804.000	BOARD OF REVIEW	207	300	205	205	300
101-257-807.000	TRIBUNAL CHARGEBACKS	1,624	3,000	36	100	1,500
101-257-850.000	TELEPHONES	668	675	575	675	725
101-257-860.000	EDUCATIONAL TRAINING		1,500			1,500
101-257-900.000	PRINTING & PUBLISHING	615	750	166	200	750
101-257-970.000	CAPITAL OUTLAY	2,564	1,500			1,500
Totals for dept 257 - ASSESSING		37,902	46,400	35,717	37,503	46,850

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 265 - CITY HALL						
101-265-702.000	SALARY/WAGES	18,045	10,000	7,530	8,200	10,000
101-265-720.000	FRINGE BENEFITS	7,999	5,000	3,419	5,000	5,000
101-265-730.000	SUPPLIES	1,150	650	1,485	1,500	1,500
101-265-801.000	CONTRACTUAL SERVICES	3,490	3,500	2,927	3,500	3,500
101-265-850.000	TELEPHONE	333	500	282	500	500
101-265-900.000	PRINTING & PUBLISHING		150		50	150
101-265-913.000	INSURANCE	1,200	1,300	1,300	1,300	1,400
101-265-920.000	UTILITIES	4,783	4,800	5,038	5,500	5,200
101-265-930.000	REPAIRS & MAINTENANCE	1,636	202,000	114,824	202,000	5,000
101-265-946.000	EQUIPMENT RENTAL	1,115	750	845	1,000	1,000
101-265-970.000 *	CAPITAL OUTLAY	16,272		10,435	10,500	10,000
Totals for dept 265 - CITY HALL		56,023	228,650	148,085	239,050	43,250

* NOTES TO BUDGET: DEPARTMENT 265 CITY HALL

970.000	CAPITAL OUTLAY					
	COUNCIL CHAMBERS MICS					10,000
	DEPT '265' TOTAL					10,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 301 - SHERIFF						
101-301-702.000	WAGES DEPUTIES	310,581	325,000	291,018	320,000	327,000
101-301-702.001	OVERTIME	457	10,000		5,000	10,000
101-301-702.002	RESERVE OFFICERS	5,134	10,000	8,137	10,000	11,500
101-301-748.000	FUEL & OILS	16,342	15,000	6,818	15,000	16,000
101-301-803.000	LEGAL FEES	343	2,500	2,160	2,500	2,500
101-301-882.000	EVENTS/SERVICES	46	1,000		500	1,000
101-301-946.000	EQUIPMENT RENTAL	36,000	37,500	18,000	37,500	37,500
Totals for dept 301 - SHERIFF		368,903	401,000	326,133	390,500	405,500

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC WORKS						
101-441-702.000	SALARY/WAGES	107,783	120,000	126,268	133,000	144,000
101-441-720.000	FRINGE BENEFITS	108,999	120,000	109,111	120,000	120,000
101-441-730.000	SUPPLIES	5,715	6,000	5,611	6,000	6,000
101-441-740.000	UNIFORMS	4,319	3,500	4,146	4,500	3,500
101-441-755.000	TOOLS	3,000	3,000	297	1,000	3,000
101-441-799.000	PARKWAY TREES	1,984	2,950	2,497	2,600	3,000
101-441-801.000 *	CONTRACTUAL SERVICES	154,609	200,000	87,061	125,000	215,000
101-441-805.000	HOLIDAY LIGHTING	29,520	30,000	27,264	27,500	30,000
101-441-860.000	EDUCATIONAL TRAINING	2,084	3,500	2,617	3,000	3,500
101-441-882.000	EVENTS/SERVICES	377	500		500	500
101-441-900.000	PRINTING & PUBLISHING	500	500	579	600	500
101-441-913.000	INSURANCE	4,500	4,700	4,700	4,700	4,900
101-441-920.000	UTILITIES	2,673	2,950	4,225	4,600	3,300
101-441-926.000	STREET LIGHTS	23,580	26,750	23,110	26,750	26,750
101-441-930.000	REPAIRS & MAINTENANCE		1,500	1,437	1,500	1,500
101-441-932.000	SIDEWALK REPAIRS		5,500	10,650	14,000	20,000
101-441-945.000 *	CAPITAL OUTLAY		150,000	69,722	80,000	80,000
101-441-946.000	EQUIPMENT RENTAL	104,757	100,000	91,494	105,000	107,000
101-441-960.000	SIGNS	2,574	2,200	96	500	2,200
Totals for dept 441 - PUBLIC WORKS		556,974	783,550	570,885	660,750	774,650

* NOTES TO BUDGET: DEPARTMENT 441 PUBLIC WORKS

801.000	CONTRACTUAL SERVICES					200,000
	MILFOIL, DEBT CREW, TREE MAINTENANCE, TOILETS, ENGINEERING					15,000
	AIRPORT PROPERTIES PHASES					
	ACCOUNT '801.000' TOTAL					215,000
945.000	CAPITAL OUTLAY					
	VEHICLE BARRIERS					80,000
	DEPT '441' TOTAL					295,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 721 - PLANNING/ZONING						
101-721-702.000	SALARY/WAGES	47,300	48,000	49,315	555,000	57,000
101-721-720.000	FRINGE BENEFITS	26,000	27,000	18,243	27,000	27,000
101-721-727.000	OFFICE SUPPLIES	1,491	1,200	1,229	1,400	1,200
101-721-801.000 *	CONTRACTUAL SERVICES	19,589	75,000	48,087	75,000	130,000
101-721-803.000	LEGAL FEES	81,405	75,000	81,795	90,000	75,000
101-721-850.000	TELEPHONES	615	650	571	650	675
101-721-860.000	EDUCATIONAL TRAINING	2,335	3,200	3,046	3,200	3,200
101-721-900.000	PRINTING & PUBLISHING	1,000	1,000	2,295	2,800	1,500
101-721-908.000	DUES, FEES & PUBLICATIONS		500		500	500
101-721-913.000	INSURANCE	2,000	2,075	2,075	2,075	2,150
101-721-970.000	CAPITAL OUTLAY		5,000		1,000	2,500
Totals for dept 721 - PLANNING/ZONING		181,735	238,625	206,656	758,625	300,725

* NOTES TO BUDGET: DEPARTMENT 721 PLANNING/ZONING

801.000	CONTRACTUAL SERVICES					20,000
	CODE ENFORCEMENT					40,000
	CONSULTANTS					70,000
	GRANT WRITER/EVENT/ADMIN ASSISTANT					130,000
	ACCOUNT '801.000' TOTAL					130,000
	DEPT '721' TOTAL					130,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 723 - HISTORIC DISTRICT COMMISSION						
101-723-702.000	SALARY	30,773	31,000	32,466	35,000	38,000
101-723-720.000	FRINGE BENEFITS	18,500	18,400	12,138	18,400	18,400
101-723-727.000	OFFICE SUPPLIES	1,000	1,000	839	1,000	1,000
101-723-801.000	CONTRACTUAL SERVICES		1,000	3,414	4,000	2,000
101-723-803.000	LEGAL FEES		1,500		100	1,500
101-723-850.000	TELEPHONES	530	525	568	600	525
101-723-860.000	EDUCATIONAL TRAINING		1,000	101	250	1,000
101-723-900.000	PRINTING & PUBLISHING		300	182	300	300
101-723-908.000	DUES & PUBLICATIONS		250		100	250
Totals for dept 723 - HISTORIC DISTRICT COMMISSION		50,803	54,975	49,708	59,750	62,975

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 730 - HARBOR						
101-730-801.000	CONTRACTUAL SERVICES	1,870	10,000	2,171	3,000	10,000
101-730-931.000 *	WATERWAYS REPAIR					10,000
Totals for dept 730 - HARBOR		1,870	10,000	2,171	3,000	20,000
* NOTES TO BUDGET: DEPARTMENT 730 HARBOR						
931.000	WATERWAYS REPAIR					10,000
	BRIDGE LIGHTS					10,000
	DEPT '730' TOTAL					10,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 751 - PARKS & RECREATION						
101-751-702.000	SALARY/WAGES	71,793	78,000	74,368	83,000	100,000
101-751-720.000	FRINGE BENEFITS	38,869	41,750	30,708	41,750	32,000
101-751-730.000	SUPPLIES	22,674	20,000	37,129	40,000	22,000
101-751-801.000 *	CONTRACTAUL SERVICES	13,000	13,500	14,113	15,000	49,500
101-751-809.000	GRANT PROJECTS		50,000			50,000
101-751-819.000	CHAIN FERRY REPAIRS		3,000			3,000
101-751-900.000	PRINTING & PUBLISHING	187	500	213	300	500
101-751-913.000	INSURANCE	2,400	2,500	2,500	2,500	2,575
101-751-920.000	UTILITIES	22,750	23,000	24,677	27,000	25,250
101-751-928.000	TRASH	8,250	7,400	13,220	16,000	9,000
101-751-930.000	REPAIRS & MAINTENANCE	21,754	300,000	22,982	100,000	50,000
101-751-946.000	EQUIPMENT RENTAL	44,500	40,000	35,703	46,000	42,000
101-751-960.000	SIGNS	236	500	360	500	500
101-751-970.000 *	CAPITAL OUTLAY	33,600	15,000	14,700	15,000	300,000
Totals for dept 751 - PARKS & RECREATION		280,013	595,150	270,673	387,050	686,325

* NOTES TO BUDGET: DEPARTMENT 751 PARKS & RECREATION

801.000	CONTRACTAUL SERVICES					9,500
	ROSE GARDEN					40,000
	WOOLLY ADELGID TREATMENT					49,500
	ACCOUNT '801.000' TOTAL					49,500
970.000	CAPITAL OUTLAY					300,000
	MT BALDHEAD UPGRADES & TABLES					349,500
	DEPT '751' TOTAL					349,500

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 756 - OVAL BEACH						
101-756-702.000	SALARY/WAGES	94,267	89,000	97,099	110,000	120,000
101-756-720.000	FRINGE BENEFITS	42,000	30,000	23,295	30,000	30,000
101-756-730.000	SUPPLIES	11,018	11,000	12,055	14,000	12,000
101-756-801.000	CONTRACTUAL SERVICES	9,846	16,000	14,201	16,000	16,000
101-756-850.000	TELEPHONE	1,746	3,000	1,555	2,000	2,000
101-756-860.000	EDUCATIONAL TRAINING	1,000	1,000	1,113	1,200	1,000
101-756-900.000	PRINTING & PUBLISHING	1,782	3,250	1,657	2,000	3,000
101-756-913.000	INSURANCE	3,800	4,000	4,000	4,000	4,200
101-756-920.000	UTILITIES	7,810	6,500	7,824	8,500	7,575
101-756-930.000	REPAIRS & MAINTENANCE	9,300	10,000	3,311	5,000	10,000
101-756-946.000	EQUIPMENT RENTAL	18,838	25,000	22,118	30,000	25,000
101-756-960.000	SIGNS	2,112	500		500	500
101-756-970.000	CAPITAL OUTLAY			21,256	22,000	
Totals for dept 756 - OVAL BEACH		203,519	199,250	209,484	245,200	231,275

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 758 - OVAL CONCESSION						
101-758-702.000	SALARY	24,842	18,000	25,142	28,000	30,000
101-758-720.000	FRINGE BENEFITS	4,740	4,800	2,726	4,800	5,000
101-758-730.000	SUPPLIES	34,008	35,000	29,593	35,000	36,000
101-758-801.000	CONTRACTUAL SERVICES	2,167	2,400	1,917	2,400	2,400
101-758-850.000	TELEPHONES		500		500	500
101-758-860.000	EDUCATIONAL TRAINING	600	500	440	440	500
101-758-920.000	UTILITIES	814	750	537	750	750
101-758-930.000	REPAIRS & MAINTENANCE		500	1,186	1,500	500
101-758-960.000	SIGNS	261	500		500	500
101-758-970.000	CAPITAL OUTLAY	449	1,500		1,500	1,500
Totals for dept 758 - OVAL CONCESSION		67,881	64,450	61,541	75,390	77,650

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 760 - SPEAR BOAT LAUNCH						
101-760-801.000	CONTRACTUAL SERVICES	646	1,000	863	1,000	1,000
101-760-900.000	PRINTING & PUBLISHING		250		250	250
Totals for dept 760 - SPEAR BOAT LAUNCH		646	1,250	863	1,250	1,250

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
101-965-998.202	TRANSFER TO MAJOR STREETS	7,129				
Totals for dept 965 - TRANSFERS		7,129				
TOTAL APPROPRIATIONS		2,676,307	3,529,975	2,892,447	3,961,810	3,704,575
NET OF REVENUES/APPROPRIATIONS - FUND 101		628,663		310,414	(607,954)	
BEGINNING FUND BALANCE		5,013,280	5,641,948	5,641,948	5,641,948	5,033,994
ENDING FUND BALANCE		5,641,943	5,641,948	5,952,362	5,033,994	5,033,994

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
202-000-538.000	COUNTY ROAD MILLAGE	83,116	83,000	91,113	91,113	88,000
202-000-546.000	ACT 51 FEES	112,129	106,000	101,071	115,000	115,000
202-000-665.000	INTEREST	1,400	250	18,624	20,000	5,000
202-000-697.000	TRANSFER FROM FUND BALANCE					45,250
202-000-699.000	DUE FROM LS & GF	7,129				
Totals for dept 000 -		<u>203,774</u>	<u>189,250</u>	<u>210,808</u>	<u>226,113</u>	<u>253,250</u>
TOTAL ESTIMATED REVENUES		203,774	189,250	210,808	226,113	253,250

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
202-463-702.000	SALARY/WAGES	20,781	16,000	17,578	19,000	20,000
202-463-720.000	FRINGE BENEFITS	9,869	10,250	8,756	10,250	10,250
202-463-727.000	SUPPLIES	1,975	2,000	1,716	2,000	2,000
202-463-801.000 *	CONTRACTUAL SERVICES	231,886	95,000	116,917	135,000	150,000
202-463-930.000	REPAIRS & MAINTENANCE	1,857	2,500	2,775	3,000	2,500
202-463-946.000	EQUIPMENT RENTAL	25,351	18,000	19,194	25,000	22,000
Totals for dept 463 - ROUTINE MAINTENANCE		291,719	143,750	166,936	194,250	206,750

* NOTES TO BUDGET: DEPARTMENT 463 ROUTINE MAINTENANCE

801.000	CONTRACTUAL SERVICES					90,000
	MAPLE ST					60,000
	MINOR REPAIRS					
	ACCOUNT '801.000' TOTAL					150,000
	DEPT '463' TOTAL					150,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
202-464-702.000	SALARY/WAGES	9,172	12,000	10,233	12,000	12,000
202-464-720.000	FRINGE BENEFITS	5,396	6,000	5,606	6,000	6,000
202-464-727.000	SUPPLIES	12,848	13,500	12,237	13,500	14,500
202-464-946.000	EQUIPMENTAL RENTAL	12,802	14,000	11,402	11,402	14,000
Totals for dept 464 - WINTER MAINTENANCE		40,218	45,500	39,478	42,902	46,500
TOTAL APPROPRIATIONS		331,937	189,250	206,414	237,152	253,250
NET OF REVENUES/APPROPRIATIONS - FUND 202		(128,163)		4,394	(11,039)	
BEGINNING FUND BALANCE		887,926	759,765	759,765	759,765	748,726
ENDING FUND BALANCE		759,763	759,765	764,159	748,726	748,726

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
203-000-402.000	LOCAL ROAD MILLAGE	325,592	333,000	342,503	342,503	370,000
203-000-445.000	PENALTIES & INT ON TAXES	472	500	468	468	500
203-000-538.000	COUNTY ROAD MILLAGE	83,116	84,000	91,114	91,114	88,000
203-000-546.000	ACT 51 FEES	65,288	63,500	58,956	67,000	70,000
203-000-665.000	INTEREST	2,955	1,000	43,168	50,000	15,000
203-000-672.000	SPECIAL ASSESSMENTS	5,000				
203-000-697.000	FUND BALANCE					197,750
Totals for dept 000 -		<u>482,423</u>	<u>482,000</u>	<u>536,209</u>	<u>551,085</u>	<u>741,250</u>
TOTAL ESTIMATED REVENUES		482,423	482,000	536,209	551,085	741,250

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
203-463-702.000	SALARY/WAGES	14,849	17,500	16,056	17,500	17,500
203-463-720.000	FRINGE BENEFITS	7,057	12,500	7,327	12,500	9,000
203-463-727.000	SUPPLIES	1,976	2,500	1,798	2,500	2,500
203-463-801.000 *	CONTRACTUAL SERVICES	140,240	381,750	73,426	110,000	650,000
203-463-930.000	REPAIRS & MAINTENANCE	328	1,500	4,229	4,500	1,500
203-463-946.000	EQUIPMENT RENTAL	16,717	19,500	16,796	19,500	19,500
Totals for dept 463 - ROUTINE MAINTENANCE		181,167	435,250	119,632	166,500	700,000

* NOTES TO BUDGET: DEPARTMENT 463 ROUTINE MAINTENANCE

801.000	CONTRACTUAL SERVICES					
	EAST WEST TAKKEN REPAIRS					550,000
	MINOR REPAIRS					100,000
	ACCOUNT '801.000' TOTAL					650,000
	DEPT '463' TOTAL					650,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
203-464-702.000	SALARY/WAGES	9,237	13,500	9,504	9,504	10,000
203-464-720.000	FRINGE BENEFITS	4,502	9,000	6,282	9,000	7,000
203-464-727.000	SUPPLIES	9,252	10,750	8,158	8,500	10,750
203-464-946.000	EQUIPMENT RENTAL	12,163	13,500	7,061	7,061	13,500
Totals for dept 464 - WINTER MAINTENANCE		35,154	46,750	31,005	34,065	41,250
TOTAL APPROPRIATIONS		216,321	482,000	150,637	200,565	741,250
NET OF REVENUES/APPROPRIATIONS - FUND 203		266,102		385,572	350,520	
BEGINNING FUND BALANCE		1,736,490	2,002,592	2,002,592	2,002,592	2,353,112
ENDING FUND BALANCE		2,002,592	2,002,592	2,388,164	2,353,112	2,353,112

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
301-000-402.000	DEBT MILLAGE	251,617	269,775	270,372	270,372	293,900
301-000-445.000	PENALTIES & INT ON TAXES	364	200	369	369	200
301-000-665.000	INTEREST			456	456	
301-000-697.000	TRANSFER FROM FUND BALANCE		17,610			6,695
Totals for dept 000 -		251,981	287,585	271,197	271,197	300,795
TOTAL ESTIMATED REVENUES		251,981	287,585	271,197	271,197	300,795

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 592 - ROAD BOND 2009						
301-592-804.000	AGENT FEE		500			500
301-592-991.000	DEBT PRINCIPAL	225,000	248,000	248,000	248,000	265,000
301-592-995.000	DEBT INTEREST	42,173	39,085	38,975	38,975	35,295
Totals for dept 592 - ROAD BOND 2009		<u>267,173</u>	<u>287,585</u>	<u>286,975</u>	<u>286,975</u>	<u>300,795</u>
TOTAL APPROPRIATIONS		<u>267,173</u>	<u>287,585</u>	<u>286,975</u>	<u>286,975</u>	<u>300,795</u>
NET OF REVENUES/APPROPRIATIONS - FUND 301		(15,192)		(15,778)	(15,778)	
BEGINNING FUND BALANCE		88,074	72,883	72,883	72,883	57,105
ENDING FUND BALANCE		72,882	72,883	57,105	57,105	57,105

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
592-000-610.000	WATER FEES	18,800	1,000	19,450	19,450	1,000
592-000-611.000	SEWER FEES	10,850	1,000	2,000	2,000	1,000
592-000-665.000	INTEREST	306	500	8,945	10,000	3,000
Totals for dept 000 -		<u>29,956</u>	<u>2,500</u>	<u>30,395</u>	<u>31,450</u>	<u>5,000</u>
TOTAL ESTIMATED REVENUES		<u>29,956</u>	<u>2,500</u>	<u>30,395</u>	<u>31,450</u>	<u>5,000</u>

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND SEWER SYSTEMS						
592-536-801.000	CONTRACTUAL SERVICES	92,444	2,500		2,500	5,000
Totals for dept 536 - WATER AND SEWER SYSTEMS		92,444	2,500		2,500	5,000
TOTAL APPROPRIATIONS						
		92,444	2,500		2,500	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 592						
		(62,488)		30,395	28,950	
BEGINNING FUND BALANCE		550,769	488,281	488,281	488,281	517,231
ENDING FUND BALANCE		488,281	488,281	518,676	517,231	517,231

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
661-000-579.000	GRANTS RECEIVED	6,000				
661-000-664.000	MOTOR POOL REVENUE	272,242	268,250	204,613	255,000	240,000
661-000-665.000	INTEREST	937	2,000	15,804	18,000	7,000
661-000-673.000	SALE OF FIXED ASSETS			88,986	88,986	
661-000-697.000	TRANSFER FROM FUND BALANCE		100,000			172,000
Totals for dept 000 -		279,179	370,250	309,403	361,986	419,000
TOTAL ESTIMATED REVENUES		279,179	370,250	309,403	361,986	419,000

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
APPROPRIATIONS						
Dept 443 - MOTOR POOL						
661-443-702.000	SALARY/WAGES	26,979	25,000	39,121	42,000	46,000
661-443-720.000	FRINGE BENEFITS	11,081	12,000	15,380	17,500	18,000
661-443-727.000	SUPPLIES	5,668	5,000	6,864	7,200	6,000
661-443-748.000	FUEL & OILS	28,010	35,000	38,212	40,000	35,000
661-443-750.000	TIRES & BATTERIES	1,407	10,000	11,300	12,000	10,000
661-443-755.000	SMALL TOOLS	1,392	1,250	1,350	1,500	1,250
661-443-801.000	CONTRACTUAL SERVICES	2,575	3,000	4,033	4,500	3,000
661-443-850.000	TELEPHONES	5,010	5,000	5,351	6,000	5,500
661-443-913.000	INSURANCE	10,628	15,000	10,409	10,409	10,000
661-443-920.000	UTILITIES	8,143	8,250	12,071	15,000	9,250
661-443-930.000	REPAIRS & MAINTENANCE	38,034	34,500	55,308	60,000	35,000
661-443-968.000	DEPRECIATION	139,224	16,250		140,000	140,000
661-443-970.000 *	CAPITAL OUTLAY	961	200,000	140,214	200,000	100,000
Totals for dept 443 - MOTOR POOL		279,112	370,250	339,613	556,109	419,000
* NOTES TO BUDGET: DEPARTMENT 443 MOTOR POOL						
970.000	CAPITAL OUTLAY					45,000
	NEW GMC TRUCK					35,000
	ASHPALT BOX					12,000
	PLANNER ATTACHMENT					92,000
	ACCOUNT '970.000' TOTAL					92,000
	DEPT '443' TOTAL					92,000
TOTAL APPROPRIATIONS		279,112	370,250	339,613	556,109	419,000
NET OF REVENUES/APPROPRIATIONS - FUND 661		67		(30,210)	(194,123)	
	BEGINNING FUND BALANCE	1,221,164	1,221,233	1,221,233	1,221,233	1,027,110
	ENDING FUND BALANCE	1,221,231	1,221,233	1,191,023	1,027,110	1,027,110
ESTIMATED REVENUES - ALL FUNDS		4,552,283	4,861,560	4,560,873	4,795,687	5,423,870
APPROPRIATIONS - ALL FUNDS		3,863,294	4,861,560	3,876,086	5,245,111	5,423,870
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		688,989		684,787	(449,424)	
BEGINNING FUND BALANCE - ALL FUNDS		9,497,703	10,186,703	10,186,703	10,186,703	9,737,279
ENDING FUND BALANCE - ALL FUNDS		10,186,692	10,186,703	10,871,490	9,737,279	9,737,279

CITY OF SAUGATUCK ORGANIZATIONAL CHART

