



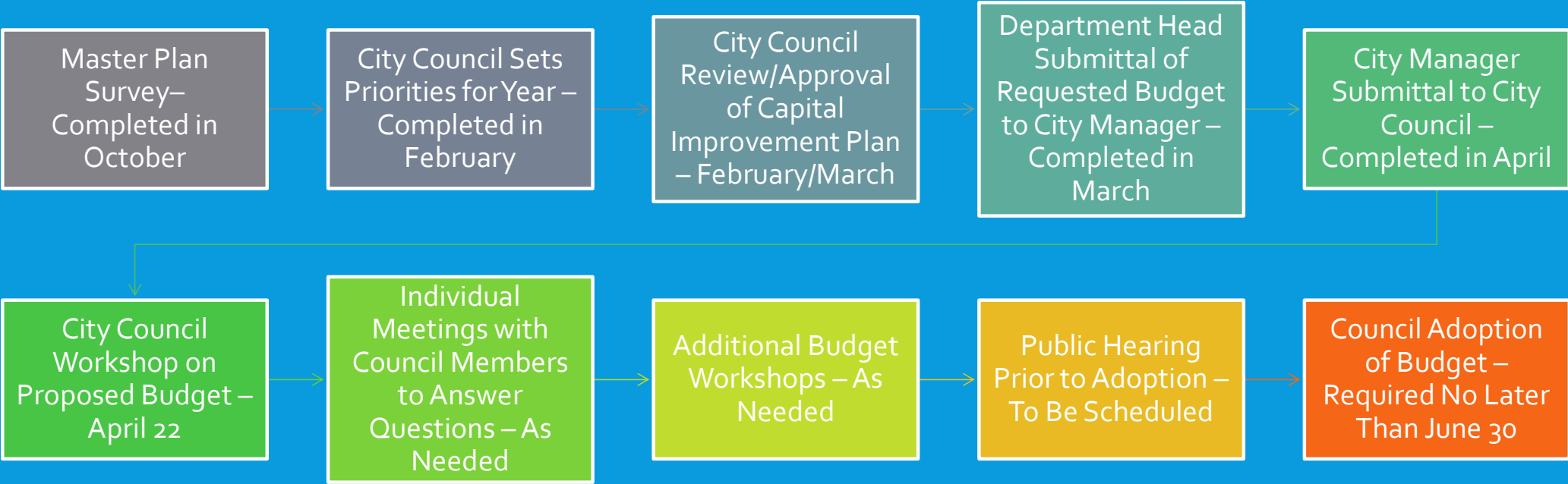
Proposed Budget Presentation

Fiscal Year 2026-2027

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.



BUDGET PROCESS



Fiscal Year 26/27

Vision

Saugatuck is an **inclusive waterfront community** that welcomes all. City residents enjoy a **great quality of life** living in one of the country's highest-rated tourist destinations.

Saugatuck is a **vibrant, inviting community** with a talented and dedicated staff, great schools, an active tourist-based economy, stable property values, and sense of **history** as the community moves into the future.

Residents and visitors enjoy a **unique, small-town** atmosphere, exceptional parks, and access to **beautiful natural resources**.



Operations, Public Health & Safety

Goal: We will maintain a culture of fiscal responsibility and friendly, honest, and transparent government. We will partner with the Fire District and Sheriff's office to ensure we take the right measures to keep our community safe.

Priorities

- Evaluate Parking Improvements Task Force recommendations and implement solutions (*essential*)
- Update website, including the addition of online payments. (*essential, regulatory*)
- Finish update to Land Use Master Plan, including non-motorized (pathways, biking) plan (reg.)
- Roll out new logo and branding
- Finish new water-sewer agreement and as necessary, update water-sewer infrastructure fees (*regulatory*)
- Manage Dune Ridge litigation
- Implement deer cull
- Begin full zoning code update
- Install outdoor AED stations
- Conduct Town Halls: One with businesses and another on taxes



Infrastructure

Goal: We will focus on maintaining and improving current infrastructure while planning and saving for future needs

Priorities

- Complete Maple Street construction (*essential*)
- Complete Elizabeth Street design; begin construction (*essential*)
- Complete feasibility and plan for Park Street improvements; begin design (*essential*)
- Renovate City Hall interior
- Make further sidewalk repairs
- Maintain and resurface roads
- Finalize plan for lead service line replacement (*regulatory*)
- Update signage and wayfinding
- Evaluate long-term funding options for CIP/AMP
- Encourage AT&T cellular antenna installation and other telecommunication improvements from private sector



Parks & Recreation

Goal: We understand that our natural resources are the foundation of residents' quality of life and our tourism economy and will invest to sustain and enhance them.

Priorities

- Monitor and mitigate low water level impacts (*essential*)
- Complete Mt. Baldhead platform and retaining wall design; begin construction
- Refresh Village Square Courts
- Continue to advance Blue Star Trail
- Restore Mt. Baldhead vegetation
- Continue invasive species treatment
- Begin planning for replacement of Mt. Baldhead stairs and river deck
- Upgrade restroom interiors at Village Square and Wicks Park

CITY AT A GLANCE

Census Population: 865

Square Miles: 1.47

Housing Units: 916

Median Household Income: \$113,309

Median Age: 58

Parks: 500 acres

- Oval Beach, Saugatuck Harbor Natural Area, Mt. Baldhead, Coghlin Park, Jones Park, Cook Park, Wicks Park, Willow Park, Peterson Preserve, Village Square Park, and Saugatuck Wilds Nature Preserve.

Roads: 11.5 miles.

Water Utilities: 298 curb stop valves, 138 fire hydrants, 302 system valves, and 14.6 miles of main.

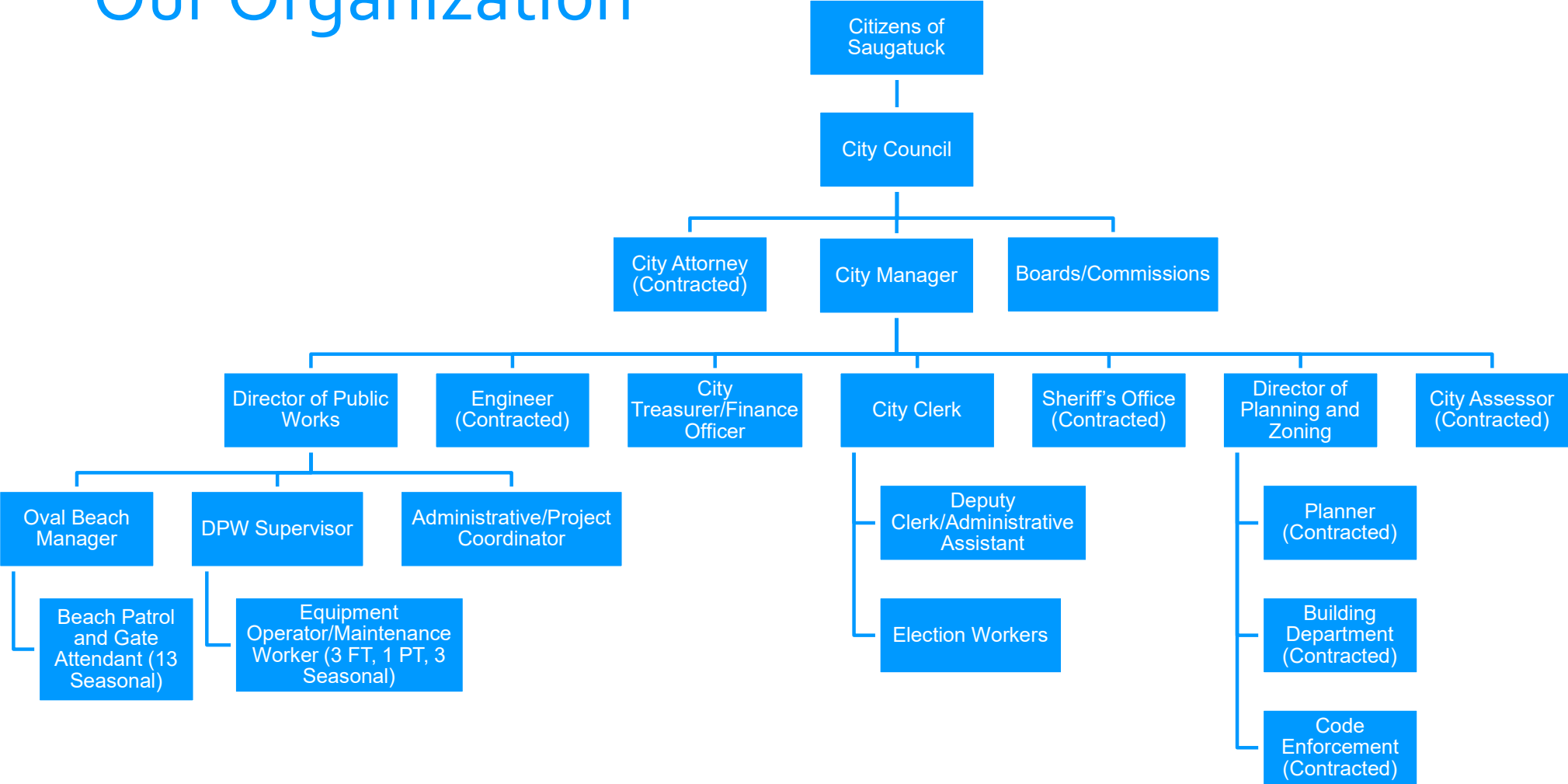
Sanitary Sewer Utilities: 17 lift stations, 259 manholes, and 4.8 miles of gravity/force main.

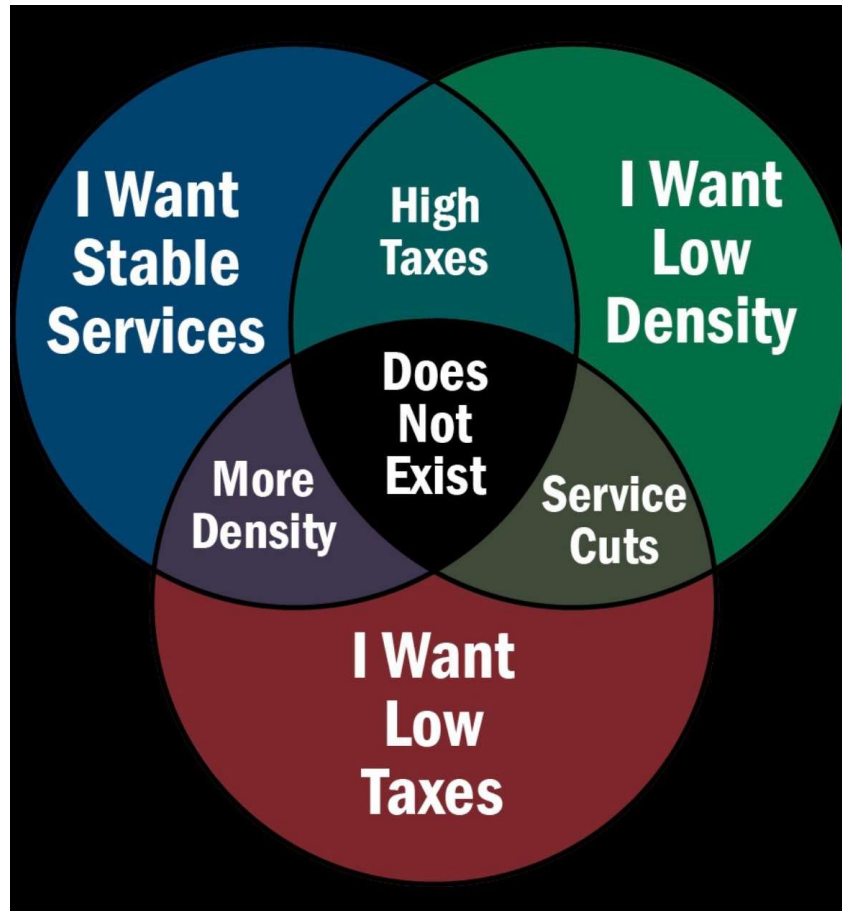
Storm Sewer Utilities: 84 manholes, 68 catch basins, 51 outfalls and 6.7 miles of gravity main.

FINANCIAL HEALTH

- **The Michigan Department of Treasury maintains a community financial dashboard. Here are our 2025 rankings:**
 - General Fund Ratio: 4th of 239 (98th percentile)
 - Governmental Net Position: 2nd of 240 (99th percentile)
- **Pension Funding**
 - Our latest actuarial report from MERS shows the funding percentage at 113%
- **Debt**
 - Amount Outstanding – \$1,343,000
 - Debt Millage – 1.4 mills (ends FY 28/29)

Our Organization





WHERE WILL EACH TAX DOLLAR GO?

TAXING ENTITY	TOTAL MILLAGE RATE (Estimated)
CITY OF SAUGATUCK OPERATING	9.9784
CITY OF SAUGATUCK ROADS	1.6414
CITY OF SAUGATUCK ROAD DEBT	1.4000
SCHOOL STATE EDUCATION	6.0000
SCHOOL OPERATING*	18.0000
SCHOOL DEBT	3.4500
SCHOOL BLDG/SITE	0.5000
SCHOOL RECREATION	0.2405
SCHOOL INTERMEDIATE DISTRICT	6.3164
ALLEGAN COUNTY OPERATING	5.1619
ALLEGAN COUNTY MED CARE	0.2394
ALLEGAN COUNTY CONSERVATION	0.0957
ALLEGAN COUNTY ROADS	0.9870
ALLEGAN COUNTY SENIORS	0.4823
INTERURBAN TRANSIT AUTHORITY	0.4798
DISTRICT LIBRARY	0.4284
DISTRICT LIBRARY DEBT	0.2381
FIRE DISTRICT	2.9000

VOTED EXPIRES 2031
VOTED EXPIRES 2028

*Non-Principal Residence Only

Principal Residence Exemption Properties



68% Other Taxing Entities

32% City of Saugatuck

Non-Principal Residence Exemption Properties



77% Other Taxing Entities

23% City of Saugatuck

Millage Rate Changes Over Time

City Millage Rates

- Comparing FY 16/17 to FY 25/26, overall City millage rates **decreased** significantly.
 - Down 2.5730 mills (-16.27%)
 - Driven largely by Headlee rollbacks

Non-City Millage Rates

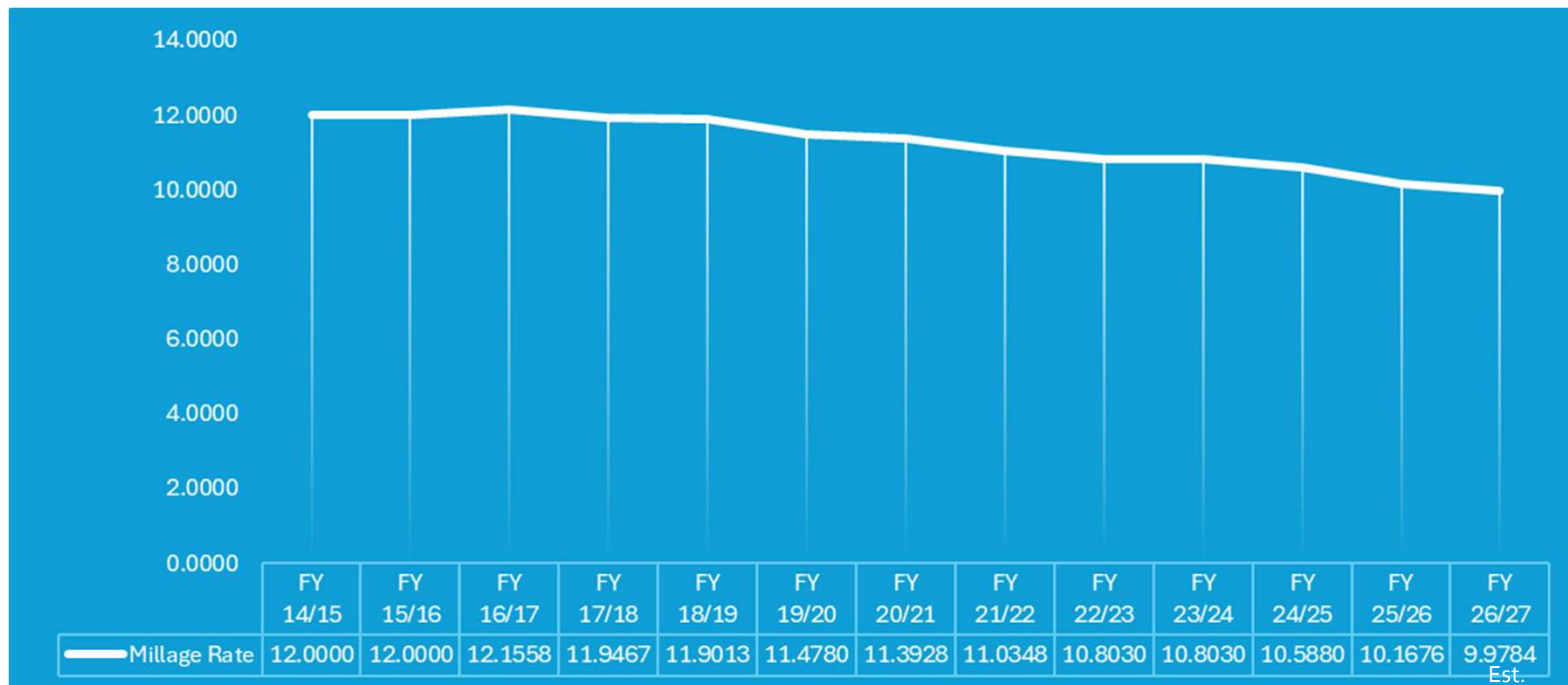
- During that same period:
 - **County and regional millages increased**
 - County Operating: +.5117 mills
 - ISD: +.8194 mills
 - **Fire District increased**
 - +1.2000 mills
 - **New Millages**
 - Library Debt: .2381
 - County Medical Care: .2394
 - County Conservation: .0957
 - **Total New/Additional: +2.0333 mills**

Taxing Jurisdiction	FY 16/17 Millage Rate	FY 25/26 Millage Rate	Difference in Mills	% Difference
CITY OPERATING (CHARTER)	12.1558	10.1676	-1.9882	-16.36%
CITY ROADS	1.7974	1.6726	-0.1248	-6.94%
CITY ROAD DEBT	1.8600	1.4000	-0.4600	-24.73%
Total City of Saugatuck	15.8132	13.2402	-2.5730	-16.27%
SCHOOL STATE EDUCATION	6.0000	6.0000	0.0000	0.00%
SCHOOL DEBT	3.5900	3.4500	-0.1400	-3.90%
SCHOOL BLDG/SITE	0.4972	0.4812	-0.0160	-3.22%
SCHOOL RECREATION	0.2485	0.2405	-0.0080	-3.22%
SCHOOL INTERMEDIATE DISTRICT	5.4970	6.3164	0.8194	14.91%
ALLEGAN COUNTY OPERATING	4.6502	5.1619	0.5117	11.00%
ALLEGAN COUNTY ROADS	0.9984	0.9870	-0.0114	-1.14%
ALLEGAN COUNTY SENIORS	0.4353	0.4823	0.0470	10.80%
INTERURBAN TRANSIT AUTHORITY	0.4968	0.4798	-0.0170	-3.42%
DISTRICT LIBRARY	0.4203	0.4284	0.0081	1.93%
FIRE DISTRICT	1.7000	2.9000	1.2000	70.59%
SCHOOL SUPPL	0.9337	0.0000	-0.9337	Fell Off
LIBRARY DEBT	0.0000	0.2381	0.2381	New
ALLEGAN COUNTY MED CARE	0.0000	0.2394	0.2394	New
ALLEGAN COUNTY CONSERVATION	0.0000	0.0957	0.0957	New
Total Other Taxing Jurisdictions (excluding school operating)	25.4674	27.5007	2.0333	7.98%

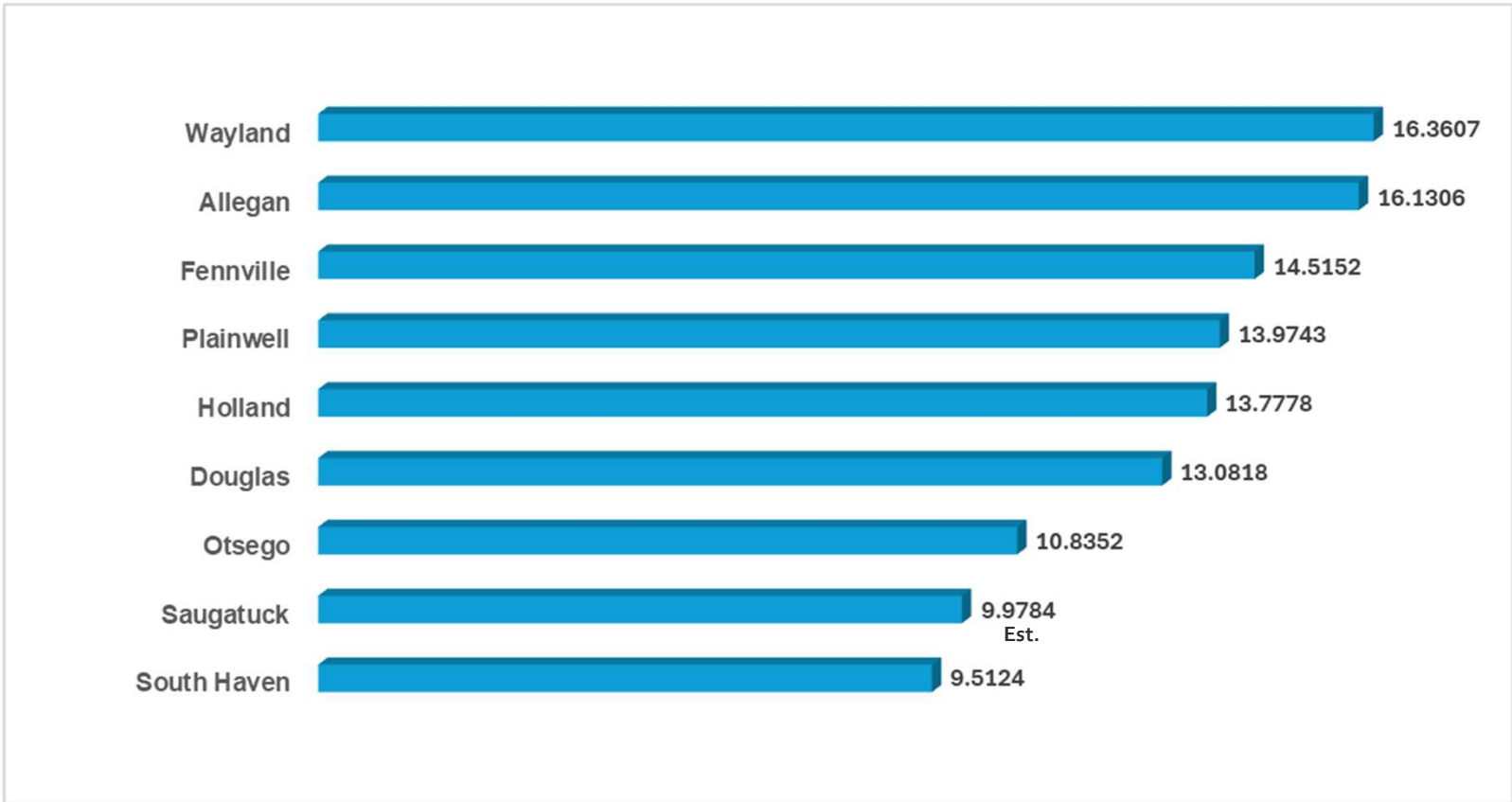
Not inherently bad—many increases reflect legitimate needs or voter-approved services—but this is important context when comparing overall tax trends.

OPERATING MILLAGE RATE HISTORY

- From at least 1996 to 2017, the operating millage rate for the City was always 12 mills or higher.
- The City's operating millage rate has declined 9 out of the last 10 years due to Headlee Amendment rollbacks.
- The estimated operating millage rate for next fiscal year is **2.1774 mills (18% lower)** than it was in FY 16/17.
- Based on current taxable values, this equates to **\$579,842.25 less revenue annually** compared to the original FY 16/17 rate (if not rolled back or reduced).



HOW DOES OUR OPERATING TAX RATE COMPARE TO OTHER AREA CITIES?

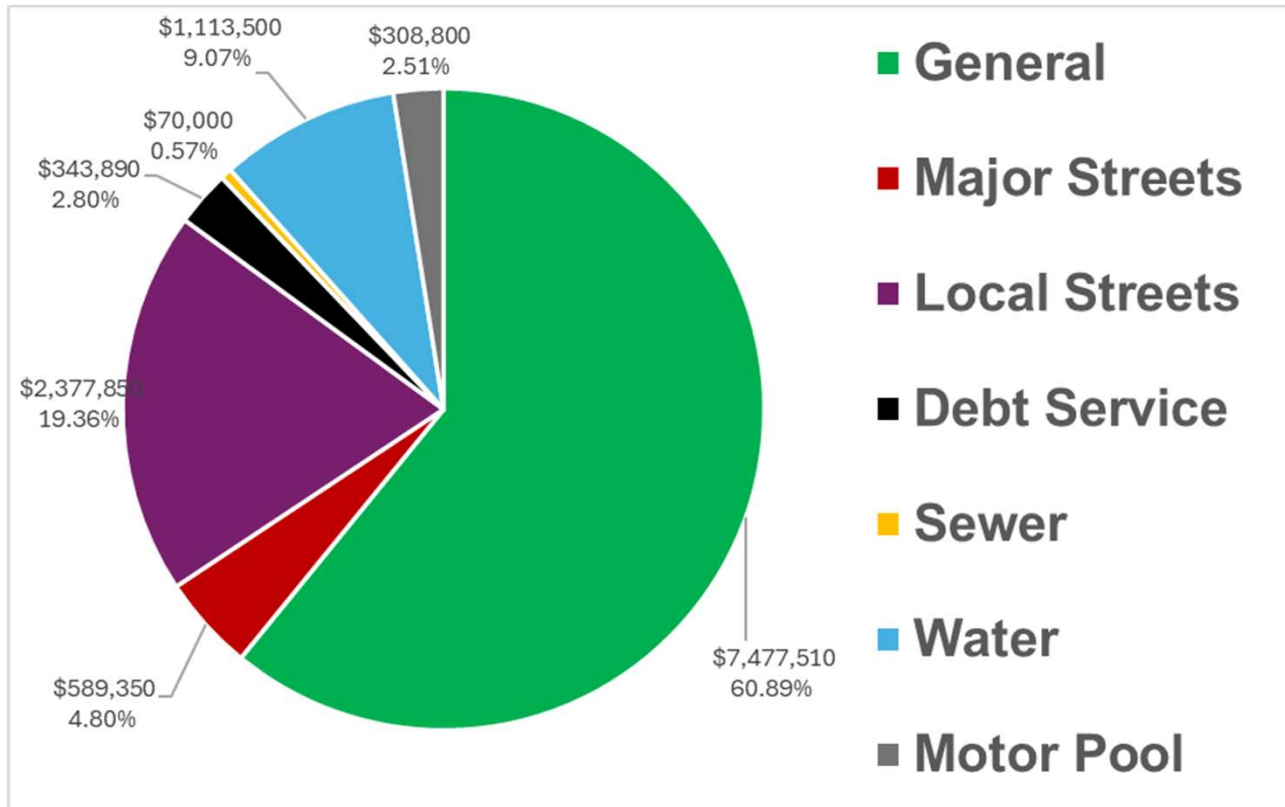


FUNDS

The City of Saugatuck currently has seven separate funds.

	101 - GENERAL FUND	Largest 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
	496 and 497 – WATER and SEWER	Fees collected for water and sewer and capital improvements to systems.
	661 - MOTOR POOL	Maintenance of the Motor Vehicle Fleet

CITY REVENUE BY FUND



GENERAL FUND

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:

101 COUNCIL

173 CITY ADMINISTRATION

215 CITY CLERK

253 CITY TREASURER

257 ASSESSING

262 ELECTIONS

265 CITY HALL

301 POLICE

441 PUBLIC WORKS

721 PLANNING/ZONING

723 HISTORIC DISTRICT COMMISSION

730 HARBOR

751 PARKS & RECREATION

756 OVAL BEACH

760 SPEAR BOAT LAUNCH

965 TRANSFERS

Main Budget Message Remains

- **Maintain, repair, and replace what you have.**
 - Community survey results show infrastructure as the top priority for the fiscal year.
- **Projects, projects, projects!**

GENERAL FUND BALANCE

City savings/cash reserves.

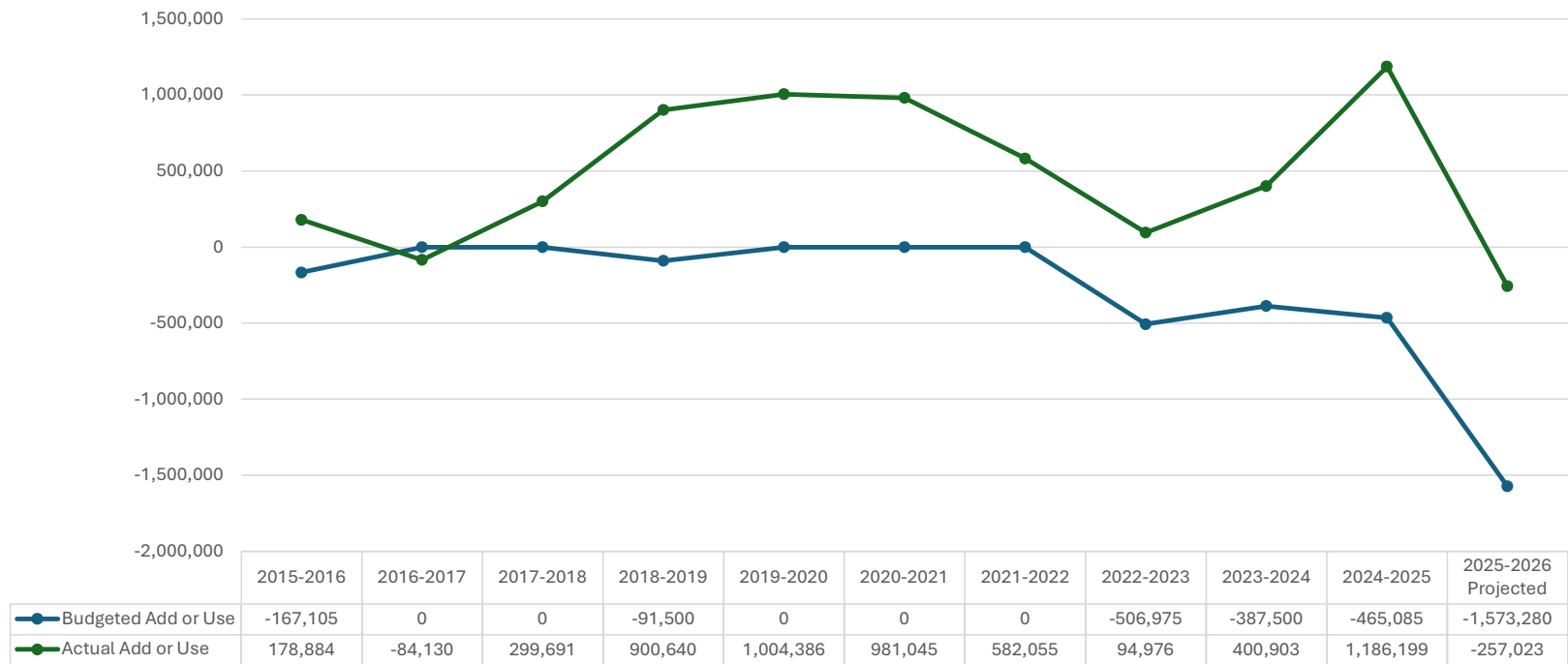
Audited Total End of Last FY: \$7,444,857

- Committed
 - Parks - \$1,000,000
 - Policy decision. We haven't needed to use fund balance for parks projects, but Council could choose to reduce.
 - Rose Garden - \$98,001
 - Spear Street - \$26,942
- Unassigned: \$ 6,319,914

Very healthy.

- Important to strike the right balance of keeping adequate reserves for a "rainy day" and investing in much needed maintenance and improvement of City infrastructure.
- Current Policy – Keep at least \$1,000,000 total in reserves.

Budgeted vs Actual Addition or Use of General Fund Balance



General Fund Revenue Highlights

Estimated Operating Millage Rate Reduction to: 9.9784	<ul style="list-style-type: none">• Decrease of .1892 mills (1.86%) due to Headlee Rollback.
Real Property Tax Revenue Increase of \$100,000	<ul style="list-style-type: none">• Driven largely by a 2.7% CPI increase and new construction. Without the Headlee rollback, revenue would be \$50,384 higher.
Permit Revenue Continues to be Up Over Prior Years - \$145,000	<ul style="list-style-type: none">• Largely due to zoning and historic district fee schedule adjustments in 2023, street dining, and increased fees and renewal frequency for short-term rentals.
Interest Income - \$150,000	<ul style="list-style-type: none">• Return on cash reserves continues to produce interest income. Interest rate reductions will have an impact.
Oval Beach - \$660,000	<ul style="list-style-type: none">• Increase in daily and seasonal pass fee in 2024 has increased revenue.
Federal and Other Grants - \$1,740,000	<ul style="list-style-type: none">• TAP and DNR Trust Fund for Blue Star Trail, DNR Grant for Village Square
Miscellaneous Donations and Income - \$105,000	<ul style="list-style-type: none">• Donor support for Blue Star Trail, Holiday Lighting, and Saugatuck Harbor Natural Area
Fund Balance Transfer – \$1,604,610	<ul style="list-style-type: none">• Use of approximately 22.3% of projected savings to fund capital improvement projects.

Recommended Fee Schedule Updates

Water Infrastructure Fee

- In 2024, a \$20 per Meter Equivalent (MEU) charge was established to fund watermain, lead service line replacement, and other local water needs.
- Asset Management Plan recommends \$3 increase from \$23 to \$26 per MEU.

Sewer Infrastructure Fee

- Still to be determined.
- Rate study approved and will occur after updated water-sewer agreement is finalized.

Water-Sewer Connection/Tap Fees

- Have not been updated since 1996.
- New rates still to be determined.
- Rate studies approved and will occur after updated water-sewer agreement is finalized.

Credit Card Fee

- Credit card payments for permit fees is costing the City 2-3% in fees.
- Staff is evaluating a proposed credit card processing fee for permits.
- If tax payments are taken by card in future, a fee will also be recommended.

Planning/Zoning Fees

- Updates to provide further clarity on certain fees.

GENERAL FUND APPROPRIATION HIGHLIGHTS

- **Investment in Staff**

- Salary/Wage increases that will allow for both inflationary adjustment and merit increases
- Continuing to offer high quality health insurance plans.

- **Consulting and Contractual Support for Council Priorities - \$162,500**

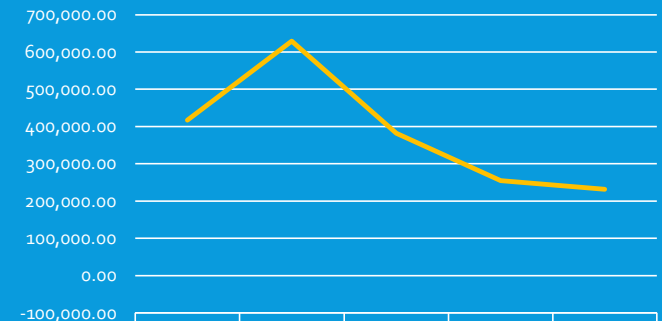
- Remainder of Logo Redesign and Branding Project and Wayfinding/Park Signage Designs
- Deer Management
- Remainder of Parking Study
- Website Redesign
- Studies and Assessments for Addressing Low Water Issues

- **New Election Equipment - \$15,000**

- Required by state law.

LEGAL FEES

- **City remains in litigation with Dune Ridge**
 - Large portion of legal fees are budgeted for this purpose
- **Current Fiscal Year Trend Shows Legal Fees Continue to Decrease**
- **Uses of Legal Services:**
 - Reviewing contracts and agreements as required by City code.
 - Drafting ordinances.
 - Legal research related to various matters that arise.
 - Updated Water/Sewer Agreements
 - Supporting Enforcement
 - Attendance at meetings
 - Now mostly via Zoom to reduce costs
- **Recommend Budgeting 11% Less (than current budget) for Legal Fees Next Fiscal Year**
 - City Council - \$215,000
 - City Manager - \$50,000
 - City Clerk - \$7,500
 - Planning/Zoning - \$67,000
 - Note: Portion of permit, license, and escrow fees covers these legal costs.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 Projected
Legal Fees	417,066.83	629,192.02	381,662.63	254,649.07	231,415.00
Increase/Decrease		50.9%	-39.3%	-33.3%	-9.1%

PLANNING AND ZONING

- **Short-Term Rental Enforcement and Inspections - \$117,500**
 - Granicus 1-800 Hotline and Address ID, Contracted Code Enforcement, Fire Department Inspections
 - Revenue source from STR license fees to cover costs.
- **Master Plan/Zoning Code Updates - \$30,000**
- **Planner and Engineering Contractual Services - \$37,000**
 - Revenue source from permit fees and escrows to help cost cover.

GENERAL FUND SUPPORTED PROJECTS

- **Blue Star Trail - \$1.7 Million**
 - Construction - TAP and DNR grants covering majority of cost
 - Additional Engineering and Assessments Requested from Tribes - \$100,000
 - Some revenue to offset expenses from Township and Friends of the Blue Star Trail
- **Traffic Signal at Lake/Blue Star - \$240,000**
 - In conjunction with Blue Star Trail installation. Not currently grant funded.
- **Mt. Baldhead Park Improvements - \$380,000**
 - Remainder of design engineering for upper platform, construction of new upper platform and retaining walls (if necessary), parking lot maintenance and improvements, and design engineering for stairs and river deck improvements.
- **Invasive Species - \$120,000**
 - Milfoil, Saugatuck Harbor Natural Area, and assessments and treatment of others.
 - Endowment Fund will provide reimbursement for SHNA.

GENERAL FUND SUPPORTED PROJECTS

- **City Hall - \$35,000**
 - Design, options, and engineering for interior remodel.
- **Village Square Courts - \$240,000**
 - Nearly all is donor and grant funded.
- **Restroom Upgrades at Wicks and Village Square- \$185,000**
 - Interior upgrades to both and exterior siding at Village Square
- **Resurface Public Works Lot - \$155,000**
 - Concurrent with Maple Street Project
- **Wayfinding and Updated Park and Street Signage - \$130,000**
- **Maple Street Sidewalk - \$630,000**
 - Transfer to local streets fund to cover portion of sidewalk cost.
- **Sidewalk Repairs - \$20,000**

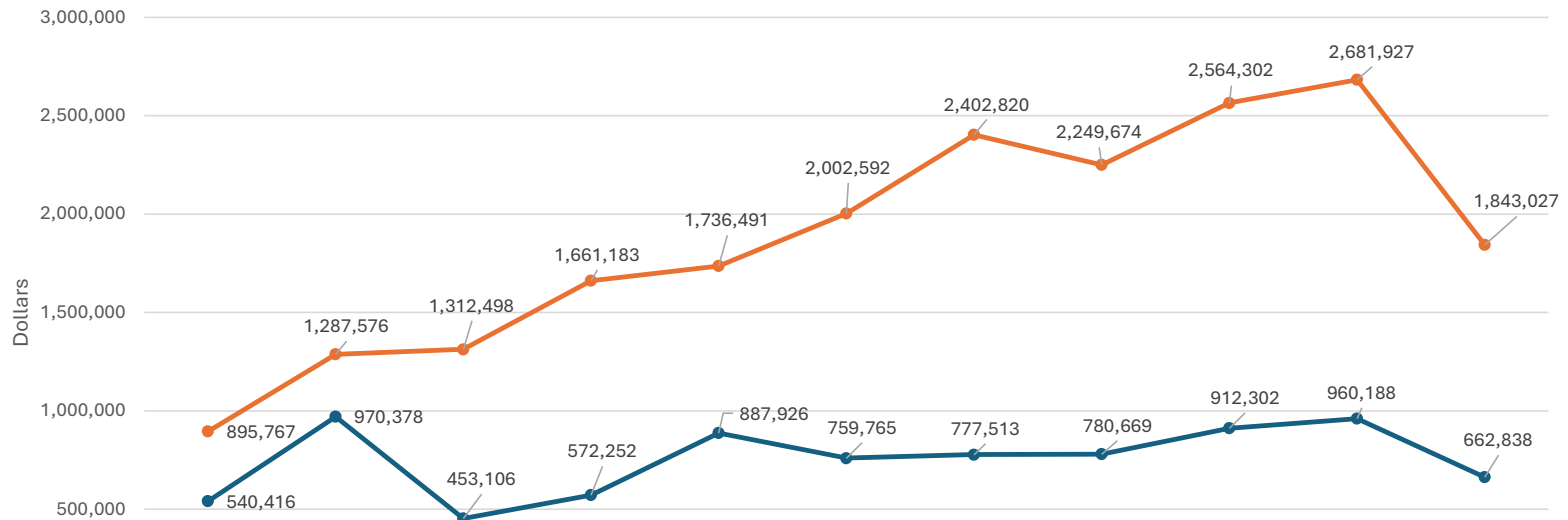
IMPACT OF CAPITAL PROJECTS ON GENERAL FUND

- After accounting for grants and donations for these projects, the net amount is \$1,900,000.
- As noted previously, proposed fund balance use of \$1,604,610 is for capital projects, not to support daily operations.

MAJOR AND LOCAL STREETS

- **Regular Funding Sources**
 - Act 51 – State Gas Tax/Registrations - \$256,000
 - County Road Millage - \$210,000
 - Local Road Millage - \$425,000
 - **Decrease** of voted millage from 1.6726 to 1.6414 (1.86%) due to Headlee Rollback
- **Additional Revenue**
 - Township Cost Share for Maple Street Restoration- \$241,000
 - General Fund Transfers - \$630,000
 - Maple Street Sidewalk
 - EGLE MCMP Grant for Park Street -\$15,000
- **Major Street Current Fund Balance - \$912,302**
 - Use of \$297,350 for Elizabeth Street project.
- **Local Street Current Fund Balance - \$2,564,302**
 - Use of \$838,900 for Maple Street project.

Major and Local Street Fund Balances Over Time



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 Projected	2026-2027 Est.
Major	540,416	970,378	453,106	572,252	887,926	759,765	777,513	780,669	912,302	960,188	662,838
Local	895,767	1,287,576	1,312,498	1,661,183	1,736,491	2,002,592	2,402,820	2,249,674	2,564,302	2,681,927	1,843,027

Major Local

MAJOR AND LOCAL STREET PROJECTS

- **Maple Street - \$2,010,000**
 - Road Restoration, stormwater Improvements, concrete sidewalk
- **Elizabeth Street - \$400,000**
 - Road restoration and stormwater and sidewalk improvements.
- **Updated PASER Ratings- \$8,000**
- **Park Street Planning and Beginning Design- \$70,000**
 - Partially grant funded.
- **Grant St (Holland to Elizabeth) and Elizabeth St (Grant to North) - \$50,000**
 - Design engineering.
- **As Needed Asphalt Repairs - \$50,000**

SEWER CAPITAL IMPROVEMENT FUND

- **Revenue**
 - Tap Fee: \$2,000
 - Interest: \$5,500
- **Use of Fund Balance - \$62,500**
- **Projects**
 - Maple Street Sanitary Sewer Repairs - \$5,000
 - Elizabeth Street Sanitary Sewer Repairs - \$45,000
 - Sewer Agreement and Rate Study - \$14,000

WATER CAPITAL IMPROVEMENT FUND

- **Revenue**
 - Water Infrastructure Fee: \$340,000
 - Tap Fee: \$4,500
 - Interest: \$4,000
 - Township Cost Share for Watermain Replacement: \$435,000
- **Use of Fund Balance - \$330,000**
- **Projects**
 - Maple Street Watermain and Lead Service Replacements - \$848,500
 - Elizabeth Street Watermain Replacement - \$150,000
 - Additional Lead Service Line Replacements - \$100,000
 - Water Agreement and Further Rate Study - \$14,000

MOTOR POOL

- **Cash and Investments – \$997,051**
- **New or Replacement Equipment**
 - John Deere Mower - \$15,000
 - Auger Attachment for Skid Steer - \$5,000
 - Replace Pickup Truck - \$65,000
 - Replace Snow Plow Attachment - \$13,000
 - Various Small Engine Equipment - \$4,000

SUMMARY

- The City has built up healthy savings in its various funds and needs to **invest** in infrastructure needs.
- The proposed budget:
 - Funds all of Council's approved priorities for fiscal year 2026-2027.
 - Adequately funds City services and operations.
 - **Invests** significantly in existing and new infrastructure.
 - Requires **no debt service** to complete projects.
 - Still **maintains healthy reserves** in the general fund that are far above Council's policy requirement.

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
101-000-402.000	REAL PROPERTY TAXES	2,366,684	2,500,000	2,474,969	2,510,880	2,600,000
101-000-403.000	PERSONAL PROPERTY TAXES	32,261	32,000	31,557	32,528	32,000
101-000-432.000	PILOT REVENUE	5,298				5,300
101-000-445.000	PENALTIES & INTEREST	16,253	15,000	16,420	16,420	15,000
101-000-447.000	ADMINISTRATION FEE	118,326	128,000	128,240	128,240	128,000
101-000-478.000	PERMIT FEES	151,547	125,000	144,034	145,000	145,000
101-000-528.000 *	OTHER FEDERAL GRANTS					1,300,000
101-000-548.000 *	STATE GRANTS					440,000
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF					16,000
101-000-574.000	REVENUE SHARING	105,977	100,000	54,422	107,422	100,000
101-000-577.000	LIQUOR LICENSE FEES	7,905	12,000	9,356	11,856	10,000
101-000-579.000	GRANTS RECEIVED	201,346	25,000	20,235	22,919	
101-000-607.000	FRANCHISE FEES	39,035	36,000	17,794	37,794	36,000
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,223	3,200	3,204	3,204	3,200
101-000-615.000	PARKING LOT FEES	39,171	28,000	17,121	40,121	28,000
101-000-643.000	CHARGES FOR SERVICE	2,090	1,200	1,770	1,605	1,400
101-000-650.000	CHAIN FERRY FEES	4,208	4,500	4,502	4,502	4,500
101-000-651.000	OVAL BEACH FEES	857,658	590,000	577,101	740,000	660,000
101-000-652.000 *	OVAL CONCESSION	107,942	100,000	76,739	76,739	10,000
101-000-653.000	BOAT RAMP FEES	3,054	2,000	1,551	1,551	1,500
101-000-654.000	GAZEBO FEES	(1,000)	1,500	2,000	2,000	1,500
101-000-655.000	POLICE & ORDINANCE FEES	3,594	1,750	2,079	2,529	2,000
101-000-665.000	INTEREST EARNED	335,338	200,000	232,936	262,000	150,000
101-000-667.000	STREET END & PROPERTY FEES	42,778	47,000	46,600	46,600	48,000
101-000-670.000	BOAT SLIP FEES	26,401	28,000	21,557	23,457	28,000
101-000-674.000 *	MISC DONATIONS & INCOME	47,759	171,000	67,681	170,063	105,000
101-000-682.000	USE TAX & ELECTION FEES	17,070	18,500	14,187	20,187	2,500
101-000-697.000	TRANSFER FROM FUND BALANCE		1,148,963		257,023	1,604,610
101-000-699.000	TRANSFER FROM OTHER FUNDS					
Totals for dept 000 -		4,533,918	5,318,613	3,966,055	4,664,640	7,477,510

* NOTES TO BUDGET: DEPARTMENT 000

528.000	OTHER FEDERAL GRANTS					
	FOOTNOTE AMOUNTS:					1,300,000
	TAP GRANT - BLUE STAR TRAIL					
548.000	STATE GRANTS					
	FOOTNOTE AMOUNTS:					300,000
	MI TRUST FUND - BLUE STAR TRAIL					
	FOOTNOTE AMOUNTS:					140,000
	MI DNR RECREATION PASSPORT GRANT - VILLAGE SQUARE COURTS					
	ACCOUNT '548.000' TOTAL					440,000
652.000	OVAL CONCESSION					
	FOOTNOTE AMOUNTS:					10,000
	SAUGATACO BASE					
674.000	MISC DONATIONS & INCOME					
	FOOTNOTE AMOUNTS:					75,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
	BLUE STAR TRAIL					20,000
	FOOTNOTE AMOUNTS:					
	SAUGATUCK HARBOR NATURAL AREA ENDOWMENT					6,000
	FOOTNOTE AMOUNTS:					
	HOLIDAY LIGHTING					101,000
	ACCOUNT '674.000' TOTAL					1,851,000
	DEPT '000' TOTAL					
TOTAL ESTIMATED REVENUES		4,533,918	5,318,613	3,966,055	4,664,640	7,477,510

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101 - COUNCIL						
101-101-702.000	SALARY	8,400	8,600	6,063	8,600	8,600
101-101-720.000	FRINGE BENEFITS	687	800	476	700	700
101-101-801.000 *	CONTRACTUAL SERVICES	1,795	139,300	63,264	105,000	105,000
101-101-803.000	LEGAL FEES	134,951	250,000	94,402	180,000	215,000
101-101-831.000	CEMETERY FEES	6,000	6,800		6,000	6,400
101-101-860.000	EDUCATIONAL TRAINING	4,662	7,500	4,201	6,000	7,500
101-101-882.000 *	EVENTS/SERVICES	9,945	15,000	2,854	15,000	15,000
101-101-900.000	PRINTING & PUBLISHING	178	2,500	573	2,000	2,500
101-101-908.000	DUES & PUBLICATIONS	2,507	1,300		1,300	1,300
101-101-913.000	INSURANCE	3,184	241	241	241	250
Totals for dept 101 - COUNCIL		172,309	432,041	172,074	324,841	362,250

* NOTES TO BUDGET: DEPARTMENT 101 COUNCIL

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					30,000
	DEER MANAGEMENT					
	FOOTNOTE AMOUNTS:					35,000
	LOGO AND BRANDING AND DESIGNS FOR WAYFINDING, PARK SIGNAGE					
	FOOTNOTE AMOUNTS:					25,000
	PARKING CONSULTANT					
	FOOTNOTE AMOUNTS:					3,000
	LONG TERM FINANCIAL FORECASTING AND TOWN HALL					
	ACCOUNT '801.000' TOTAL					93,000
882.000	EVENTS/SERVICES					
	FOOTNOTE AMOUNTS:					200
	ART CLUB					
	FOOTNOTE AMOUNTS:					10,000
	4TH OF JULY - FIREWORKS AND EVENT NEEDS					
	FOOTNOTE AMOUNTS:					1,700
	GARDEN CLUB FLOWERS					
	ACCOUNT '882.000' TOTAL					11,900
	DEPT '101' TOTAL					104,900

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 173 - CITY ADMINISTRATION						
101-173-702.000	SALARY/WAGES	118,534	135,000	107,620	135,000	145,000
101-173-720.000	FRINGE BENEFITS	32,948	56,000	43,721	55,000	59,300
101-173-727.000	OFFICE SUPPLIES	1,140	1,800	750	1,500	1,800
101-173-801.000	CONTRACTUAL SERVICES	26,835	13,500	6,927	13,500	17,500
101-173-802.000	AUDIT	10,475	12,000	11,900	11,900	12,500
101-173-803.000	LEGAL FEES	58,164	60,000	13,164	35,000	50,000
101-173-850.000	TELEPHONES	1,700	2,200	1,512	1,711	2,000
101-173-860.000	EDUCATIONAL TRAINING	2,852	3,500	2,412	3,428	3,600
101-173-900.000	PRINTING & PUBLISHING	373	700	552	652	700
101-173-910.000	INSURANCE	2,760	3,264	3,264	3,264	3,600
101-173-970.000	CAPITAL OUTLAY		5,000		4,000	2,500
Totals for dept 173 - CITY ADMINISTRATION		255,781	292,964	191,822	264,955	298,500

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 215 - CITY CLERK						
101-215-702.000	SALARY/WAGES	130,406	140,000	102,553	140,000	142,000
101-215-720.000	FRINGE BENEFITS	61,988	68,000	56,316	68,000	80,800
101-215-727.000	OFFICE SUPPLIES	2,864	2,500	2,383	2,500	2,000
101-215-801.000 *	CONTRACTUAL SERVICES	1,845	41,000	11,901	20,000	50,000
101-215-803.000	LEGAL FEES	8,957	9,000	8,133	9,000	7,500
101-215-820.000	ELECTIONS	22,049				
101-215-850.000	TELEPHONES	1,395	3,600	2,782	3,181	3,500
101-215-860.000	EDUCATIONAL TRAINING	3,286	3,000	1,790	2,866	3,000
101-215-900.000	PRINTING & PUBLISHING	231	500	11	211	500
101-215-913.000	INSURANCE					3,000
101-215-970.000	CAPITAL OUTLAY	1,450	2,000			2,000
Totals for dept 215 - CITY CLERK		234,471	269,600	185,869	245,758	294,300

* NOTES TO BUDGET: DEPARTMENT 215 CITY CLERK

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					5,000
	RECORDS SCANNING					
	FOOTNOTE AMOUNTS:					40,000
	WEBSITE REDESIGN					
	ACCOUNT '801.000' TOTAL					45,000
	DEPT '215' TOTAL					45,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 253 - CITY TREASURER						
101-253-702.000	SALARY/WAGES	74,623	86,500	64,617	86,500	90,000
101-253-720.000	FRINGE BENEFITS	42,606	44,000	36,989	44,000	53,300
101-253-727.000	OFFICE SUPPLIES	4,190	5,600	5,309	6,586	5,600
101-253-801.000	CONTRACTUAL SERVICES	33,557	12,200	8,084	9,905	12,200
101-253-803.000	LEGAL FEES	537	1,000			1,000
101-253-850.000	TELEPHONE	985	1,600	1,512	1,711	1,900
101-253-860.000	EDUCATIONAL TRAINING	3,766	3,000	1,332	2,901	3,000
101-253-900.000	PRINTING & PUBLISHING	319	500	11	161	500
101-253-913.000	INSURANCE	1,296	2,090	2,090	2,090	2,300
101-253-970.000	CAPITAL OUTLAY		2,000		1,300	2,000
Totals for dept 253 - CITY TREASURER		161,879	158,490	119,944	155,154	171,800

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 257 - ASSESSING						
101-257-702.000	SALARY	2,000	1,800	1,950	1,950	2,000
101-257-720.000	FRINGE BENEFITS	153	180	149	150	160
101-257-727.000	OFFICE SUPPLIES	1,396	1,300	11	11	1,300
101-257-801.000	CONTRACTUAL SERVICES	37,949	41,000	35,353	41,000	41,000
101-257-804.000	BOARD OF REVIEW	252	300	189	300	300
101-257-807.000	TRIBUNAL CHARGEBACKS	2,297	1,500	(1,879)	(1,838)	2,000
101-257-850.000	TELEPHONES	902	900	587	639	900
101-257-860.000	EDUCATIONAL TRAINING		1,500			1,500
101-257-900.000	PRINTING & PUBLISHING	105	750	1,291	1,291	1,500
101-257-970.000	CAPITAL OUTLAY		2,000		2,000	2,000
Totals for dept 257 - ASSESSING		45,054	51,230	37,651	45,503	52,660

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 262 - ELECTIONS						
101-262-702.000	SALARY		4,000	1,930	4,000	4,000
101-262-720.000	FRINGE BENEFITS		400	193	400	400
101-262-730.000	SUPPLIES		3,000	1,610	3,000	3,000
101-262-801.000	CONTRACTUAL SERVICES		3,500	2,791	3,500	2,000
101-262-803.000	LEGAL FEES		1,000	456	500	500
101-262-860.000	EDUCATIONAL TRAINING					
101-262-900.000	PRINTING & PUBLISHING		3,000	1,549	3,000	2,000
101-262-970.000 *	CAPITAL OUTLAY					15,000
Totals for dept 262 - ELECTIONS			14,900	8,529	14,400	26,900

* NOTES TO BUDGET: DEPARTMENT 262 ELECTIONS

970.000	CAPITAL OUTLAY					
						15,000
	FOOTNOTE AMOUNTS:					
	NEW ELECTION EQUIPMENT					
	DEPT '262' TOTAL					15,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 265 - CITY HALL						
101-265-702.000	SALARY/WAGES	8,524	10,500	8,168	10,500	11,000
101-265-720.000	FRINGE BENEFITS	5,727	5,000	4,002	5,000	5,250
101-265-730.000	SUPPLIES	2,160	2,000	818	2,000	2,000
101-265-801.000	CONTRACTUAL SERVICES	3,977	11,500	4,259	10,000	6,000
101-265-850.000	TELEPHONE	326	500	221	500	1,000
101-265-900.000	PRINTING & PUBLISHING	8	150			150
101-265-913.000	INSURANCE	1,812	1,208	1,238	1,238	1,400
101-265-920.000	UTILITIES	6,025	5,200	4,640	6,000	6,000
101-265-930.000	REPAIRS & MAINTENANCE	8,327	7,500	2,151	6,500	7,500
101-265-946.000	EQUIPMENT RENTAL	3,309	3,500	1,334	3,000	3,500
101-265-970.000 *	CAPITAL OUTLAY	9,578	88,000	19,456	65,000	45,000
Totals for dept 265 - CITY HALL		49,773	135,058	46,287	109,738	88,800

* NOTES TO BUDGET: DEPARTMENT 265 CITY HALL

970.000	CAPITAL OUTLAY					
						FOOTNOTE AMOUNTS:
						CITY HALL INTERIOR RENOVATION - DESIGN/ENGINEERING
						DEPT '265' TOTAL
						35,000
						35,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 301 - SHERIFF						
101-301-702.000	WAGES DEPUTIES	337,262	440,000	326,475	440,000	464,000
101-301-702.001	OVERTIME		2,500			2,500
101-301-702.002	RESERVE OFFICERS	8,820	12,000	8,832	12,000	13,000
101-301-748.000	FUEL & OILS	13,636				
101-301-801.000	CONTRACTUAL SERVICES					
101-301-803.000	LEGAL FEES	528	2,500			2,500
101-301-882.000	EVENTS/SERVICES		1,000	13	13	1,000
101-301-946.000	EQUIPMENT RENTAL	36,000				
Totals for dept 301 - SHERIFF		396,246	458,000	335,320	452,013	483,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC WORKS						
101-441-702.000	SALARY/WAGES	171,175	226,000	173,660	226,000	236,000
101-441-720.000	FRINGE BENEFITS	133,532	170,000	122,479	170,000	165,300
101-441-730.000	SUPPLIES	11,195	11,000	6,949	11,000	11,000
101-441-740.000	UNIFORMS	3,455	3,600	3,416	3,600	4,500
101-441-755.000	TOOLS	794	3,000	1,319	2,500	3,000
101-441-799.000	PARKWAY TREES	3,261	6,000	180	6,000	6,000
101-441-801.000 *	CONTRACTUAL SERVICES	495,455	365,000	159,728	335,732	200,000
101-441-805.000 *	HOLIDAY LIGHTING	31,324	43,000	42,014	42,014	43,000
101-441-850.000	TELEPHONE					3,600
101-441-860.000	EDUCATIONAL TRAINING	3,305	7,500	6,851	7,000	7,500
101-441-882.000	EVENTS/SERVICES		500			500
101-441-900.000	PRINTING & PUBLISHING	497	500	498	500	500
101-441-913.000	INSURANCE	6,624	8,562	8,562	8,562	9,400
101-441-920.000	UTILITIES	6,455	7,000	6,253	8,588	7,000
101-441-926.000	STREET LIGHTS	29,938	27,000	17,535	27,000	27,000
101-441-930.000	REPAIRS & MAINTENANCE	2,952	3,000	2,581	3,087	3,000
101-441-932.000	SIDEWALK REPAIRS	6,975	20,000	11,167	18,000	20,000
101-441-945.000	CAPITAL OUTLAY	1,765	125,000	21,166	121,116	
101-441-946.000	EQUIPMENT RENTAL	120,900	107,000	104,564	126,299	115,000
101-441-960.000 *	SIGNS	11,260	35,000	1,634	7,500	100,000
101-441-970.000 *	CAPITAL OUTLAY					2,095,000
Totals for dept 441 - PUBLIC WORKS		1,040,862	1,168,662	690,556	1,124,498	3,057,300

* NOTES TO BUDGET: DEPARTMENT 441 PUBLIC WORKS

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					12,000
	CATCH BASIN CLEANING					
	FOOTNOTE AMOUNTS:					5,000
	DEBT CREW					
	FOOTNOTE AMOUNTS:					30,000
	GENERAL ENGINEERING SERVICES					
	FOOTNOTE AMOUNTS:					100,000
	INVASIVE SPECIES					
	FOOTNOTE AMOUNTS:					4,000
	MISS DIG MEMBERSHIP					
	FOOTNOTE AMOUNTS:					3,500
	RAINBOW CROSSWALKS					
	FOOTNOTE AMOUNTS:					10,000
	STREET SWEEPING DISPOSAL					
	FOOTNOTE AMOUNTS:					18,000
	TREE MAINTENANCE					
	ACCOUNT '801.000' TOTAL					182,500

805.000	HOLIDAY LIGHTING					
	FOOTNOTE AMOUNTS:					38,850
	CHIPS GROUNDCOVER CONTRACT					

960.000	SIGNS					
	FOOTNOTE AMOUNTS:					100,000
	WAYFINDING AND UPDATED SIGNAGE					

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC WORKS						
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					1,600,000
	BLUE STAR TRAIL CONSTRUCTION					
	FOOTNOTE AMOUNTS:					155,000
	DPW LOT RESURFACING					
	FOOTNOTE AMOUNTS:					240,000
	LAKE / BLUE STAR TRAFFIC SIGNAL					
	FOOTNOTE AMOUNTS:					100,000
	BLUE STAR TRAIL ENGINEERING AND ASSESSMENTS					
	ACCOUNT '970.000' TOTAL					2,095,000
	DEPT '441' TOTAL					2,416,350

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 721 - PLANNING/ZONING						
101-721-702.000	SALARY/WAGES	40,647	48,000	37,589	48,000	51,000
101-721-720.000	FRINGE BENEFITS	22,925	30,000	17,638	25,000	25,200
101-721-727.000	OFFICE SUPPLIES	5,621	4,200	4,866	5,202	4,000
101-721-801.000 *	CONTRACTUAL SERVICES	90,176	156,500	80,487	125,000	186,500
101-721-803.000	LEGAL FEES	51,513	65,000	50,025	65,000	67,000
101-721-850.000	TELEPHONES	942	1,400	1,062	1,400	1,200
101-721-860.000	EDUCATIONAL TRAINING	837	3,200	1,128	3,200	3,300
101-721-900.000	PRINTING & PUBLISHING	2,278	3,000	2,490	3,000	3,500
101-721-908.000	DUES, FEES & PUBLICATIONS	63	1,200	700	730	700
101-721-913.000	INSURANCE	2,531	1,866	1,866	1,866	2,100
101-721-970.000	CAPITAL OUTLAY	699	2,500	930	930	2,500
Totals for dept 721 - PLANNING/ZONING		218,232	316,866	198,781	279,328	347,000

* NOTES TO BUDGET: DEPARTMENT 721 PLANNING/ZONING

801.000	CONTRACTUAL SERVICES					
	ENGINEERING REVIEWS					6,000
	FIRE DEPARTMENT INSPECTIONS FOR STRS					65,000
	GRANICUS STR ADDRESS ID AND 1-800 HOTLINE					21,500
	HORIZON - CODE ENFORCEMENT					31,000
	HORIZON - PLANNING AND ZONING					31,000
	MASTER PLAN / ZONING UPDATES					30,000
	ACCOUNT '801.000' TOTAL					184,500
	DEPT '721' TOTAL					184,500

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 723 - HISTORIC DISTRICT COMMISSION						
101-723-702.000	SALARY	27,068	31,500	22,799	31,500	34,000
101-723-720.000	FRINGE BENEFITS	7,273	13,000	5,805	11,000	9,000
101-723-727.000	OFFICE SUPPLIES	37	1,500	1,316	1,684	1,050
101-723-801.000	CONTRACTUAL SERVICES	3,451	5,700	4,693	5,889	6,000
101-723-803.000	LEGAL FEES		1,500	133	178	1,500
101-723-850.000	TELEPHONES	926	850	614	694	700
101-723-860.000	EDUCATIONAL TRAINING		1,200			1,200
101-723-900.000	PRINTING & PUBLISHING		300	12	12	300
101-723-908.000	DUES & PUBLICATIONS	155	250		155	400
Totals for dept 723 - HISTORIC DISTRICT COMMISSION		38,910	55,800	35,372	51,112	54,150

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 730 - HARBOR						
101-730-801.000 *	CONTRACTUAL SERVICES	12,068	12,600	3,305	12,600	20,000
101-730-803.000	LEGAL FEES					
101-730-931.000	WATERWAYS REPAIR		200,000	16,863	200,000	5,000
Totals for dept 730 - HARBOR		12,068	212,600	20,168	212,600	25,000

* NOTES TO BUDGET: DEPARTMENT 730 HARBOR

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					17,500
	STUDIES AND ASSESSMENTS FOR ADDRESSING LOW WATER ISSUES					
	FOOTNOTE AMOUNTS:					2,500
	ANNUAL BUOY INSTALL AND REMOVAL					
	ACCOUNT '801.000' TOTAL					20,000
	DEPT '730' TOTAL					20,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 751 - PARKS & RECREATION						
101-751-702.000	SALARY/WAGES	67,497	117,500	54,886	110,000	123,000
101-751-720.000	FRINGE BENEFITS	33,354	63,000	28,587	60,000	66,100
101-751-730.000	SUPPLIES	28,012	27,000	3,129	27,000	33,000
101-751-801.000 *	CONTRACTUAL SERVICES	20,218	105,000	13,594	100,000	25,000
101-751-809.000	GRANT PROJECTS					
101-751-819.000	CHAIN FERRY REPAIRS	2,058	20,000	20,993	21,187	1,000
101-751-850.000	TELEPHONES					300
101-751-900.000	PRINTING & PUBLISHING		500	16	16	500
101-751-913.000	INSURANCE	3,553	3,701	3,701	3,701	4,100
101-751-920.000	UTILITIES	31,021	30,500	28,753	36,316	35,000
101-751-928.000	TRASH	14,889	20,000	5,275	15,000	17,500
101-751-930.000	REPAIRS & MAINTENANCE	20,102	50,000	7,589	30,000	40,000
101-751-946.000	EQUIPMENT RENTAL	46,699	60,000	30,936	52,000	52,000
101-751-960.000 *	SIGNS		30,000	101	5,000	30,000
101-751-970.000 *	CAPITAL OUTLAY	40,577	110,000	2,479	70,000	450,000
Totals for dept 751 - PARKS & RECREATION		307,980	637,201	200,039	530,220	877,500

* NOTES TO BUDGET: DEPARTMENT 751 PARKS & RECREATION

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					12,500
	ROSE GARDEN MAINTENANCE					
	FOOTNOTE AMOUNTS:					5,000
	KALAMAZOO RIVER GREENWAY					
	ACCOUNT '801.000' TOTAL					17,500
960.000	SIGNS					
	FOOTNOTE AMOUNTS:					30,000
	WAYFINDING AND UPDATED SIGNAGE					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					25,000
	VILLAGE SQUARE RESTROOM BUILDING SIDING					
	FOOTNOTE AMOUNTS:					240,000
	VILLAGE SQUARE COURT IMPROVEMENTS					
	FOOTNOTE AMOUNTS:					160,000
	VILLAGE SQUARE AND WICKS PARK RESTROOM INTERIOR RENOVATION					
	ACCOUNT '970.000' TOTAL					425,000
	DEPT '751' TOTAL					472,500

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 756 - OVAL BEACH						
101-756-702.000	SALARY/WAGES	142,056	152,000	81,195	152,000	159,000
101-756-720.000	FRINGE BENEFITS	32,112	40,000	21,914	40,000	42,400
101-756-730.000	SUPPLIES	28,439	22,000	18,249	27,990	22,000
101-756-801.000 *	CONTRACTUAL SERVICES	20,147	91,000	18,962	91,855	30,000
101-756-850.000	TELEPHONE	3,738	4,700	3,395	4,331	4,600
101-756-860.000	EDUCATIONAL TRAINING	521	1,200		550	1,200
101-756-900.000	PRINTING & PUBLISHING	2,453	2,000	2,425	2,500	2,000
101-756-913.000	INSURANCE	3,336	5,801	5,801	5,801	6,400
101-756-920.000	UTILITIES	9,496	14,000	9,317	11,613	14,000
101-756-930.000 *	REPAIRS & MAINTENANCE	14,464	10,000	4,226	17,226	15,000
101-756-946.000	EQUIPMENT RENTAL	45,810	37,000	22,986	46,639	37,000
101-756-960.000	SIGNS	430	2,500	1,960	2,452	2,500
101-756-970.000 *	CAPITAL OUTLAY	22,802	328,000	305,016	328,000	370,000
Totals for dept 756 - OVAL BEACH		325,804	710,201	495,446	730,957	706,100
* NOTES TO BUDGET: DEPARTMENT 756 OVAL BEACH						
801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					20,000
	SAUGATUCK HARBOR NATURAL AREA - INVASIVE SPECIES					
930.000	REPAIRS & MAINTENANCE					
	FOOTNOTE AMOUNTS:					10,000
	MT. BALDHEAD PARKING LOT MAINTENANCE AND IMPROVEMENTS					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					20,000
	MT. BALDHEAD - PLATFORM DESIGN ENGINEERING					
	FOOTNOTE AMOUNTS:					300,000
	MT. BALDHEAD - OBSERVATION PLATFORM REPLACEMENT					
	FOOTNOTE AMOUNTS:					50,000
	MT. BALDHEAD - STAIRS AND RIVER DECK IMPROVEMENTS ENGINEERING					
	ACCOUNT '970.000' TOTAL					370,000
	DEPT '756' TOTAL					400,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 758 - OVAL CONCESSION						
101-758-702.000	SALARY	36,351	45,000	21,812	21,812	
101-758-720.000	FRINGE BENEFITS	2,783	5,000	2,060	2,361	
101-758-730.000	SUPPLIES	44,756	50,000	24,449	24,449	
101-758-801.000	CONTRACTUAL SERVICES	3,562	5,000	1,339	2,702	
101-758-850.000	TELEPHONES		500			
101-758-860.000	EDUCATIONAL TRAINING	235	500	239	239	
101-758-920.000	UTILITIES		850			
101-758-930.000	REPAIRS & MAINTENANCE	358	500			
101-758-960.000	SIGNS		500			
101-758-970.000	CAPITAL OUTLAY		1,500			
Totals for dept 758 - OVAL CONCESSION		88,045	109,350	49,899	51,563	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 760 - SPEAR BOAT LAUNCH						
101-760-801.000	CONTRACTUAL SERVICES		2,000	1,468	2,000	2,000
101-760-900.000	PRINTING & PUBLISHING	310	250			250
Totals for dept 760 - SPEAR BOAT LAUNCH		310	2,250	1,468	2,000	2,250

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
101-965-998.202	TRANSFER TO MAJOR STREETS		30,000		10,000	
101-965-998.203 *	TRANSFER TO LOCAL STREETS		275,000		60,000	630,000
101-965-998.390	TRANSFER TO FUND BALANCE					
Totals for dept 965 - TRANSFERS			305,000		70,000	630,000
* NOTES TO BUDGET: DEPARTMENT 965 TRANSFERS						
998.203	TRANSFER TO LOCAL STREETS					
	FOOTNOTE AMOUNTS:					630,000
	MAPLE STREET SIDEWALK					
	DEPT '965' TOTAL					630,000
TOTAL APPROPRIATIONS		3,347,724	5,330,213	2,789,225	4,664,640	7,477,510
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,186,194	(11,600)	1,176,830		

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
202-000-538.000	COUNTY ROAD MILLAGE	117,695	95,000	14	105,000	110,000
202-000-546.000	ACT 51 FEES	122,898	120,000	89,346	110,000	164,000
202-000-665.000	INTEREST	18,028	17,000	21,730	29,013	18,000
202-000-697.000	TRANSFER FROM FUND BALANCE		9,500			297,350
202-000-699.000	DUE FROM LS & GF		30,000		10,000	
Totals for dept 000 -		<u>258,621</u>	<u>271,500</u>	<u>111,090</u>	<u>254,013</u>	<u>589,350</u>
TOTAL ESTIMATED REVENUES		258,621	271,500	111,090	254,013	589,350

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
202-463-702.000	SALARY/WAGES	20,834	23,000	10,447	23,000	24,000
202-463-720.000	FRINGE BENEFITS	9,795	13,000	6,854	13,000	16,250
202-463-727.000	SUPPLIES	1,939	4,500	1,383	4,000	4,500
202-463-801.000 *	CONTRACTUAL SERVICES	16,871	150,000	16,998	105,202	35,000
202-463-930.000 *	REPAIRS & MAINTENANCE	317	3,500		3,000	15,000
202-463-946.000	EQUIPMENT RENTAL	30,825	28,000	5,649	15,000	28,000
202-463-970.000 *	CAPITAL OUTLAY					415,000
Totals for dept 463 - ROUTINE MAINTENANCE		80,581	222,000	41,331	163,202	537,750
* NOTES TO BUDGET: DEPARTMENT 463 ROUTINE MAINTENANCE						
801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					5,000
	BLUE STAR BRIDGE MAINTENANCE					
	FOOTNOTE AMOUNTS:					19,000
	PAVEMENT MARKINGS					
	FOOTNOTE AMOUNTS:					4,000
	PASER RATINGS / STUDY					
	ACCOUNT '801.000' TOTAL					28,000
930.000	REPAIRS & MAINTENANCE					
	FOOTNOTE AMOUNTS:					10,000
	BLUE STAR - WEST SIDE VALLEY GUTTER AND SHOULDER REPAIRS					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					400,000
	ELIZABETH STREET IMPROVEMENTS - ALLEGAN ST TO FRANCIS ST					
	FOOTNOTE AMOUNTS:					10,000
	AS-NEEDED ASPHALT REPAIRS/IMPROVEMENTS					
	ACCOUNT '970.000' TOTAL					410,000
	DEPT '463' TOTAL					448,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
202-464-702.000	SALARY/WAGES	14,868	14,000	8,778	9,950	15,000
202-464-720.000	FRINGE BENEFITS	5,466	6,000	4,042	4,474	7,100
202-464-727.000	SUPPLIES	12,039	15,500	15,113	15,500	15,500
202-464-946.000	EQUIPMENTAL RENTAL	14,037	14,000	12,091	13,000	14,000
Totals for dept 464 - WINTER MAINTENANCE		46,410	49,500	40,024	42,924	51,600
TOTAL APPROPRIATIONS		126,991	271,500	81,355	206,126	589,350
NET OF REVENUES/APPROPRIATIONS - FUND 202		131,630		29,735	47,887	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
203-000-402.000	LOCAL ROAD MILLAGE	394,660	415,000	411,896	417,896	425,000
203-000-432.000	PILOT REVENUE	442			442	450
203-000-445.000	PENALTIES & INT ON TAXES	810	500	400	400	500
203-000-538.000	COUNTY ROAD MILLAGE	117,695	95,000	14	95,000	100,000
203-000-539.000 *	STATE GRANTS					15,000
203-000-539.001	STATE GRANT - MAPLE ST		250,000	250,000	250,000	
203-000-546.000	ACT 51 FEES	69,575	70,000	55,520	61,247	92,000
203-000-581.000 *	CONTRIBUTIONS FROM LOCAL UNITS	6,411	152,000	16,766	98,500	241,000
203-000-665.000	INTEREST	112,095	70,000	82,344	98,842	35,000
203-000-672.000	SPECIAL ASSESSMENTS	183				
203-000-697.000	FUND BALANCE		63,000			838,900
203-000-699.000	DUE FROM OTHER FUNDS		275,000			630,000
Totals for dept 000 -		701,871	1,390,500	816,940	1,022,327	2,377,850
* NOTES TO BUDGET: DEPARTMENT 000						
539.000	STATE GRANTS					
	FOOTNOTE AMOUNTS:					15,000
	EGL E MCMP GRANT - PARK ST					
581.000	CONTRIBUTIONS FROM LOCAL UNITS					
	FOOTNOTE AMOUNTS:					241,000
	MAPLE STREET - ROAD RESTORATION - TOWNSHIP PORTION					
	DEPT '000' TOTAL					256,000
TOTAL ESTIMATED REVENUES		701,871	1,390,500	816,940	1,022,327	2,377,850

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
203-463-702.000	SALARY/WAGES	25,011	21,000	16,869	21,927	22,000
203-463-720.000	FRINGE BENEFITS	9,327	9,000	9,170	11,617	12,250
203-463-727.000	SUPPLIES	2,674	4,000	1,114	4,000	4,000
203-463-801.000 *	CONTRACTUAL SERVICES	227,567	185,000	11,490	185,000	65,000
203-463-930.000 *	REPAIRS & MAINTENANCE	602	1,500		1,000	15,000
203-463-946.000	EQUIPMENT RENTAL	37,278	29,000	20,905	28,498	29,000
203-463-970.000 *	CAPITAL OUTLAY	39,136	1,086,000	94,728	593,806	2,170,000
Totals for dept 463 - ROUTINE MAINTENANCE		341,595	1,335,500	154,276	845,848	2,317,250

* NOTES TO BUDGET: DEPARTMENT 463 ROUTINE MAINTENANCE

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					19,000
	PAVEMENT MARKINGS					
	FOOTNOTE AMOUNTS:					4,000
	PASER RATINGS / STUDY					
	FOOTNOTE AMOUNTS:					5,000
	CULVERT AND STORM SEWER OUTFALL INSPECTIONS					
	FOOTNOTE AMOUNTS:					30,000
	PARK ST PLANNING, CAMPBELL RD TO MT. BALDHEAD PARK					
	ACCOUNT '801.000' TOTAL					58,000
930.000	REPAIRS & MAINTENANCE					
	FOOTNOTE AMOUNTS:					10,000
	GRAVEL ROAD MAINTENANCE					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					1,045,000
	MAPLE ST PROJECT - ROAD RESTORATION					
	FOOTNOTE AMOUNTS:					65,000
	MAPLE ST PROJECT - DRAINAGE IMPROVEMENTS					
	FOOTNOTE AMOUNTS:					900,000
	MAPLE ST PROJECT - SIDEWALK					
	FOOTNOTE AMOUNTS:					50,000
	GRANT ST (HOLLAND TO ELIZABETH) AND ELIZABETH ST (GRANT TO NORTH) - ENGINEERING					
	FOOTNOTE AMOUNTS:					70,000
	PARK ST DESIGN ENGINEERING, CAMPBELL RD TO MT. BALDHEAD PARK					
	FOOTNOTE AMOUNTS:					40,000
	ASPHALT REPAIRS/IMPROVEMENTS					
	ACCOUNT '970.000' TOTAL					2,170,000
	DEPT '463' TOTAL					2,238,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
203-464-702.000	SALARY/WAGES	15,684	17,000	16,572	17,357	18,000
203-464-720.000	FRINGE BENEFITS	7,158	8,500	6,344	6,497	7,100
203-464-727.000	SUPPLIES	8,054	11,000	10,081	11,000	11,000
203-464-946.000	EQUIPMENT RENTAL	14,751	24,500	23,814	24,000	24,500
Totals for dept 464 - WINTER MAINTENANCE		45,647	61,000	56,811	58,854	60,600

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
203-965-998.202	TRANSFER TO MAJOR STREETS					
203-965-998.390	TRANSFER TO FUND BALANCE					
Totals for dept 965 - TRANSFERS						
TOTAL APPROPRIATIONS		387,242	1,396,500	211,087	904,702	2,377,850
NET OF REVENUES/APPROPRIATIONS - FUND 203		314,629	(6,000)	605,853	117,625	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
301-000-402.000	DEBT MILLAGE	317,196	349,000	345,359	350,359	342,000
301-000-432.000	PILOT REVENUE	964			964	990
301-000-445.000	PENALTIES & INT ON TAXES	651	200	335	1,585	500
301-000-665.000	INTEREST	215		214	266	400
301-000-697.000	TRANSFER FROM FUND BALANCE					
Totals for dept 000 -		<u>319,026</u>	<u>349,200</u>	<u>345,908</u>	<u>353,174</u>	<u>343,890</u>
TOTAL ESTIMATED REVENUES		319,026	349,200	345,908	353,174	343,890

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 592 - ROAD BOND 2009						
301-592-804.000	AGENT FEE		500			500
301-592-991.000	DEBT PRINCIPAL	286,000	307,000	307,000	307,000	307,000
301-592-995.000	DEBT INTEREST	30,629	25,210	14,063	26,063	25,210
Totals for dept 592 - ROAD BOND 2009		<u>316,629</u>	<u>332,710</u>	<u>321,063</u>	<u>333,063</u>	<u>332,710</u>
TOTAL APPROPRIATIONS		<u>316,629</u>	<u>332,710</u>	<u>321,063</u>	<u>333,063</u>	<u>332,710</u>
NET OF REVENUES/APPROPRIATIONS - FUND 301		<u>2,397</u>	<u>16,490</u>	<u>24,845</u>	<u>20,111</u>	<u>11,180</u>

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
403-000-451.000	LICENSE FEES					
403-000-615.000	PARKING LOT FEES					
403-000-665.000	INTEREST					
403-000-674.000	MISC DONATIONS & INCOME					
403-000-697.000	TRANSFER FROM FUND BALANCE					
403-000-699.000	DUE FROM GENERAL FUND					
Totals for dept 000 -						
TOTAL ESTIMATED REVENUES						

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 451 - BUSINESS LICENSE						
403-451-702.000	SALARY					
403-451-720.000	FRINGE BENEFITS					
403-451-801.000	CONTRACTUAL SERVICES					
403-451-805.000	HOLIDAY LIGHTING					
403-451-882.000	EVENTS/SERVICES					
403-451-900.000	PRINTING & PUBLISHING					
403-451-946.000	EQUIPMENT RENTAL					
403-451-955.000	MISCELLANEOUS EXPENSE					
403-451-970.000	CAPITAL OUTLAY					
403-451-991.000	PARKING LOT DEBT					
403-451-995.000	DEBT INTEREST					
Totals for dept 451 - BUSINESS LICENSE						
TOTAL APPROPRIATIONS						
NET OF REVENUES/APPROPRIATIONS - FUND 403						

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
496-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS	951	3,000	2,486	2,500	
496-000-611.000	SEWER FEES		2,000	3,100	3,100	2,000
496-000-665.000	INTEREST EARNED		5,500	5,982	7,895	5,500
496-000-697.000	TRANSFER FROM FUND BALANCE		50,500		7,505	62,500
496-000-699.000	TRANSFER FROM OTHER FUNDS					
Totals for dept 000 -		951	61,000	11,568	21,000	70,000
TOTAL ESTIMATED REVENUES		951	61,000	11,568	21,000	70,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND/OR SEWER SYSTEMS						
496-536-801.000 *	CONTRACTUAL SERVICES		14,000	1,387	5,000	15,000
496-536-970.000 *	CAPITAL OUTLAY		47,000	6,042	16,000	55,000
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS			61,000	7,429	21,000	70,000
* NOTES TO BUDGET: DEPARTMENT 536 WATER AND/OR SEWER SYSTEMS						
801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					14,000
	SEWER AGREEMENT AND RATE STUDY					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					5,000
	MAPLE ST - SANITARY SEWER IMPROVEMENTS					45,000
	FOOTNOTE AMOUNTS:					50,000
	ELIZABETH ST - SANITARY SEWER IMPROVEMENTS					50,000
	ACCOUNT '970.000' TOTAL					64,000
	DEPT '536' TOTAL					64,000
TOTAL APPROPRIATIONS			61,000	7,429	21,000	70,000
NET OF REVENUES/APPROPRIATIONS - FUND 496		951		4,139		

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
497-000-581.000 *	CONTRIBUTIONS FROM LOCAL UNITS	13,218	501,000	34,569	470,000	435,000
497-000-610.000	WATER FEES		4,400	4,675	4,550	4,500
497-000-610.005	WATER INFRASTRUCTURE FEE		275,000	192,207	340,000	340,000
497-000-665.000	INTEREST EARNED		10,000	12,508	14,000	4,000
497-000-697.000	TRANSFER FROM FUND BALANCE		360,600		209,980	330,000
497-000-699.000	TRANSFER FROM OTHER FUNDS					
Totals for dept 000 -		13,218	1,151,000	243,959	1,038,530	1,113,500
* NOTES TO BUDGET: DEPARTMENT 000						
581.000	CONTRIBUTIONS FROM LOCAL UNITS					
	FOOTNOTE AMOUNTS:					435,000
	MAPLE ST - WATERMAIN REPLACEMENT - TOWNSHIP PORTION					
	DEPT '000' TOTAL					435,000
TOTAL ESTIMATED REVENUES		13,218	1,151,000	243,959	1,038,530	1,113,500

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND/OR SEWER SYSTEMS						
497-536-801.000 *	CONTRACTUAL SERVICES		14,000	3,334	13,530	15,000
497-536-970.000 *	CAPITAL OUTLAY		1,137,000	90,732	1,025,000	1,098,500
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS			1,151,000	94,066	1,038,530	1,113,500
* NOTES TO BUDGET: DEPARTMENT 536 WATER AND/OR SEWER SYSTEMS						
801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					14,000
	WATER AGREEMENT AND RATE STUDY					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					100,000
	LEAD SERVICE LINE REPLACEMENTS					848,500
	FOOTNOTE AMOUNTS:					150,000
	MAPLE ST - WATERMAIN REPLACEMENT					
	FOOTNOTE AMOUNTS:					1,098,500
	ELIZABETH ST - WATERMAIN REPLACEMENT					
	ACCOUNT '970.000' TOTAL					1,112,500
	DEPT '536' TOTAL					
TOTAL APPROPRIATIONS			1,151,000	94,066	1,038,530	1,113,500
NET OF REVENUES/APPROPRIATIONS - FUND 497		13,218		149,893		

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
592-000-610.000	WATER TAP FEES	3,150				
592-000-610.005	WATER INFRASTRUCTURE	229,443				
592-000-611.000	SEWER TAP FEES	4,450				
592-000-665.000	INTEREST	25,893				
Totals for dept 000 -		262,936				
TOTAL ESTIMATED REVENUES		262,936				

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND/OR SEWER SYSTEMS						
592-536-801.000	CONTRACTUAL SERVICES	6,750				
592-536-970.000	CAPITAL OUTLAY	36,444				
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		43,194				
TOTAL APPROPRIATIONS		43,194				
NET OF REVENUES/APPROPRIATIONS - FUND 592		219,742				

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
661-000-579.000	GRANTS RECEIVED					
661-000-664.000	MOTOR POOL REVENUE	313,462	240,000	222,618	291,762	260,000
661-000-665.000	INTEREST	34,731	18,000	19,164	26,593	20,000
661-000-673.000	SALE OF FIXED ASSETS		5,000			5,000
661-000-697.000	TRANSFER FROM FUND BALANCE		10,000			23,800
Totals for dept 000 -		<u>348,193</u>	<u>273,000</u>	<u>241,782</u>	<u>318,355</u>	<u>308,800</u>
TOTAL ESTIMATED REVENUES		348,193	273,000	241,782	318,355	308,800

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 443 - MOTOR POOL						
661-443-702.000	SALARY/WAGES	21,839	41,000	18,372	25,000	43,000
661-443-720.000	FRINGE BENEFITS	10,891	17,000	10,307	14,000	24,400
661-443-727.000	SUPPLIES	8,863	8,500	2,937	8,000	8,500
661-443-748.000	FUEL & OILS	28,026	35,000	10,661	23,000	35,000
661-443-750.000	TIRES & BATTERIES	5,661	10,000	6,937	9,000	10,000
661-443-755.000	SMALL TOOLS	1,515	2,500	378	1,000	2,500
661-443-801.000	CONTRACTUAL SERVICES	2,414	5,000	2,020	2,020	5,000
661-443-850.000	TELEPHONES	6,366	6,000	3,495	4,395	5,400
661-443-913.000	INSURANCE	9,742	10,012	10,012	10,012	12,000
661-443-920.000	UTILITIES	8,478	9,000	7,097	8,837	10,000
661-443-930.000	REPAIRS & MAINTENANCE	55,484	46,000	32,282	45,317	48,000
661-443-968.000	DEPRECIATION	76,185			75,000	
661-443-970.000 *	CAPITAL OUTLAY		75,000	9,207	81,207	105,000
Totals for dept 443 - MOTOR POOL		235,464	265,012	113,705	306,788	308,800
* NOTES TO BUDGET: DEPARTMENT 443 MOTOR POOL						
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					15,000
	REPLACE JD X500 (MOWER)					5,000
	FOOTNOTE AMOUNTS:					65,000
	AUGER ATTACHMENT FOR SKID STEER					13,000
	FOOTNOTE AMOUNTS:					4,000
	REPLACE #5 - 2018 GMC 3500					
	FOOTNOTE AMOUNTS:					
	REPLACE SNOWPLOW ATTACHMENT					
	FOOTNOTE AMOUNTS:					
	VARIOUS SMALL ENGINE ITEMS					
	ACCOUNT '970.000' TOTAL					102,000
	DEPT '443' TOTAL					102,000
TOTAL APPROPRIATIONS		235,464	265,012	113,705	306,788	308,800
NET OF REVENUES/APPROPRIATIONS - FUND 661		112,729	7,988	128,077	11,567	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
701-000-665.000	INTEREST					
Totals for dept 000 -						
TOTAL ESTIMATED REVENUES						
NET OF REVENUES/APPROPRIATIONS - FUND 701						
ESTIMATED REVENUES - ALL FUNDS		6,438,734	8,814,813	5,737,302	7,672,039	12,280,900
APPROPRIATIONS - ALL FUNDS		4,457,244	8,807,935	3,617,930	7,474,849	12,269,720
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,981,490	6,878	2,119,372	197,190	11,180