



Proposed Budget Presentation

Fiscal Year 2025-2026

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.

Community Survey of Priorities – Completed in December/January

City Council Sets Priorities for Year – Completed in February

City Council Review/Approval of Capital Improvement Plan – February/March

Department Head Submittal of Requested Budget to City Manager – Completed in March

City Manager Submittal to City Council – Completed in April

City Council Workshop on Proposed Budget – April 23

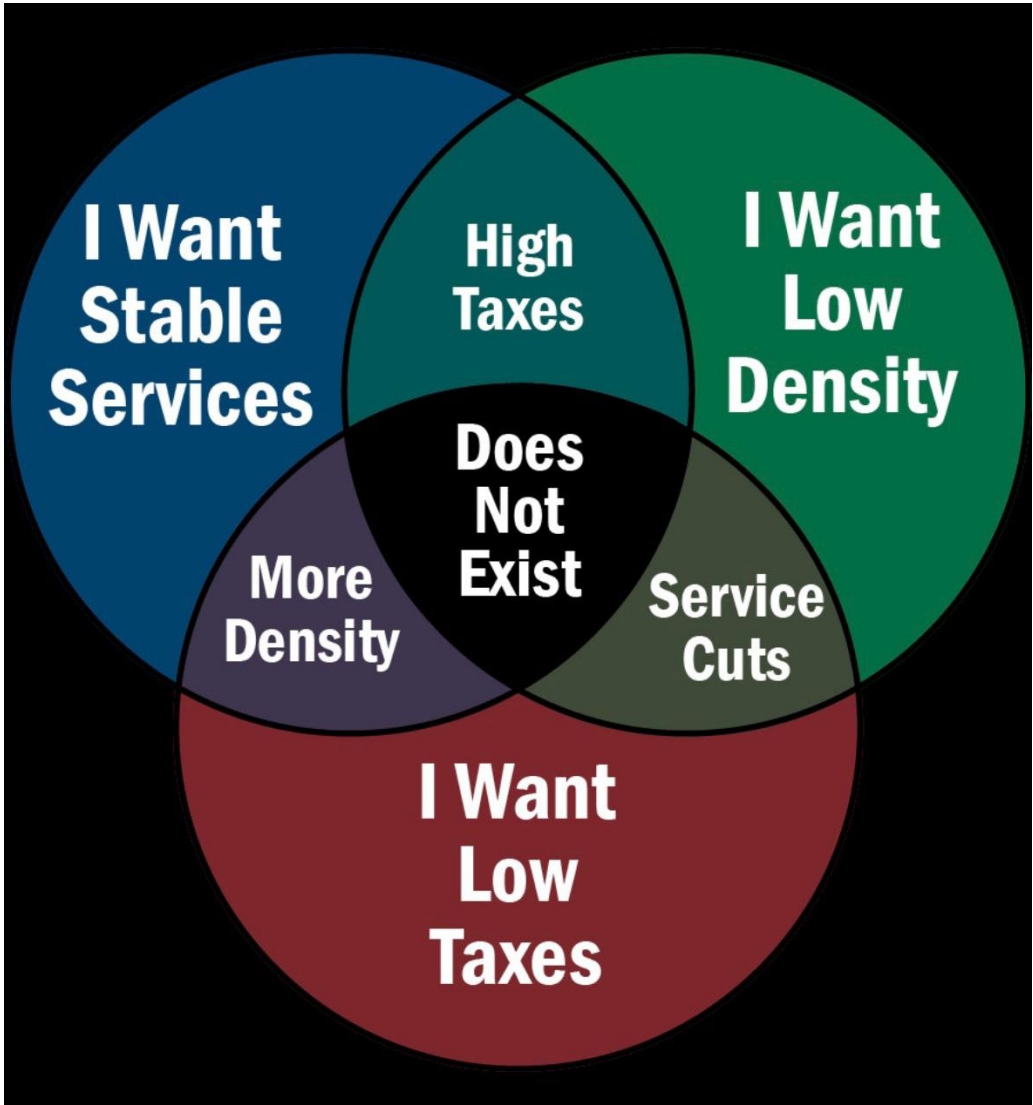
Individual Meetings with Council Members to Answer Questions – As Needed

Additional Budget Workshops – As Needed

Public Hearing Prior to Adoption – To Be Scheduled

Council Adoption of Budget – Required No Later Than June 30

BUDGET PROCESS



**FISCAL YEAR
2025/2026**

CITY OF SAUGATUCK

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.

Goals and Priorities

Saugatuck City Council sets the goals and priorities that reflect our vision and guide decision-making. The priorities-setting process forms the basis of Council's consensus on the projects that impact City residents, businesses, visitors, and the community as a whole. City Administration uses Council's vision and priorities to direct work activities and allocate staff and financial resources. City Council's priorities are dynamic and will be reviewed and modified as needed to reflect citizen input and changes in the external environment.

Operations, Public Health and 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.

Infrastructure

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

Parks and 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

- Finish new water-sewer agreement
- Update water-sewer infrastructure fees
- Manage Dune Ridge litigation (potentially multi-year)
- Evaluate and implement solutions to parking issues (multi-year)
- Evaluate and implement Wildlife Committee recommendations
- Negotiate sale or lease of old landfill
- Update Land Use/Tri-Community Master Plan (multi-year)
- Improve profits from Oval Beach concessions
- Update zoning districts and signage regulations
- Refresh website
- Review and update older policies
- Develop and implement safety protocols, including for parades

Priorities

- Complete Maple Street design and construction
- Finalize AT&T cellular agreement and installation
- Make repairs to seawall, sidewalks, and stairs
- Inspect culverts
- Plan for Park Street improvements
- Renovate City Hall interior (potentially multi-year)
- Develop more comprehensive Capital Improvement Plan (CIP)
- Evaluate long-term funding options for CIP
- Maintain and resurface roads
- Repair Chain Ferry landing and arbor
- Plan for lead service line replacement
- Begin planning for Elizabeth Street design and construction
- Update signage and wayfinding

Priorities

- Construct Mt. Baldhead bathroom
- Complete Mt. Baldhead platform design; begin construction
- Restore Mt. Baldhead vegetation
- Treat invasive species
- Refresh Village Square Courts (donor funded)
- Continue to advance Blue Star Trail (multi-year)
- Monitor and mitigate low water level impacts
- Evaluate community foundation options to accept citizen donations
- Expand holiday lighting to Water and Griffith streets

CITY AT A GLANCE

Census Population: 865

Square Miles: 1.47

Housing Units: 916

Median Household Income: \$113,309

Median Age: 58

Parks: 330 acres

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

Roads: 11.5 miles.

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

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

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

ORGANIZATION

11 Full Time Staff

- City Manager
- City Treasurer/Finance Officer
- City Clerk
- Deputy City Clerk/Administrative Assistant
- Director of Planning and Zoning
- Department of Public Works Superintendent
- Assistant DPW Supervisor
- DPW Oval Beach Manager/Equipment Operator/Maintenance Worker
- DPW Equipment Operator/Maintenance Workers (3)

4 Seasonal DPW Maintenance Staff

25 Seasonal Oval Beach Staff

Contracted City Attorney

Contracted Sheriff's Deputies

Contracted Engineer

Contracted Planner

Contracted Assessor

WHERE WILL EACH TAX DOLLAR GO?

TAXING ENTITY	TOTAL MILLAGE RATE	
CITY OF SAUGATUCK OPERATING	10.1761	ESTIMATED FY 25/26
CITY OF SAUGATUCK ROADS	1.6740	VOTED EXPIRES 2031
CITY OF SAUGATUCK ROAD DEBT	1.4000	VOTED EXPIRES 2028
SCHOOL STATE EDUCATION	6.0000	
SCHOOL OPERATING	18.0000	
SCHOOL DEBT	3.4500	
SCHOOL BLDG/SITE	0.4921	
SCHOOL RECREATION	0.2460	
SCHOOL INTERMEDIATE DISTRICT	6.0962	
ALLEGAN COUNTY OPERATING	5.1619	
ALLEGAN COUNTY MED CARE	0.2426	
ALLEGAN COUNTY	0.0970	
CONSERVATION		
ALLEGAN COUNTY ROADS	1.0000	
ALLEGAN COUNTY SENIORS	0.4887	
INTERURBAN TRANSIT	0.4913	
AUTHORITY		
DISTRICT LIBRARY	0.4388	
DISTRICT LIBRARY DEBT	0.2480	
FIRE DISTRICT	2.5000	

Principal Residence Exemption Properties



67% Other Taxing Entities

33% City of Saugatuck

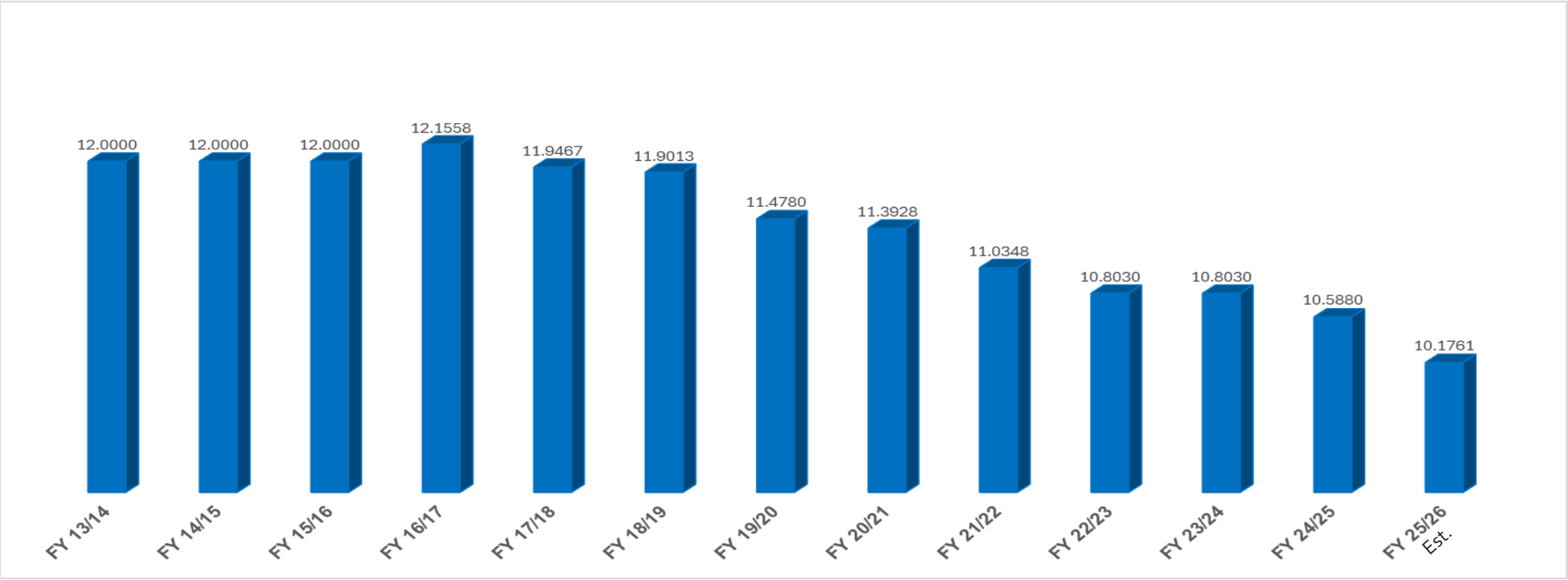
Non-Principal Residence Exemption Properties



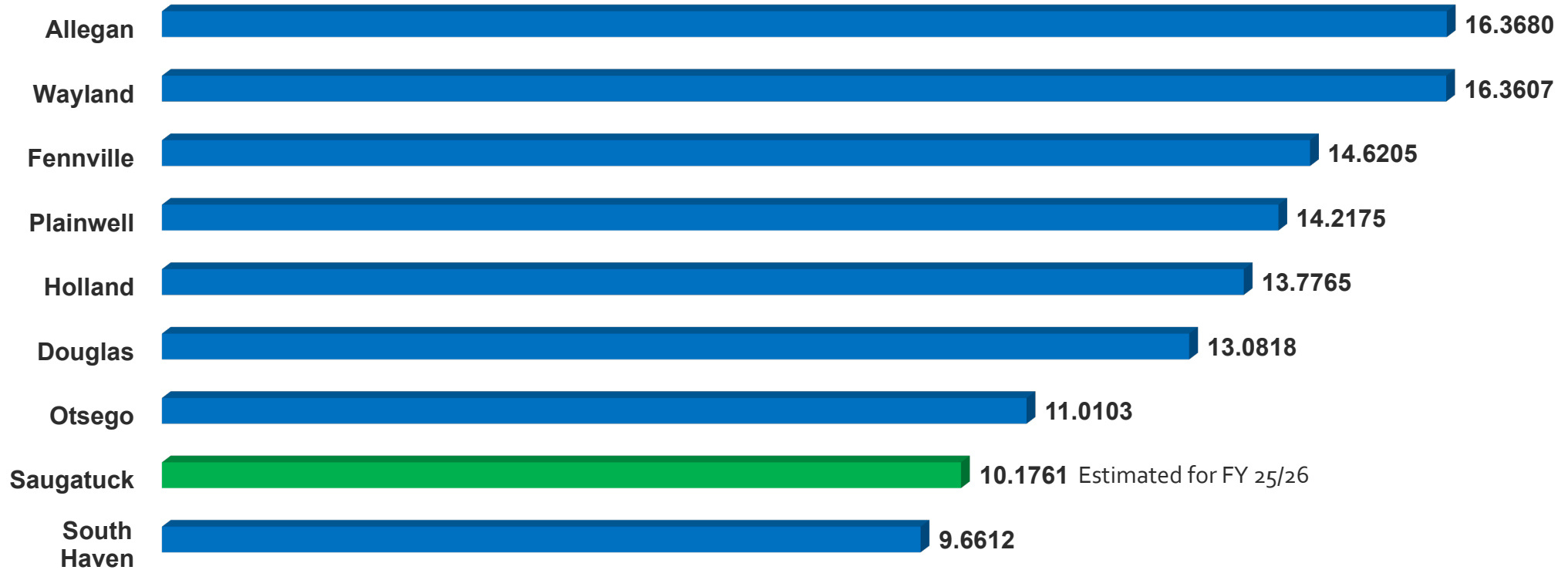
77% Other Taxing Entities

23% City of Saugatuck

OPERATING MILLAGE RATE HISTORY



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



596 and 567 – WATER and SEWER

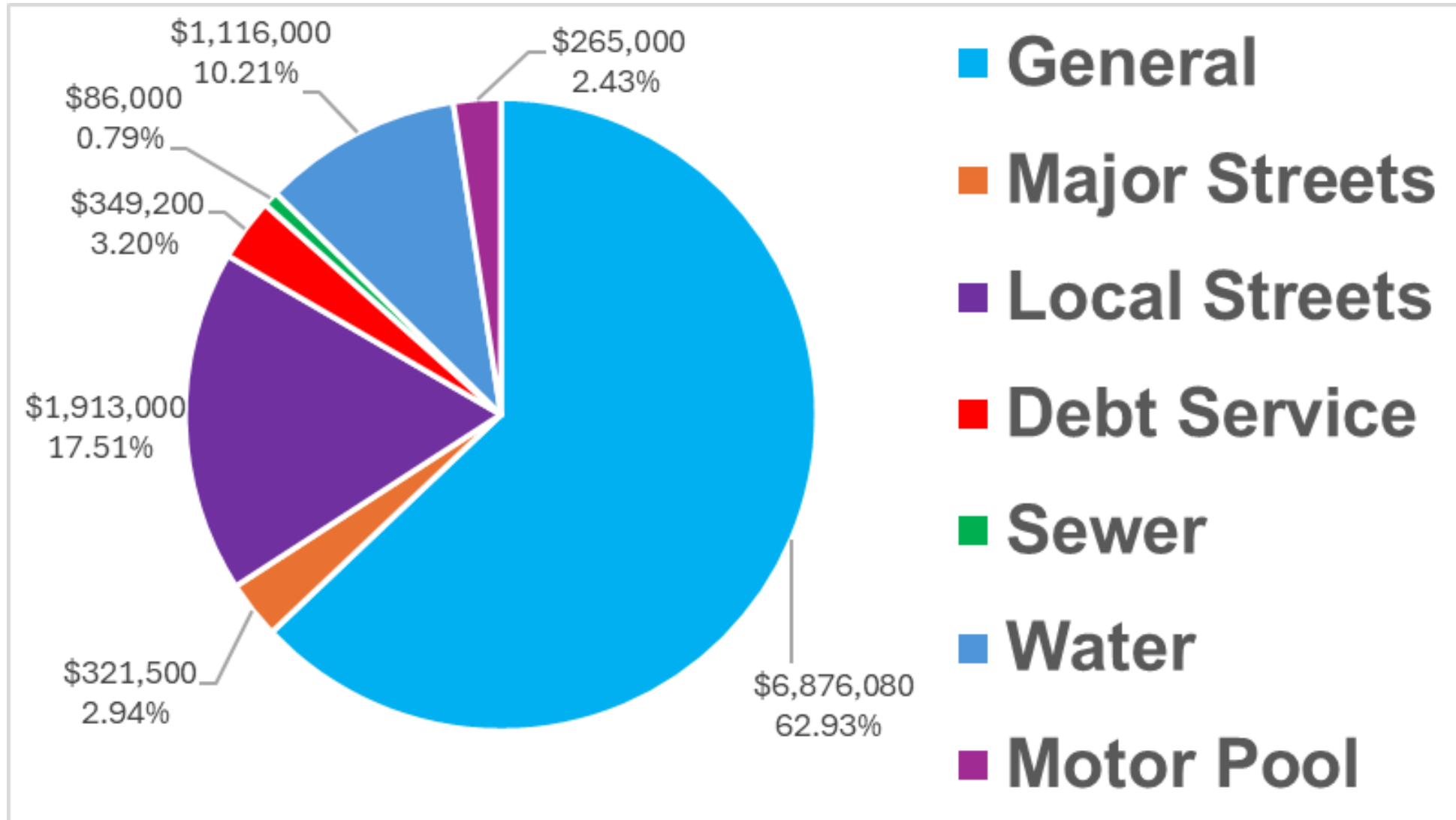
Fees collected for water and sewer and capital improvements to systems.



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

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

Main Budget Message This Year...

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

GENERAL FUND BALANCE

City savings/cash reserves.

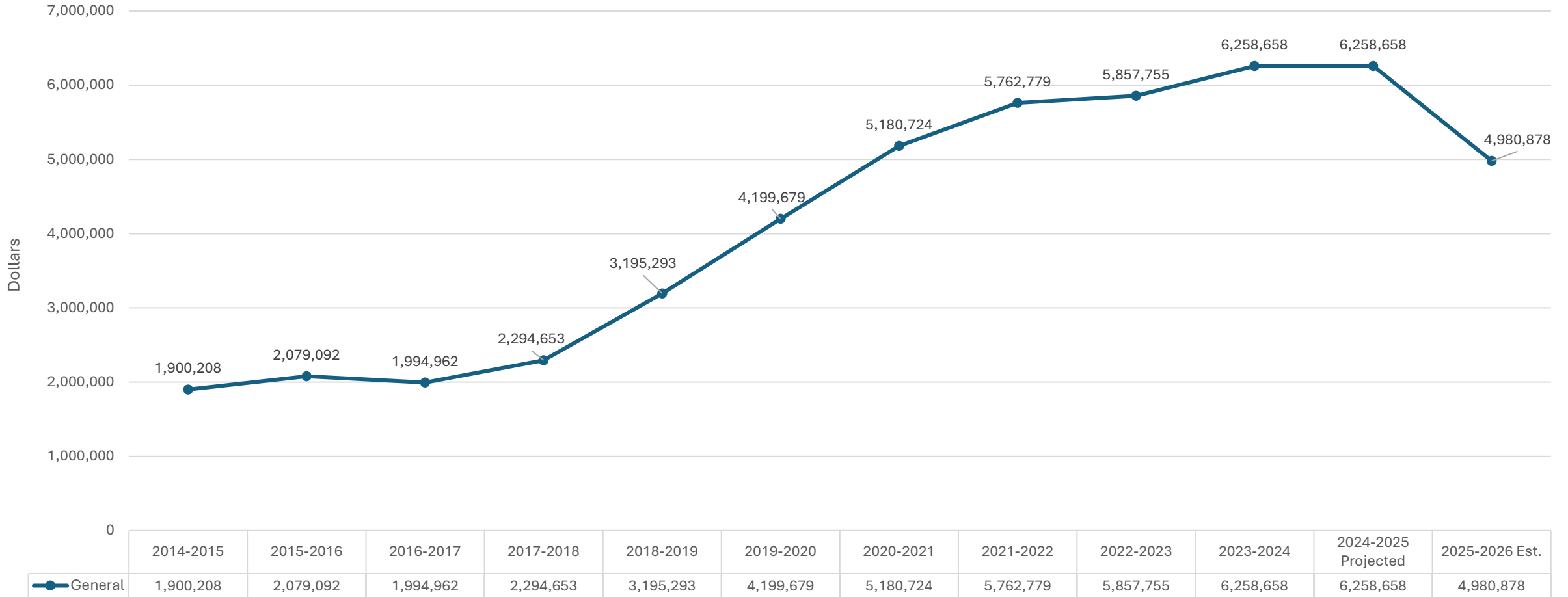
Total: \$6,258,658

- Committed
 - Parks - \$1,000,000
 - Policy decision. Request may be made to apply Mt. Baldhead expenses against this.
 - Rose Garden - \$98,001
 - Spear Street - \$26,942
- Unassigned: \$ 5,133,815

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.

General Fund Balance Over Time



Recommended Fee Schedule Updates

Short-Term Rentals

- License fee increase from \$525 to \$540 due to increased Fire Department inspection charge and legal fees to update ordinances.
- Re-inspection fee increase from \$150 to \$175 due to increased Fire Department charge.

Water Infrastructure Fee

- Last year 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 to \$23 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.

General Fund Revenue

Estimated Operating Millage Rate
Reduction to: 10.1761

- Decrease of .4119 mills (3.89%) due to Headlee Rollback

Real Property Tax Revenue
Increase of \$158,500

- Largely due to 3.1% CPI increase and new construction

Permit Revenue Continues to be
Up Over Prior Years - \$125,000

- 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 - \$100,000

- Return on cash reserves continues to produce interest income. Interest rate reductions will have an impact.

Oval Beach - \$590,000

- Last years increase in daily and seasonal passes has increased revenue.

Federal and Other Grants -
\$1,600,000

- TAP and DNR Trust Fund for Blue Star Trail

Miscellaneous Donations and
Income - \$146,000

- Donor support for Village Square courts, Blue Star Trail, and Holiday Lighting

Fund Balance Transfer –
\$1,277,780

- Use of approximately 20% of savings to fund capital improvement projects.

GENERAL FUND APPROPRIATION HIGHLIGHTS

- **Investment in Staff**
 - Salary/Wage increases that will allow for both inflationary adjustment and merit increases
- **Consulting and Contractual Support - \$150,000**
 - Logo Redesign, Branding, and Wayfinding/Park Signage Designs
 - Deer Management
 - Parking
 - Telecommunications
 - Website Redesign
- **Further Staffing Support for Department of Public Works - \$100,000 (including fringe benefits)**
 - An additional position has been funded but not filled for the last two budgets.
 - Need for additional administrative assistance and project support.
 - Title, details, salary/benefits to be further reviewed with City Council.
- **File Scanning - \$11,000**
 - Scan historical files so they are digital and searchable.

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**
 - Transitioned legal to Zoom versus in person attendance at meetings.
 - Playground litigation was a large cost in legal fees.
- **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 Funding Legal at Same Levels Next Fiscal Year**
 - City Council - \$250,000
 - City Manager - \$60,000
 - Planning/Zoning - \$65,000
 - Note: Portion of permit, license, and escrow fees covers these legal costs.

PLANNING AND ZONING

- **Short-Term Rental Enforcement and Inspections - \$82,000**
 - Granicus 1-800 Hotline and Address ID, Contracted Code Enforcement, Fire Department Inspections
 - Revenue source from STR license fees to cover costs.
- **Master Plan Update - \$30,000**
- **Planner and Engineering Contractual Services - \$30,000**

GENERAL FUND SUPPORTED PROJECTS

- **Blue Star Trail - \$1.65 Million**
 - Construction - TAP and DNR grants covering most of cost
 - Additional Engineering and Assessments Requested from Tribes - \$50,000
 - Some revenue to offset expenses from Township and Friends of the Blue Star Trail
- **Traffic Signal at Lake/Blue Star - \$230,000**
 - In conjunction with Blue Star Trail installation. Not currently grant funded.
- **Mt. Baldhead Park Improvements - \$95,000**
 - Remaining construction costs from restroom replacement, design engineering for upper platform, and vegetation restoration north of stairs.
- **Invasive Species - \$100,000**
 - Milfoil and others.
- **City Hall - \$30,000**
 - Design, options, and engineering for interior remodel.
- **Village Square Courts - \$100,000**
 - Donor funded. Applied for grant for more comprehensive work.

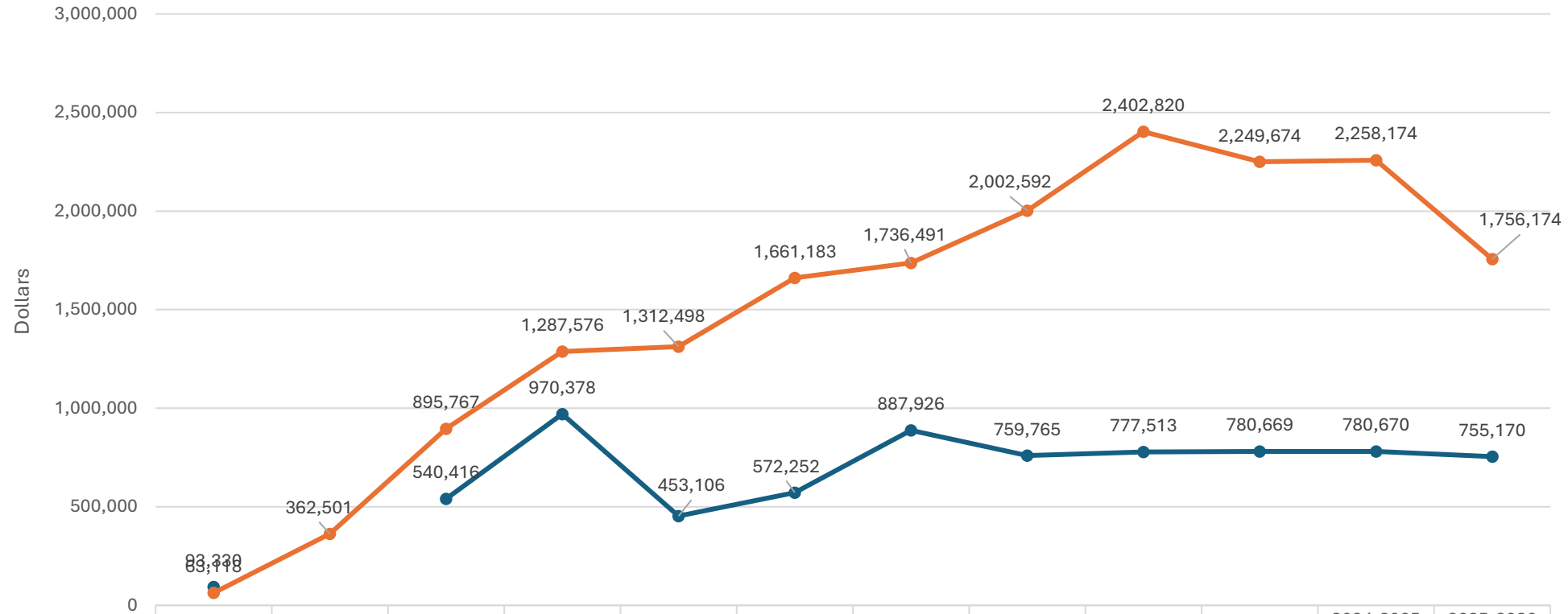
GENERAL FUND SUPPORTED PROJECTS

- **Holiday Lighting - \$101,350**
 - Continue Existing Lighting - \$26,350
 - Electrical Upgrades to Existing Polls - \$75,000
 - Expansion of Lighting Not Budgeted
- **Resurface Public Works Lot \$85,000**
 - Concurrent with Maple Street Project
- **Wayfinding and New Park Signage - \$100,000**
- **Culver Street Lot Retaining Wall Replacement - \$20,000**
- **Chain Ferry Landings and Arbors - \$120,000**
- **Maple Street Sidewalk - \$450,000**
 - Transfer to local streets fund to cover portion of sidewalk cost.

MAJOR AND LOCAL STREETS

- **Regular Funding Sources**
 - Act 51 – State Gas Tax/Registrations - \$190,000
 - County Road Millage - \$190,000
 - Local Road Millage - \$415,000
 - **Decrease** of voted millage from 1.741 to 1.674 (3.89%) due to Headlee Rollback
- **Additional Revenue**
 - Township Cost Share for Maple Street Restoration- \$243,000
 - MDOT Category B Grant - \$125,000
 - General Fund Transfers - \$520,000
 - \$450,000 – Maple Street Sidewalk
 - \$70,000 for Water-Sewer portion of Elizabeth Street Design Engineering
- **Major Street Current Fund Balance - \$780,669**
 - Use of \$26,500 for Elizabeth Street design engineering.
- **Local Street Current Fund Balance - \$2,249,674**
 - Use of \$494,500 for Maple Street project.

Major and Local Street Fund Balances Over Time



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025 Projected	2025-2026 Est.
Major	93,330	362,501	540,416	970,378	453,106	572,252	887,926	759,765	777,513	780,669	780,670	755,170
Local	63,118	362,501	895,767	1,287,576	1,312,498	1,661,183	1,736,491	2,002,592	2,402,820	2,249,674	2,258,174	1,756,174

Major Local

MAJOR AND LOCAL STREET PROJECTS

- **Maple Street - \$1,578,000**
 - Approximately 60% of project expected to occur next fiscal year. Work includes:
 - Road Restoration
 - Stormwater Improvements
 - Concrete Sidewalk
- **Elizabeth Street - \$130,000**
 - Design engineering for road, watermain replacement, and sanitary sewer repairs
- **Road Resurfacing - \$200,000**
- **Park Street Planning - \$40,000**
 - Applied for grant to cover half of the cost.

WATER CAPITAL IMPROVEMENT FUND

- Propose splitting existing water/sewer fund into separate capital improvement funds.
- **Revenue**
 - Water Infrastructure Fee: \$275,000
 - Tap Fee: \$1,000
 - Interest: \$2,500
 - Township Cost Share for Watermain Replacement: \$501,000
- **Use of Fund Balance - \$336,500**
- **Projects**
 - Maple Street Watermain and Lead Service Replacements - \$1,102,000
 - Additional Lead Service Line Replacements - \$50,000
 - Water Street Gate Valve - \$50,000
 - Water Agreement and Further Rate Study - \$14,000

SEWER CAPITAL IMPROVEMENT FUND

- **Revenue**
 - Tap Fee: \$1,000
 - Interest: \$2,500
 - Township Cost Share for Sewer Repairs: \$36,000
- **Use of Fund Balance - \$46,500**
- **Projects**
 - Maple Street Sanitary Sewer Repairs- \$72,000
 - Sewer Agreement and Rate Study - \$14,000

MOTOR POOL

- **Cash and Investments – \$826,285**
- **New Equipment**
 - New Pickup Truck - \$60,000
 - Snow Plow - \$12,000

SUMMARY

- The City has built up healthy savings in its various funds and needs to **invest** in infrastructure needs.
- The proposed budget:
 - Funds nearly all of Council's priorities for fiscal year 2025-2026.
 - 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 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
101-000-402.000	REAL PROPERTY TAXES	2,244,870	2,341,500	2,371,983		2,500,000
101-000-403.000	PERSONAL PROPERTY TAXES	31,967	32,250	32,261		32,000
101-000-445.000	PENALTIES & INTEREST	12,661	16,000	16,253		10,000
101-000-447.000	ADMINISTRATION FEE	110,287	110,000	118,326		115,000
101-000-478.000	PERMIT FEES	134,612	100,000	94,581		125,000
101-000-528.000 *	OTHER FEDERAL GRANTS					1,300,000
101-000-574.000	REVENUE SHARING	106,827	100,000	53,422		100,000
101-000-577.000	LIQUOR LICENSE FEES	18,481	12,000	5,390		12,000
101-000-579.000 *	GRANTS RECEIVED	3,975	200,000	160,346		300,000
101-000-607.000	FRANCHISE FEES	45,114	36,000	10,917		36,000
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,190	3,190	3,223		3,300
101-000-615.000	PARKING LOT FEES	28,512	28,000	15,685		28,000
101-000-643.000	CHARGES FOR SERVICE	2,730	1,000	1,485		1,200
101-000-650.000	CHAIN FERRY FEES	3,932	2,000	4,208		3,800
101-000-651.000	OVAL BEACH FEES	647,045	565,000	563,750		590,000
101-000-652.000	OVAL CONCESSION	78,406	100,000	87,834		100,000
101-000-653.000	BOAT RAMP FEES	1,379	3,000	3,034		2,000
101-000-654.000	GAZEBO FEES	2,500	1,500	(2,000)		1,500
101-000-655.000	POLICE & ORDINANCE FEES	1,804	2,750	3,110		1,500
101-000-665.000	INTEREST EARNED	340,497	160,000	188,133		100,000
101-000-667.000	STREET END & PROPERTY FEES	44,098	35,000	42,778		47,000
101-000-670.000	BOAT SLIP FEES	27,931	28,000	26,401		28,000
101-000-674.000 *	MISC DONATIONS & INCOME	192,496	66,000	69,612		146,000
101-000-682.000	USE TAX & ELECTION FEES	16,553	16,000	11,078		16,000
101-000-697.000	TRANSFER FROM FUND BALANCE		465,085			1,277,780
Totals for dept 000 -		4,099,867	4,424,275	3,881,810		6,876,080
* NOTES TO BUDGET: DEPARTMENT 000						
528.000	OTHER FEDERAL GRANTS					
	FOOTNOTE AMOUNTS:					1,300,000
	TAP GRANT BLUE STAR TRAIL					
579.000	GRANTS RECEIVED					
	FOOTNOTE AMOUNTS:					300,000
	MI TRUST FUND BLUE STAR					
674.000	MISC DONATIONS & INCOME					
	FOOTNOTE AMOUNTS:					100,000
	VILLAGE SQUARE COURTS					
	FOOTNOTE AMOUNTS:					6,000
	HOLIDAY LIGHTING					
	FOOTNOTE AMOUNTS:					40,000
	BLUE STAR TRAIL					
	ACCOUNT '674.000' TOTAL					146,000
	DEPT '000' TOTAL					1,746,000
TOTAL ESTIMATED REVENUES		4,099,867	4,424,275	3,881,810		6,876,080

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101 - COUNCIL						
101-101-702.000	SALARY	8,150	8,600	6,213		8,600
101-101-720.000	FRINGE BENEFITS	673	800	519		800
101-101-801.000 *	CONTRACTUAL SERVICES	9,532	2,100	938		139,300
101-101-803.000	LEGAL FEES	227,676	250,000	93,842		250,000
101-101-831.000	CEMETERY FEES	6,000	6,800	6,000		6,800
101-101-860.000	EDUCATIONAL TRAINING	4,298	10,000	4,662		7,500
101-101-882.000 *	EVENTS/SERVICES	37,414	13,000	9,945		15,000
101-101-900.000	PRINTING & PUBLISHING	300	600	178		2,500
101-101-908.000	DUES & PUBLICATIONS	1,059	1,300	1,220		1,300
101-101-913.000	INSURANCE	2,700	3,200	3,184		3,300
Totals for dept 101 - COUNCIL		297,802	296,400	126,701		435,100

* NOTES TO BUDGET: DEPARTMENT 101 COUNCIL

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					50,000
	LOGO REDESIGN, WAYFINDING, PARK SIGNAGE DESIGNS					
	FOOTNOTE AMOUNTS:					25,000
	DEER MANAGEMENT					
	FOOTNOTE AMOUNTS:					25,000
	PARKING CONSULTANT					
	FOOTNOTE AMOUNTS:					25,000
	TELECOMMUNICATIONS CONSULTANT					
	ACCOUNT '801.000' TOTAL					125,000

882.000	EVENTS/SERVICES					
	FOOTNOTE AMOUNTS:					1,000
	4TH OF JULY INTERURBAN					
	FOOTNOTE AMOUNTS:					5,000
	FIREWORKS 4TH OF JULY					
	FOOTNOTE AMOUNTS:					200
	ART CLUB					
	FOOTNOTE AMOUNTS:					1,500
	GARDEN CLUB FLOWERS					
	FOOTNOTE AMOUNTS:					2,300
	OTHERS					
	FOOTNOTE AMOUNTS:					4,000
	FIREWORKS TOILETS					
	ACCOUNT '882.000' TOTAL					14,000
	DEPT '101' TOTAL					139,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 173 - CITY ADMINISTRATION						
101-173-702.000	SALARY/WAGES	204,155	120,000	90,769		122,000
101-173-720.000	FRINGE BENEFITS	48,161	50,000	40,048		56,000
101-173-727.000	OFFICE SUPPLIES	1,790	1,800	738		1,800
101-173-801.000	CONTRACTUAL SERVICES	25,408	33,000	21,714		13,500
101-173-802.000	AUDIT	10,475	10,475	10,475		12,000
101-173-803.000	LEGAL FEES	64,839	60,000	30,274		60,000
101-173-850.000	TELEPHONES	2,493	2,200	1,177		2,200
101-173-860.000	EDUCATIONAL TRAINING	3,480	3,500	2,146		3,500
101-173-900.000	PRINTING & PUBLISHING	824	200	171		200
101-173-910.000	INSURANCE	2,350	2,760	2,760		2,900
101-173-970.000	CAPITAL OUTLAY		2,000			2,000
Totals for dept 173 - CITY ADMINISTRATION		363,975	285,935	200,272		276,100

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 215 - CITY CLERK						
101-215-702.000	SALARY/WAGES	126,500	133,000	102,557		140,000
101-215-720.000	FRINGE BENEFITS	59,188	60,000	49,249		68,000
101-215-727.000	OFFICE SUPPLIES	1,622	2,000	1,929		2,000
101-215-801.000 *	CONTRACTUAL SERVICES	3,542	12,850	1,097		41,000
101-215-803.000	LEGAL FEES	11,828	7,500	1,188		7,500
101-215-820.000	ELECTIONS	24,163	25,000	18,066		4,000
101-215-850.000	TELEPHONES	1,076	900	836		900
101-215-860.000	EDUCATIONAL TRAINING	3,084	3,000	1,800		3,000
101-215-900.000	PRINTING & PUBLISHING	393	500	231		500
101-215-970.000	CAPITAL OUTLAY	530	2,000	1,450		2,000
Totals for dept 215 - CITY CLERK		231,926	246,750	178,403		268,900

* NOTES TO BUDGET: DEPARTMENT 215 CITY CLERK

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					25,000
	WEBSITE REDESIGN					
	FOOTNOTE AMOUNTS:					11,000
	RECORDS SCANNING					
	ACCOUNT '801.000' TOTAL					36,000
	DEPT '215' TOTAL					36,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 253 - CITY TREASURER						
101-253-702.000	SALARY/WAGES	106,885	82,500	55,514		86,500
101-253-720.000	FRINGE BENEFITS	43,997	39,000	33,068		44,000
101-253-727.000	OFFICE SUPPLIES	2,469	2,600	2,626		2,600
101-253-801.000	CONTRACTUAL SERVICES	4,675	35,800	30,689		12,200
101-253-803.000	LEGAL FEES		1,000	537		1,000
101-253-850.000	TELEPHONE	730	800	592		800
101-253-860.000	EDUCATIONAL TRAINING	1,699	3,500	2,661		3,000
101-253-900.000	PRINTING & PUBLISHING	154	500	207		500
101-253-913.000	INSURANCE	1,100	1,300	1,296		1,400
101-253-970.000	CAPITAL OUTLAY		2,000			2,000
Totals for dept 253 - CITY TREASURER		161,709	169,000	127,190		154,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 257 - ASSESSING						
101-257-702.000	SALARY	1,550	1,800	2,000		1,800
101-257-720.000	FRINGE BENEFITS	119	180	153		180
101-257-727.000	OFFICE SUPPLIES	1,194	1,300	75		1,300
101-257-801.000	CONTRACTUAL SERVICES	36,779	39,750	31,918		41,000
101-257-804.000	BOARD OF REVIEW	214	300	189		300
101-257-807.000	TRIBUNAL CHARGEBACKS	550	1,500	2,297		1,500
101-257-850.000	TELEPHONES	721	750	592		900
101-257-860.000	EDUCATIONAL TRAINING	175	1,500			1,500
101-257-900.000	PRINTING & PUBLISHING	654	750	105		750
101-257-970.000	CAPITAL OUTLAY		2,000			2,000
Totals for dept 257 - ASSESSING		41,956	49,830	37,329		51,230

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 265 - CITY HALL						
101-265-702.000	SALARY/WAGES	9,044	9,800	6,810		10,500
101-265-720.000	FRINGE BENEFITS	4,156	5,000	4,986		5,000
101-265-730.000	SUPPLIES	1,465	1,500	1,576		2,000
101-265-801.000	CONTRACTUAL SERVICES	9,958	14,000	2,728		11,500
101-265-850.000	TELEPHONE	317	500	243		500
101-265-900.000	PRINTING & PUBLISHING		150	8		150
101-265-913.000	INSURANCE	1,400	1,815	1,812		2,000
101-265-920.000	UTILITIES	4,100	5,200	4,237		5,200
101-265-930.000	REPAIRS & MAINTENANCE	2,693	10,000	6,978		7,500
101-265-946.000	EQUIPMENT RENTAL	3,243	2,500	2,693		3,500
101-265-970.000 *	CAPITAL OUTLAY	19,735	9,500	7,968		45,000
Totals for dept 265 - CITY HALL		56,111	59,965	40,039		92,850
* NOTES TO BUDGET: DEPARTMENT 265 CITY HALL						
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					30,000
	CITY HALL INTERIOR DESIGN ENGINEERING					
	DEPT '265' TOTAL					30,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 301 - SHERIFF						
101-301-702.000	WAGES DEPUTIES	328,055	337,000	251,700		350,000
101-301-702.001	OVERTIME		10,000			2,500
101-301-702.002	RESERVE OFFICERS	6,676	11,500	5,920		12,000
101-301-748.000	FUEL & OILS	13,636	16,000	10,227		16,000
101-301-803.000	LEGAL FEES	384	2,500	528		2,500
101-301-882.000	EVENTS/SERVICES		1,000			1,000
101-301-946.000	EQUIPMENT RENTAL	36,000	37,500	27,000		37,500
Totals for dept 301 - SHERIFF		384,751	415,500	295,375		421,500

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC WORKS						
101-441-702.000	SALARY/WAGES	147,530	160,000	127,887		226,000
101-441-720.000	FRINGE BENEFITS	127,555	137,000	102,760		170,000
101-441-730.000 *	SUPPLIES	3,400	6,000	8,880		11,000
101-441-740.000	UNIFORMS	3,150	3,600	2,640		3,600
101-441-755.000	TOOLS	1,940	3,000	600		3,000
101-441-799.000	PARKWAY TREES	995	6,000	2,153		6,000
101-441-801.000 *	CONTRACTUAL SERVICES	283,129	636,000	315,316		300,000
101-441-805.000 *	HOLIDAY LIGHTING	31,689	32,500	31,324		35,000
101-441-860.000	EDUCATIONAL TRAINING	651	3,500	3,305		3,500
101-441-882.000	EVENTS/SERVICES		500			500
101-441-900.000	PRINTING & PUBLISHING		500	38		500
101-441-913.000	INSURANCE	4,900	6,700	6,624		6,700
101-441-920.000	UTILITIES	5,213	5,300	3,697		6,000
101-441-926.000	STREET LIGHTS	26,026	27,000	21,014		27,000
101-441-930.000	REPAIRS & MAINTENANCE	863	1,500	2,193		1,500
101-441-932.000	SIDEWALK REPAIRS	4,525	20,000	3,859		20,000
101-441-945.000 *	CAPITAL OUTLAY	6,514				1,975,000
101-441-946.000	EQUIPMENT RENTAL	109,211	107,000	86,570		107,000
101-441-960.000 *	SIGNS	3,388	12,200	9,871		85,000
Totals for dept 441 - PUBLIC WORKS		760,679	1,168,300	728,731		2,987,300

* NOTES TO BUDGET: DEPARTMENT 441 PUBLIC WORKS

730.000	SUPPLIES					
	FOOTNOTE AMOUNTS:					5,000
	BOLLARDS AROUND DPW					
801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					50,000
	BLUE STAR TRAIL ENGINEERING AND ASSESSMENTS					
	FOOTNOTE AMOUNTS:					100,000
	INVASIVE SPECIES					
	FOOTNOTE AMOUNTS:					18,000
	TREE MAINTENANCE					
	FOOTNOTE AMOUNTS:					5,000
	DEBT CREW					
	FOOTNOTE AMOUNTS:					10,000
	STREET SWEEPING CLEANING					
	FOOTNOTE AMOUNTS:					4,000
	MISS DIG MEMBERSHIP					
	FOOTNOTE AMOUNTS:					30,000
	GENERAL ENGINEERING SERVICES					
	FOOTNOTE AMOUNTS:					15,000
	LOW WATER IMPACT					
	FOOTNOTE AMOUNTS:					15,000
	HOLIDAY LIGHTING POLE UPGRADES ENGINEERING					
	FOOTNOTE AMOUNTS:					3,000
	RAINBOW CROSSWALKS					
	FOOTNOTE AMOUNTS:					20,000
	CULVER ST PARKING LOT RETAINING WALL REPLACEMENT					

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC WORKS						
	FOOTNOTE AMOUNTS:					12,000
	CATCH BASIN CLEANING					
	ACCOUNT '801.000' TOTAL					282,000
805.000	HOLIDAY LIGHTING					
	FOOTNOTE AMOUNTS:					26,350
	CHIPS CONTRACT					
945.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					1,600,000
	BLUE STAR TRAIL					
	FOOTNOTE AMOUNTS:					230,000
	LAKE/BLUE STAR TRAFFIC SIGNAL					
	FOOTNOTE AMOUNTS:					85,000
	DPW LOT RESURFACING					
	FOOTNOTE AMOUNTS:					60,000
	UPGRADE ELECTRICAL POLES FOR HOLIDAY LIGHTING					
	ACCOUNT '945.000' TOTAL					1,975,000
960.000	SIGNS					
	FOOTNOTE AMOUNTS:					5,000
	RADAR SPEED SIGN					
	FOOTNOTE AMOUNTS:					70,000
	WAYFINDING SIGNAGE					
	ACCOUNT '960.000' TOTAL					75,000
	DEPT '441' TOTAL					2,363,350

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 721 - PLANNING/ZONING						
101-721-702.000	SALARY/WAGES	57,227	50,000	29,564		48,000
101-721-720.000	FRINGE BENEFITS	17,926	27,000	17,877		30,000
101-721-727.000	OFFICE SUPPLIES	2,771	3,500	3,628		3,700
101-721-801.000 *	CONTRACTUAL SERVICES	62,684	168,000	66,534		154,000
101-721-803.000	LEGAL FEES	76,936	65,000	27,890		65,000
101-721-850.000	TELEPHONES	709	700	583		700
101-721-860.000	EDUCATIONAL TRAINING	1,625	3,200	712		3,200
101-721-900.000	PRINTING & PUBLISHING	3,201	3,000	1,932		3,000
101-721-908.000	DUES, FEES & PUBLICATIONS	259	500	63		500
101-721-913.000	INSURANCE	2,150	2,550	2,531		2,800
101-721-970.000	CAPITAL OUTLAY		2,500	699		2,500
Totals for dept 721 - PLANNING/ZONING		225,488	325,950	152,013		313,400

* NOTES TO BUDGET: DEPARTMENT 721 PLANNING/ZONING

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					19,500
	GRANICUS STR ADDRESS ID AND 1-800 HOTLINE					
	FOOTNOTE AMOUNTS:					30,000
	MASTER PLAN/ZONING UPDATES					
	FOOTNOTE AMOUNTS:					25,000
	HORIZON - CODE ENFORCEMENT					
	FOOTNOTE AMOUNTS:					25,000
	HORIZON - PLANNING AND ZONING					
	FOOTNOTE AMOUNTS:					5,000
	ENGINEERING REVIEWS					
	FOOTNOTE AMOUNTS:					37,500
	FIRE DEPARTMENT INSPECTIONS STR					
	FOOTNOTE AMOUNTS:					12,000
	COMPUTER SERVICES AND COPIER AND MISCELLANEOUS					
	ACCOUNT '801.000' TOTAL					154,000
	DEPT '721' TOTAL					154,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 723 - HISTORIC DISTRICT COMMISSION						
101-723-702.000	SALARY	37,531	36,870	19,609		31,500
101-723-720.000	FRINGE BENEFITS	11,978	19,750	5,404		13,000
101-723-727.000	OFFICE SUPPLIES	775	1,000	15		1,000
101-723-801.000	CONTRACTUAL SERVICES	8,702	5,000	1,763		5,700
101-723-803.000	LEGAL FEES	570	1,500			1,500
101-723-850.000	TELEPHONES	707	625	583		850
101-723-860.000	EDUCATIONAL TRAINING	797	1,200			1,200
101-723-900.000	PRINTING & PUBLISHING	130	300			300
101-723-908.000	DUES & PUBLICATIONS		250			250
Totals for dept 723 - HISTORIC DISTRICT COMMISSION		61,190	66,495	27,374		55,300

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 730 - HARBOR						
101-730-801.000	CONTRACTUAL SERVICES	1,605	10,000	11,276		10,000
101-730-931.000 *	WATERWAYS REPAIR		40,000			50,000
Totals for dept 730 - HARBOR		<u>1,605</u>	<u>50,000</u>	<u>11,276</u>		<u>60,000</u>
* NOTES TO BUDGET: DEPARTMENT 730 HARBOR						
931.000	WATERWAYS REPAIR					
	FOOTNOTE AMOUNTS:					50,000
	SEAWALL AND BOARDWALK REPAIRS					
	DEPT '730' TOTAL					<u>50,000</u>

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 751 - PARKS & RECREATION						
101-751-702.000	SALARY/WAGES	102,993	110,000	50,288		117,500
101-751-720.000	FRINGE BENEFITS	43,872	47,000	26,971		63,000
101-751-730.000	SUPPLIES	37,508	22,000	6,856		27,000
101-751-801.000 *	CONTRACTUAL SERVICES	49,944	45,000	16,702		125,000
101-751-819.000 *	CHAIN FERRY REPAIRS	1,107	20,000	1,340		20,000
101-751-900.000	PRINTING & PUBLISHING	50	500			500
101-751-913.000	INSURANCE	2,575	3,600	3,553		3,600
101-751-920.000	UTILITIES	32,507	27,500	19,804		30,500
101-751-928.000	TRASH	18,787	25,000	14,409		20,000
101-751-930.000	REPAIRS & MAINTENANCE	23,780	50,000	12,189		50,000
101-751-946.000	EQUIPMENT RENTAL	69,849	50,000	30,475		60,000
101-751-960.000 *	SIGNS	90	500			30,000
101-751-970.000 *	CAPITAL OUTLAY	356,604	500,000	33,267		180,000
Totals for dept 751 - PARKS & RECREATION		739,666	901,100	215,854		727,100

* NOTES TO BUDGET: DEPARTMENT 751 PARKS & RECREATION

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					20,000
	CHAIN FERRY LANDING ENGINEERING					
	FOOTNOTE AMOUNTS:					50,000
	VILLAGE SQUARE RESTROOM RE-SIDING					
	FOOTNOTE AMOUNTS:					12,000
	ROSE GARDEN MAINTENANCE					
	ACCOUNT '801.000' TOTAL					82,000
819.000	CHAIN FERRY REPAIRS					
	FOOTNOTE AMOUNTS:					20,000
	ARBOR REPLACEMENT					
960.000	SIGNS					
	FOOTNOTE AMOUNTS:					30,000
	WAYFINDING SIGNAGE					
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					80,000
	CHAIN FERRY LANDING					
	FOOTNOTE AMOUNTS:					100,000
	VILLAGE SQUARE COURT IMPROVEMENTS					
	ACCOUNT '970.000' TOTAL					180,000
	DEPT '751' TOTAL					312,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 756 - OVAL BEACH						
101-756-702.000	SALARY/WAGES	142,558	130,000	88,001		152,000
101-756-720.000	FRINGE BENEFITS	25,537	32,500	23,325		40,000
101-756-730.000	SUPPLIES	14,992	22,000	16,986		22,000
101-756-801.000 *	CONTRACTUAL SERVICES	18,414	16,000	11,693		66,000
101-756-850.000	TELEPHONE	3,215	3,000	2,796		3,500
101-756-860.000	EDUCATIONAL TRAINING	1,925	1,000			1,200
101-756-900.000	PRINTING & PUBLISHING	2,074	2,000	858		2,000
101-756-913.000	INSURANCE	2,798	4,200	3,336		3,500
101-756-920.000	UTILITIES	13,613	14,000	7,061		14,000
101-756-930.000	REPAIRS & MAINTENANCE	6,451	10,000	1,055		10,000
101-756-946.000	EQUIPMENT RENTAL	41,719	25,000	20,565		37,000
101-756-960.000	SIGNS		500	118		500
101-756-970.000 *	CAPITAL OUTLAY	8,037	25,000	22,802		50,000
Totals for dept 756 - OVAL BEACH		281,333	285,200	198,596		401,700

* NOTES TO BUDGET: DEPARTMENT 756 OVAL BEACH

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					25,000
	MOUNT BALDHEAD PLATFORM DESIGN ENGINEERING					
	FOOTNOTE AMOUNTS:					20,000
	MOUNT BALDHEAD VEGETATION RESTORATION					
	ACCOUNT '801.000' TOTAL					45,000
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					50,000
	MOUNT BALDHEAD RESTROOMS					
	DEPT '756' TOTAL					95,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 758 - OVAL CONCESSION						
101-758-702.000	SALARY	39,441	35,000	25,589		45,000
101-758-720.000	FRINGE BENEFITS	3,217	5,000	1,958		5,000
101-758-730.000	SUPPLIES	38,963	50,000	38,749		50,000
101-758-801.000	CONTRACTUAL SERVICES	4,086	2,500	2,097		5,000
101-758-850.000	TELEPHONES	85	500			500
101-758-860.000	EDUCATIONAL TRAINING		500			500
101-758-920.000	UTILITIES		850			850
101-758-930.000	REPAIRS & MAINTENANCE	260	500	90		500
101-758-960.000	SIGNS		500			500
101-758-970.000	CAPITAL OUTLAY		1,500			1,500
Totals for dept 758 - OVAL CONCESSION		86,052	96,850	68,483		109,350

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 760 - SPEAR BOAT LAUNCH						
101-760-801.000	CONTRACTUAL SERVICES		1,000			2,000
101-760-900.000	PRINTING & PUBLISHING		250	310		250
Totals for dept 760 - SPEAR BOAT LAUNCH			1,250	310		2,250

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
101-965-998.202	TRANSFER TO MAJOR STREETS					70,000
101-965-998.203	TRANSFER TO LOCAL STREETS					450,000
	Totals for dept 965 - TRANSFERS					520,000
TOTAL APPROPRIATIONS		3,694,243	4,418,525	2,407,946		6,876,080
NET OF REVENUES/APPROPRIATIONS - FUND 101		405,624	5,750	1,473,864		

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
202-000-538.000	COUNTY ROAD MILLAGE	103,575	95,000	117,695		95,000
202-000-546.000	ACT 51 FEES	122,200	120,000	85,897		120,000
202-000-665.000	INTEREST	29,815	10,000	12,196		10,000
202-000-697.000	TRANSFER FROM FUND BALANCE					26,500
202-000-699.000	DUE FROM LS & GF		100,000			70,000
Totals for dept 000 -		255,590	325,000	215,788		321,500
TOTAL ESTIMATED REVENUES		255,590	325,000	215,788		321,500

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
202-463-702.000	SALARY/WAGES	18,631	22,000	17,728		23,000
202-463-720.000	FRINGE BENEFITS	8,505	10,250	8,660		13,000
202-463-727.000	SUPPLIES	2,334	3,500	1,503		4,500
202-463-801.000 *	CONTRACTUAL SERVICES	170,587	216,250	1,991		200,000
202-463-930.000	REPAIRS & MAINTENANCE	820	3,500	317		3,500
202-463-946.000	EQUIPMENT RENTAL	24,356	22,000	26,086		28,000
Totals for dept 463 - ROUTINE MAINTENANCE		225,233	277,500	56,285		272,000

* NOTES TO BUDGET: DEPARTMENT 463 ROUTINE MAINTENANCE

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					130,000
	ENGINEERING FOR ELIZABETH STREET IMPROVEMENTS					
	FOOTNOTE AMOUNTS:					40,000
	ROAD RESURFACING					
	FOOTNOTE AMOUNTS:					5,000
	BLUE STAR BRIDGE MAINTENANCE					
	FOOTNOTE AMOUNTS:					15,000
	PAVEMENT MARKINGS					
	ACCOUNT '801.000' TOTAL					190,000
	DEPT '463' TOTAL					190,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
202-464-702.000	SALARY/WAGES	8,682	15,000	13,175		15,000
202-464-720.000	FRINGE BENEFITS	4,452	6,000	4,892		6,000
202-464-727.000	SUPPLIES	5,200	14,500	12,039		14,500
202-464-946.000	EQUIPMENTAL RENTAL	8,867	12,000	13,790		14,000
Totals for dept 464 - WINTER MAINTENANCE		27,201	47,500	43,896		49,500
TOTAL APPROPRIATIONS		252,434	325,000	100,181		321,500
NET OF REVENUES/APPROPRIATIONS - FUND 202		3,156		115,607		

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
203-000-402.000	LOCAL ROAD MILLAGE	374,152	389,000	395,101		415,000
203-000-445.000	PENALTIES & INT ON TAXES	633	500	810		500
203-000-538.000	COUNTY ROAD MILLAGE	103,575	95,000	117,695		95,000
203-000-539.001 *	STATE GRANT - MAPLE ST					125,000
203-000-546.000	ACT 51 FEES	70,047	70,000	47,607		70,000
203-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS					243,000
203-000-665.000	INTEREST	97,923	55,000	71,805		20,000
203-000-672.000	SPECIAL ASSESSMENTS	25,524		183		
203-000-697.000	FUND BALANCE					494,500
203-000-699.000 *	DUE FROM OTHER FUNDS					450,000
Totals for dept 000 -		671,854	609,500	633,201		1,913,000
* NOTES TO BUDGET: DEPARTMENT 000						
539.001	STATE GRANT - MAPLE ST					
	FOOTNOTE AMOUNTS:					125,000
	MDOT CATEGORY B GRANT					
699.000	DUE FROM OTHER FUNDS					
	FOOTNOTE AMOUNTS:					450,000
	MAPLE PROJECT - SIDEWALK					
	DEPT '000' TOTAL					575,000
TOTAL ESTIMATED REVENUES		671,854	609,500	633,201		1,913,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 463 - ROUTINE MAINTENANCE						
203-463-702.000	SALARY/WAGES	15,370	22,500	18,273		21,000
203-463-720.000	FRINGE BENEFITS	7,384	9,000	7,312		9,000
203-463-727.000	SUPPLIES	2,938	2,500	2,418		4,000
203-463-801.000 *	CONTRACTUAL SERVICES	763,147	384,000	199,307		225,000
203-463-930.000	REPAIRS & MAINTENANCE	529	1,500	602		1,500
203-463-946.000	EQUIPMENT RENTAL	15,154	29,000	25,244		29,000
203-463-970.000 *	CAPITAL OUTLAY					1,578,000
Totals for dept 463 - ROUTINE MAINTENANCE		804,522	448,500	253,156		1,867,500

* NOTES TO BUDGET: DEPARTMENT 463 ROUTINE MAINTENANCE

801.000	CONTRACTUAL SERVICES					
	FOOTNOTE AMOUNTS:					15,000
	PAVEMENT MARKINGS					
	FOOTNOTE AMOUNTS:					40,000
	PARK ST PLANNING, CAMPBELL RD TO MT BALDHEAD PARK					
	FOOTNOTE AMOUNTS:					160,000
	ROAD RESURFACING					
	FOOTNOTE AMOUNTS:					10,000
	GRAVEL ROAD MAINTENANCE					
	ACCOUNT '801.000' TOTAL					225,000
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					1,578,000
	MAPLE ST PROJECT - ROAD RESTORATION, STORMWATER IMP, SIDEWALK					
	DEPT '463' TOTAL					1,803,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 464 - WINTER MAINTENANCE						
203-464-702.000	SALARY/WAGES	8,020	20,000	13,991		15,000
203-464-720.000	FRINGE BENEFITS	5,316	10,000	6,584		8,000
203-464-727.000	SUPPLIES	2,213	10,000	8,054		10,000
203-464-946.000	EQUIPMENT RENTAL	4,930	12,500	14,422		12,500
Totals for dept 464 - WINTER MAINTENANCE		20,479	52,500	43,051		45,500

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 965 - TRANSFERS						
203-965-998.202	TRANSFER TO MAJOR STREETS		100,000			
Totals for dept 965 - TRANSFERS			100,000			
TOTAL APPROPRIATIONS		825,001	601,000	296,207		1,913,000
NET OF REVENUES/APPROPRIATIONS - FUND 203		(153,147)	8,500	336,994		

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
301-000-402.000	DEBT MILLAGE	295,321	317,039	318,160		349,000
301-000-445.000	PENALTIES & INT ON TAXES	499	200	651		200
301-000-665.000	INTEREST	599				
Totals for dept 000 -		296,419	317,239	318,811		349,200
TOTAL ESTIMATED REVENUES		296,419	317,239	318,811		349,200

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 592 - ROAD BOND 2009						
301-592-804.000	AGENT FEE		500			500
301-592-991.000	DEBT PRINCIPAL	265,000	286,000	286,000		307,000
301-592-995.000	DEBT INTEREST	35,185	30,739	16,566		25,210
Totals for dept 592 - ROAD BOND 2009		300,185	317,239	302,566		332,710
TOTAL APPROPRIATIONS		300,185	317,239	302,566		332,710
NET OF REVENUES/APPROPRIATIONS - FUND 301		(3,766)		16,245		16,490

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
496-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS					36,000
496-000-611.000	SEWER FEES					1,000
496-000-665.000	INTEREST EARNED					2,500
496-000-697.000	TRANSFER FROM FUND BALANCE					46,500
Totals for dept 000 -						86,000
TOTAL ESTIMATED REVENUES						86,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND/OR SEWER SYSTEMS						
496-536-801.000 *	CONTRACTUAL SERVICES					14,000
496-536-970.000 *	CAPITAL OUTLAY					72,000
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS						86,000
* 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:					72,000
	MAPLE STREET - SANITARY SEWER REPAIRS					
	DEPT '536' TOTAL					86,000
TOTAL APPROPRIATIONS						86,000
NET OF REVENUES/APPROPRIATIONS - FUND 496						

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
497-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS					501,000
497-000-610.000	WATER FEES					1,000
497-000-610.005	WATER INFRASTRUCTURE FEE					275,000
497-000-665.000	INTEREST EARNED					2,500
497-000-697.000	TRANSFER FROM FUND BALANCE					336,500
Totals for dept 000 -						1,116,000
TOTAL ESTIMATED REVENUES						1,116,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND/OR SEWER SYSTEMS						
497-536-801.000 *	CONTRACTUAL SERVICES					14,000
497-536-970.000 *	CAPITAL OUTLAY					1,102,000
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS						1,116,000
* 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:					50,000
	LEAD SERVICE LINE REPLACEMENTS					
	FOOTNOTE AMOUNTS:					50,000
	WATER ST GATE VALVE					
	FOOTNOTE AMOUNTS:					1,002,000
	MAPLE STREET - WATERMAIN REPLACEMENT					
	ACCOUNT '970.000' TOTAL					1,102,000
	DEPT '536' TOTAL					1,116,000
TOTAL APPROPRIATIONS						1,116,000
NET OF REVENUES/APPROPRIATIONS - FUND 497						

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
592-000-610.000	WATER TAP FEES	13,800	1,000	3,150		
592-000-610.005	WATER INFRASTRUCTURE		150,000	99,585		
592-000-611.000	SEWER TAP FEES	24,142	1,000	4,450		
592-000-665.000	INTEREST	19,886	13,000	14,643		
Totals for dept 000 -		57,828	165,000	121,828		
TOTAL ESTIMATED REVENUES		57,828	165,000	121,828		

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 536 - WATER AND/OR SEWER SYSTEMS						
592-536-801.000	CONTRACTUAL SERVICES	4,934	15,000	6,750		
592-536-970.000	CAPITAL OUTLAY		150,000			
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		4,934	165,000	6,750		
TOTAL APPROPRIATIONS		4,934	165,000	6,750		
NET OF REVENUES/APPROPRIATIONS - FUND 592		52,894		115,078		

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
661-000-664.000	MOTOR POOL REVENUE	277,329	240,000	219,572		240,000
661-000-665.000	INTEREST	35,840	21,000	24,771		10,000
661-000-673.000	SALE OF FIXED ASSETS	7,605				5,000
661-000-697.000	TRANSFER FROM FUND BALANCE		508,500			10,000
Totals for dept 000 -		<u>320,774</u>	<u>769,500</u>	<u>244,343</u>		<u>265,000</u>
TOTAL ESTIMATED REVENUES		<u>320,774</u>	<u>769,500</u>	<u>244,343</u>		<u>265,000</u>

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 443 - MOTOR POOL						
661-443-702.000	SALARY/WAGES	29,575	41,000	19,327		41,000
661-443-720.000	FRINGE BENEFITS	11,988	16,000	9,643		17,000
661-443-727.000	SUPPLIES	9,919	7,500	5,874		8,500
661-443-748.000	FUEL & OILS	29,917	35,000	20,531		35,000
661-443-750.000	TIRES & BATTERIES	1,679	10,000	3,390		10,000
661-443-755.000	SMALL TOOLS	2,471	2,500	1,485		2,500
661-443-801.000	CONTRACTUAL SERVICES	3,712	5,000	2,414		5,000
661-443-850.000	TELEPHONES	5,473	6,000	5,626		6,000
661-443-913.000	INSURANCE	10,869	11,500	9,742		10,000
661-443-920.000	UTILITIES	7,326	9,000	5,509		9,000
661-443-930.000	REPAIRS & MAINTENANCE	41,600	46,000	33,225		46,000
661-443-968.000	DEPRECIATION	89,232				
661-443-970.000 *	CAPITAL OUTLAY	7,108	580,000	14,060		75,000
Totals for dept 443 - MOTOR POOL		250,869	769,500	130,826		265,000
* NOTES TO BUDGET: DEPARTMENT 443 MOTOR POOL						
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					60,000
	NEW PICKUP TRUCK					
	FOOTNOTE AMOUNTS:					12,000
	BOSS SNOW PLOW					
	ACCOUNT '970.000' TOTAL					72,000
	DEPT '443' TOTAL					72,000
TOTAL APPROPRIATIONS		250,869	769,500	130,826		265,000
NET OF REVENUES/APPROPRIATIONS - FUND 661		69,905		113,517		

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
701-000-665.000	INTEREST	(46)				
Totals for dept 000 -		(46)				
TOTAL ESTIMATED REVENUES						
		(46)				
NET OF REVENUES/APPROPRIATIONS - FUND 701						
		(46)				
ESTIMATED REVENUES - ALL FUNDS						
		5,702,286	6,610,514	5,415,781		10,926,780
APPROPRIATIONS - ALL FUNDS						
		5,327,666	6,596,264	3,244,476		10,910,290
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS						
		374,620	14,250	2,171,305		16,490