ADMINISTRATION / PERSONNEL COMMITTEE
420 N Front St.
Suttons Bay, MI 49682
Wednesday, October 5, 2022 at 8:30 am

For the public wishing to view the meeting using remote attendance, there will also be a Zoom link (which can be found on our website at www.suttonsbayvillage.org). Public participation shall be limited to in-person or via written communication received prior to the meeting

AGENDA

Call to Order

1. Reports (staff)
   a. Treasurer Report

2. Public Comments
   Please limit remarks to no more than three (3) minutes or less.

3. Committee Business

   a. 2023 Draft Budget-Preliminary Review

4. Status Update – Other Committees

   a. Jared Pontius Presentation-Container Bathrooms
   b. VSB Report 2022-57 Pavilion Coal Dock Park
   c. VSB Report 2022-58 Waterwheel Cost Estimates
   d. 2023 Draft Budget-Preliminary Review

5. Public Comments/Written Communication

6. Committee Member Comments

7. Announcements

8. Adjournment

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SUTTONS BAY
PERIOD ENDING 09/30/2022
% Fiscal Year Completed: 74.79

GL NUMBER	DESCRIPTION	2022 AMENDED BUDGET	YTD BALANCE 09/30/2022	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund					
Revenues					
101-000-402.000	Current Property Taxes	726,000.00	782,183.83	(56,183.83)	107.74
101-000-404.000	Leased Land Tax Revenue	4,000.00	4,770.89	(770.89)	119.27
101-000-410.000	Personal Property Tax Revenue	16,000.00	16,381.89	(381.89)	102.39
101-000-476.000	Permits and Fees	5,000.00	9,433.27	(4,433.27)	188.67
101-000-566.000	Grant Revenue	1,250.00	2,850.00	(1,600.00)	228.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION	3,300.00	1,282.49	2,017.51	38.86
101-000-574.000	State Shared Revenue	55,000.00	32,599.00	22,401.00	59.27
101-000-577.000	State Revenue-Liquor	3,000.00	2,749.13	250.87	91.64
101-000-632.000	Bahle Park Rental	1,500.00	1,300.00	200.00	86.67
101-000-633.100	Motor Vehicle Leases	108,975.00	105,975.00	3,000.00	97.25
101-000-665.000	Interest Earnings	1,000.00	3,273.25	(2,273.25)	327.33
101-000-695.000	Miscellaneous Income	0.00	4,708.36	(4,708.36)	100.00
TOTAL REVENUES		925,025.00	967,507.11	(42,482.11)	104.59
Expenditures					
101	Village Council	26,080.00	6,271.15	19,808.85	24.05
171	Village Manager	39,185.00	24,236.14	14,948.86	61.85
215	Village Clerk	11,770.00	7,122.96	4,647.04	60.52
253	Treasurer	24,615.00	14,279.02	10,335.98	58.01
265	Village Hall	50,916.00	36,182.61	14,733.39	71.06
345	Police	88,875.00	38,176.68	50,698.32	42.96
441	Public Works	100,825.00	71,829.22	28,995.78	71.24
443	Motor Pool Department	102,725.00	66,893.42	35,831.58	65.12
448	Streetlighting	14,500.00	8,868.36	5,631.64	61.16
701	Zoning & Planning	76,025.00	41,731.78	34,293.22	54.89
751	Parks & Recreation	154,875.00	117,217.55	37,657.45	75.69
999	Transfers to Other Funds	310,100.00	310,100.00	0.00	100.00
TOTAL EXPENDITURES		1,000,491.00	742,908.89	257,582.11	74.25
Fund 101 - General Fund:					
TOTAL REVENUES		925,025.00	967,507.11	(42,482.11)	104.59
TOTAL EXPENDITURES		1,000,491.00	742,908.89	257,582.11	74.25
NET OF REVENUES & EXPENDITURES		(75,466.00)	224,598.22	(300,064.22)	297.62
Fund 202 - Major Street					
Revenues					
202-000-528.000	FEDERAL GRANT REVENUE	32,000.00	32,524.59	(524.59)	101.64
202-000-574.000	State Shared Revenue	82,000.00	64,272.10	17,727.90	78.38
202-000-665.000	Interest Earnings	500.00	773.20	(273.20)	154.64
202-000-691.000	Contributions - Other Funds	90,000.00	90,000.00	0.00	100.00
202-000-692.000	Contrib fr Gov Units - County	32,500.00	37,464.42	(4,964.42)	115.28
TOTAL REVENUES		237,000.00	225,034.31	11,965.69	94.95
Expenditures					
000		233,370.00	91,879.71	141,490.29	39.37
TOTAL EXPENDITURES		233,370.00	91,879.71	141,490.29	39.37
Fund 202 - Major Street:					
TOTAL REVENUES		237,000.00	225,034.31	11,965.69	94.95
TOTAL EXPENDITURES		233,370.00	91,879.71	141,490.29	39.37
NET OF REVENUES & EXPENDITURES		3,630.00	133,154.60	(129,524.60)	3,668.17
Fund 203 - Local Street Fund					
Revenues					
203-000-574.000	State Shared Revenue	48,000.00	45,385.70	2,614.30	94.55
203-000-665.000	Interest Earnings	100.00	305.70	(205.70)	305.70
203-000-691.000	Contributions - Other Funds	80,000.00	80,000.00	0.00	100.00
203-000-695.000	Miscellaneous Income	0.00	3,610.23	(3,610.23)	100.00
TOTAL REVENUES		128,100.00	129,301.63	(1,201.63)	100.94
Expenditures					
000		195,315.00	143,680.21	51,634.79	73.56

GL NUMBER	DESCRIPTION	2022 AMENDED BUDGET	YTD BALANCE 09/30/2022	AVAILABLE BALANCE	% BDGT USED
Fund 203 - Local Street Fund					
Expenditures					
TOTAL EXPENDITURES		195,315.00	143,680.21	51,634.79	73.56
Fund 203 - Local Street Fund:					
TOTAL REVENUES		128,100.00	129,301.63	(1,201.63)	100.94
TOTAL EXPENDITURES		195,315.00	143,680.21	51,634.79	73.56
NET OF REVENUES & EXPENDITURES		(67,215.00)	(14,378.58)	(52,836.42)	21.39
Fund 248 - DDA Fund					
Revenues					
248-000-403.000	CAPTURED TAX REVENUE	14,000.00	23,086.60	(9,086.60)	164.90
248-000-665.000	Interest Earnings	5.00	102.00	(97.00)	2,040.00
248-000-695.000	MISCELLANEOUS INCOME	0.00	350.89	(350.89)	100.00
TOTAL REVENUES		14,005.00	23,539.49	(9,534.49)	168.08
Expenditures					
000		7,715.00	2,991.17	4,723.83	38.77
TOTAL EXPENDITURES		7,715.00	2,991.17	4,723.83	38.77
Fund 248 - DDA Fund:					
TOTAL REVENUES		14,005.00	23,539.49	(9,534.49)	168.08
TOTAL EXPENDITURES		7,715.00	2,991.17	4,723.83	38.77
NET OF REVENUES & EXPENDITURES		6,290.00	20,548.32	(14,258.32)	326.68
Fund 402 - Property Replacement Fund					
Revenues					
402-000-665.000	Interest Earnings	150.00	1,111.58	(961.58)	741.05
402-000-691.000	Contributions - Other Funds	176,050.00	176,115.00	(65.00)	100.04
TOTAL REVENUES		176,200.00	177,226.58	(1,026.58)	100.58
Expenditures					
000		60,000.00	56,629.29	3,370.71	94.38
TOTAL EXPENDITURES		60,000.00	56,629.29	3,370.71	94.38
Fund 402 - Property Replacement Fund:					
TOTAL REVENUES		176,200.00	177,226.58	(1,026.58)	100.58
TOTAL EXPENDITURES		60,000.00	56,629.29	3,370.71	94.38
NET OF REVENUES & EXPENDITURES		116,200.00	120,597.29	(4,397.29)	103.78
Fund 590 - Sewer Fund					
Revenues					
590-000-476.000	Permits and Fees	5,500.00	0.00	5,500.00	0.00
590-000-566.000	Grant Revenue	1,250.00	1,250.00	0.00	100.00
590-000-600.000	Charge for Services	140,000.00	98,174.77	41,825.23	70.12
590-000-628.000	RTS Fees	113,800.00	77,575.57	36,224.43	68.17
590-000-629.000	Waste Hauler Fees	92,000.00	91,700.85	299.15	99.67
590-000-630.000	Capital Charge	163,000.00	110,483.09	52,516.91	67.78
590-000-659.000	Penalties	1,300.00	2,809.20	(1,509.20)	216.09
590-000-665.000	Interest Earnings	1,750.00	2,668.94	(918.94)	152.51
590-000-691.600	Contributions -Fr GF - Parks	10,000.00	10,000.00	0.00	100.00
590-000-691.800	Contributions -Fr Marina Fund	10,000.00	10,000.00	0.00	100.00
590-000-691.900	Contrib - GF - Public Works	5,000.00	5,000.00	0.00	100.00
TOTAL REVENUES		543,600.00	409,662.42	133,937.58	75.36
Expenditures					
537	Sewer Fund - Collection	265,860.00	141,190.32	124,669.68	53.11
538	Sewer - Plant	559,737.00	331,303.78	228,433.22	59.19
TOTAL EXPENDITURES		825,597.00	472,494.10	353,102.90	57.23

GL NUMBER	DESCRIPTION	2022 AMENDED BUDGET	YTD BALANCE 09/30/2022	AVAILABLE BALANCE	% BDGT USED
Fund 590 - Sewer Fund					
Fund 590 - Sewer Fund:					
TOTAL REVENUES		543,600.00	409,662.42	133,937.58	75.36
TOTAL EXPENDITURES		825,597.00	472,494.10	353,102.90	57.23
NET OF REVENUES & EXPENDITURES		(281,997.00)	(62,831.68)	(219,165.32)	22.28
Fund 591 - Water Fund					
Revenues					
591-000-476.000	Permits and Fees	500.00	4,171.12	(3,671.12)	834.22
591-000-566.000	Grant Revenue	0.00	3,600.00	(3,600.00)	100.00
591-000-600.000	Charge for Services	76,000.00	54,732.84	21,267.16	72.02
591-000-628.000	RTS Fees	62,000.00	43,085.67	18,914.33	69.49
591-000-630.000	Capital Charge	55,000.00	37,422.90	17,577.10	68.04
591-000-633.000	Hydrant Rental	25,000.00	25,000.00	0.00	100.00
591-000-659.000	Penalties	600.00	1,061.37	(461.37)	176.90
591-000-665.000	Interest Earnings	120.00	1,325.53	(1,205.53)	1,104.61
591-000-691.600	Contributions -Fr GF - Parks	5,000.00	5,000.00	0.00	100.00
591-000-691.800	Contributions -Fr Marina Fund	5,000.00	5,000.00	0.00	100.00
591-000-691.900	Contrib - GF - Public Works	1,800.00	1,800.00	0.00	100.00
TOTAL REVENUES		231,020.00	182,199.43	48,820.57	78.87
Expenditures					
000		303,850.00	181,756.94	122,093.06	59.82
TOTAL EXPENDITURES		303,850.00	181,756.94	122,093.06	59.82
Fund 591 - Water Fund:					
TOTAL REVENUES		231,020.00	182,199.43	48,820.57	78.87
TOTAL EXPENDITURES		303,850.00	181,756.94	122,093.06	59.82
NET OF REVENUES & EXPENDITURES		(72,830.00)	442.49	(73,272.49)	0.61
Fund 594 - Marina Fund					
Revenues					
594-000-631.000	Pump outs	3,200.00	2,641.44	558.56	82.55
594-000-642.000	Gas Sales	140,000.00	186,980.45	(46,980.45)	133.56
594-000-642.100	Gas Sales - Tax Exempt	1,500.00	3,141.88	(1,641.88)	209.46
594-000-646.000	Sale of Ice	1,500.00	1,669.00	(169.00)	111.27
594-000-648.000	Launch Fees	0.00	1,509.00	(1,509.00)	100.00
594-000-648.100	Annual Launch Pass	0.00	483.00	(483.00)	100.00
594-000-649.000	Waiting List	2,400.00	3,140.00	(740.00)	130.83
594-000-653.000	Transient Fees	95,000.00	102,381.40	(7,381.40)	107.77
594-000-653.100	Marina Day Use	2,000.00	2,142.00	(142.00)	107.10
594-000-653.200	Refunds -Transient Fees	0.00	(1,224.00)	1,224.00	100.00
594-000-654.000	Slip Fees	280,000.00	300,929.00	(20,929.00)	107.47
594-000-659.000	Penalties	0.00	221.20	(221.20)	100.00
594-000-665.000	Interest Earnings	200.00	4,053.29	(3,853.29)	2,026.65
594-000-695.000	Miscellaneous Income	0.00	801.05	(801.05)	100.00
TOTAL REVENUES		525,800.00	608,868.71	(83,068.71)	115.80
Expenditures					
000		696,150.00	517,671.09	178,478.91	74.36
TOTAL EXPENDITURES		696,150.00	517,671.09	178,478.91	74.36
Fund 594 - Marina Fund:					
TOTAL REVENUES		525,800.00	608,868.71	(83,068.71)	115.80
TOTAL EXPENDITURES		696,150.00	517,671.09	178,478.91	74.36
NET OF REVENUES & EXPENDITURES		(170,350.00)	91,197.62	(261,547.62)	53.54
TOTAL REVENUES - ALL FUNDS		2,780,750.00	2,723,339.68	57,410.32	97.94
TOTAL EXPENDITURES - ALL FUNDS		3,322,488.00	2,210,011.40	1,112,476.60	66.52
NET OF REVENUES & EXPENDITURES		(541,738.00)	513,328.28	(1,055,066.28)	94.76

Marina Staff Report

September 2022

The marina will remain open until October 15th. After that date we will no longer be selling fuel, pump outs or transient slips. Seasonal slip holders may remain in their slips until the 31st. Power will remain on until the 31st but the water system will be winterized soon after the 15th. Many slip holders have already vacated for winter storage and the numbers increase daily.

All bubblers have been inspected repaired and are ready for installation. Bubblers (De-Icers) will be installed closer toward the end of October or as the marina becomes predominately vacant. 25 bubblers are used in the main marina and 2 at the fishing pier. Bubblers are used at areas with pylons or key pivotal points.

The north park storage building has been cleaned and organized for winter storage items. Spuds within the finger piers and head piers have been measured for depth. Certain spuds will need to be exercised before winter storage.

I have submitted my suggestions for the Schedule of Fees and my Budget Suggestion worksheet. Slight increases have been suggested for the fee structure to keep up with the increases in operational expenses. I have not suggested any major CIP projects except the possibility of hiring an engineering firm to update the Marina Masterplan. Since the Masterplan of 2012 many things have changed within the marina. I feel it is in the best interest to have a professional firm update the plan. Many things need to be looked at more in depth, wave attenuation needs, the stability of the inside of the north pier break wall, parking lots, bathhouse needs and location and re-designing the A Dock area.

The diver will begin zebra mussel removal at the Coal Dock on October 2nd. Weather permitting. I will have a better idea on the condition of our floating docks after this and am hoping that this process will buy us more years of usage.

Sincerely,

Edie Aylsworth

Suttons Bay Marina, Harbor Master

Village of Suttons Bay Fiscal Year 2023 Proposed Budget

raft for Committees - as of Sept 30, 20:

Revenues

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Current Property Taxes	674,566	692,770	704,708	720,399	726,000	750,183	730,000	
Personal Property Tax Revenue	20,569	16,889	16,948	16,998	16,000	16,000	16,000	
Leased Land Tax Revenue	0	0	4,624	4,634	4,000	4,770	4,000	
Permits and Fees	4,442	4,340	19,535	17,850	5,000	8,000	5,000	all gen fund incl STR permit fees
State Shared Revenue	55,514	59,290	54,704	63,555	55,000	64,000	57,000	
State Revenue-Liquor	3,116	3,079	3,093	3,388	3,000	3,000	3,000	Recv'd fr lcc, spec event liq license rev
Covid Reimb Revenue			11,250	5,750	0	0	0	State reimb for COVID expenses
Grant Revenue	0	0	0	1,250	1,250	1,250	1,250	Par-Plan cameras $ 1,250
Local Comm Stabilization			4,578	5,481	3,300	3,300	3,300	
Interest Earnings	5,485	8,440	3,047	414	1,000	1,000	1,000	
Bahle Park Rental -N Park Launch	2,275	1,925	800	500	1,500	1,500	1,500	N Park Launch 1800, Bahle rev if open
Equipment Leases								trans in to motor pool from other funds
Major Streets Leases	33,582	33,600	33,600	35,600	35,600	35,600	35,600	
Local Streets Leases	28,050	28,050	28,050	29,050	29,050	29,050	29,050	108,975 Use of Vehicles Motor Pool
Water Leases	11,007	11,025	11,025	11,025	11,025	11,025	11,025	
Sewer Leases	7,037	7,050	7,050	7,050	7,050	7,050	7,050	
WTTP Leases	2,135	2,012	2,150	2,150	2,150	2,150	2,150	
Park Lease	15,869	15,875	15,875	15,875	15,875	15,875	15,875	
Marina Leases	2,427	2,450	2,450	2,450	5,450	5,450	5,450	
Public Works Leases	2,752	2,775	2,775	2,775	2,775	2,775	2,775	
Sale of Fixed Assets	0	0	0	0	0	0	0	
Contributions - Private	1,375	500	4,500	0	0	0	0	
Miscellaneous Income	6,704	592	7,674	1,872	0	0	0	
Total General Fund Revenues	876,905	890,662	938,436	948,066	925,025	961,978	931,025	

Expenditures

	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Village Council								
Administrative Wages	4,165	4,165	4,016	4,165	4,175	4175	4175	
FICA Contribution	0	0	0	0	0	0	0	
Workers Compensation	100	64	75	51	125	125	125	
COVID Expense			5,566	0	0	0	0	new acct 2020
Legal Services	2,000	0	703	864	5,000	5,000	5,000	
Audit Services	3,000	2,156	2,206	2,650	3,000	3,000	3,000	gf portion of audit
Employee Relations	10,000	260	6,700	813	1,000	1,000	1,000	
	15,000	1,600	1,080	1,080	1,580	1,580	1,580	TPA for retirement plan docs and admin
	15,000	0	0	0	0	0	0	
Printing & Publishing	100	88	100	0	200	200	200	
Miscellaneous Expense	10,000	7,048	10,920	2,805	8,000	8,000	8,000	for charge back and BOR adj
Education, Training & Dues	3,000	838	516	661	3,000	3,000	3,000	VC members training, mml dues, etc
Total Village Council	62,365	16,219	31,882	13,089	26,080	26,080	26,080	

	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Village Manager								
Administrative Wages	18,923	22,214	24,998	23,595	27,100	27,100	25,042	
FICA Contribution	1,448	1,699	1,912	1,786	2,500	2500	1920	
Medical Insurance	4,268	0	0	586	3,000	3000	4400	Opted in for medical insurance
Workers Comp	233	144	175	113	275	275	308	
Retirement Contribution	946	2,221	2,475	2,358	2,710	2710	2510	
Life, AD&D Insurance	214	210	192	219	250	250	220	
unemployment	1,066	7	4	2	50	50	50	
Operating Supplies	0	492	19	0	500	500	500	
Mileage	300	17	45	0	300	300	500	Mileage Increae
Education, Training & Dues	1,450	1,376	1,145	1,659	2,500	2500	2700	Increase
Total Village Manager	28,848	28,380	30,965	30,318	39,185	39,185	38,150	

Village Clerk	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Administrative Wages	5,187	5,500	5,691	5,764	6,300	6,300	6,540	
Wages	0	0	0	0	0	0	0	
FICA Contribution	397	405	414	414	480	480	500	
Medical Insurance	756	807	791	814	1,500	1,500	873	
Workers Compensation	23	14	16	11	30	30	30	
Retirement Contribution	260	547	565	576	630	630	655	
Life, AD&D Insurance	76	75	76	89	120	120	78	
Unemployment	52	1	1	2	60	60	65	
Office Supplies - General	0	50	0	60	0	0	0	
Office Supplies - Elections	0	0	0	0	150	150	150	removed elections dept,added line item here
Education, Training & Dues	1,000	831	790	680	2,500	2,500	2,500	Includes dues
Total Village Clerk	7,751	8,230	8,344	8,410	11,770	11,770	11,391	

Village Treasurer	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Administrative Wages	7,749	14,423	14,265	14,225	15,300	15,300	16,142	
FICA Contribution	593	1,076	1,050	1,052	1,175	1,175	1,240	
Medical Insurance	1,221	1,911	1,871	1,825	2,000	2,000	1,050	
Workers Compensation	35	25	30	26	60	60	65	
Retirement Contribution	388	1,451	1,421	1,422	1,530	1,530	1,615	
Life, AD&D Insurance	110	170	142	175	200	200	190	
Unemployment	150	1	0	0	150	150	162	
Office Supplies	400	395	60	100	400	400	500	envelopes, tax supplies
Operating Supplies	750	742	640	266	800	800	800	postage, ann fee for tax program
Contractual Services	0	0	0	401	500	500	500	For additional assistance with BS&A Program
Education, Training & Dues	1,000	50	75	150	2,500	2,500	2,500	MMTA membership, training
Total Village Treasurer	12,396	20,244	19,554	19,642	24,615	24,615	24,764	

	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Village Hall								
Administrative Wages	5,166	1,881	5,007	4,684	5,500	5,500	6,025	office assist
FICA Contribution	396	150	367	358	460	460	470	
Medical Insurance	814	0	0	0			0	
Workers Compensation	21	0	0	0	3	3	3	
Retirement Contribution	259	0	657	654	550	550	620	
Life, AD&D Insurance	70	0	0	0	0	0	0	
Unemployment	0	0	0	2	3	3	3	
Office Supplies	5,000	5,998	7,318	6,976	7,000	7,000	8,000	addt'l supplies due to higher costs
Postage	1,450	1,466	1,202	1,753	2,000	2,000	2,150	postal increase includes equip rental, and ink
Legal Services	13,000	3,287	10,634	3,402	10,000	15,000	10,000	PUD Opinion 2022
Contracted Service	4,000	6,427	6,716	6,302	6,500	8,200	7,500	cleaning, rug rental, windows for vil hall
Telephones	3,850	5,279	5,890	5,836	5,500	5,500	5,500	monthly & system maint
Printing & Publishing	1,600	2,109	2,190	2,392	1,600	1,600	1,600	mtg pubs, letterhead, newsletter
Insurance	5,516	5,800	5,795	6,061	5,800	7,400	7,500	Increase in premium
Utilities - Electric	2,500	1,387	2,281	1,985	2,500	2,500	2,500	electric slightly lower this year
Utilities - Gas	2,000	1,578	929	1,310	2,000	2,000	2,000	
Repair & Maintenance	500	307	484	475	500	500	500	fire ext service, addt'l ofc maint
Miscellaneous Expense	3,000	70	1,854	-123	1,000	1,000	1,000	
Capital Improv.- Equipment	0	0	0	0	0	0	0	no longer needed here- is -will be prop replacement fund
Total Village Hall	49,142	35,739	51,324	42,067	50,916	59,216	55,371	

Public Safety	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Contractual Service - County	74,000	76,983	77,076	77,316	81,375	81,375	85,475	billed qrtrly from county
Equipment/Vehicle Mileage	6,500	5,542	5,580	5,933	6,000	6,000	6,000	billed qrtrly from county
Miscellaneous Expense	0	0	0	0	1,500	1,500	1,500	
Total Public Safety	80,500	82,525	82,656	83,249	88,875	88,875	92,975	

Planning & Zoning	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Administrative Wages	12,750	14,317	15,623	15,077	16,000	16,000	22,495	
Wages	0	1,881	4,681	4,662	5,500	5,500	21,000	Asst ZA to Employee, not contractual
Wages - Planning Commission	4,804	2,520	2,280	2,720	4,825	4,825	4,825	PC per diem, pd annually in Dec
Wages - Zoning Board of Appeals	840	600	520	0	850	850	850	ZBA per diem,pd annually in Dec
FICA Contribution	976	1,221	1,528	1,471	1,600	1,600	2,100	
Medical Insurance	2,377	968	946	1,176	2,100	2,100	2,550	
Workers Compensation Insurance	106	65	124	51	125	125	140	
Retirement Contribution	638	1,423	1,247	2,159	2,200	2,200	2,250	
Life, AD&D Insurance	78	162	158	185	250	250	250	
Unemployment Insurance	430	5	3	2	125	125	550	
Office Supplies	1,000	1,025	256	520	700	700	700	
Postage	200	0	0	0	500	500	500	
Professional Planning Services	3,000	0	0	0	20,000	20,000	5,000	Prof Planner Fees-Master Plan -Giffels
Zoning Ordinance - Planning	5,000	0	0	0	500	500	15,000	Zo Review/Reformat 2023
Legal Fees	4,000	0	0	720	4,000	4,000	4,000	
Contractual Services	6,920	6,390	6,334	7,311	11,500	9,500	6,000	Zon Administrator Contract/Assistant & Planning hrly Fees
Printing & Publishing	4,000	684	873	1,395	3,000	3,000	5,000	legal notices, mtg pubs, prc and master plan copies
Education,Training & Dues	1,500	1,650	903	470	2,250	2,250	2,250	
Total Planning & Zoning	35,869	32,911	35,476	37,919	76,025	74,025	95,460	

	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed
Streetlighting							
Utilities - Electric	12,000	12,751	11,968	12,373	14,500	14,500	14,500
Total Streetlighting	12,000	12,751	11,968	12,373	14,500	14,500	14,500

	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Public Works								
Administrative Wages	6,584	12,289	24,197	24,127	18,000	18,000	18,500	
Wages	6,515	5,507	5,434	5,394	5,800	5,800	6,200	
FICA Contribution	1,003	1,311	2,222	2,156	3,100	3,100	2,000	
Medical Insurance	2,510	1,640	2,493	3,019	4,000	4,000	4,710	
Workers Compensation	153	103	101	73	500	500	300	
Retirement Contribution	595	1,491	2,796	2,950	2,550	2,550	2,500	
Life, AD&D Insurance	155	161	228	269	300	300	250	
Unemployment	667	10	8	16	100	100	100	
Office Supplies	200	200	179	156	200	200	200	
Operating Supplies	2,000	995	2,463	3,786	1,000	2,950	1,500	Mideal fees, dog bags, software security fees
Waste Removal	10,000	9,120	8,598	12,027	13,000	13,000	13,000	6 yd container monthly, and spring clean-up 6800
Rental	2,400	1,742	2,755	2,680	2,800	2,800	2,800	porta jon rental, waterwheel, Bahle
Contractual Services	1,500	195	55	1,056	1,000	1,000	1,000	DOT drug screen,
Lease of Building	0	0	0	0	0	0	0	
Telephones	1,500	1,762	2,452	2,599	2,400	2,400	2,400	cell phones, and contracts, phones-Internet service
Hydrant Rental Fee	25,000	25,000	25,000	25,000	25,000	25,000	25,000	gen fund to water fund - hydrant use
Utilities - Water	1,800	1,800	1,800	1,800	1,800	1,800	1,800	for water serviice
Utilities - Sewer	5,000	5,000	5,000	5,000	5,000	5,000	5,000	for sewer service
Repair & Maintenance	1,500	11,480	1,784	1,743	10,000	10,000	10,000	fire ext annual service, blds maint
Education, Training, & Dues	1,500	0	30	0	1,500	1,500	1,500	
Equipment/Vehicle Rent	2,752	2,775	2,775	2,775	2,775	2,775	2,775	to motor pool for equip rental
Total Public Works	73,334	82,581	90,370	96,626	100,825	102,775	101,535	

Parks & Recreation	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Administrative Wages	1,632	1,972	2,214	2,052	11,000	5,000	8,000	Part time park employee
Wages	33,145	27,703	30,459	27,745	32,000	34,000	38,000	
FICA Contribution	2,661	2,189	2,411	2,136	2,900	2,900	3,200	
Medical Insurance	5,552	4,752	5,597	6,795	8,050	8,050	8,395	
Workers Compensation	813	508	550	401	775	775	836	
Retirement Contribution	1,319	2,769	3,322	3,425	4,300	4,300	4,600	
Life, AD&D Insurance	383	386	447	580	650	650	650	
Unemployment Insurance	2,041	3	4	4	125	125	125	
Operating Supplies	3,500	3,694	3,802	9,317	7,500	8,000	7,500	Staff projects- planter boxes, refinished picnic tables, cleane
Contractual Service	2,500	2,320	2,588	932	2,500	10,000	10,000	Limble $700 Remote Video $250 Striping/lot maintenace/tre
Telephones				474	1,200	1,200	1,500	New internet for North Park-cameras
Insurance	385	400	385	385	450	425	500	Liability Ins - Par Plan-Premium increase
Porta John Rental					2,800	2,800	2,800	Porta John Rental was Public Works
Utilities - Electric	3,000	2,438	3,368	3,073	3,400	4,400	4,200	all parks
Utilities - Gas	1,350	1,277	630	969	1,350	1,500	1,500	Heat for park bldgs - DTE
Utilities - Water	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Parks costs for water service
Utilities - Sewer	10,000	10,000	10,000	10,000	10,000	10,000	10,000	parks cost for sewer service
Repair & Maintenance	5,000	5,081	4,851	11,886	7,000	12,000	7,000	2021 Kal Exc Sutton Park Damage
Equipment/Vehicle Rent	15,869	15,875	15,875	15,875	15,875	15,875	15,875	trans to motor pool for park equip rental
Waterwheel Park Project					0	26,059	10,000	Waterwheel Park Project
Capital Improvements	0	0	9,579	19,608	38,000	28,000	55,400	
Total Parks & Recreation	94,150	86,367	101,082	120,657	154,875	181,059	195,081	

2022-mobi mats $4300; Bike Repair Matching $2100; Buryin
-Water fountains $2500;
Park Signs $5250; 50% Pavilion relocation $11,000
2023-
New Restroom Doors Installed/LOCKS 4@3000 (12,0
$6000-Signage Coal dock and Marina Park NP; 2 gates $14

Motor Vehicle	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Wages (admin wage)	3,236	3,680	3,715	3,659	12,500	12,500	13,655	
Wages	20,262	21,100	20,348	22,698	21,000	21,000	23,000	
FICA Contribution	1,798	1,817	1,769	1,902	2,800	2,800	2,800	
Medical Insurance	3,897	4,644	5,472	6,512	7,050	7,050	7,250	
Workers Compensation	588	366	396	289	725	725	780	
Retirement Contribution	1,175	2,470	2,235	2,361	3,350	3,350	3,700	
Life, AD&D Insurance	334	337	398	469	500	500	450	
Unemployment Insurance	1,204	2	2	2	1,800	1,800	1,900	
Safety Equipment	2,000	1,094	193	240	1,650	1,650	1,650	
Operating Supplies	3,500	3,495	4,398	6,781	4,500	8,000	7,000	oil, filters, mower parts, vehicle parts, shop supplies
Gas Purchases	18,000	14,896	8,892	14,149	19,000	19,000	19,000	1900 per mo. in winter, 600 in summer months
Insurance	6,815	7,199	7,199	7,475	8,100	7,800	8,500	increased due to new trucks
Utilities - Electric	2,250	1,852	2,171	2,091	2,250	2,250	3,000	DPW bldg
Utilities - Gas	2,500	2,960	1,449	2,589	2,000	2,000	4,500	dpw bldg
Repair & Maintenance Ground & Building	1,500	1,252	-1,274	3,448	1,500	1,500	1,500	facility and grounds maint
Vehicle Maintenance	6,000	31,076	80,853	3,492	6,000	6,000	6,000	
Equipment Maintenance	8,000	10,228	10,626	2,531	8,000	12,000	8,000	mower maint, trailers, scrapers, equip bearings/blades plow
Capital Improvement - Equipment	5,000	0	0	0	0	0	0	
Total Motor Vehicle	88,059	108,468	148,842	80,688	102,725	109,925	112,685	
Total Operational Expenditui	544,414	514,415	612,463	545,038	690,391	732,025	767,992	

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed
Transfers Out							
Major Street Fund	170,000	220,000	70,000	70,000	90,000	90,000	90,000
Local Street Fund	60,000	60,000	60,000	60,000	80,000	80,000	80,000
Property Replacement Fund	120,081	120,100	140,100	140,100	140,100	140,100	140,100
Downtown Development Authority Fund	5,000	0	0	0	0	0	0
Total Transfers Out	355,081	400,100	270,100	270,100	310,100	310,100	310,100
Total General Fund Expenditures	899,495	914,515	882,563	815,138	1,000,491	1,042,125	1,078,092
Total Expenditures	899,495	914,515	882,563	815,138	1,000,491	1,042,125	1,078,092
Total Revenue	876,905	890,662	938,436	948,066	925,025	961,978	931,025
Excess Revenue or Expense	-22,590	-23,853	55,873	132,928	-75,466	-80,147	-147,067
Beginning Fund Balance	742,579	721,989	698,136	754,009	886,937	886,937	806,790
Ending Fund Balance	721,989	698,136	754,009	886,937	811,471	806,790	659,724

Downtown Development Authority

Revenues	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Current Property Taxes	0	0	5,241	18,099	14,000	35,000	35,000	fire dept and village capture rev, based on incr in tv
Tax Penalty and Interest	0	0	0	0	0	0	0	
Interest Revenue	0	0	152	7	5	10	10	
Miscellaneous		0	0	1,713	0	0	0	
Transfer In - General Fund	5,000	0	0	0	0	0	0	no contributions from gen fund beg 2018
Total Downtown Development Authority Rev	5,000	0	5,393	19,819	14,005	35,010	35,010	

Expenditures	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed	
Administrative Wages	2,470	2,810	3,021	3,050	3,100	3,100	3,200	office admin wage
	0		0	0	0	0	0	
FICA Contribution	189	212	217	240	240	240	245	
Medical Insurance	400	177	172	200	400	400	450	
Workers Compensation	21	14	16	25	25	25	50	
Retirement Contribution	130	281	298	305	310	310	320	
Life, AD&D Insurance	31	30	29	40	45	45	45	
Unemployment Insurance	25		0	25	25	25	25	
Office Supply	200	80	0	100	100	100	100	
Operating Supplies	200	40	73	100	170	170	170	
Engineering Services	0		0	0	0	0	0	
Legal Services	3,000	0	0	1,000	1,000	1,000	3,000	
Audit Services	240	207	246	250	250	250	250	DDA portion of audit (2%)
Contractual Service	1,000	0	0	1,000	1,000	1,000	1,000	
Postage	50	0	0	50	50	50	50	
Printing & Publishing	2,000	0	0	1,000	1,000	1,000	1,000	
Total Downtown Development Authority Exp	9,956	3,851	4,072	7,385	7,715	7,715	9,905	
Total Expenditures	9,956	3,851	4,072	7,385	7,715	7,715	9,905	
Total Revenues	10	0	5,393	19,819	14,005	35,010	35,010	
Excess Revenues or Expenses (-)	-9,946	-3,851	1,321	12,434	6,290	27,295	25,105	
Beginning Fund Balance	39.092	29.146	22.295	23.616	36.050	36.050	63.345	
Ending Fund Balance	29.146	22.295	23.616	36.050	42.340	63.345	88.450	

Property Replacement Fund

Revenues	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed
Interest Earnings	0	4,420	1,685	204	150	800	300
Transfer In - All Funds	156,060	156,160	176,115	176,115	176,050	176,050	176,050
Total Property Replacement Fund Revenues	156,060	160,580	177,800	176,319	176,200	176,850	176,350

Expenditures	2018 Budget	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Amended	2023 Proposed
Payments on Loans	46,902	48,062	49,272	265,352	44,000	0	0
Loan Interest Exp.	19,910	9,037	7,828	8,688	7,000	0	0
Capital Expenditures	30,000	55,023	43,644	5,568	9,000	280,000	20,000
Capital Expenditures Bldg.	0	0	0	0	0	0	0
Total Property Replacement Fund Expenditu	96,812	112,122	100,744	279,608	60,000	280,000	20,000
Total Expenditures	96,812	112,122	100,744	279,608	60,000	280,000	20,000
Total Revenue	156,060	160,580	177,800	176,319	176,200	176,850	176,350
Excess Revenues or Expenses (-)	59,248	48,458	77,056	-103,289	116,200	-103,150	156,350
Beginning Fund Balance	404,105	463,353	511,811	467,369	364,080	364,080	260,930
Ending Fund Balance	463,353	511,811	588,867	364,080	480,280	260,930	417,280

Loan payment for new buildings, paid in full in 2021
Loan Interest for new buildings, paid in full in 2021

2022	2023
IHC Dump 49,515	
Back Hoe Bucket 2,200	flag pole VH 5,000
Bldg Panels & Door etc 5,000	equip 2,000
Loader 220,000	4-Computer Screen w/camera 1,500
	Chain Hoist $1,100
	Seucrity gates, keypad,system 10,00(