

ST. JAMES TOWNSHIP, BEAVER ISLAND
CHARLEVOIX COUNTY, MICHIGAN

GENERAL FUND

Proposed 2018 - 2020 Budget (FY20) - 4.1 Mills
(Fiscal Year April 1, 2019 to March 31, 2020)

Summary

Expected Revenue: \$548,000.00
Budgeted Expenditures: \$601,500.00
Net Revenue: -\$48,500.00*

*Expect to use \$50,000.00 in Assigned Fund Balance for Campground Improvement Project

Per L-4022, Real and Personal Property
Taxable Value = \$47,387,554.00

For more information contact:
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**NOTES TO ACCOMPANY ST JAMES TOWNSHIP GENERAL FUND BUDGET
AMENDED BUDGET 2018 – 2019 & PROPOSED BUDGET 2019 – 2020**

Notes to Accompany General Fund Budget

The budget summary below is a proposed draft for public review at the township's annual Budget Review Hearing on March 30, 2019 at 11:00am at the St James Township Hall.

Notes

2018-19 Amended:

Overall **revenue** for the current year appears to be approximately \$27,000.00 less than anticipated one year ago. The bulk of the difference is tied to not receiving grant dollars and a decrease in local contributions (other).

Overall **expenditures** for the current year appear to be slightly higher than anticipated one year ago. Line item budget areas that were bigger than budgeted were based upon board decisions – for example, cemetery fencing, holiday lighting.

2019-2020 Proposed:

Proposed **revenue** overall is higher than usual because of the \$150,000.00 Recreation Passport Grant for campground improvements that will be received and expended during the upcoming fiscal year. The proposed budget anticipates using \$50,000.00 from assigned fund balance as a grant match for the campground improvement project. Most other revenue categories are anticipated to be very similar to current year.

The attached budget summary shows **expenditures** overall (less the campground improvement project) are proposed at a level approximately \$10,000.00 less than current year. Slight salary increases are included for board members and staff members. The proposed budget includes approximately \$5,000.00 within category areas for improvements to township assets. According to board policy, capital improvements must equal 10% of the General Fund operating budget, enforcing a desire to make ongoing improvements to township assets. Additionally, based upon board discussion, a 'Capital Outlay' line item of \$35,000.00 has been placed as a marker and is expected to be spent on the following: improvements to deputy housing, beach cleaning tool, improvements to public restrooms and park area surrounding it, maintenance truck (cost shared with other entities) and signage. Also based upon board discussion, an 'Other Expenses' line item of \$25,000.00 has been placed as a marker and is expected to be spent on the following: project planning, grant match, contingency for campground improvement project, potential for increased summer work to ensure that parks and properties are well kept up.

ST JAMES TOWNSHIP

GENERAL FUND BUDGET 2018-2020

UPDATED MARCH 26, 2019 FOR ADOPTION 3/30/2019

Based Upon 4.1 Mills, Taxable Value \$47,387,554 Per L-4022

	2018-2019 ADOPTED	2018-19 BUDGET FINAL AMEND	2019-2020 BUDGET PROPOSED
	<i>bank balance 3/31:</i>	293,271.00	332,953.00
REVENUE			
Taxes	230,150	230,150.00	231,000.00
Licenses & Permits	4,500	3,600	4,000
State	43,600	43,000	43,000
Interest & Rentals	39,900	41,000	41,000
Local Contributions (Peaine)	41,000	36,000	35,000
Local Contributions (Other)	15,000	4,000	8,000
Fees and Service Charges			
Other Revenue	36,000	36,000	36,000
Grants	10,000	0	150,000
Total Revenue	420,150	393,750	548,000
EXPENDITURES			
101 Legislative	53,000	55,000	47,000
171 Supervisor	25,200	23,200	24,200
262 Elections	4,250	5,500	4,400
209 Assessor	17,500	17,500	17,500
215 Clerk	28,900	25,000	26,400
247 Board of Review	1,850	1,850	1,850
253 Treasurer	23,600	25,000	23,700
265 Building & Grounds	111,200	111,200	121,450
301 Second Deputy	4,800	5,250	5,500
276 Cemetery	2,000	9,200	2,000
410 Zoning & Planning	13,951	14,000	15,300
751 Parks & Recreation	58,801	62,000	47,200
751 Campground Improvements			200,000
Capital Outlay			35,000
Other Expenses			25,000
Total Expenditures	345,052	354,700	596,500
Net Revenue	75,098	39,050	-48,500
	<i>expected bank balance end of FY</i>	<i>332,321.00</i>	<i>284,453.00</i>
Assigned Balance (6 Months Operating Expenses)		\$175,000	\$175,000
Assigned Balance (Campground)		\$50,000	
Unassigned Balance		\$107,321.00	\$109,453.00

ST JAMES TOWNSHIP

STREET & ROAD FUND BUDGET 2018-2020

UPDATED MARCH 26, 2019 FOR ADOPTION 3/30/19

Based Upon 2.0 Mills, Taxable Value \$47,387,554 Per L-4022

	2018-2019 PROPOSED BUDGET	2018-2019 BUDGET FINAL AMEND	2019-2020 BUDGET PROPOSED
	270,000	271,826	292,550
	ESTIMATED BANK BALANCE 3/31/18	ACTUAL BANK BALANCE 3/31/18	ESTIMATED BANK BALANCE 3/31/19
<u>REVENUE</u>			
TOWNSHIP TAX COLLECTION	95,195	81,341	94,770
INTEREST INCOME	120	90	100
REPAYMENT FROM SEWER FUND	13,000	13,000	13,000
TOTAL REVENUES	108,315	94,431	107,870
TOTAL AVAILABLE	378,315	366,257	400,420
<u>EXPENDITURES</u>			
SUPPLIES	800	135	800
DUST CONTROL	18,000	17,375	18,000
GRAVEL PURCHASE	150,000		125,000
STREET AND ROAD MAINTENANCE	3,000	965	3,000
SIDEWALK AND PATH MAINT	5,000	2,200	5,000
ROAD IMPROVEMENTS	70,000	62,250	70,000
STREET LIGHTS (ELECTRICAL)	8,000	5,820	6,000
STREET LIGHTS (REPLACEMENT W LED)			
CONTINGENCY	10,000		10,000
TOTAL EXPENDITURES	264,800	88,745	237,800
Net Revenue	113,515	277,512	162,620

2018-2019 fiscal year budgeted projects included bike path crack repair and vegetation trimming, (2.5k) purchase of gravel(10tons), roadside prep and seeding harbor area(2.5k) finish current DBR Project (60k); Of these projects, the DBR project was completed, the purchase of gravel will be moved to 2019-20 budget and bike path crack repair moved too.

2019-2020 fiscal year budgeted project include Improve safety at corner areas in Port St James area by clearing near intersections, Complete work on Maple Street - with County help remove and recycle existing deteriorating pavement to make this street an improved gravel road, Complete sidewalk edging and seeding in harbor area and bike path, Crack and seal repair – bike path; work with Charlevoix company to assess need and either have that company do repair or purchase asphalt crack sealer for township use, enter into discussion with Port St James Association to improve safety of parking areas at Font Lake and Donegal Bay.

specific recommendations for spending will be presented to the township board by the Public Works Committee. *Prepared by K.McNamara*

ST JAMES TOWNSHIP
MUNICIPAL DOCK BUDGET 2018-2020

UPDATED:MARCH 26, 2019 FOR ADOPTION 3/30/2019	2018-19 BUDGET ADOPTED	2018-19 BUDGET FINAL AMEND	2019-2020 BUDGET PROPOSED
BALANCE FORWARD	6,500	6,400	16,350
	APPROXIMATE BEGINNING BANK BALANCE		APPROXIMATE BEGINNING BANK BALANCE
<u>REVENUE</u>			
DOCK FEES	55,000	64,700	59,000
OTHER INCOME	1,500	1,800	2,200
TOTAL REVENUES	56,500	66,500	61,200
TOTAL AVAILABLE	63,000	72,900	77,550
<u>EXPENDITURES</u>			
HARBOR MASTER (WAGES &PTE)	22,000	11,000	13,000
DOCK ASSISTANT (WAGES & PTE)	4,900	13,440	14,000
FICA	1,800	1,870	2,000
PAYBACK GF FOR HISTORIC PAYROLL TAXES	10,000	10,000	10,000
ELECTRIC	4,500	7,330	5,500
SEWER FEES	4,100	4,100	4,400
OPERATING EXPENSES	1,500	1,500	1,500
FACILITY MAINTENANCE	2,000	3,370	2,000
TELEPHONE/CABLE	1,300	1,710	2,000
INSURANCE	700	700	700
CAPITAL OUTLAY	3,000	1,650	2,500
OTHER EXPENSES		5,380	500
TOTAL EXPENDITURES	55,800	62,050	58,100
Net Revenue	7,200	10,850	19,450

ST JAMES TOWNSHIP

FUND # 536 SEWER FUND BUDGET 2018-2020

UPDATED 3/26/2019 FOR ADOPTION 3/30/2019				ADOPTED 2018-2019 BUDGET	2018-19 BUDGET FINAL AMENDMENT	2019-20 BUDGET PROPOSED
BALANCE FORWARD				25,400	24,979	35,447
				ESTIMATED BANK BALANCES 3/31/18*	ACTUAL BANK BALANCES 3/31/2018	ESTIMATED BANK BALANCES 3/31/19*
<u>REVENUE</u>						
TAX COLLECTION (SPECIAL ASSESSMENT)				0	0	0
USE FEE				44,715	44,715	48,830
HISTORIC USE FEE						
HISTORIC CONNECTION				2,200	2,200	
INTEREST/OTHER INCOME				10	8	10
TOTAL REVENUES				46,925	46,923	48,840
TOTAL AVAILABLE				72,325	71,902	84,287
<u>EXPENDITURES</u>						
DEBT SERVIC (LOAN PMT. TO CCB)				7,000	7,000	7,000
SUPPLIES				250	30	100
UTILITIES				1,500	850	800
WAGES & BENEFITS				13,000	13,875	14,000
PAYROLL TAXES				1,000	1,060	1,000
CONTRACTED SERVICES				500	970	1,000
MAINTENANCE					775	1,000
REPAYMENT TO ROAD FUND				13,000	13,000	13,000
OTHER EXPENSES				500	1,145	1,000
CAPITAL IMPROVEMENT				5,000	5,000	5,000
PERMITS				0	1,500	1,500
TOTAL EXPENDITURES				41,750	45,205	45,400
Remaining Balance				30,575	26,697	38,887

Notes: * Estimated Bank balances reflects Sewer Use Fund and Sewer Capital Improvement Fund. Focus for the last couple of years has been to build a capital improvement base that can handle unexpected sewer issues or can act as a match for infrastructure improvements.

Current year: . Based upon completed Rate Study, User Fees were increased near the end of the fiscal year. Expenditures in the 2018-2019 Final Amendment column are as reflected in Pontem software. Also, the payback to the Road Fund is a hit to the bottom line; and will continue to be for the next couple of years as will debt service payment. **2018-2019 fiscal year:** Increased User Fees will generate more revenue; expenditures need to be kept at a minimum. The budget anticipates to