

FUND SUMMARY

The General Fund is the primary governmental fund of the City. The primary revenue sources for the operations accounted for in the fund are property taxes and state shared revenue. The latter is derived from the sales tax levied in the state.

General Fund activities include those associated with general government administration, public works administration, public safety, economic development, and recreation and culture.

FY 19-20 FUND HIGHLIGHTS

- Fund \$200,000 in police pension expenditures through a PA 23 of 1951 special assessment.
- Fund debt service for fire equipment purchases through a PA 23 of 1951 special assessment.
- Seek Headlee Amendment override to fund retiree health insurance.

FUND HISTORY BY FUNCTION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
700	GENERAL GOVERNMENT	1,004,045	1,005,246	1,112,380	1,191,339	1,262,830
710	PUBLIC SAFETY	2,962,603	3,072,247	3,102,781	4,073,510	3,310,948
720	PUBLIC WORKS	597,395	1,142,980	721,681	667,000	1,068,115
730	ECONOMIC DEVELOPMENT	162,089	232,796	177,637	241,820	212,640
740	RECREATION & CULTURE	110,114	110,495	141,929	388,850	322,530
999	CONT. TO OTHER FUNDS	89,970	46,755	77,700	60,960	69,000
	TOTAL	4,926,217	5,610,519	5,334,108	6,623,479	6,246,063

FUND BALANCE

June 30, 2018 Audited Fund Balance	2,776,917
June 30, 2019 Estimated Fund Balance	2,800,000
FY 19-20 Proposed Revenues	6,027,661
FY 19-20 Proposed Expenditures	(6,246,063)
June 30, 2020 Projected Fund Balance	2,581,598

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
100.000	MAYOR, CITY COUNCIL & BI	21,076	18,025	16,743	21,060	25,760
150.000	CITY MANAGER	134,706	141,098	130,955	144,280	138,470
200.000	CITY CLERK	331,150	311,708	291,492	384,180	337,790
210.000	CITY ASSESSOR	138,904	140,381	153,552	164,980	159,110
220.000	FINANCE & TREASURY	378,209	394,034	519,638	476,839	601,700
230.000	COMMUNITY DEVELOPMEI	162,089	232,796	177,637	241,820	212,640
300.000	POLICE DEPARTMENT	1,907,302	1,975,288	2,010,660	2,088,880	2,093,107
350.000	FIRE DEPARTMENT	1,055,302	1,096,959	1,092,121	1,984,630	1,217,841
410.000	PUBLIC WORKS ADMINISTR	232,784	319,144	274,991	231,950	241,300
422.000	LEAF COLLECTION	31,624	25,786	42,443	34,200	38,800
424.000	PARKING SERVICES	34,946	370,197	16,144	37,570	403,360
425.000	PARKING SERVICES/WINTEI	28,186	21,931	28,084	22,920	35,375
452.000	TREE WORK	87,498	146,997	130,735	114,250	133,430
663.000	CITY PROPERTY MAINTENA	75,590	74,705	89,332	75,390	91,250
664.000	CITY HALL BUILDING & GRC	106,767	184,219	139,954	150,720	124,600
825.000	PARKS & RECREATION	110,114	110,495	141,929	388,850	322,530
999.000	CONT. TO OTHER FUNDS	89,970	46,755	77,700	60,960	69,000
TOTAL		4,926,217	5,610,519	5,334,109	6,623,479	6,246,063

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	1,968,723	2,023,702	2,012,012	1,867,434	2,015,856
2000	FRINGE BENEFITS	1,285,823	1,376,010	1,488,310	1,438,815	1,417,621
3000	SUPPLIES	205,580	215,088	200,951	236,450	235,280
4000	CONTRACTUAL SERVICES	1,015,637	1,024,679	1,115,119	1,519,660	1,578,415
5000	INTERNAL SERVICES	24,144	16,908	16,908	17,160	17,300
6000	CAPITAL OUTLAY	228,069	632,725	280,778	1,371,270	770,791
7000	SUNDRY	9,179	156,323	15,446	18,850	7,350
8000	SERVICES TRANSFER	99,091	126,084	135,620	101,980	134,450
9000	OPERATING TRANSFERS	89,970	39,000	68,964	51,860	69,000
TOTAL		4,926,217	5,610,519	5,334,108	6,623,479	6,246,063

ACTIVITY SUMMARY

The Mayor, City Council and Boards activity accounts for expenditures for the governing body. The primary expense is for the compensation of the mayor and council members. Their pay is determined every two years by the Elected Officers Compensation Commission. During its January 2019 meeting, the Commission made no changes to compensation. Each Council member receives \$50 per council meeting attended plus \$10 per hour for other meetings attended in their official capacity. The Mayor receives \$55 per council meeting plus an annual stipend of \$2000.

Other expenditures associated with this activity are membership dues for the Michigan Municipal League, costs associated with attending conferences and workshops and allocated costs for information technology expenditures.

FY 19-20 ACTIVITY HIGHLIGHTS

- ❑ Costs associated with the newly-established Information Technology Pool Fund allocated to the Mayor's office for the computer, printer and telephone are being charged directly to this activity.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	12,725	11,860	10,415	12,500	12,500
2000	FRINGE BENEFITS	974	907	797	960	960
3000	SUPPLIES	5,058	4,938	4,696	4,900	5,100
4000	CONTRACTUAL SERVICES	1,965	207	590	2,200	6,700
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY	354	112	245	500	500
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
TOTAL		21,076	18,025	16,743	21,060	25,760

ACTIVITY SUMMARY

The City Manager is the City's chief administrative officer. The budget for this activity accounts for expenses associated with the operations of this office.

The City Manager derives his/her authority from the provisions of the City's council-manager plan Charter approved by voters in 1962. The City Manager is appointed by the City Council and is responsible for overseeing all operations of the City. All administrative officers except the City Attorney are appointed by the City Manager. He/she is responsible for overseeing the operations of the several City departments, for coordinating purchasing and personnel functions, for insuring that the ordinances and regulations adopted by the City Council are enforced and for recommending to the Council measures for the improvement of the city services and their administration.

FY 19-20 ACTIVITY HIGHLIGHTS

- ☐ Funds are included in this budget for attendance at the International City/County Management Conference in Nashville, Tennessee in October 2019.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	87,485	92,353	92,000	92,000	92,000
2000	FRINGE BENEFITS	35,019	37,300	37,441	38,210	36,700
3000	SUPPLIES	1,714	1,404	2,093	1,970	1,650
4000	CONTRACTUAL SERVICES	7,990	7,479	(3,455)	7,200	7,720
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	2,410	2,308	2,539	4,500	
7000	SUNDRY	88	255	336	400	400
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
TOTAL		134,706	141,098	130,955	144,280	138,470

ACTIVITY SUMMARY

The City Clerk is a City officer appointed by the City Manager with the approval of the City Council. The City Clerk is the custodian of all City records and is responsible for keeping minutes of meetings of the City Council and other boards and commissions. He/she conducts elections for local, state and national offices. The City Clerk's office is also responsible for the personnel functions of the City and oversees finance operations for the organization including purchasing, accounting, banking and the investment of surplus funds.

The budget for the City Clerk's office includes funds for professional services provided to the organization generally such as those for the City Attorney and for the City's labor attorney.

The budget for the City Clerk's office reflects the combination of the City Clerk and City Treasurer position into a single position with greater responsibility for finance operations. Accordingly, a portion of the expenditures associated with personnel in the City Clerk's office are divided between the City Clerk activity and the City Treasurer activity.

FY 19-20 ACTIVITY HIGHLIGHTS

- Prepare for and conduct the City Council election in November 2019.
- Prepare for and conduct the presidential primary election in March 2020.
- Employ a part-time clerk to assist in office operations during the lead-up to elections.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	114,344	103,327	113,914	101,780	89,650
2000	FRINGE BENEFITS	97,702	96,636	90,397	94,710	74,790
3000	SUPPLIES	11,819	16,162	11,596	15,550	23,750
4000	CONTRACTUAL SERVICES	102,505	91,830	71,818	153,410	139,800
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	3,644	3,242	3,022	18,000	8,600
7000	SUNDRY	858	83	584	400	300
8000	SERVICES TRANSFER	278	428	162	330	500
9000	OPERATING TRANSFERS					
TOTAL		331,150	311,708	291,492	384,180	337,390

ACTIVITY SUMMARY

The Assessor's Office is responsible for determining in a fair and equitable way the assessed and taxable values of properties located in the city so that property taxes may be levied in accordance with state statute and the City's charter. To accomplish this, the City awards a contract for assessing services to an independent contractor and also employes a Deputy Assessor to assist in performing those duties.

The work of the Assessor's Office involves a variety of technical tasks such as measuring properties and conducting sales studies. A significant effort is devoted to maintaining accurate records of property ownership, whether properties qualify for principal resident exemption status and which properties eligible for alternatives to ad valorem taxation.

The Assessor's office is also responsible for preparing special assessment rolls. In Charlotte, this occurs annually when City Council adds unpaid invoices for property maintenance costs incurred by the City to the summer tax roll.

FY 19-20 ACTIVITY HIGHLIGHTS

- Continue the ongoing reappraisal program by physically inspecting and remeasuring 20% of all properties.
- Updating records of the status of tax exempt parcels.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	45,607	46,336	47,041	47,050	49,300
2000	FRINGE BENEFITS	31,345	35,321	39,565	38,110	38,670
3000	SUPPLIES	4,223	2,611	5,005	7,330	7,400
4000	CONTRACTUAL SERVICES	54,027	52,492	54,062	65,440	63,740
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	3,702	3,620	7,879	7,050	
7000	SUNDRY					
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
TOTAL		138,904	140,381	153,552	164,980	159,110

ACTIVITY SUMMARY

Finance and Treasury activity accounts for expenditures associated with general accounting operations, cash receipting, property tax billing and collection, utility billing and collection and issuing and collecting on miscellaneous invoices. In addition, this activity accounts for costs of professional services for accounting and for the annual audit.

This activity also accounts for costs associated with tax sharing agreements with Carmel and Eaton Townships. These agreements provide for the sharing of property taxes on parcels that were added to the City through annexation or PA 425 agreements. In addition, a portion of the City's receipts from state shared revenue is shared with Eaton Township in proportion to the number of persons added to the City's population through annexation.

As noted in the City Clerk activity, a portion of the labor costs associated with staff members nominally assigned to the City Clerk's office is charged to Finance and Treasury based on the duties they perform.

FY 19-20 ACTIVITY HIGHLIGHTS

- Develop and publish procedures and policies for routine finance tasks.
- Complete an analysis of costs allocated to other funds to address audit recommendation.
- Evaluate the need for fixed asset management software.
- Prepare for conversion to updated Uniform Chart of Accounts.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	165,117	169,831	164,757	66,504	104,800
2000	FRINGE BENEFITS	69,433	67,923	157,960	54,085	51,850
3000	SUPPLIES	11,145	14,273	8,434	12,250	500
4000	CONTRACTUAL SERVICES	122,756	130,083	179,012	334,000	442,550
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	4,906	10,323	5,915	7,500	
7000	SUNDRY	4,852	1,601	3,560	2,500	2,000
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
TOTAL		378,209	394,034	519,638	476,839	601,700

ACTIVITY SUMMARY

The Community Development Department is responsible for a wide range of activities related to planning, zoning, and economic development. The department provides staff support for the Planning Commission, Zoning Board of Appeals, Airport Advisory Board, Downtown Development Authority and the Local Development Finance Authority. The office is also responsible for overseeing various tax incentives and for administering aspects of brownfield redevelopment projects. In addition, the Director of Community Development is the primary liaison between the City and other local and regional organizations engaged in economic development including the Lansing Economic Area Partnership, the Charlotte Chamber of Commerce, Charlotte Rising and the Michigan Economic Development Corporation. Further, significant staff resources are devoted to working with residents and businesses on land use and development matters.

FY 19-20 ACTIVITY HIGHLIGHTS

- Oversee completion of the pocket park project.
- Continue the financial commitment to CharlotteRising and LEAP.
- Participate in the Vision 2025 community-based strategic planning effort.
- Continue efforts to pursue Redevelopment Ready Community status.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	68,451	69,136	72,016	72,010	73,800
2000	FRINGE BENEFITS	43,091	48,617	51,784	55,560	57,550
3000	SUPPLIES	2,606	2,583	1,855	3,150	1,900
4000	CONTRACTUAL SERVICES	18,789	25,311	43,356	95,050	70,040
5000	INTERNAL SERVICES	3,216	1,440	1,440	1,500	1,600
6000	CAPITAL OUTLAY	20,118	10,556	739	6,800	
7000	SUNDRY	50	68,158	1,178	250	250
8000	SERVICES TRANSFER	5,767	6,995	5,270	7,500	7,500
9000	OPERATING TRANSFERS					
TOTAL		162,089	232,796	177,637	241,820	212,640

ACTIVITY SUMMARY

The Police Department provides a full range of services oriented toward protecting public peace and order in the community. Its primary functions include enforcement of local ordinances and state statutes, investigation of traffic accidents, addressing unlicensed and inoperable vehicles, security inspections and a wide range of crime prevention activities. The department is responsible for liquor law enforcement, including the inspection of licensed establishments, and for administering programs related to individuals on the state sex offender registry. These are accomplished through various divisions in the department including patrol, special units and a detective office.

The Police activity also accounts for legal services provided the department by the City Attorney's office for District Court and juvenile matters.

FY 19-20 ACTIVITY HIGHLIGHTS

- Replace two patrol vehicles.
- Purchase furnishings for upgraded interview room.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	964,058	999,443	946,066	950,240	1,021,656
2000	FRINGE BENEFITS	631,899	693,402	664,811	706,070	671,986
3000	SUPPLIES	67,791	73,646	82,273	83,450	86,000
4000	CONTRACTUAL SERVICES	159,458	157,088	202,844	204,660	223,565
5000	INTERNAL SERVICES	12,924	7,764	7,764	7,760	7,800
6000	CAPITAL OUTLAY	71,248	43,819	106,808	135,150	81,500
7000	SUNDRY	(101)	84	75	1,500	500
8000	SERVICES TRANSFER	25	41	19	50	100
9000	OPERATING TRANSFERS					
TOTAL		1,907,302	1,975,288	2,010,660	2,088,880	2,093,107

ACTIVITY SUMMARY

The Fire Department consists of a chief, six full-time firefighters and 32 volunteer firefighter. It provides fire suppression, fire prevention, fire inspection, fire investigation and other forms of emergency response to the City and all or portions of five surrounding townships that are organized as the Rural Fire Association. These services include responding to some calls for medical assistance, traffic accidents, hazardous materials spills, downed electrical wires and the like. The department is also responsible for monitoring severe weather conditions and alerting the populace through a system of emergency warning sirens. The department also administers the building code.

The Rural Fire Association is responsible for paying operating costs associated with response to calls outside the City limits. The Association also pays for 50% of the cost of fire vehicles.

Department operations are conducted out of the downtown station attached to the municipal building and the West Side Fire Station. The West Side Station was built in 2008 in response to public concern about response issues associated with intersections blocked by Canadian National trains or by hazardous conditions resulting from train derailments that might necessitate evacuating the downtown station.

FY 19-20 ACTIVITY HIGHLIGHTS

- Expand fire inspections through the use of a paid part-time firefighter .
- Debt service payments reflect additional debt incurred for purchase of a fire vehicle in the 2018-19 fiscal year.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	399,250	407,924	417,292	410,540	418,700
2000	FRINGE BENEFITS	256,468	258,629	293,103	336,220	340,100
3000	SUPPLIES	55,799	48,302	54,874	58,300	60,300
4000	CONTRACTUAL SERVICES	240,172	238,752	244,182	262,400	280,950
5000	INTERNAL SERVICES	8,004	7,704	7,704	7,900	7,900
6000	CAPITAL OUTLAY	94,116	133,351	74,910	906,270	107,691
7000	SUNDRY	377	2,093		2,500	2,000
8000	SERVICES TRANSFER	1,115	204	56	500	200
9000	OPERATING TRANSFERS					
TOTAL		1,055,302	1,096,959	1,092,121	1,984,630	1,217,841

ACTIVITY SUMMARY

The Public Works Administration activity is used to account for expenditures related to general public works tasks performed by the Director of Public Works and a clerical staff person in the main office in City Hall.

The Department of Public Works is responsible for a wide range of municipal functions including street maintenance, water and sewer utilities, parks, recycling and other. While many of the costs associated with these functions are charged directly to other operating activities, those of a more general nature are accounted for in this activity's accounts. Among the general expenditures are those that relate to miscellaneous engineering and the maintenance of the City's geographic information system.

Although the two staff members referenced above are primarily assigned to this activity, portions of their time are charged against various other activities in proportion of estimates of the time devoted to those activities.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	45,584	48,631	49,097	51,960	68,650
2000	FRINGE BENEFITS	103,150	114,149	101,679	96,690	109,960
3000	SUPPLIES	11,015	10,372	11,825	10,800	11,180
4000	CONTRACTUAL SERVICES	56,044	56,702	53,971	60,400	51,010
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	15,430	14,127	16,508	11,900	200
7000	SUNDRY	1,562	75,164	90	200	300
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
	TOTAL	232,784	319,144	233,170	231,950	241,300

ACTIVITY SUMMARY

The leaf collection activity is used to track costs associated with the curbside leaf and brush collection activities of the City. These expenditures include periodic contracts for hauling leaves from the temporary dump site and for the chipping of accumulated brush. Costs associated with this function are offset by a separate millage levy.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	7,554	7,837	12,088	9,000	9,500
2000	FRINGE BENEFITS	2,056	2,419	4,153	2,200	4,800
3000	SUPPLIES		2,400		1,500	1,500
4000	CONTRACTUAL SERVICES	15,000	6,500	10,550	14,000	15,000
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER	7,014	6,629	15,652	7,500	8,000
9000	OPERATING TRANSFERS					
	TOTAL	31,624	25,786	42,443	34,200	38,800

ACTIVITY SUMMARY

Parking Services encompasses expenditures related to maintaining various vehicular parking assets in the City including the maintenance and repair of parking lots and on-street parking. Sweeping, asphalt repair and sign installation and replacement are included within these activities.

FY 19-20 ACTIVITY HIGHLIGHTS

- Reconstruction of Parking Lot #1.
- Resurface Parking Lot #7.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	1,870	988	3,280	1,800	3,500
2000	FRINGE BENEFITS	547	640	1,138	570	1,360
3000	SUPPLIES	691	1,715	1,157	4,000	3,000
4000	CONTRACTUAL SERVICES	29,835	36,703	7,364	29,200	17,000
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY		328,950			375,000
7000	SUNDRY					
8000	SERVICES TRANSFER	2,003	1,202	3,204	2,000	3,500
9000	OPERATING TRANSFERS					
	TOTAL	34,946	370,197	16,144	37,570	403,360

ACTIVITY SUMMARY

This activity accounts for snow and ice control in City parking lots and the clearing of sidewalks adjacent to City-owned properties.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	8,148	4,277	7,494	5,500	10,000
2000	FRINGE BENEFITS	2,205	1,309	2,563	1,720	3,375
3000	SUPPLIES	3,834	9,755	5,606	6,200	9,000
4000	CONTRACTUAL SERVICES					
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER	13,999	6,591	12,419	9,500	13,000
9000	OPERATING TRANSFERS					
	TOTAL	28,186	21,931	28,084	22,920	35,375

ACTIVITY SUMMARY

Tree maintenance work is directed toward the care of trees in City parks, on other City property and adjacent to City streets. This work includes pruning of trees, removal of diseased and dangerous trees, stump grinding and the planting of new trees.

The City of Charlotte has been recognized by the National Arbor Day Foundation as a Tree City for its efforts in caring for the urban forest. Each year the City holds an Arbor Day event in April to highlight the importance of trees to the community and its residents.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	23,956	35,392	30,660	16,950	31,000
2000	FRINGE BENEFITS	6,542	10,922	10,544	5,300	15,230
3000	SUPPLIES	4,700	11,060	4,254	7,000	5,000
4000	CONTRACTUAL SERVICES	6,983	9,710	10,402	35,000	5,200
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER	45,317	79,913	74,875	50,000	77,000
9000	OPERATING TRANSFERS					
	TOTAL	87,498	146,997	130,735	114,250	133,430

ACTIVITY SUMMARY

The City owns a number of miscellaneous parcels of City property in addition to the more well-known municipal buildings and facilities. This activity is used to account for a variety of expenses associated with their maintenance and includes costs associated with street lighting.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Budgeted	Proposed
1000 SALARIES & WAGES				100	
2000 FRINGE BENEFITS				40	
3000 SUPPLIES				50	
4000 CONTRACTUAL SERVICES	75,580	74,705	89,332	75,100	91,200
5000 INTERNAL SERVICES					
6000 CAPITAL OUTLAY					
7000 SUNDRY					
8000 SERVICES TRANSFER	9			100	50
9000 OPERATING TRANSFERS					
TOTAL	75,590	74,705	89,332	75,390	91,250

ACTIVITY SUMMARY

Expenditures associated with the general upkeep and repair of City Hall are charged to this activity. These expenditures include the purchase of furnishings for areas of general use such as the lower level training room and the Council Chambers.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	2,805	1,519	2,638	1,500	2,000
2000	FRINGE BENEFITS	833	776	1,445	920	760
3000	SUPPLIES	6,592	8,291	3,400	8,000	7,000
4000	CONTRACTUAL SERVICES	88,491	101,211	112,752	106,700	102,240
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	7,154	70,944	18,223	32,100	11,000
7000	SUNDRY	500	1,019	643	1,000	1,000
8000	SERVICES TRANSFER	393	458	851	500	600
9000	OPERATING TRANSFERS					
	TOTAL	106,767	184,219	139,954	150,720	124,600

ACTIVITY SUMMARY

The City has responsibility for seven parks within the City limits. Costs associated with maintaining the parks, repairing facilities and purchasing playground equipment are charged to this activity.

Maintenance of the parks system is the responsibility of the Department of Public Works. Mowing of parks is accomplished primarily through a service contract awarded by the City Council. During summer months, the City employs two park rangers who provide a variety of additional maintenance services.

FY 19-20 ACTIVITY HIGHLIGHTS

- Complete building of pocket park downtown.
- Complete update of 5-year Parks and Recreation Plan.
- Make upgrades to the equipment at Dean Park.

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	21,768	24,847	19,822	28,000	28,500
2000	FRINGE BENEFITS	4,558	7,060	12,541	7,450	9,430
3000	SUPPLIES	18,594	7,576	3,881	12,000	12,000
4000	CONTRACTUAL SERVICES	36,042	35,905	38,339	74,900	61,700
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	5,341	11,486	44,235	242,000	186,800
7000	SUNDRY	640			500	100
8000	SERVICES TRANSFER	23,172	23,621	23,112	24,000	24,000
9000	OPERATING TRANSFERS					
	TOTAL	110,114	110,495	141,929	388,850	322,530

ACTIVITY SUMMARY

This activity is used to account for transfers from the General Fund to other operating funds. Among the conditions that give rise to transfers are insufficient revenues in a fund to cover operating expenditures, addressing funding requirements that limit the ability of the fund to cover certain categories or amounts of spending, and the convenience of allocating certain costs to a fund other than the General Fund so the expenditures can be tracked more readily.

FY 19-20 ACTIVITY HIGHLIGHTS

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES					
4000	CONTRACTUAL SERVICES					
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS	89,970	46,755	77,700	60,960	69,000
	TOTAL	89,970	46,755	77,700	60,960	69,000

FUND SUMMARY

The Major Street Fund is a special revenue fund used to account for the receipt of State revenues and for expenditures for repairs and maintenance on the 12.17 miles of major streets in the City. In addition, some funds are expended on State trunklines -- M-50 and M-79 -- for which the State reimburses the City.

Major streets are usually arterial or collector streets that carry a higher volume of traffic than local streets. Accordingly, the amount of funds received from the State, through the sharing of gasoline taxes and vehicle registration fees, is higher than for local streets. This fund also receives the City's share of a 1.5 mills Eaton County levy for road improvements.

Typical activities to maintain and repair major streets include snow removal, sweeping, sidewalk repair, storm system maintenance and the installation and repair of signs, signals and other traffic control devices. A significant focus in recent years has been on the resurfacing and reconstruction of streets in substandard condition.

Each year, the City contracts for a survey of the condition of streets during which a numerical rating is assigned. The Pavement Surface Evaluation and Rating (PASER) score helps to determine which streets are the best candidates for reconstruction, resurfacing or other improvements.

FY 19-20 FUND HIGHLIGHTS

- Completion of the reconstruction of the 100-300 blocks of West Lovett Street that begins during the 2018-19 fiscal year.
- Resurfacing of the 100 and 200 blocks of South Sheldon Street.
- If grant funds are received, reconstruction of Independence Boulevard during the 2020 construction season.
- Various capital preventive maintenance projects to be determined.

FUND BALANCE

June 30, 2018 Audited Fund Balance	1,777,405
June 30, 2019 Estimated Fund Balance	1,005,184
FY 19-20 Proposed Revenues	1,062,500
FY 19-20 Proposed Expenditures	(910,030)
June 30, 2020 Projected Fund Balance	1,157,654

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
430.000	STORM SEWERS	7,741	5,318	28,292	29,550	8,690.00
440.000	SIDEWALK MAINTENANCE	2,746	1,273	4,605	15,270	11,000.00
442.000	HANDI-CAP RAMPS				1,140	
520.000	STREET ADMINISTRATION	49,604	53,623	54,348	72,780	65,570.00
522.000	STREET REPAIR	17,631	19,197	19,768	36,750	22,540.00
524.000	STREET MAINTENANCE	321,170	334,915	520,682	1,425,010	589,860.00
526.000	STREET SWEEPING	16,860	22,319	22,851	28,490	22,430.00
530.000	WINTER STREET MAINTENANCE	34,976	25,250	32,392	48,380	50,550.00
540.000	TRAFFIC SERVICES	22,163	16,975	11,542	20,680	16,020.00
561.000	TRUNKLINE MAINTENANCE	9,610	6,510	8,440	6,300	7,160.00
562.000	TRUNKLINE WINTER MAINTENANC	6,486	3,465	8,482	12,040	10,630.00
563.000	TRUNKLINE TRAFFIC SERVICES	5,163	4,502	4,805	4,890	5,450.00
564.000	TRUNKLINE STORM SEWER				140	130.00
999.000	CONT. TO OTHER FUNDS	45,670	46,168		100,000	100,000.00
TOTAL		539,821	539,515	716,205	1,801,420	910,030

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	52,009	54,121	61,655	84,350	75,950.00
2000	FRINGE BENEFITS	30,634	35,283	38,924	58,370	51,660.00
3000	SUPPLIES	25,590	22,280	16,296	32,900	32,400.00
4000	CONTRACTUAL SERVICES	151,615	76,644	159,296	154,600	148,870.00
5000	INTERNAL SERVICES	11,496	11,700	11,700	11,000	11,000.00
6000	CAPITAL OUTLAY	184,640	253,961	375,438	1,300,000	435,000.00
7000	SUNDRY	395	435	(10)	300	100.00
8000	SERVICES TRANSFER	37,772	38,924	52,905	59,900	55,050.00
9000	OPERATING TRANSFERS	45,670	46,168		100,000	100,000.00
TOTAL		539,821	539,515	716,205	1,801,420	910,030

FUND SUMMARY

The Local Street Fund is a special revenue fund used to account for the receipt of State revenues and for expenditures for repairs and maintenance on the 25.76 miles of major streets in the City

Local streets carry lighter traffic volumes than major streets or trunklines. Their primary purpose is to serve the needs of residents in the City's various neighborhoods for access to and from their homes, connecting to arterial and collector streets

Typical activities to maintain and repair local streets include snow removal, sweeping, sidewalk repair, storm system maintenance and the installation and repair of signs, signals and other traffic control devices. In recent years, investments have been made in the rehabilitation of some local streets to prolong their useful lives.

Each year, the City contracts for a survey of the condition of streets during which a numerical rating is assigned. The Pavement Surface Evaluation and Rating (PASER) score helps to determine which streets are the best candidates for reconstruction, resurfacing or other improvements.

FY 19-20 FUND HIGHLIGHTS

- Rehabilitation of local streets to be identified.

FUND BALANCE

June 30, 2018 Audited Fund Balance	178,311
June 30, 2019 Estimated Fund Balance	240,465
FY 19-20 Proposed Revenues	382,300
FY 19-20 Proposed Expenditures	(481,665)
June 30, 2020 Projected Fund Balance	141,100

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
430.000	STORM SEWERS	11,469	15,841	38,801	31,845	23,120
440.000	SIDEWALK MAINTENANCE	21,071	17,167	17,890	22,360	20,855
442.000	HANDI-CAP RAMPS				740	
520.000	STREET ADMINISTRATION	56,348	62,319	60,127	89,110	77,590
522.000	STREET REPAIR	19,053	18,653	19,354	37,430	21,830
524.000	STREET MAINTENANCE	39,935	139,325	36,505	37,590	191,420
526.000	STREET SWEEPING	66,644	55,452	57,774	70,900	63,300
529.000	GRAVEL STREET MAINTENANCE	24,801	17,189	10,466	30,430	22,645
530.000	WINTER STREET MAINTENANCE	33,505	26,812	32,586	46,230	46,390
540.000	TRAFFIC SERVICES	13,266	19,376	11,370	30,570	14,515
999.000	CONT. TO OTHER FUNDS	30,450	30,800			
TOTAL		316,543	402,933	284,873	397,205	481,665

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	70,020	72,748	73,140	99,880	87,950
2000	FRINGE BENEFITS	41,042	47,538	47,938	76,100	69,775
3000	SUPPLIES	44,899	30,928	24,621	50,100	40,700
4000	CONTRACTUAL SERVICES	25,201	18,641	32,573	43,925	16,440
5000	INTERNAL SERVICES	16,404	16,500	16,500	15,600	15,600
6000	CAPITAL OUTLAY		100,172			150,000
7000	SUNDRY					
8000	SERVICES TRANSFER	88,526	85,605	90,101	111,600	101,200
9000	OPERATING TRANSFERS	30,450	30,800			
TOTAL		316,543	402,933	284,873	397,205	481,665

FUND SUMMARY

The Drug Enforcement Fund is used to account for activities of the Police Department associated with the detection, intervention, and apprehension of those suspected of violating state and federal laws regarding the possession, sale and use of illegal narcotics. In conducting these activities, significant coordination occurs between the Police Department and other State and Federal agencies. In other cases, however, actions at the community level are undertaken independent of other jurisdictions. Expenditures related to those actions are accounted for through this fund.

FY 19-20 FUND HIGHLIGHTS

FUND BALANCE

June 30, 2018 Audited Fund Balance	12,305
June 30, 2019 Estimated Fund Balance	10,305
FY 19-20 Proposed Revenues	50
FY 19-20 Proposed Expenditures	(2,000)
June 30, 2020 Projected Fund Balance	8,355

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
301.000	DRUG ENFORCEMENT	2,814	5,466		2,000	2,000
	TOTAL	2,814	5,466	-	2,000	2,000

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES	2,814	5,466		1,500	1,500
4000	CONTRACTUAL SERVICES					
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY				500	500
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
	TOTAL	2,814	5,466	-	2,000	2,000

FUND SUMMARY

Each year, pursuant to PA 302 of 1982, the State appropriates funds to be distributed to police agencies for use in providing training for officers. This continuing education addresses areas necessary to maintain current certification in addition to offering new skills and techniques. The funding formula is based on the number of sworn police officers in the jurisdiction. The act requires that the Department maintain at least the training expenditure level effective October 12, 1982 which was \$1200 per year.

The typical annual Act 302 grant for the City is approximately \$2500. Training costs in excess of this grant are covered by transfers from the General Fund.

FY 19-20 FUND HIGHLIGHTS

- Sponsor one cadet to attend the Police Academy prior to hiring for a full-time position.

FUND BALANCE

June 30, 2018 Audited Fund Balance	(626)
June 30, 2019 Estimated Fund Balance	374
FY 19-20 Proposed Revenues	11,500
FY 19-20 Proposed Expenditures	(11,700)
June 30, 2020 Projected Fund Balance	174

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
302.000	ACT 302 POLICE TRAINING	10,322	6,828	8,814	10,300	11,700
	TOTAL	10,322	6,828	8,814	10,300	11,700

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES					
4000	CONTRACTUAL SERVICES	10,322	6,828	8,814	10,300	11,700
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
	TOTAL	10,322	6,828	8,814	10,300	11,700

FUND SUMMARY

In 2016, as part of its efforts to facilitate Spartan Motor's redevelopment of two former industrial properties that the company acquired, the City approved a brownfield redevelopment plan. This plan allows Spartan Motors to recoup its costs for eligible brownfield activities by capturing taxes that it pays to the City and other taxing jurisdictions on the increase in taxable value above the base value of the properties in 2016. The capture of taxes commenced with the 2017 tax year.

A portion of the captured taxes are paid to the City to reimburse it for costs associated with the administration of the brownfield redevelopment plan. In addition, additional amounts are captured to establish a local brownfield revolving fund that can be used to facilitate redevelopment of other eligible brownfield properties.

This fund was established in FY 2018-19 to better account for the receipt of captured funds.

FY 19-20 FUND HIGHLIGHTS

FUND BALANCE

June 30, 2018 Audited Fund Balance	n/a
June 30, 2019 Estimated Fund Balance	14,077
FY 19-20 Proposed Revenues	8,000
FY 19-20 Proposed Expenditures	-
June 30, 2020 Projected Fund Balance	22,077

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
800.000	ECONOMIC DEVELOPMENT	n/a	n/a	n/a	-	-
	TOTAL	-	-	-	-	-

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES					
4000	CONTRACTUAL SERVICES					
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
	TOTAL	-	-	-	-	-

FUND SUMMARY

The Downtown Development Authority (DDA) was organized pursuant to PA 197 of 1975 by ordinance adopted in April 1991. The ordinance established the downtown areas as a Tax Increment Finance Authority (TIFA). This enables the authority to capture taxes levied on the district by the City and other jurisdictions on the increase in property value above the base value established in 1991. The DDA appropriates this tax revenue and other funds to undertake downtown revitalization and development activities.

The DDA is charged with establishing a development plan, to determine the method of financing the plan, and to set an annual budget to implement the plan. Each step must be approved by the City Council. The DDA board has control over the funds as long as the funds are spent in accordance with the plan approved by the City Council.

The City has been designated to act as the DDA's paying agent and provides accounting and other management services to the DDA. The State of Michigan requires an annual audit. For purposes of economy, this audit is conducted in conjunction with the City's audit.

FY 19-20 FUND HIGHLIGHTS

FUND BALANCE

June 30, 2018 Audited Net Cash-on-Hand	3,804
June 30, 2019 Estimated Net Cash-on-Hand	
FY 19-20 Proposed Revenues	
FY 19-20 Proposed Expenditures	(28,380)
June 30, 2020 Projected Net Cash-on-Hand	(28,380)

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
800.000	ECONOMIC DEVELOPMENT	32,997	29,897	27,345	28,020	28,380
	TOTAL	32,997	29,897	27,345	28,020	28,380

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	2,291	2,750	1,367	2,000	2,500
2000	FRINGE BENEFITS	623	1,262	459	670	1,080
3000	SUPPLIES	1,268	1,021	772	300	250
4000	CONTRACTUAL SERVICES	26,401	23,059	24,210	24,050	23,050
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY	881				
8000	SERVICES TRANSFER	1,533	1,805	536	1,000	1,500
9000	OPERATING TRANSFERS					
	TOTAL	32,997	29,897	27,345	28,020	28,380

FUND SUMMARY

The Combs Industrial Park was designated as a Local Development Finance Authority (LDFA) district by City Council resolution in 1988. This designation permits the capture of property taxes levied by the City and other jurisdiction on the increase in the value of property in the district above the taxable value of property in 1987. These captured taxes are then appropriated for the purpose of undertaking capital improvements aimed at attracting or retaining industries in the park.

FY 19-20 FUND HIGHLIGHTS

- Engineering for and construction of an extension of Parkland Drive.

FUND BALANCE

June 30, 2018 Audited Fund Balance	1,126,548
June 30, 2019 Estimated Fund Balance	1,137,000
FY 19-20 Proposed Revenues	14,850
FY 19-20 Proposed Expenditures	(506,350)
June 30, 2020 Projected Fund Balance	645,500

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
800.000	ECONOMIC DEVELOPMENT	19,178	183,332	750	506,350	506,350
999.000	CONT. TO OTHER FUNDS	17,880	4,470			
TOTAL		37,058	187,802	750	506,350	506,350

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES		275	275	250	250
4000	CONTRACTUAL SERVICES	12,300	23,500	475	6,000	6,000
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	2,400	159,557		500,000	500,000
7000	SUNDRY	4,478			100	100
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS	17,880	4,470			
TOTAL		37,058	187,802	750	506,350	506,350

FUND SUMMARY

The Industrial parks fund was initially created to account for funds used to develop the Combs Industrial Park. In January 1985, Sam and Louise Combs donated 189 acres of land to the City of Charlotte for the express purpose of facilitating development within the park. The Industrial Park Fund is funded primarily by the sale of property within the park and by State and Federal Grants.

Combs Industrial Park is formally recognized as a Certified Industrial Park by the Michigan Economic Developers Association and must adhere to exacting standards to retain this certification.

The Industrial Park Fund is sometimes referred to as the Economic Development Fund.

FY 19-20 FUND HIGHLIGHTS

- Reimburse the General Fund for estimated expenditures associated with industrial development activities performed by the Community Development Department.

FUND BALANCE

June 30, 2018 Audited Fund Balance	114,310
June 30, 2019 Estimated Fund Balance	90,000
FY 19-20 Proposed Revenues	9,800
FY 19-20 Proposed Expenditures	(34,050)
June 30, 2020 Projected Fund Balance	65,750

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
800.000	ECONOMIC DEVELOPMENT	2,316	1,664	2,068	8,025	9,050
999.000	CONT. TO OTHER FUNDS			24,996	25,000	25,000
	TOTAL	2,316	1,664	27,064	33,025	34,050

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES	550.00			525.00	1,550.00
4000	CONTRACTUAL SERVICES	1,766.00	1,664.00	2,068.00	7,500.00	7,500.00
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					
7000	SUNDRY					
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS			24,996	25,000	25,000
	TOTAL	2,316	1,664	27,064	33,025	34,050

FUND SUMMARY

The Fitch H. Beach Municipal Airport property was donated to the City by Fitch H. Beach in 1944. The airport facilities constructed there have provided aviation services to the area ever since. As a local general aviation airport, it serves the community and region as part of the federal, state and local transportation network.

The City provides both outside and enclosed hangar storage for a variety of aircraft. Fuel sales are also available at the airport. The City provides terminal and hangar space for a fixed base operation that provides aircraft maintenance services, aircraft rental and flight training.

Beach Airport is used by hobby fliers as well as private business and commercial pilots and their aircraft. It is also a focal point of the Rotary Club Pancake Breakfast and Fathers Day Fly-In each June.

FY 19-20 FUND HIGHLIGHTS

- Completion of the new Airport Layout Plan.

FUND BALANCE

June 30, 2018 Audited Fund Balance	(143,539)
June 30, 2019 Estimated Fund Balance	(155,000)
FY 19-20 Proposed Revenues	577,400
FY 19-20 Proposed Expenditures	(576,130)
June 30, 2020 Projected Fund Balance	(153,730)

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
830.000	AIRPORT	331,680	141,294	146,081	278,310	576,130
TOTAL		331,680	141,294	146,081	278,310	576,130

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	3,134	2,349	9,024	2,600	5,000
2000	FRINGE BENEFITS	851	720	3,080	910	2,130
3000	SUPPLIES	84,206	43,411	58,003	36,500	36,500
4000	CONTRACTUAL SERVICES	63,235	61,742	65,980	206,300	73,500
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	168,092	21,260	676	20,000	450,000
7000	SUNDRY	7,620	7,070	2,089	7,000	5,000
8000	SERVICES TRANSFER	4,541	4,743	7,230	5,000	4,000
9000	OPERATING TRANSFERS					
TOTAL		331,680	141,294	146,081	278,310	576,130

FUND SUMMARY

This fund is used to account for revenues and expenditures associated with projects for which grant funds are received from the Michigan State Housing Redevelopment Authority (MSHDA) and through the Community Development Block Grant (CDBG) program.

MSHDA programs are designed to expand housing opportunities in the community by improving individual rental units. MSHDA projects in recent years have resulted in the development of new rental apartments benefiting low to moderate income renters in the central business district.

CDBG projects, which are administered by the Michigan Economic Development Corporation, are those intended to address blight elimination, historic preservation, housing development and commercial development.

FY 19-20 FUND HIGHLIGHTS

- Assist the Friends of Beach Market in the redevelopment of the facility.

FUND BALANCE

June 30, 2018 Audited Fund Balance	(56,828)
June 30, 2019 Estimated Fund Balance	1,000
FY 19-20 Proposed Revenues	237,000
FY 19-20 Proposed Expenditures	(236,000)
June 30, 2020 Projected Fund Balance	2,000

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
880.001	MSHDA GRANT	408,225	143,403			
890.002	CDBG				218,000	236,000
TOTAL		408,225	143,403	-	218,000	236,000

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES					
4000	CONTRACTUAL SERVICES	157,699	68,903		18,000	36,000
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	250,526	74,500		200,000	200,000
7000	SUNDRY					
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
TOTAL		408,225	143,403	-	218,000	236,000

FUND SUMMARY

In November 2007, Charlotte voters authorized the issuance of general obligation bonds to pay for the construction of the West Side Fire Station and other facility improvements at City Hall. In November 2018, this debt was refinanced in order to lower the interest cost. Debt payments will continue through May 2031.

General obligation bonds are backed by the full faith and credit of the City and authorize the City to levy millage in order to make debt service payments. Over the last ten years, debt service payments have required the levy of about 1 mill each year.

This fund is established to account for the receipt of revenues and expenditures related to the repayment of this debt.

FY 19-20 FUND HIGHLIGHTS

FY Ending	Principal	Interest	Total
2020	140000	59500	199500
2021	145000	56700	201700
2022	145000	52350	197350
2023	150000	48000	198000
2024	160000	43500	203500
2025	165000	38700	203700
2026	175000	33750	208750
2027	175000	28500	203500
2028	185000	23250	208250
2029	190000	17700	207700
2030	195000	12000	207000
2031	205000	6150	211150
	2030000	420100	2450100

FUND BALANCE

June 30, 2018 Audited Fund Balance	20,645
June 30, 2019 Estimated Fund Balance	15,000
FY 19-20 Proposed Revenues	205,000
FY 19-20 Proposed Expenditures	(200,000)
June 30, 2020 Projected Fund Balance	20,000

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
826.000	DEBT SERVICE	205,644	206,519	2,476,174	197,700	200,000
878.000	G.O. BONDS 78			15,178		
TOTAL		205,644	206,519	2,491,352	197,700	200,000

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES					
4000	CONTRACTUAL SERVICES					
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	205,644	206,519	2,476,174	197,700	200,000
7000	SUNDRY			15,178		
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
TOTAL		205,644	206,519	2,491,352	197,700	200,000

FUND SUMMARY

The Recycling Fund is an enterprise fund used to account for the operations of the recycling drop-off center on Hall Street. The center provides an alternative to waste disposal for Charlotte area residents and businesses by coordinating acceptable recyclables with reliable markets. It provides educational opportunities through use of flyers, on-site instruction and demonstrations.

Until recently, the City was party to an intergovernmental agreement with four area townships organized as the Charlotte Area Recycling Authority (CARA). In 2016, three townships gave notice pursuant to the agreement that they were withdrawing. Since then, the operations of the recycling center have been conducted as a division of the City's Department of Public Works.

FY 19-20 FUND HIGHLIGHTS

FUND BALANCE

June 30, 2018 Audited Cash-on-Hand	4,041
June 30, 2019 Estimated Fund Balance	2,800
FY 19-20 Proposed Revenues	67,520
FY 19-20 Proposed Expenditures	(68,280)
June 30, 2020 Projected Fund Balance	2,040

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
841.000	HALL STREET RECYCLING CENTER	57,251	58,091	57,805	56,620	59,880
999.000	CONT. TO OTHER FUNDS	11,000	11,200	11,196	11,500	8,400
TOTAL		68,251	69,291	69,001	68,120	68,280

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	39,150	38,655	38,245	37,200	42,200
2000	FRINGE BENEFITS	4,319	4,253	4,351	4,970	5,830
3000	SUPPLIES	2,456	4,967	2,958	3,300	3,300
4000	CONTRACTUAL SERVICES	8,068	6,630	8,539	7,500	7,200
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	1,900	1,951	1,900	1,950	50
7000	SUNDRY	1,358	1,636	1,386	1,700	1,300
8000	SERVICES TRANSFER	11,000	11,200	11,196	11,500	8,400
9000	OPERATING TRANSFERS					
TOTAL		68,251	69,291	68,576	68,120	68,280

The City operates water and sewer systems that provide potable water to about 3500 residents and businesses and treats waste water. Revenues to pay for expenditures associated with these services are derived from user fees. The principal user fee is the quarterly utility charge that is based on the consumption of water.

The utility operations are a part of the City's Department of Public Works. The utility system comprises wells as a source of fresh water and a network of water towers, mains, valves and hydrants through which water is delivered to customers. The waste water infrastructure includes a treatment plant, underground sewers, manholes and lift stations used to collect and treat sewage

FY 19-20 FUND HIGHLIGHTS

- Clean well #7.
- Replace the power pole at the well field.
- Comply with MDEQ requirements for identification of water service materials and replace of non-compliant water services.
- Install permanent generators at Day Lift Station and County Lift Station.
- Replace trickling filter arm.
- Repair and repaint digester covers
- Rehabilitate secondary clarifier #3.

**WATER AND SEWER
FUND
FUND BALANCE**

June 30, 2018 Audited Cash-on-Hand (Unrestricted)	1,844,782
June 30, 2019 Estimated Fund Balance	1,380,386
FY 19-20 Proposed Revenues	4,022,700
FY 19-20 Proposed Expenditures	(4,286,350)
June 30, 2020 Projected Fund Balance	1,116,736

EXPENDITURES BY FUNCTION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
761	SEWER ADMINISTRATION	1,118,207	1,231,312	1,209,478	1,599,470	1,724,230
762	SEWER COLLECTION	189,702	195,217	255,172	219,830	294,780
763	SEWER TREATMENT	480,050	452,120	494,382	581,350	761,610
764	SEWER IMPROVEMENT &	96	907		730	459,570
765	SEWER REPLACEMENT	3,305	6,339	13,613	15,290	264,270
767	SEWER CAPITAL OUTLAY	1,567	(1)	126,486	370,000	357,110
771	WATER ADMINISTRATION	457,935	451,320	413,153	465,740	430
772	WATER POWER AND PUM	219,692	285,936	287,095	319,490	32,280
773	WATER DISTRIBUTION	172,585	213,186	183,724	221,710	60,270
774	WATER IMPROVEMENT &	20,326	48,445	13,329	56,970	45,910
775	WATER REPLACEMENT	19,916	19,774	31,937	45,930	1,490
776	WATER WELLHEAD	1,226	873	836	1,400	426,000
777	WATER CAPITAL OUTLAY	10,124	0	1,660	280,000	150,000
999	CONT. TO OTHER FUNDS	395,000	402,900	411,000	420,000	390,400
TOTAL		3,089,732	3,308,328	3,441,867	4,597,910	4,968,350

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	619,482	643,291	618,416	720,820	746,020
2000	FRINGE BENEFITS	355,400	417,897	455,712	474,130	531,030
3000	SUPPLIES	312,397	463,010	411,699	722,900	886,500
4000	CONTRACTUAL SERVICES	391,085	407,917	471,239	555,750	726,750
5000	INTERNAL SERVICES	78,684	46,560	46,560	47,910	48,700
6000	CAPITAL OUTLAY	133,868	113,221	128,196	828,100	683,550
7000	SUNDRY	666,052	671,032	734,086	682,900	762,750
8000	SERVICES TRANSFER	137,765	142,500	164,957	145,400	192,650
9000	OPERATING TRANSFERS	395,000	402,900	411,000	420,000	390,400
TOTAL		3,089,732	3,308,328	3,441,867	4,597,910	4,968,350

BUDGET SUMMARY

**WATER AND SEWER
FUND**

FY 2019 - 2020

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
610.000	SEWER ADMINISTRATION	1,118,207	1,231,312	1,209,478	1,599,470	1,724,230
620.000	SEWER "MISS DIG" OPERA	28,612	30,537	22,710	29,160	33,770
621.000	SEWER MAINTENANCE M/	52,627	49,542	75,528	56,560	91,360
622.000	SEWER MAINTENANCE SEI	28,417	27,193	41,147	27,630	46,800
623.000	DAY LIFT STATION	3,187	3,380	3,608	4,560	4,390
624.000	REYNOLDS LIFT STATION	4,168	6,059	4,744	7,050	6,190
625.000	MEIJER LIFT STATION	2,428	2,642	2,412	3,410	3,600
626.000	LANSING LIFT STATION	16,031	23,556	31,020	25,710	30,150
627.000	BEECH LIFT STATION	4,042	6,204	8,306	6,700	7,980
628.000	TIRRELL LIFT STATION	41,866	41,015	57,143	51,780	62,510
629.000	CHAD LIFT STATION	7,068	3,785	7,284	5,210	6,190
630.000	NORTHWAY LIFT STATION	1,256	1,303	1,270	2,060	1,840
631.000	W.W.T.P. OPERATIONS	463,705	446,147	480,589	571,690	742,040
632.000	WWTP BLDG & YARD MAII	16,345	5,972	13,793	9,660	19,570
640.000	WATER ADMINISTRATIVE TOTAL	457,935	451,320	413,153	465,740	459,570
650.000	WATER "MISS DIG" OPERA	28,833	31,489	24,249	30,980	32,330
651.000	WATER MAINTENANCE M/	54,656	88,570	79,141	72,630	88,110
652.000	WATER MAINTENANCE SE	39,693	43,334	32,638	60,790	87,300
653.000	WATER METER MAINTENAN	6,993	3,394	1,408	4,080	3,960
654.000	WATER METER READING	42,410	46,400	46,289	53,230	52,570
661.000	WATER PRODUCTION & O	217,292	280,427	285,346	317,600	354,160
662.000	BUILDING & GROUNDS M/	2,401	5,508	1,749	1,890	2,950
671.000	SEWER NEW SERVICE	96			230	230
672.000	SEWER NEW EQUIPMENT		907		500	200
674.000	SEWER REPLACEMENT SEF	1			290	780
675.000	SEWER REPLACEMENT EQI	3,304	6,339	13,613	15,000	31,500
677.000	WATER NEW SERVICES				1,290	1,290
678.000	WATER NEW EQUIPMENT	11,329	979	(5,214)	1,000	1,000
679.000	WATER NEW METERS	8,538	44,538	17,143	49,490	54,290
680.000	WATER NEW HYDRANTS		120	(3,199)	1,500	
681.000	WATER TOWER	459	2,808	4,599	3,690	3,690
682.000	WATER REPLACEMENT MAINS			1,121	420	420
683.000	WATER REPLACEMENT SEI	19,916	19,558	28,192	43,820	43,000
684.000	WATER REPLACEMENT EQUIPMENT			2,624	1,200	2,000
685.000	WATER REPLACEMENT HYDRANTS		216		490	490
686.000	WELLHEAD PROTECTION	1,226	873	836	1,400	1,490
910.000	SEWER CAPITAL OUTLAY	1,567	(1)	126,486	370,000	426,000
940.000	WATER CAPITAL OUTLAY	10,124	0	1,660	280,000	150,000
999.000	CONT. TO OTHER FUNDS	395,000	402,900	411,000	420,000	390,400
	TOTAL	3,089,732	3,308,328	3,441,867	4,597,910	4,968,350

FUND SUMMARY

The Motor Vehicle Pool fund is an internal service fund that accounts for the costs associated with the purchase and maintenance of a wide range of vehicles and other equipment used by the Department of Public Works. Costs associated with the operation of vehicles and equipment include labor for repairs, gasoline and other fuels, lubricants and fluids and other parts and supplies.

The Motor Vehicle Pool fund derives its revenue through equipment rental charges against operating departments where DPW labor is being utilized. Those charges are based on hourly rates established by the Michigan Department of Transportation and reflect capital and maintenance costs, fuel and supply charges and the like.

FY 19-20 FUND HIGHLIGHTS

- Purchase a valve turning machine.

FUND BALANCE

June 30, 2018 Audited Cash-on-Hand	256,602
June 30, 2019 Estimated Cash-on-Hand	166,600
FY 19-20 Proposed Revenues	516,200
FY 19-20 Proposed Expenditures	(372,240)
June 30, 2020 Projected Fund Balance	310,560

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
710.000	MVP ADMINISTRATION	31,223	50,042	61,581	49,740	25,380
712.000	MVP EQUIPMENT MAINTENANCE	218,021	234,488	267,835	436,880	215,410
713.000	DPW GARAGE BLDG & GROUNDS	54,702	56,598	73,208	63,820	116,450
999.000	CONT. TO OTHER FUNDS	50,000	51,000	52,020	53,060	15,000
TOTAL		353,946	392,128	454,644	1,058,020	372,240

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES	47,500	50,360	64,187	60,900	73,940
2000	FRINGE BENEFITS	27,468	32,736	36,832	47,440	40,340
3000	SUPPLIES	73,894	90,394	113,393	83,000	80,300
4000	CONTRACTUAL SERVICES	46,602	57,361	59,693	66,500	85,560
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY	8,385	4,613	1,980	182,500	77,100
7000	SUNDRY	100,096	105,664	126,539	110,100	
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS	50,000	51,000	52,020	53,060	15,000
TOTAL		353,946	392,128	454,644	603,500	372,240

FUND SUMMARY

The Information Technology Pool fund is an internal service fund that accounts for the costs associated with the purchase and maintenance of a information technology hardware and software including computers, servers, printers telephones and cellular phones. Costs associated with these activities include purchase of new equipment, replacement of existing equipment, software licenses, and professional services required for the installation and maintenance of hardware and software.

The Motor Vehicle Pool fund derives its revenue through charges against operating departments using information technology. Those charges are based on the costs associated with hardware and software purchases and the allocation of professional and contractual services.

This fund was established beginning with the 2019-2020 fiscal year.

FY 19-20 FUND HIGHLIGHTS

- Upgrade office telephone equipment and firmware to comply with enhanced 911 requirements.
- AirFiber installation to improve DPW and WWTP connections.

FUND BALANCE

June 30, 2018 Audited Cash-on-Hand	-
June 30, 2019 Estimated Cash-on-Hand	-
FY 19-20 Proposed Revenues	284,700
FY 19-20 Proposed Expenditures	(279,700)
June 30, 2020 Projected Fund Balance	5,000

EXPENDITURES BY ACTIVITY

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
228	INFORMATION TECHNOLOGY					279,700
	TOTAL	-	-	-	-	279,700

EXPENDITURES BY ACCOUNT CLASSIFICATION

		2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Budgeted	Proposed
1000	SALARIES & WAGES					
2000	FRINGE BENEFITS					
3000	SUPPLIES					2,500
4000	CONTRACTUAL SERVICES					203,900
5000	INTERNAL SERVICES					
6000	CAPITAL OUTLAY					72,300
7000	SUNDRY					1,000
8000	SERVICES TRANSFER					
9000	OPERATING TRANSFERS					
	TOTAL	-	-	-	-	279,700