

CITY OF CHARLOTTE, COUNTY OF EATON, STATE OF MICHIGAN

RESOLUTION NO. 2021-073

A RESOLUTION TO AMEND THE BUDGET FOR THE 2020-21 FISCAL YEAR

WHEREAS, in accordance with the provisions of the City Charter, the City Manager submitted to Council a proposed budget for the fiscal year commencing July 1, 2020 and ending June 30, 2021 with Resolution 2020-70; and

WHEREAS, Resolution 2020-70 appropriated \$6,374,020.80 for General Government purposes within the General Fund; and

WHEREAS, Council members have reviewed the proposed budget and the Council has availed itself of opportunities to be informed about its contents, to discuss the spending plan for the City, to debate its implications and to offer amendments to the budget; and

WHEREAS, the attached budget amendments modify the appropriations to \$5,966,479.00 for General Government purposes within the General Fund; and

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby approve the attached amendments to the budget for the General Fund for the fiscal year that ends June 30, 2021:

The foregoing resolution offered by Council member _____ and supported by _____.

Upon roll call vote, the following voted:

Aye:

Nay:

Absent:

I, the undersigned, the duly qualified and acting Clerk of the City of Charlotte, County of Eaton, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City of Charlotte at a regularly scheduled meeting held on Monday, May 3, 2021, relevant to the Michigan Open Meetings Act, the original of which is on file in my office as part of council minutes.

IN WITNESS WHEREOF, I have hereunto set my official signature this 3rd day of May 2021.

Pearl Tidwell, City Clerk / Treasurer
City of Charlotte



Memo

Date: April 30, 2021
To: Mayor Armitage and Honorable Council
From: Pearl Tidwell, City Clerk / Treasurer
Re: General Fund Budget Amendments

Attached are budget amendments for FY2021-2022 General Fund. Most amendments are normal year-end amendments to redistribute budgeted funds to cover general line-item overages. Amendments to the budget include:

- Removing the special assessment revenue and a modification to the revenue from the Rural Fire Association as well as the capital expenditure in the fire department due delayed capital purchase
- Modification to reflect the contribution to the OPEB trust wasn't originally included in the budget
- Payroll redistributions to account for holiday compensation, compensated absences and fire department overtime overage
- Removed budgeted police department capital expenditure to reflect one vehicle purchase
- Adjusted to account for insurance appropriations and drain assessment overage
- Lowered anticipated expenditures to uniform cleaning, utilities, retirement health benefits, gasoline & oil, printing and publishing, conferences and training and building maintenance.

The amendments change the projected budgeted shortfall from \$434,370.80 to \$336,257.00.

Batch Add Budget Amendments

GL Number	Description	20-21 Adopted	20-21 Amended	20-21 Activity	New Amended	Change
101-000.000-415.000	SPECIAL ASSESSMENT REVENUE	330,000.00	330,000.00	0.00	0.00	(330,000.00)
101-000.000-425.000	BUILDING PERMITS	40,000.00	40,000.00	62,825.00	62,825.00	22,825.00
101-000.000-438.000	COUNTY/LOCAL GRANTS	0.00	0.00	12,979.77	12,900.00	12,900.00
101-000.000-442.000	RURAL FIRE ASSOCIATION	507,500.00	507,500.00	303,965.64	303,965.00	(203,535.00)
101-000.000-471.000	PARKING FINES	0.00	0.00	4,630.00	4,700.00	4,700.00
101-000.000-543.000	STATE GRANTS - PUBLIC SAFETY	0.00	0.00	171,958.00	172,000.00	172,000.00
101-000.000-577.000	STATE GRANTS - ELECTION REIMBURSEMENT	0.00	0.00	11,682.65	11,682.00	11,682.00
101-000.000-859.736	CONTRIBUTION TO OPEB TRUST	0.00	0.00	200,000.00	200,000.00	200,000.00
101-100.000-708.000	COUNCIL COMPENSATION	12,500.00	12,500.00	11,286.66	14,000.00	1,500.00
101-100.000-721.000	FICA/MEDICARE - CITY SHARE	950.00	950.00	863.43	1,200.00	250.00
101-100.000-735.000	DUES & SUBSCRIPTIONS	5,000.00	5,000.00	170.00	200.00	(4,800.00)
101-100.000-746.000	PROFESSIONAL SERVICES	30,000.00	30,000.00	16,806.40	17,000.00	(13,000.00)
101-150.000-703.000	ADMINISTRATIVE SALARIES	100,000.00	100,000.00	51,592.72	67,000.00	(33,000.00)
101-150.000-746.000	PROFESSIONAL SERVICES	0.00	0.00	90,423.27	100,000.00	100,000.00
101-150.000-748.000	CONFERENCES & TRAINING	1,000.00	1,000.00	0.00	0.00	(1,000.00)
101-150.000-751.000	MEETING EXPENSE	400.00	400.00	0.00	0.00	(400.00)
101-200.000-703.000	ADMINISTRATIVE SALARIES	83,250.00	83,250.00	79,377.88	92,000.00	8,750.00
101-200.000-704.000	STAFF WAGES	49,500.00	49,500.00	749.80	2,200.00	(47,300.00)
101-200.000-704.200	HOLIDAY COMPENSATION	0.00	0.00	1,837.12	2,500.00	2,500.00
101-200.000-707.000	PART-TIME STAFF WAGES	15,000.00	15,000.00	0.00	0.00	(15,000.00)
101-200.000-710.000	COMPENSATED ABSENCES	0.00	0.00	60,642.48	60,800.00	60,800.00
101-200.000-715.000	HEALTH REIMBURSEMENT	0.00	0.00	2,506.45	2,500.00	2,500.00
101-200.000-732.000	POSTAGE	11,500.00	11,500.00	476.34	2,000.00	(9,500.00)
101-200.000-748.000	CONFERENCES & TRAINING	5,000.00	5,000.00	450.00	450.00	(4,550.00)
101-200.000-749.000	CONTRACTUAL SERVICES	20,500.00	20,500.00	24,555.37	26,000.00	5,500.00
101-200.000-864.000	CAPITAL OUTLAY - EQUIPMENT	8,600.00	8,600.00	0.00	0.00	(8,600.00)
101-200.000-970.000	MILEAGE ALLOWANCE	600.00	600.00	0.00	0.00	(600.00)
101-210.000-704.000	STAFF WAGES	49,300.00	49,300.00	34,949.54	42,000.00	(7,300.00)
101-210.000-704.200	HOLIDAY COMPENSATION	0.00	0.00	650.44	800.00	800.00
101-210.000-710.000	COMPENSATED ABSENCES	0.00	0.00	5,284.83	6,500.00	6,500.00
101-210.000-732.000	POSTAGE	0.00	0.00	2,607.20	3,000.00	3,000.00
101-210.000-746.000	PROFESSIONAL SERVICES	0.00	0.00	1,421.00	1,500.00	1,500.00
101-210.000-748.000	CONFERENCES & TRAINING	2,985.00	2,985.00	0.00	0.00	(2,985.00)
101-210.000-749.000	CONTRACTUAL SERVICES	50,200.00	50,200.00	28,984.00	35,000.00	(15,200.00)
101-220.000-704.000	STAFF WAGES	55,600.00	55,600.00	33,471.18	41,000.00	(14,600.00)
101-220.000-704.200	HOLIDAY COMPENSATION	0.00	0.00	2,312.13	3,400.00	3,400.00
101-220.000-706.000	CITY LABOR - DPW	0.00	0.00	5,472.57	6,500.00	6,500.00
101-220.000-710.000	COMPENSATED ABSENCES	0.00	0.00	6,840.00	7,000.00	7,000.00
101-220.000-731.000	MATERIALS & SUPPLIES	3,500.00	3,500.00	525.05	1,200.00	(2,300.00)
101-220.000-972.000	MISCELLANEOUS	3,000.00	3,000.00	5,762.26	6,000.00	3,000.00
101-230.000-703.000	ADMINISTRATIVE SALARIES	69,700.00	69,700.00	53,951.95	65,500.00	(4,200.00)
101-230.000-746.000	PROFESSIONAL SERVICES	38,000.00	38,000.00	0.00	0.00	(38,000.00)
101-230.000-864.000	CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	2,750.00	2,750.00	2,750.00

Batch Add Budget Amendments

GL Number	Description	20-21 Adopted	20-21 Amended	20-21 Activity	New Amended	Change
101-300.000-703.000	ADMINISTRATIVE SALARIES	83,250.00	83,250.00	58,113.78	72,000.00	(11,250.00)
101-300.000-704.000	STAFF WAGES	850,000.00	850,000.00	609,205.54	740,000.00	(110,000.00)
101-300.000-704.200	HOLIDAY COMPENSATION	0.00	0.00	39,732.79	44,000.00	44,000.00
101-300.000-710.000	COMPENSATED ABSENCES	0.00	0.00	108,520.43	135,000.00	135,000.00
101-300.000-725.603	RETIREMENT HEALTH BENEFITS	31,200.00	31,200.00	11,873.84	16,000.00	(15,200.00)
101-300.000-725.604	DENTAL & HEALTH BENEFITS	245,000.00	245,000.00	176,301.39	200,000.00	(45,000.00)
101-300.000-728.000	RETIREMENT PLANS (CITY SHARE)	375,000.00	375,000.00	359,624.03	430,000.00	55,000.00
101-300.000-733.000	UNIFORM & CLEANING	27,000.00	27,000.00	8,398.95	13,000.00	(14,000.00)
101-300.000-734.000	GASOLINE & OIL	28,000.00	28,000.00	16,046.08	22,000.00	(6,000.00)
101-300.000-737.000	PRINTING & PUBLISHING	4,500.00	4,500.00	171.03	200.00	(4,300.00)
101-300.000-746.000	PROFESSIONAL SERVICES	80,400.00	80,400.00	26,004.98	55,000.00	(25,400.00)
101-300.000-747.000	INSURANCE & BONDS	0.00	0.00	24,207.00	28,000.00	28,000.00
101-300.000-749.000	CONTRACTUAL SERVICES	26,000.00	26,000.00	7,181.41	15,000.00	(11,000.00)
101-300.000-850.000	RENTAL EXPENSE	31,456.80	31,456.80	650.00	1,000.00	(30,456.80)
101-300.000-862.000	CAP. OUTLAY-IMPROVEMENTS	12,000.00	12,000.00	0.00	0.00	(12,000.00)
101-300.000-863.000	CAP. OUTLAY - MOTOR VEHICLES	95,000.00	95,000.00	0.00	50,000.00	(45,000.00)
101-300.000-864.000	CAPITAL OUTLAY - EQUIPMENT	68,000.00	68,000.00	14,000.00	26,000.00	(42,000.00)
101-350.000-703.000	ADMINISTRATIVE SALARIES	17,250.00	17,250.00	124.95	0.00	(17,250.00)
101-350.000-704.000	STAFF WAGES	295,000.00	295,000.00	236,366.22	265,000.00	(30,000.00)
101-350.000-704.100	STAFF - OVERTIME	66,000.00	66,000.00	81,610.78	90,000.00	24,000.00
101-350.000-704.200	HOLIDAY COMPENSATION	17,000.00	17,000.00	16,962.52	19,000.00	2,000.00
101-350.000-707.000	PART-TIME STAFF WAGES	23,500.00	23,500.00	9,354.64	11,500.00	(12,000.00)
101-350.000-712.000	SPECIAL COMPENSATION	0.00	0.00	3,000.00	3,000.00	3,000.00
101-350.000-725.603	RETIREMENT HEALTH BENEFITS	35,850.00	35,850.00	13,643.50	15,000.00	(20,850.00)
101-350.000-733.000	UNIFORM & CLEANING	24,000.00	24,000.00	13,667.79	19,000.00	(5,000.00)
101-350.000-740.000	VEHICLE MAINTENANCE	25,000.00	25,000.00	7,361.97	17,000.00	(8,000.00)
101-350.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	20,000.00	20,000.00	3,598.24	5,000.00	(15,000.00)
101-350.000-747.000	INSURANCE & BONDS	0.00	0.00	10,073.00	11,000.00	11,000.00
101-350.000-748.000	CONFERENCES & TRAINING	8,000.00	8,000.00	1,839.10	3,000.00	(5,000.00)
101-350.000-863.000	CAP. OUTLAY - MOTOR VEHICLES	365,000.00	365,000.00	0.00	0.00	(365,000.00)
101-410.000-704.000	STAFF WAGES	6,300.00	6,300.00	3,099.08	5,000.00	(1,300.00)
101-410.000-704.200	HOLIDAY COMPENSATION	0.00	0.00	1,051.17	1,500.00	1,500.00
101-410.000-710.000	COMPENSATED ABSENCES	0.00	0.00	12,467.66	15,000.00	15,000.00
101-410.000-711.000	LONGEVITY	1,700.00	1,700.00	2,042.12	2,200.00	500.00
101-410.000-715.000	HEALTH REIMBURSEMENT	0.00	0.00	633.32	800.00	800.00
101-410.000-722.000	ICMA - CITY SHARE	0.00	0.00	503.51	700.00	700.00
101-410.000-725.603	RETIREMENT HEALTH BENEFITS	27,250.00	27,250.00	10,370.59	22,000.00	(5,250.00)
101-410.000-737.000	PRINTING & PUBLISHING	3,900.00	3,900.00	436.94	800.00	(3,100.00)
101-410.000-868.000	EATON COUNTY DRAIN ASSESSMENT	6,500.00	6,500.00	8,904.97	9,000.00	2,500.00
101-452.000-749.000	CONTRACTUAL SERVICES	15,000.00	15,000.00	3,440.00	7,000.00	(8,000.00)
101-663.000-745.000	UTILITIES	90,000.00	90,000.00	47,694.85	63,000.00	(27,000.00)
101-664.000-749.000	CONTRACTUAL SERVICES	46,100.00	46,100.00	8,133.78	16,000.00	(30,100.00)

Batch Add Budget Amendments

GL Number	Description	20-21 Adopted	20-21 Amended	20-21 Activity	New Amended	Change
Total Revenues:		5,939,650.00	5,939,650.00	4,949,189.63	5,630,222.00	(309,428.00)
Total Expenditures:		6,374,020.80	6,374,020.80	5,070,427.59	5,966,479.00	(407,541.80)
Net of Rev/Exp:		(434,370.80)	(434,370.80)	(121,237.96)	(336,257.00)	98,113.80