



PROPOSED AGENDA
REGULAR MEETING OF THE CHARLOTTE CITY COUNCIL
111 E. Lawrence Ave, Charlotte, MI 48813 (517) 543-2750
7:00 P.M. Monday, December 18, 2023

Interested persons can participate in-person or via Zoom
Connect to Zoom from your computer, tablet, or smartphone
Website: <https://us02web.zoom.us/j/82670419669>
One tap mobile: +16465588656,,82670419669#
Telephone: (312) 626-6799 Webinar ID: 826 7041 9669

- 1. Call to Order**
- 2. Roll Call**
- 3. Invocation – Jack Conklin - Lawrence Ave. Methodist Church**
- 4. Pledge of Allegiance**
- 5. Approval of Minutes**
 - a. December 04, 2023 Regular Council Meeting
 - b. December 11, 2023 Special Council Meeting
 - c. December 13, 2023 Workshop Meeting
- 6. Absence of Council Members**
- 7. Public Hearing**
 - a. Charlotte Area 5-Year Parks and Recreation Plan
- 8. Public Comment - Limit presentation to five (5) minutes**
- 9. Approval of Agenda**
- 10. Special Presentation**
 - a. Audit presentation by Maner Costerisan
- 11. Communications and Committee Reports**
 - a. City Manager Report including department reports
 - b. Council member Committee Reports

12. Consent Agenda

- a. Approval of Claims and Expenditures totaling \$250,915.52
- b. Approval of Resolution 2023-52 To establish 2024 Poverty Exemption Guidelines
- c. Approve and direct Attorney Revore and City Administration to move forward with the creation of a Social District for the City of Charlotte

13. Business Agenda

- a. Accept and place on file the 2023 Audit as presented
- b. Approval of Charlotte Area 5-Year Parks and Recreation Plan
- c. City Manager selection

14. Public Comment

15. Mayor and Council Comments

16. Adjourn

~Mary LaRocque, City Clerk

ADDRESSING THE CITY COUNCIL

Comments shall be made only during times set aside for that purpose.

Each citizen may speak for up to 5 minutes during each public hearing and comments period.

Comments made during public hearings shall be relevant to the subject of the public hearing.

Comments shall be made from the podium unless otherwise directed by the Mayor.

Comments shall be directed to the Mayor and Council members.

Speakers shall begin by stating their name and indicate if they are a resident or non-resident of the City.

Speakers shall refrain from using vulgarity, hate speech or "fighting words."

CITY OF CHARLOTTE COUNCIL PROCEEDINGS
111 E. Lawrence Ave., Charlotte, MI 48813 (517) 543-2750
Regular Council Meeting
December 04, 2023

CALL TO ORDER:

By Mayor Lewis on Monday December 04, 2023 at 7:00 p.m.

ROLL CALL:

Mayor Lewis, Mayor Pro-Tem Duweck, Councilmembers, Rodriguez, Fullerton, Christensen, and Scott. A quorum was met

City staff in attendance; Interim City Manager Bell, City Clerk LaRocque

INVOCATION:

Randy Royston – New Hope Community Church - absent

PLEDGE OF ALLEGIANCE:

Led by Lewis

APPROVAL OF MINUTES:

- a. November 20, 2023 Regular Council Meeting Minutes

Motion by Chin supported by Duweck to approve the November 06, 2023 minutes, Carried; Yea 7; Nay 0; Absent 0

- b. November 121 2023 Special Council Meeting Minutes

Motion by Chin supported by Fullerton to approve the November 13, 2023 minutes. Carried; Yea 7; Nay 0; Absent 0

ABSENCE OF COUNCIL MEMBERS:

Chin

PUBLIC COMMENT:

No comment.

APPROVAL OF AGENDA:

Motion by Duweck supported by Rodriguez to approve the meeting agenda. Carried; Yea 6; Nay 0; Absent 1

SPECIAL PRESENTATION

- a. Website tour

In the interest of time, Mr. Bell's presentation was shortened by request of Mayor Lewis to a brief notice.

COMMUNICATIONS AND COMMITTEE REPORTS:

- a. City Attorney – received
- b. Council Member Orientation - received
- c. Budget Resolution Overview – received
- d. Discussion on the Cannabis program
- e. Councilmember Committee Reports

CONSENT AGENDA:

- a. Approval of Claims and Expenditures totaling \$1,689,803.70
- b. Approval of resolution 2023-51 City of Charlotte 2024 Meeting Schedule
- c. Approval of Mayoral Appointments to Boards and Commissions
 - i. City Council Representatives
 - ii. Downtown Quieting ad-Hoc committee

Motion by Christensen supported by Scott to approve consent agenda Carried; Yea 6; Nay 0; Absent 1

BUSINESS AGENDA:

- a. Tirrell Pump station Pump Rebuild

Motion by Fullerton supported by Scott to approve the Tirrell Pump Station pump rebuild. Carried; Yea 6; Nay 0; Absent 1

- b. Consumers Easement 1310 S. Cochran

Motion by Rodriguez supported by Fullerton to approve the consumers Easement at 1310 S. Cochran. Carried; Yea 6; Nay 0; Absent 1

- c. Discussion on the 2024-25 FY Budget Schedule

Motion by Scott supported by Christensen to approve the “tentative” 24/25 FY budget schedule. Carried; Yea 6; Nay 0; Absent 1

- d. Discussion on the City Manager selection process

Council is now recommending to rescind the previous motion on November 21st to authorize the attorney to engage a 3rd party to perform criminal and credential background checks on three candidates, and to move forward with a second interview process to select 1 individual pending a background check and contract negotiation

Motion by Fullerton supported by Christensen to rescind the November 21st *motion to authorize the attorney to engage a 3rd party to perform criminal and credential background checks on three candidates*, budgeting the expense not to exceed \$20,000 and to approve the second interview process to select 1 (city manager) candidate pending a full background check and contract negotiation. Carried; Yea 6; Nay 0; Absent 1

PUBLIC COMMENT:

Lance Williams – resident – disappointed in last motion to reschedule second interview for city manager candidates.

MAYOR AND COUNCIL COMMENTS:

Scott – Comments received from constituents that Mr. Bell is amazing

Rodriguez – no comment

Christensen – Most comments he has received from the public are in favor (city manager candidate) Mr. Bell. Welcome Police Captain Brooks who brings with him 25 years’ experience. He attended the MML New Councilman class, is planning a police car ride-along with Patrol Officer Fullerton. Noted street maintenance is needed on Lovett St. and noted the large attendance on Small Business Saturday and the Christmas Parade.

Fullerton – We need to move fast with the city manager selection. Noted a problem with the (Courthouse Square) Christmas tree lights and it will not be lighted until repairs are made. Would like a discussion of the Carmel Township (Intergovernmental Agreement Emergency Services) on the December 18th agenda.

Duweck – Thank you to all attendees

Lewis – Citizen representatives are needed on our various Boards and Commissions and asked fellow Council members to reach out (to the community) and help.

Bell – Reminded Council members of the Saturday February 3rd Special Meeting for Council Priorities from 10 a.m. to 5 p.m. – He will be seeking a facilitator to conduct the meeting.

ADJOURN:

Motion by Christensen supported by Scott to adjourn the meeting at 8:09 p.m. Carried; Yea 6; Nay 0; Absent 1

Respectfully submitted,

Mary LaRocque, City Clerk

CITY OF CHARLOTTE COUNCIL PROCEEDINGS
111 E. Lawrence Ave., Charlotte, MI 48813 (517) 543-2750
Special Meeting
December 11, 2023

CALL TO ORDER:

By Mayor Lewis on Monday December 11, 2023 at 7:00 p.m.

ROLL CALL:

Councilmembers in attendance; Mayor Lewis, Pro-Tem Duweck, Chin, Scott, Fullerton, Rodriguez and Christensen. A quorum was met.

City staff in attendance; City Clerk LaRocque and City Attorney Revore.

PLEDGE OF ALLEGIANCE:

Led by Lewis

ABSENCE OF COUNCIL MEMBERS:

All present

PUBLIC COMMENT:

No comments

APPROVAL OF AGENDA:

Lewis proposed a change to add item b Council Comments allowing 2 or 3 minutes for each member to give their thoughts and opinions and moving current item b. Selection of final candidate to item c.

Motion by Christensen supported by Duweck to approve the agenda as amended. Carried. Yea 7; Nay 0; Absent 0

BUSINESS AGENDA:

- a. Interview Candidates for City Manager
 - i. 7:00 pm candidate Todd Campbell
 - ii. 8:00 pm candidate Susan Montenegro
 - iii. 9:00 pm candidate Troy Bell
- b. Council comments

Duweck – Campbell is his top choice

Fullerton – Bell is his top choice

Christensen – Bell is his top choice

Rodriguez – will not choose any candidate at this time

Chin – Will vote his conscience for the candidate he feels will bring us open honest communication and transparency

Scott – Bell is his top choice

Lewis – Campbell is his top choice

- c. Selection of final candidate, pending contract negotiation and full background check.

Motion by Duweck supported by Rodriguez to select candidate Todd Campbell for City Manager. Failed by roll call vote. Yea 3 - Lewis, Chin, Duweck; Nay 4 - Fullerton, Rodriguez, Christensen, Scott; Absent 0

Motion by Christensen supported by Fullerton to select candidate Troy Bell for City Manager. Failed by roll call vote. Yea 3 - Fullerton, Christensen, Scott; Nay 4 - Rodriguez, Lewis, Chin, Duweck

Motion by Chin supported by Duweck to move discussion to select city manager candidate at the December 18, 2023 regular council meeting. Carried; Yea 5 - Lewis, Duweck, Chin, Rodriguez, Scott; Nay 2 - Fullerton, Christensen.

PUBLIC COMMENT:

Cooper Frost – resident – Spoke in support of candidate Bell.

Kent M (via zoom) Did not intend to raise his “Zoom” hand to speak

Don Laupp – resident – Spoke in support of candidate Bell.

Lance Williams – resident – Spoke in support of candidate Bell,

MAYOR AND COUNCIL COMMENTS:

Christensen – will again seek input from residents, was prepared to make the decision tonight. Residents will not be happy with this result tonight

Rodriguez – Is not being influenced by “internet dirt”

No Comments – Chin, Duweck, Scott, Fullerton

Lewis – Thanked everyone who attended

ADJOURN:

Motion by Duweck supported by Scott to adjourn at 10:53 p.m. Carried. Yea 7; Nay 0; Absent 0

Respectfully submitted,
Mary LaRocque, City Clerk

CITY OF CHARLOTTE COUNCIL PROCEEDINGS
111 E. Lawrence Ave., Charlotte, MI 48813 (517) 543-2750
Workshop Meeting
December 13, 2023

CALL TO ORDER:

By Mayor Lewis on Wednesday December 13, 2023 at 7:00 p.m.

ROLL CALL:

Council members in attendance; Mayor Lewis, Mayor Pro-Tem Duweck, Council members Duweck, Chin, Christensen, Fullerton and Rodriguez who arrived at 7:03 p.m. A quorum was met. City staff in attendance; Interim City Manager Bell, Community Development Director Myrkle, City Clerk LaRocque

PLEDGE OF ALLEGIANCE:

Led by Mayor Lewis

ABSENCE OF COUNCIL MEMBERS:

Rodriguez (arrived 7:03)

PUBLIC COMMENT:

No comment

APPROVE AGENDA:

Motion by Chin supported by Scott to approve the agenda. Carried; Yea 7, Nay 0, Absent 0

DISCUSSION ITEMS:

a. Social Districts with Charlotte Rising

A presentation for a Social District in Charlotte was presented by William SaintAmour of Charlotte Rising, which provided Council with a definition, the purpose, the process to establish, rules of a district, the district boundaries and addressed common concerns of a Social District. Other Charlotte Rising members in attendance offered comments and answered questions posed by the Council.

Charlotte Rising will take responsibility for managing this program in an agreement with the City, a draft copy was provided as an example.

Council is overall in favor of seeing the creation of a Social District and will formally approve it at the December 18 regular business meeting.

PUBLIC COMMENT:

Annie Williams – resident and Director of Charlotte Rising, thanked Council for the opportunity to present and thanked her Economic Vitality Team who has worked so diligently on this project and is excited to see it move forward.

MAYOR AND COUNCIL COMMENTS:

Scott – Go team! Thank you for the presentation

Rodriguez – Commended Charlotte Rising and mentioned how helpful they were to him when he returned to Charlotte and opened his business

Christensen – Go team!

Lewis – Charlotte Rising is a major player in making Charlotte be a vibrant community and commended all who have spent their time on this project.

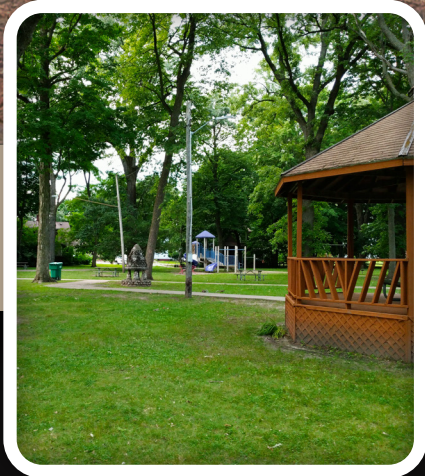
No comments offered by Chin, Fullerton and Duweck

ADJOURNMENT:

Motion by Chin supported by Fullerton to adjourn at 8:08 p.m. Carried. Yea 7; Nay 0; Absent 0

Respectfully submitted by
Mary LaRocque, City Clerk

CHARLOTTE AREA FIVE-YEAR PARKS & RECREATION PLAN



2024 - 2028



Prepared by: ROWE Professional Services Company

Prepared by:



ROWE PROFESSIONAL
SERVICES COMPANY

2300485

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Charlotte Area

Five Year Parks and Recreation Plan

2024-2028

Charlotte Area Recreation Cooperative Members:

Dave Bankhead – Chairman (Eaton Township)

Emily Williamson – Member (Eaton Township)

Deb Montgomery – Member (Carmel Township)

Vicki Montgomery – Member (Carmel Township)

Valerie Riesen – Member (City of Charlotte)

Josh Howe – Member (City of Charlotte)

Tammy Wisenborn – Member-At-Large

City of Charlotte:

_____ – Mayor

Erin LaPere – City Manager

Troy Bell – Interim Manager

Mary LaRocque – City Clerk

Amy Gilson – Director of Public Works

Bryan Myrkle – Community Development Director

Carmel Township:

Steven Willard – Supervisor

Laura Goostrey – Clerk

Michele Wise – Treasurer

Eaton Township:

David Roberts – Supervisor

Corie Morris – Clerk

Rebecca Dolman – Treasurer

Background

This Five-Year Parks and Recreation Plan was prepared by the Charlotte Area Recreation Cooperative (CARC) with assistance from ROWE Professional Services Company. The purpose is to direct the evaluation and decisions for future park improvements, development, land acquisition, or other issues regarding recreation opportunities for the City of Charlotte, Carmel Township, and Eaton Township.

The Charlotte Area Recreation Cooperative was developed in November 2009 for the purpose of providing an inter-local agreement to facilitate and support recreational opportunities for the citizens of the City of Charlotte, Eaton Township, and Carmel Township. The cooperative acts under the authority of the Urban Cooperation Act, Act 7 of the Public Act of 1967, and Act 156 of Public Acts of 1917. Members of CARC, board members for Carmel Township and Eaton Township, along with the city council for Charlotte participated in the development of the plan.

The recreation plan is in accordance with the Michigan Department of Natural Resources (MDNR) requirements as stated in the “Guidelines for the Development of Community Park, Recreation, Open Space and Greenway Plans”. This document will allow for the pursuit of MDNR grants, as well as a basis for other funding opportunities. The plan is valid for five years from the date of resolution of adoption by each community.

The recreation plan for the Charlotte community provides a common direction for future development and enhancements to parks and other recreation opportunities for each municipality. The intent of this plan is to develop parks and recreational opportunities to provide safe, accessible facilities and more choices for healthier lifestyles and economic development.

This plan is divided into several separate sections that represent the planning process used in its development. In addition to this introduction, the plan contains:

- **Community Description** – An overview of the Charlotte community and current and projected social, physical, and economic characteristics.
- **Administrative Structure** – Identifies the entities responsible for administration of the park and recreation programs and facilities provided throughout the Charlotte Community.
- **Parks, Facility, and Program Inventory** – Describes the existing park facilities within the Charlotte community and programs provided in and around the community.
- **Planning Process** – Describes the participatory process by the community and other partners to prepare and adopt the plan.
- **Action Plan** – Summary of information collected that provides support for the suggestions and recommendations in accordance with the community’s specific community goals.

Community Description

The Charlotte Area Recreation Cooperative is located in central Eaton County; roughly 23 miles southwest of Lansing and 63 miles southeast of Grand Rapids. The communities represented in the cooperative include Eaton Township, Carmel Township, and the City of Charlotte. The Charter Townships of Benton, Chester, Eaton Rapids, Brookfield, and Walton also surround the communities. Table 1 shows the population for the communities within the cooperatives as well as the population trend from 1990 until the recent population estimate in 2022 based on the U.S. Census data.



Table 1: Population			
Cities/Township	2000	2010	2022
Charlotte	8,389	9,074	9,260
Carmel Township	2,626	2,855	2,835
Eaton Township	4,278	4,073	4,012

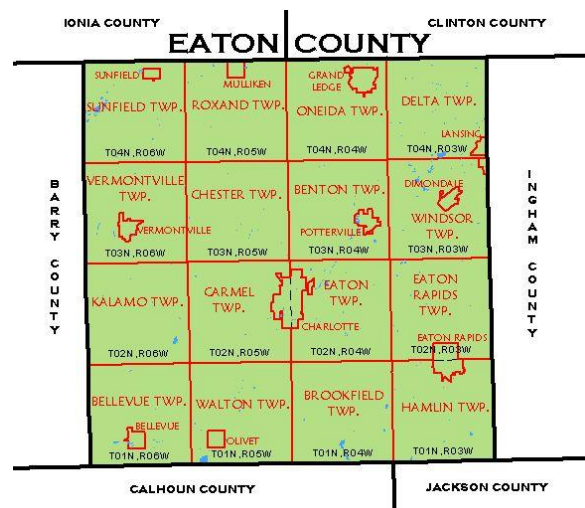
Source: Census.gov and censusreporter.org

Based on the U.S. Census data, the 2022 estimate for the communities shows a -2.05 percent change in population for the City of Charlotte, a -0.7 percent change in population for Carmel Township, and Eaton Township with a population change of -1.50 percent from 2010.

Table 2: Age Distribution (2022)					
Cities/Township	Under 19	20-24	25-44	45-64	65 and Over
Charlotte	2,356	618	2,456	2,144	1,488
Carmel Township	581	101	513	965	721
Eaton Township	1,172	181	835	1,160	735

The City of Charlotte is the county seat of Eaton County with numerous programs, activities, and entertainment that occurs in the city. The townships around Charlotte (including Carmel Township and Eaton Township) are rural agriculture with mixtures of retail trade and services. Commercial development and recreational activities are mostly contained within the City of Charlotte.

Primary transportation connections to the communities include I-69, BL-69, M-50, and M-79. I-69 runs east to west connecting Fort Wayne to Lansing. Business Loop 69 (BL-69) is a 5-mile loop around the City of Charlotte. M-50 and M-79 are trunkline routes that connect to cities and communities on the west side of the state. There is an airfield located northeast of the



Map 1: Regional Location Map

central business district of Charlotte, Fitch H. Beach Airport for smaller aircraft; also, Capital Region International Airport is located nearby for passenger transportation. Public transportation in Eaton County is provided by EATRAN which provides curb-to-curb public transportation throughout the county.

The area is relatively flat with gently rolling prairies. The highest elevation in Charlotte is 909 feet. Current land uses include mostly agricultural/farmland, light industrial, and residential. The Charlotte community is geographically located near the Battle Creek River Watershed and the Thornapple River flood plain. Local natural resources include regulated wetland areas, forests, and wildlife.

Administrative Structure

CARC is a “Michigan municipal corporation” that operates within the communities of Eaton Township, Carmel Township, and the City of Charlotte. This partnership has been in existence since November 2009 and provides park facilities in the community. Membership in CARC or representation by the communities is done by a seven-member board composed of residents from the three communities. Two members each are appointed, by the township or city council boards, from Eaton Township, Carmel Township, and the City of Charlotte; with one member appointed by CARC board as an “at-large” position. CARC has a yearly budget that is passed by the board; however, budget amendments must be approved by the governing bodies represented through CARC.

The City of Charlotte is an incorporated city with a Council-Manager form of government, with an elected city council of seven individuals (including the mayor). The City Council appoints the City Manager. The City of Charlotte also coordinates park maintenance, operating expenses, and utilities through the Department of Public Works (DPW).

Eaton Township is governed by a five-member elected Township Board consisting of a supervisor, clerk, treasurer, and two trustees. The supervisor is the head of government in the township.

Carmel Township also has a five-member elected Township Board with a supervisor, clerk, treasurer, and two trustees. Daily operations of the township are delegated to the Township Supervisor.

The City of Charlotte, Eaton Township, Carmel Township and CARC are four separate entities, and each can apply for MDNR grants for the respective communities. CARC grants are overseen by the City of Charlotte as the organization’s fiduciary agency. CARC works to provide the community with recreational opportunities for the residents to enjoy.

Parks and Recreation Budget

Currently, funding for property maintenance is made available through the City of Charlotte and CARC. Attached to this section is the current budget for 2023 - 2024 for the City of Charlotte Parks and Recreation Fund as well as CARC Fiscal Year 2023 – 2024 revenue and expenses. Figure 2 and Figure 3 show the budgets for CARC and the City of Charlotte. Eaton Township has previously allocated \$10,000 in the yearly budget for parks and recreation and Carmel Township also allocates \$5,000 to support CARC yearly.

Relationships with School District(s), Other Public Agencies or Private Organizations

The City of Charlotte and the surrounding townships are serviced by the Charlotte Public Schools. The city, townships, and school district work independently to provide engaging programs for the residents of the community along with recreational opportunities for students and community members. Collaborative partnerships exist to bring together the entities in the community for activities at various intervals. Charlotte Public Schools opens its swimming pool to the community for a fee. The school district has also recently hired a youth recreation coordinator to provide additional recreational programming for area youth. Another partnership within the community exists between the cooperative and the Sparrow Eaton Hospital. The hospital, which owns Charlotte AL!VE, has implemented programs in the community to support healthy living and lifestyle choices. Some of these programs provided from AL!VE include fitness classes, health and wellness services, cooking demonstrations, rehabilitation, and therapy classes. These services are available to the residents for a user fee. Additionally, Eaton Area Senior Center services the senior population in Eaton County and is in the city. Some of the programs that are offered by the Eaton Area Senior Center include dances, car shows, and health clinics. The City of Charlotte previously has worked with the county and other organizations within the county to develop the non-motorized transportation plan in 2013. The non-motorized plan is in the appendix.

Programming

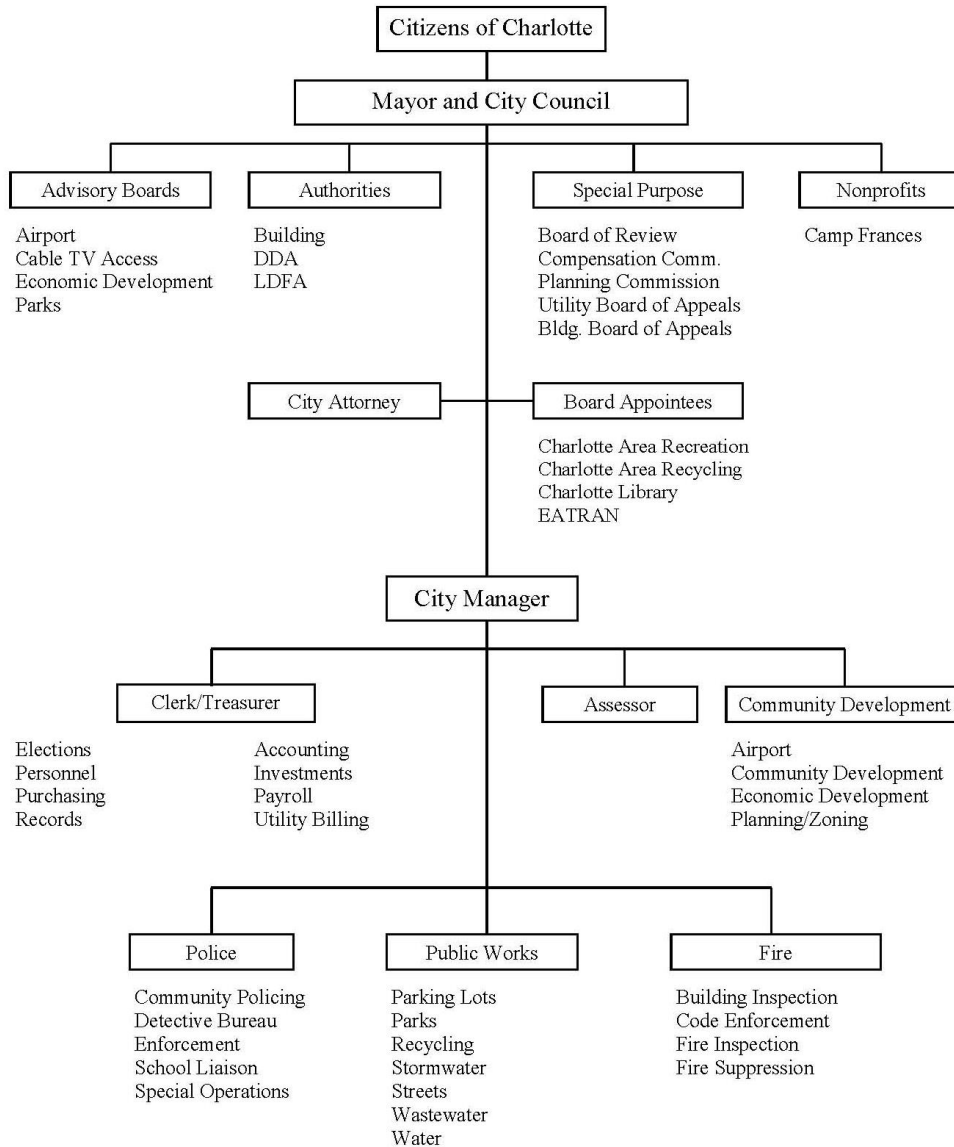
CARC does not coordinate programming in the community. The main responsibilities of the cooperative are for facilities and operations. Programs in the community are coordinated through the Charlotte Public Schools, various church and volunteer groups, and the Sparrow Eaton Hospital (also known SEH). The city also has Charlotte Rising, a Michigan Main Street organization, that promotes the community and its businesses through programs and events. Other festivals and functions occurring during the year include the Charlotte Bluegrass Festival in June, Charlotte Celebrates in mid-June, the Michigan Nordic Fire Festival in February/March, Eaton County Fair in July, and Charlotte Frontier Days in September.

Role of Volunteers

Volunteers are an extremely important part of the recreational and programming that provide activities for the residents in the community. Various church groups, the Rotary Club, Boy Scouts, and Girl Scout troops often partner with the community to provide services. The Charlotte Junior Orioles (CJO) is the largest volunteer organization in the community. They provide football, softball, basketball, and cheerleading programs for youth in the area. These programs are run by volunteers and are attended by community members. These programs and volunteer organizations work in cooperation with CARC, Eaton Township, Carmel Township, and the City of Charlotte. Baseball is provided by the Charlotte Baseball Club (CBC); who are the primary users/maintainers of the CARC ball fields.

Figure 1: City of Charlotte Organization Chart

CITY OF CHARLOTTE ORGANIZATION CHART



Current Funding History

The City of Charlotte has received funding by the Michigan Department of Natural Resources for the purpose of renovations and site improvements for the parks in Charlotte. The city also has acted as a grantee for CARC for the purpose of developing a 22.71-acre parcel into a recreational complex. Those projects include those listed in Figure 1 through Figure 3.

Figure 1: City of Charlotte Grant Information:

CITY OF CHARLOTTE PARKS AND RECREATION GRANT HISTORY				
YEAR	PROJECT NAME	DESCRIPTION	AMOUNT	STATUS
1994	Bennett Park Improvements 26-01556	Develop multi-use building, paved entrance road and parking with security lighting and restroom renovations.	\$39,685.58	Closed
2000	Bennett Park Trail 26-01562	Develop 3,500 LFT of paved 10' wide multi-use trail, interpretive signage, site furniture for accessibility to playgrounds, picnic area, and access to the Battle Creek River.	\$89,500.00	Withdrawn
2000	Bennett Park Trail CM00-049	Develop 3,500 LFT of paved 10' wide multi-use trail, interpretive signage, site furniture for accessibility to playgrounds, picnic area, and access to the Battle Creek River.	\$134,250.00	Closed
2002	Lincoln Park Stake Park 26-01595	Development of a skate park, walking trails, portable restrooms, utilities, and parking.	\$166,000.00	Closed
2015	Charlotte Area Rec. Complex Development Project 26-01760	First phase includes an access road, entry sign, accessible aggregate parking lot, ball diamond, accessible walkway from ball diamond to the parking lot.	\$75,000.00	Closed

Figure 2: Charlotte Area Recreation Cooperative FY 23-24

FUND BALANCE	
YTD	65,022.85
23/24 Revenues	30,695
PROJECTED FUND BALANCE 23/24	95,717.85
OPERATING NEEDS	
INSURANCE AND BONDS	
insurance	\$3,000
CONTRACTABLE SERVICES	
grass cutting	\$3,000
weed control	\$500
portable toilets	\$500
trash removal	\$500
FACILITY DEVELOPMENT	
	\$2,000
NEW PROJECTS	\$11,000
PROJECTED FUND BALANCE 24/25	\$75,217.85
FUND BALANCE	

Figure 3: City of Charlotte Budget

PARKS AND RECREATION

The City has responsibility for eight 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. During summer months, the City employs up to two park rangers who provide a variety of additional maintenance services.

To be eligible for certain state and federal grants, the City must adopt a five-year community recreation plan. The current plan expires in 2023 and the FY23/24 Budget includes funds to renew the plan for another five years.

Dept 825.000 - PARKS & RECREATION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET
SALARIES & WAGES	16,197.79	8,905.79	26,585.00	15,980.00	24,915.00
FRINGE BENEFITS	5,605.94	3,202.30	6,705.00	5,875.00	9,325.00
SUPPLIES	5,456.30	6,676.65	2,000.00	8,500.00	6,600.00
PROFESSIONAL/CONTRACTUAL SERVICES & TRAINING	35,914.42	22,175.96	49,270.00	49,330.00	62,530.00
SERVICES TRANSFER	19,623.00	12,209.73	18,500.00	19,000.00	19,000.00
Totals for dept 825.000 - PARKS & RECREATION	82,797.45	53,170.43	103,060.00	98,685.00	122,370.00

FISCAL YEAR 2023-2024 BUDGET- CITY OF CHARLOTTE

Recreation and Resource Inventory

The Recreation and Resource Inventory was conducted during a site visit in late March. The following chart is a summary of the local recreation facilities available. They have been categorized by jurisdiction, as well as classification based on size and type of facility.

	Acreage (approx.)	Ball Diamonds	Tennis Courts	Picnic Area	Playground Equipment	Horseshoes	Shelter	Boat Launch	Nature Trails	Playfield (Open Space)	Restrooms	Basketball Court	Volleyball Courts	Natural Areas	Comments
Charlotte Area Recreational Cooperative (CARC) Facilities															
Charlotte Area Recreation Complex	22.71														City-owned, CARC has 25-year lease
City of Charlotte Park Facilities															
Bennett Park	117														Camp Frances included in the park property; 5.4 miles of hiking trails. 8 miles mtn bike trails.
Samuel A. Combs Park	4.3														Business/Industrial Park
Dean Park	2.52														
Gateway Memorial Park	0.2														Entrance sign to community
Lincoln Park	19														24-hole disc golf, skate park, skating rink, sledding hill, and radio control car course
Timepiece Park	0.07														4 tables (w/ umbrella), fireplace, sculpture
Oak Park	1.54														
Snell Park	0.31														Welcome sign and planting beds
Southridge Park	0.34														
Eaton County Fairgrounds Area	42														Leased by Eaton County Fair; owned by the city
Local Public Facilities															
Charlotte Community Library															Meeting location
Eaton Area Senior Center															User fee for access to location; county senior center, meeting location
Eaton County Courthouse and Museum															Public and private events

	Acreage (approx.)	Ball Diamonds	Tennis Courts	Picnic Area	Playground Equipment	Horseshoes	Shelter	Boat Launch	Nature Trails	Playfield (Open Space)	Restrooms	Basketball Court	Volleyball Courts	Natural Areas	Comments
Schools															
Charlotte Senior High School	111														Indoor swimming pool (Charlotte Aquatic Center), Charlotte Performing Arts Center, football/track field, and soccer field
Charlotte Middle School	111														
Charlotte Upper Elementary School	111														
Galewood Elementary School	10														Playground equipment
Parkview Elementary School	33														Soccer Fields
Washington Elementary School	10														
Carmel Township Park Facilities															
Township Property (Park)	24														Undeveloped
Eaton Township Park Facilities															
Township Property (Park)	6														Undeveloped
Facilities Located in Eaton Township (County Parks)															
Crandell Park	432														160-acre lake

Private Recreation:

There are private recreational facilities that are located within the Charlotte community that provide recreational activities for residents. These facilities are privately operated and, in some cases, require a user fee for admittance. They are included in the recreation analysis because they meet a specific need in the community. These private facilities include:

- **Bowling Alley:** Char Lanes
- **Dance:** Campbell Dance Studio, Dance Conservatory
- **Golf Courses:** Maple Brook Golf Course, Broadway Acres/Sparks Broadway Golf Course
- **Fitness Clubs:** AL!VE, Snap Fitness Charlotte, Cheryl's Gymnastics
- **Martial Arts:** Watermans Tang Soo Do, Rodriguez Martial Arts
- **Miscellaneous/Ballfields:** American Legion

Parks, Facility, and Program Inventory

The Recreation Master Plan includes an inventory of recreation facilities programming and events that occur within Charlotte; as they provide information about the development of the action plan. Understanding the specific facilities and events available to the Charlotte community will aid decision making in the future. The following summaries address existing conditions and the accessibility of the park properties regarding compliance with the Americans with Disabilities Act Accessibility Guidelines (ADAAG). In general, all construction since 1991 was required to comply with these guidelines. A general ranking for each park was determined through site visits as follows:

- 1 = None of the facilities/park areas meet accessibility guidelines
- 2 = Some of the facilities/park areas meet accessibility guidelines
- 3 = Most of the facilities/park areas meet accessibility guidelines
- 4 = The entire park meets accessibility guidelines
- 5 = The entire park was developed/renovated using the principals of universal design.

The following is a summary of the current recreational properties in the **City of Charlotte**.

❖ **Bennett Park**

- *This also includes Veterans Memorial Park, Memorial Tree Garden, and Camp Frances.*

Size: 117 Acres

Age Groups Serve: All Ages

Location: 1305 Cochran Avenue, Charlotte, MI 48813

Facilities: Picnic facilities, hiking and nature trails, 6 horseshoe pits, 3 playground sites, restroom building, 8 miles of mountain bike trail, 5.4 miles of hiking trails, and paved parking.

Accessibility: (Accessibility Ranking – 3) There are some barrier-free facilities at this park and the site does have barrier-free parking. Additional improvements to site conditions were made recently to improve universal accessibility.

DNR Recreation Grants: 26-01556 (Bennett Park

Improvements – 1994), 26-01562 (Bennett Park Trail – 2000), CM00-049 (Bennett Park Trail – 2000)



❖ **Samuel A. Combs Park**

Size: 4.3 Acres

Age Groups Serve: All Ages

Location: Parkland Drive, Charlotte, MI 48813

Facilities: Business/Industrial Park

Accessibility: (Accessibility Ranking – 1) The site is currently a part of an industrial park in the community that does not have any current playground equipment. No improvements have been done on the park.



❖ **Dean Park**

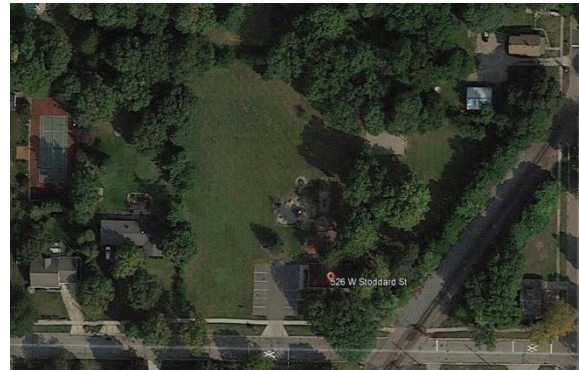
Size: 2.52 Acres

Age Groups Serve: All Ages

Location: 526 W. Stoddard Street, Charlotte, MI 48813

Facilities: Pavilion, restroom facilities, play structures and equipment, basketball court, and green space for open area activities.

Accessibility: (Accessibility Ranking – 2) There are some barrier-free facilities at this park and the site does have barrier-free parking but some of the amenities within the park need to be upgraded to provide for universal accessibility. Playground equipment needs barrier-free safety surfacing and an accessible path to the basketball court could be constructed.



❖ **Gateway Memorial Park**

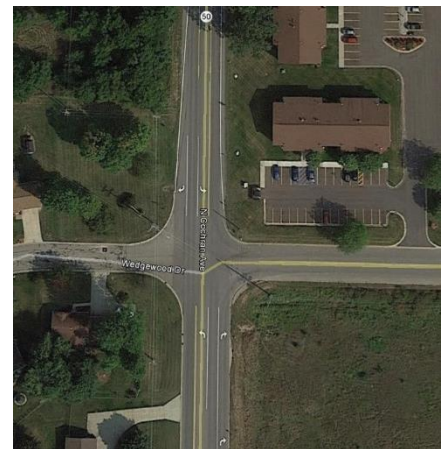
Size: 0.2 Acres

Age Groups Serve: All Ages

Location: N. of Cochran Avenue (at Packard Highway) – Charlotte, MI 48813

Facilities: Entrance signage

Accessibility: (Accessibility Ranking – 1) Site is currently where the entrance sign for the community is. There is no playground equipment and/or improvements at the site.



❖ **Lincoln Park**

Size: 19 Acres

Age Groups Serve: All Ages

Location: 714 S. Lincoln Street, Charlotte, MI 48813

Facilities: 13,000 SFT skate park, 24-hole disc golf course, pavilion, skating rink (roller blade and ice) sledding hill, radio control car course, and restroom facility.

Accessibility: (Accessibility Ranking – 3) Lincoln Park recently had some revisions done to the site that included the addition of a restroom facility; however, the site has gravel parking with no paved accessible spaces.

DNR Recreation Grants: 26-01595 (Lincoln Park Skate Park - 2002)



❖ **Oak Park**

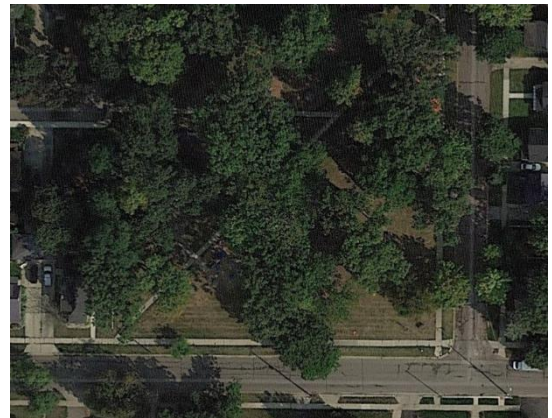
Size: 1.54 Acres

Age Groups Serve: All Ages

Location: Seminary/Clinton Streets – Charlotte, MI 48813

Facilities: Playground structure, gazebo, “old stone fountain”, and open grass area.

Accessibility: (Accessibility Ranking – 2) The site has had some universal design components installed but the site still lacks universal access throughout the entire park.



❖ **Snell Park**

Size: 0.31 Acres

Age Groups Serve: All Ages

Location: 200-270 Upland Avenue, Charlotte, MI 48813

Facilities: Welcome sign and planting beds

Accessibility: (Accessibility Ranking – 1) Site is currently a pocket park used as one of the thoroughfares into the community.



❖ **Southridge Park**

Size: 0.34 Acres

Age Groups Serve: All Ages

Location: Clinton/Third Streets – Charlotte, MI 48813

Facilities: Play structures, basketball court, benches, and grills.

Accessibility: (Accessibility Ranking – 2) Site has had some renovations and improvements to the park to increase ADA/ universal design. Other amenities at the park such as the basketball court need to be renovated or repurposed to current park standards.



❖ **Timepiece Park**

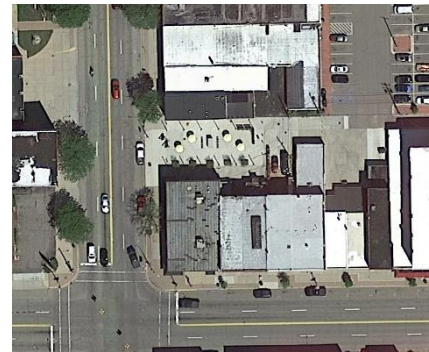
Size: 0.07 Acres

Age Groups Serve: All Ages

Location: 110 E. Lawrence Avenue, Charlotte, MI 48813

Facilities: Tables with umbrellas, fireplace, sculptures, and lighting.

Accessibility: (Accessibility Ranking – 4) Site was recently developed in 2019 and meets the components of accessibility with seating and locating amenities at the appropriate height for easy access.



Eaton Township does not currently have any properties that are owned or operated by the township; the lone park facility within the township is Crandell Park which is under the authority of Eaton County Parks.

The following is a summary of the current properties in **Carmel Township**.

❖ **Township Park**

Size: 24 Acres

Age Groups Serve: All Ages

Location: Beech Street

Accessibility: (Accessibility Ranking – 1) Site is currently undeveloped; but has a natural trail that is on the site. The current location is also where the township hall is now.



School Facilities

❖ **Charlotte Senior High/Middle School**

Size: 111 Acres

Age Groups Serve: All Ages

Location: 378 State Street, Charlotte, MI 48813

Facilities: 6 basketball courts, 3 soccer fields, 3 baseball fields, 3 softball fields, 2 soccer fields, competition lap pool, exercise pool (Charlotte Aquatic Center), auxiliary gym, climbing wall, tennis courts, wrestling area, 2 indoor gymnasiums, Charlotte Performing Arts Center, Football stadium (seating for 4,500), and track. Last year, the district completed an addition to the gym.

Accessibility: (Accessibility Ranking – 4) The High School and Middle School sites have recently been constructed. Minor improvements could be made to provide for added universal design with sidewalk connections and additional ADA parking.



❖ **Charlotte Upper Elementary School**

Size: 111 Acres

Age Groups Serve: All Ages

Location: 1068 Carlisle Highway – Charlotte, MI 48813

Facilities: 6 basketball courts, 3 soccer fields, 3 baseball fields, 3 softball fields, 2 soccer fields, competition lap pool exercise pool (Charlotte Aquatic Center), auxiliary gym, climbing wall, wrestling area, 2 indoor gymnasiums, Charlotte Performing Arts Center, football stadium (seating for 4,500), and track.

Accessibility: (Accessibility Ranking – 4) The Upper Elementary School site is included in the Middle/High School complex. Minor improvements could be made to provide for added universal design with sidewalk connections and additional ADA parking.

❖ **Galewood Elementary School**

Size: 10 Acres

Age Groups Serve: All Ages

Location: 512 E. Lovett, Charlotte, MI 48813

Facilities: 2 basketball courts, ballfield, soccer field, playground, and small indoor gymnasium

Accessibility: (Accessibility Ranking – 3) Currently the site is the Early Elementary building for the district. Improvements have been made to provide universal design and accessibility but additional improvements to the parking area could enhance universal access.



❖ **Parkview Elementary School**

Size: 33 Acres

Age Groups Serve: All Ages

Location: 301 E. Kalamo Street, Charlotte, MI 48813

Facilities: Basketball hoops, 2 ballfields, playground equipment and indoor gymnasium. Property also includes the Rotary Park which has 5 soccer fields and a storage facility.

Accessibility: (Accessibility Ranking – 3) Site has had some improvements with accessibility with the parking lot connections to the building. Additional universal design components could be provided.



❖ **Washington Elementary School**

Size: 10 Acres

Age Groups Serve: All Ages

Location: 525 High Street, Charlotte, MI 48813

Facilities: Includes open field for soccer, playground, and indoor gymnasium.

Accessibility: (Accessibility Ranking – 3) Significant renovation have been made over the years to provide universal design and access to the building.

Improvements could be made to the parking lot.



Regional Recreation Facilities and Park

Regional recreational facilities within the service area offer unique natural features that provide outdoor activities such as wildlife habitats, boating, hiking, and trails. Many of these amenities are readily available to the residents of the Charlotte community through Eaton County Parks, private regional recreational facilities, and through MDNR.



The City of Charlotte and CARC lies within Eaton County.

a. Crandell Park – Eaton County Parks

Size: 432 Acres

Age Groups Served: All Ages

Facilities: Undeveloped natural area, bird/wildlife watching, natural trail access (nearly 3 miles in length), fishing, canoeing/kayaking, and non-motorized boating. Parking is available in designated areas on M-50.



b. Fitzgerald Park – City of Grand Ledge (Leased by Eaton County Parks)

Size: 78 Acres

Age Groups Served: All Ages

Facilities: Parking area, restroom facilities, 4 picnic shelters, 2 picnic areas, playground, 2 ball fields, basketball court, sand volleyball court, horseshoe pit, 18-hole disk golf course, canoe landing and rental, fishing along the Grand River, trails for hiking and cross-country skiing, sledding hill, and nature center.

c. Lincoln Brick Park – Eaton County Parks

Size: 90 Acres

Age Groups Served: All Ages

Facilities: Parking area, 2 picnic shelters, playground, interpretive center/museum, and trails.

d. Fox Memorial Park – Eaton County Parks

Size: 160 Acres

Age Groups Served: All Ages

Facilities: Parking area, restroom facilities, 3 picnic shelters, playground areas, volleyball court, small lake with swimming beach, fishing dock, public observatory, and nature trails for hiking/cross-country skiing.

e. Optimist Youth Camp – Eaton County Parks (Operated/Maintained by Charlotte Optimist Club)

Size: 20 Acres

Age Groups Served: All Ages

Facilities: Parking area, tent camping, bunkhouse with wood stove and hand pump, restrooms, picnic shelter, nature trails, and a large, wooded area (Groups Only).

f. Duane Tirrell Roadside Park – Eaton County Parks

Size: 0.5 Acres

Age Groups Served: All Ages

Facilities: An artesian well, picnic area, road shoulder parking lot.

g. Butler Park Public Access – Eaton County Parks (Leased by City of Bellevue)

Size: 0.5 Acres

Age Groups Served: All Ages

Facilities: Concrete boat ramp, picnic area, and parking lot.

h. Dyer Kiln Historical Site – Eaton County Parks

Size: 0.5 Acres

Age Groups Served: All Ages

Facilities: Historic kiln, gravel parking area, and picnic area.

i. Keehne Environmental Area – Eaton County Parks

Size: 17 Acres

Age Groups Served: All Ages

Facilities: Parking area, picnic areas, 2 ponds, boardwalk system, nature trails, and cross-country ski trails.

Additional Parks in Eaton County

- Fulton Park (City of Lansing)
- Woodcreek Park (City of Lansing)
- Anderson Park (Delta Township)
- Delta Mills Park (Delta Township)
- Erickson Park (Delta Township)
- Grand Woods Park (Delta Township)
- Hawk Meadow Park (Delta Township)
- Hunter's Orchard Park (Delta Township)
- Lake Delta (Delta Township)
- Leland Park (Delta Township)
- Lootens Park (Delta Township)
- Mount Hope Park (Delta Township)
- Player's Club Park (Delta Township)
- Sharp Park (Delta Township)
- Colonial Park (City of Grand Ledge)
- Elaine Dible Memorial Park (City of Grand Ledge)
- Alliance Park (City of Potterville)
- Potterville City Park (City of Potterville)
- Veterans Memorial Park (City of Potterville)
- Sunset Hills Park (City of Potterville)
- Biggs Park (City of Eaton Rapids)
- Hall Street Park (City of Eaton Rapids)
- Howe Memorial Field (City of Eaton Rapids)
- G.A.R. Island Park (City of Eaton Rapids)
- J.B. Bradley Park (City of Eaton Rapids)
- McArthur River Park (City of Eaton Rapids)
- Memorial Park (City of Eaton Rapids)
- Scott Munn Riverwalk (City of Eaton Rapids)
- County Fairgrounds (City of Charlotte)
- Jefferson Park (City of Bellevue)
- Washington Park (City of Bellevue)
- Rotary Park (City of Olivet)
- Township Park No. 1 (Hamlin Township)

- Township Park No. 2 (Hamlin Township)
- Lions Community Park (Village of Dimondale)
- Danford Island Park (Village of Dimondale)
- Fitzgerald Field (City of Grand Ledge)
- Island Park (City of Grand Ledge)
- Jaycees Park (City of Grand Ledge)
- Oak Park (City of Grand Ledge)
- Sunfield Village/Van Buren Park (Village of Sunfield)

Private Schools in the Area

- Charlotte Seven Day Adventist School
- Maple Country Amish School
- St. Mary's Elementary School

Recreational Programming in the Charlotte Area

Programming in the Charlotte Area is primarily conducted through Charlotte Junior Orioles (CJO) and Charlotte Public Schools. Other volunteer groups in the community also provide recreational support that provides services for residents in the community such as AL!VE – Charlotte (that provides community health resources and wellness) and the Eaton Area Senior Center.

Recreation Inventory Analysis

Based on the site visit by ROWE, the following needs were identified at various locations:

City of Charlotte Park Facilities

Bennett Park improvements have been made to its pathway connections in the park. The current playground equipment should be updated. The existing tennis courts are owned by the city and are located to the northwest of the park. The courts need drainage improvements and resurfacing. Camp Frances is a rustic campground that would benefit from improved trail links to the park that are accessible from the parking lot. Veterans Memorial Park is a part of Bennett Park and shares a border with the Battle Creek River. Bennett Park also includes a 5.4-mile hiking trail and 8 miles of mountain bike trails. The site is currently undeveloped and is used as a memorial by the community. Memorial Tree Garden is also contained within Bennett Park and is currently tended to by the city.

Samuel Combs Industrial Park is not a recreational park; but is used as an industrial park. There have been attempts previously to incorporate certain parts of the park as a recreational area; however, due to the Combs Park Ordinance, no trees in the park can be removed. The city seeks to ensure that the ordinance is maintained and that the park remains in its natural form.

Dean Park is a smaller community park that has some accessible parking, but most of the park amenities are not accessible. The basketball court and playground equipment were recently updated.

The City of Charlotte has two smaller parks that are not used for recreation; those parks are **Gateway Memorial Park** and **Snell Park**. The parks currently have no playground equipment or amenities on the sites. At Snell Park, there are currently tables and grill areas for community members to utilize.

Lincoln Park has recently been renovated and has a new pavilion and restroom facilities but still has a gravel drive and parking lot. Accessible parking should be added. Connecting routes to the new restroom and pavilion areas will provide universal access. Across Shepherd Street is an extension to the park that includes a skating rink, sledding hill, and RC-controlled cars track. This site can be updated to provide additional resources and amenities for the park facility.

Oak Park has had some amenities added to the site; however, the playground equipment and connecting routes to the site need to be improved to allow for universal access. Most of the playground equipment does not have safety surface but rather has woodchips around them. This does not provide universal access to the amenities.

Southridge Park has had some improvements to some of the playground equipment to provide an ADA-accessible swing. The basketball court needs to be redeveloped due to the loss of a backboard. Additional elements of universal design can be incorporated into the site (i.e., safety surfacing around playground).

Eaton Township Park Facilities

Eaton Township currently does not have dedicated park land that has park amenities on site. The township has purchased 6 acres located behind the Dunham's Sports store on Lansing Road. Some of the benefits of the proposed site are the proximity to residential houses and the fact that a trail already exists across the site that connects the neighborhood to the sporting goods store. Some of the constraints include the location of the park behind an existing building. Access to the site can be provided from Kimberly Drive.

Carmel Township Park Facilities

Carmel Township has 24 acres of property behind the township offices on Beech Street. The site provides natural areas for viewing and a trail around the site.

Charlotte Area Recreation Complex

The 22.71-acre site is in the Combs Industrial Park and is owned by the city but is leased to CARC on a 25-year lease. The site currently has a softball field, gravel drive, and parking lot. The site has universal design accommodations as well from the parking lot to the field. However, this was only Phase One of a multi-phase project with CARC. Other plans for the site include additional parking, softball fields, and lighting.

Partnerships with other organizations in the community (Charlotte Junior Orioles, Rotary Club), Boy Scout groups, and working with the Charlotte Public Schools are valuable to the continued success of providing recreational services to the area. Many of the additional recreational or programming opportunities exist through these partnerships. The Charlotte Aquatic Center and Charlotte Performing Arts Center are connected to the existing school facilities in Charlotte and are open to the community to use for various functions and programming.

As addressed in the survey results from the community, the respondents felt that the community needs to concentrate on making improvements and renovations to existing park facilities rather than acquiring new

properties. The undeveloped properties that the communities have should be further discussed with residents about the specific needs of the area for specific recreational purposes. Based on those results, grant funds and fundraisers could be done to raise additional revenue to provide these improvements to existing facilities and expanding park opportunities in others.

Standards for Need

The MDNR has adopted a set of standards to determine the need for certain recreational facilities based on the population of the communities. Table 3 compares the facilities located in the Charlotte community as identified in the Recreation Inventory to the state's recreational standards.

Table 3: Charlotte Area Recreation Cooperative Inventory and State Recreation Standards					
Item	Public Facilities	School Facilities/Others	State Standards	Community Standards	Need 2023
Park Land (acres)	145.2	164.0	10/1,000	160.3	Need
Soccer Field	-	6	1/20,000	1	Need
Hiking Trail (mi.)	5.4	-	1/5,000	3	Exceeds
Playground	4	4	1/3,000	5	Need
Ball Fields	1	4/2	1/3,000	5	Meets
Outdoor Basketball Court	2	3	1/5,000	3	Need
Ice Rink	1	-	1/20,000	1	Meets
Fishing Access (ft.)	13,200	-	1,000/1,000	16,100	Need
Picnic Area (tables)	48		1/200	80	Need
Outdoor Swimming Pools	-	-	1/40,000	-	N/A
Swimming Beaches	-	-	1/25,000	-	N/A
Sledding Hills	1	-	1/40,000	1	Need
Bicycle Trails/Walkways (mi.)	8	-	1/40,000	1	Exceeds
Tennis Courts	4	8	1/40,000	1	Exceeds

According to the information recorded during the initial site visit, there are certain amenities to park properties in the Greater Charlotte Community that need to be replaced or purchased to meet the state recreation standards. Some of these amenities include additional park land, public-owned soccer fields, and fishing access. Most of the deficiencies exist in areas where the school district currently provides these facilities for community recreation. Charlotte Public Schools has many of the park amenities such as ball fields, swimming facilities, tennis courts, and football/soccer fields on the sites of their schools.

Future development in Carmel and Eaton Townships can also meet these needs. In addition to these categories, other than the Science Camp, there is a lack of environmental education/nature-based facilities in the community. Additional recreational programming and amenities exist with the plan for Maple City Park in Charlotte. The site includes walking trails, dog park, and restroom facilities. The Maple City Park Plan is included in the appendix.

As noted, most of the amenities and facilities for recreational programming are in the city limits of Charlotte. To make up the deficiencies that exist in the area, the community must be proactive in providing these services and recreational activities that are accessible to all the residents.

Public Input and Planning Process

The Planning process for the recreation plan started with a kick-off meeting that was held on _____, 2023. During that meeting, the goals and objectives, action plan, and information regarding the plan were discussed with the community and stakeholders. The previous recreation plan was also made available to review and updated based on the current facilities that have been redeveloped or improved. For public input, a survey was provided for the residents that utilize the facilities in the Greater Charlotte area. Over 400 respondents provided their information. The results are included in the appendix. The survey results are included in the appendix. The cooperative (along with the City of Charlotte) worked with ROWE Professional Services Company to develop the action plan and goals and objectives.

After the action plan, goals and objectives were developed, the plan was submitted back to the Charlotte Area Recreation Cooperative (CARC) and to the individual communities for their review. The plan was advertised with a public notice and made available for a 30-day period from _____, until _____, 2023 at the Charlotte Area Public Library, Charlotte City Hall, Eaton Township Hall, and Carmel Township Hall. Electronic versions of the recreation plan were also made available on the websites of the City of Charlotte, Carmel, and Eaton Township. After the public had time to review the recreation plan, CARC and the various municipalities advertised and held a joint public hearing for the plan on _____. The Charlotte Area Recreation Cooperative (CARC) approved the recreation plan on _____, 2023. The City of Charlotte approved the recreation plan on _____, 2023. Carmel Township approved the recreation plan on _____, 2023; and Eaton Township approved the recreation plan on _____, 2023.

The final copy of the plan was uploaded to the MDNR website with a transmittal letter noting that copies had been sent to the local and regional planning agency for acceptance.

Goals and Objectives

An overall guide for the recreation goals for the Charlotte area will be to leverage development, programming, and maintenance of park facilities by pursuing partnerships, grant funding, and volunteer efforts when appropriate.

Goal 1: Increase Non-Motorized Interconnections with Surrounding Communities.

Continue the development of trails and non-motorized transportation alternatives that promote healthy living options. Work with the Eaton County Parks, Tri-County Regional Planning, and other communities to develop these routes that connect communities together by trails and pathways.

- » Increased pedestrian traffic that would promote businesses in the communities.
- » Propose potential internal walking routes around parks and local destinations to encourage additional use by residents.
- » Collaborate with volunteer groups that would support programs that encourage non-motorized transportation.

Goal 2: Promote, Maintain, and Upgrade Existing Park Facilities.

Based on the survey results collected from the residents in the Charlotte, Carmel Township, and Eaton Township area, at least 50 percent of the respondents expressed a desire to upgrade the existing parks with another 22 percent that wanted to maintain existing parks and facilities. The responses speak to the fact that the community would rather see the parks improved and maintained than developing new facilities.

- » Coordinate with block clubs/volunteer groups to increase park use and support.
- » Conduct an inventory of existing equipment and create a priority list for repair or replacement.
- » Provide park amenities that provide recreational access for all ages and abilities.
- » Develop internal wayfinding in parks and upgrade existing signage.
- » Ensure ADA accessibility/universal design at all park properties.

Goal 3: Pursue Grants, Partnerships, and Additional Funding Sources for Park Projects.

With the increased cost of services in communities, additional resources are often sought to offset the cost of providing recreational services, maintenance, and operations. The Greater Charlotte community has many potential partnerships that would be useful in providing these additional resources to the community.

- » Continue applying for grants to develop and renovate park properties.
- » Developing recreational facilities based on sound fiscal policy, planning and sustainability.
- » Encourage improved design of recreational facilities and equipment to reduce ongoing maintenance costs.
- » Continue partnerships with various organizations to assist with park clean-ups and potentially for handling minor improvements and renovations.

Goal 4: Evaluate Potential New Park Development Throughout the Community.

Within the Charlotte community, there are properties that have been identified for potentially being used for park amenities. These locations are in the City of Charlotte, Eaton Township, and Carmel Township.

The responses from the community were in favor of renovating and improving the current parks, so the intent of CARC should be not to acquire properties unless there is significant need expressed by the community.

- » Conduct surveys and resident public hearings on potential park development.
- » Work with various groups throughout the community to develop plans for recreational programming.
- » Identify community recreational needs as vacant properties/undeveloped sites become available (i.e., Maple City Park Master Plan).
- » Base new properties and opportunities on the ability to maintain the site and whether the achieved goal of recreational activities can be done.

Action Plan

The Charlotte Area Recreation Cooperative, Eaton Township, Carmel Township, and City of Charlotte continue to offer quality recreational opportunities to support neighborhoods throughout the greater Charlotte community. Through the various park facilities, partnerships and volunteer organizations, residents have access to healthy lifestyle activities. The updated Parks and Recreation Plan will ensure preservation of recreational assets into the future and present new opportunities to improve the park systems.

The Action Plan is a framework for future decision making; the following recommendations are not listed in priority order. They are based on the goals and objectives listed within the plan:

- » **Park-Specific Recommendations:** These include a listing of all potential projects for all the parks in the community.
- » **System-Wide Initiatives:** Another important aspect of the planning process involves system-wide initiatives in order to accomplish objectives. These include projects such as ADA upgrades, and consistent enhancements.

Bennett Park/Camp Frances/Memorial Tree Garden/Veteran's Memorial Park

While Bennett Park has many amenities that support a large recreational facility, there are some features that could be improved:

- » Redevelop tennis courts near Bennett Park
- » Redevelop playground equipment for universal design and access
- » Renovate Bennett Park Trail

Many of the amenities around the park are still in good condition; but proper maintenance should be done to ensure the continued usage of the equipment. Residents also expressed that Bennett Park is the most familiar park.

Samuel A. Combs Park

Combs Park has been listed as a business/industrial park. While there are open fields, an agreement between the former owner and the city stipulated that the tree stand in the center of the park remain natural with an

ordinance protecting trees. Further options for the site include allowing the site to remain natural and use additional landscaping to highlight the natural features.

Dean Park

Dean Park is a community park that has seen some improvements to the parking lot area but other improvements for universal access and design need to be implemented.

- » Renovate basketball court
- » Provide connecting routes between playground equipment in the park
- » Improve non-motorized routes (sidewalk connections) from the community

Gateway Memorial Park

The site could be important to the development of a trailhead location or for non-motorized connections to other locations throughout the area. Additional signage may also be included (along with plant material).

Lincoln Park and Sledding Hill Area

Lincoln Park has recently undergone some improvements that have provided modern restroom facilities along with pavilion and seating areas. However, the park could be used for additional recreational programming as well as improvements at of the skate park.

- » Ensure universal design/accessibility by park amenities
- » Install playground equipment on the site (ages 1-5 and 6-12) – on the sledding hill side of the park
- » Adjust lighting at skate park
- » Ice rink renovation and cover

The park sits in the middle of a community; improving routes to the site would increase pedestrian traffic from the surrounding neighborhood. Potential planning and funding for this project could be secured through a "Transportation Alternatives Program" (TAP) grant.

Oak Park

Oak Park is located close to downtown and has been classified as a community park facility.

- » Renovate playground equipment
- » Install safety surfacing around playground equipment
- » Gazebo needs renovation/replacement

Snell Park

Snell Park is a small pocket park located west of I-69 near M-50 and E. Shepherd Street. Snell Park is exactly ½ mile south of downtown; the development of a connecting route to the downtown area could be created at the park. Also, developing a gateway entrance for a potential trailhead would be a nice highlight for this site.

Southridge Park

Southridge Park has previously had some site work done that has provided additional amenities to provide ADA accessibility to equipment. Additional improvements to the park include:

- » Ensure universal design for all playground equipment
- » Repair basketball court and hoops or repurpose basketball court into pickleball court
- » Improve sidewalk routes around the site

Minor improvements to Southridge Park could be coordinated through volunteer organizations to make the site more universally accessible and updating the playground equipment.

Charlotte Area Recreation Complex

Phase One of the complex was recently completed; however, there are plans to add additional amenities to the site as well.

- » Additional sports fields (i.e. Softball/Baseball)
- » Installation of playground equipment
- » Construction of restroom facilities
- » Construction of new pavilion on site

Undeveloped Properties in the Community

CARC and the municipalities of Carmel Township, Eaton Township, and the City of Charlotte have properties that are undeveloped that could be used for park property. The property behind the township hall in Carmel Township, and the property in Eaton Township need to be discussed within the community. Community stakeholder meetings can be conducted to review the specific needs for recreational programming.

Eaton Township does not currently have any properties but are constantly reviewing new opportunities to expand parks and recreational opportunities for the residents. Crandell Park does provide some recreational opportunities for residents. Crandell Park currently is operated by Eaton County but it is in the township.

Charlotte also has vacant property that has been identified for future development. The proposed Maple City Park has been identified as a recreational site for the community to include walking trails, a dog park, and restroom facilities.

System-Wide Initiatives

For the future success of the recreational activities, there are some system-wide actions that must be accomplished for the parks system to be productive. Some of those items include programming, land acquisition, and safety.

Programming:

As discussed, CARC does not coordinate programs in the community and was developed to provide facilities. There are entities within the community that work with various programming and services that assist with healthy living and lifestyle choices. Most recreational programming is offered by the Charlotte Public Schools, SEH/AL!VE, and volunteer groups (Charlotte Junior Orioles and 4H). Some of these programs through Charlotte Public Schools include swimming, sports, and the performing arts. Programming can be accomplished by reviewing the trends of the community members and working with various organizations and volunteer organizations to discover which groups and organizations would be best qualified to provide specific programming.

Land Acquisition:

In the future, CARC and municipalities should seek to acquire properties based on need and a plan to provide recreational services that are currently not being provided. The survey responders expressed a desire to see more properties improved rather than other properties acquired without a set plan.

Safety

To promote usage of park properties, the community can address maintenance items promptly, provide oversight, and maintain clear visibility in all park properties and deterring vandalism in park properties. Working with neighborhood groups/watches and with the public safety (police department) in the community are essential to ensuring that all residents and community members are safe and secured while they are in the park properties.

Programs

To develop educational programs, the community should work with other groups (educational organizations) and others to acquire sources of funding, either through the MDNR or other philanthropic organizations, that could aid and maintain funding for improvements and various programs. These services of outdoor educational programming would best be served through the schools.

Partnerships with School Districts

While the Charlotte Public Schools and CARC have worked together previously, the relationship with the school district should continue and CARC should work to provide additional resources and opportunities for the district to work with the cooperative. The school district also has a lot of recreational field acreage (baseball and softball diamonds, swimming facilities, performing arts, football/soccer fields, pickleball and tennis courts, and open fields). Charlotte Public Schools has created a position to handle community relations. Recently, CARC awarded a grant to the Charlotte Public Schools for the purchase of athletic equipment for the athletic program. CARC and the school district can cooperate on programs and use of public facilities.

Recreational Trail Connections

The Eaton County Parks and Recreation Five-Year Master Plan identifies the interest for developing county-wide pathway/trail systems. The intent is to work with the county planning commission, road commission, Michigan Department of Transportation (MDOT), and various local organizations to lay out

various trails that would promote county-wide access and transportation alternatives. Some of the amenities that would be located at these regional trailhead sites include trail maps, benches, mile markers, and interpretive signage with directional information. Along with regional trail connections, CARC also should investigate developing trail systems within the Charlotte area that promote healthy living and activity. The current sidewalk and pedestrian access in the community can be repaired and improved to ensure universal design and accessibility.

Conclusion

CARC, the City of Charlotte, Eaton Township, and Carmel Township continue to provide recreational opportunities by creating community through people and parks. The potential for expanded services, park properties, and increased partnerships offer great opportunities for the community to continue to engage the residents. By implementing the changes outlined in the recreation plan, CARC and the various municipalities represented with the cooperative seek to promote active living and additional recreational programming within the community.

Funding

General Fund

Continue to allow for re-investment in facilities to avoid future increased maintenance costs and ensure revenue streams when possible.

User Fee

Continue to charge reasonable fees to participants of recreation programs and key facilities. Evaluate the fees annually to ensure they are providing the appropriate amount of funding to allow the programs to continue.

Special Millage

A property tax millage can be used to finance specific park and recreation projects such as parkland improvements and facility upgrades. A millage is an effective method to divide costs over time among all the taxpayers in the community to provide matching grant funds or finance projects out right. A millage allows more flexibility in how the money is used than a bond.

Bonds

Several bond programs can be used to finance construction of parks and recreation facilities. General Obligation Bonds are issued for specific community projects and may not be used for other purposes. These bonds are usually paid for with property tax revenues. Revenue bonds are issued for construction of public projects that generate revenues. The bonds are then retired using income generated by the project.

Michigan Department of Transportation

The **Transportation Alternatives Program (TAP)** provides funding for numerous types of projects that support the enhancement of transportation facilities and promote safe and efficient multi-modal transportation methods. This is a reimbursement program that originally comes from the federal level and

is administered by the Michigan Department of Transportation (MDOT). A minimum of 20 percent local match is required for proposed projects.

Michigan Department of Natural Resources Grants

The **Michigan Department of Natural Resources Trust Fund (MNRTF)** Grant provides funding assistance for state and local outdoor recreation needs, including land acquisition and development of recreation facilities. This assistance is directed at creating and improving outdoor recreational opportunities and providing protection to valuable natural resources. These are grants between \$15,000 and \$300,000 with a required minimum local match of 25 percent. Final engineering and construction services are covered at a maximum of 15 percent.

The **Land and Water Conservation Fund (LWCF)** provide grants to local units of government to acquire and develop land for outdoor recreation. At least 50 percent match on either acquisition or development projects is required from local government applicants. The MDNR makes recommendations to the National Park Service (NPS), which grants final approval.

The **Michigan Recreation Passport Grant** program is funded by sales of ‘passport’ opt in participation for those wishing to access or support Michigan parks as part of their license renewal. Eligible projects are targeted for renovation and improvement to existing parks. Grants range from \$7,500 to \$75,000 with a minimum 25 percent local match, with the anticipation that the maximum grant amount will increase as revenue from sales of the Recreation Passport also increases.

The **Michigan Invasive Species Grant** Program is funding that deals with the issues of prevention, detection, eradication, and control for both terrestrial and aquatic invasive species in Michigan. The scope of the grant must prevent new invasive species from being introduced, strengthen state-wide invasive species early detection and response network, limit the dispersal of recently confirmed invasive species and manage and control widespread, long-established invasive species. These grants are between \$25,000, with a maximum grant amount between \$60,000 and \$400,000.

State Water Trail Designation Program is a new program that is under the direction of the MDNR that will classify certain water trails in communities as state water trails. Partnering groups and organizations would be vital in supporting the community in pursuing the grant. Funding sources are still being reviewed and analyzed; but \$50,000 appropriations are in place through 2026.

Other DNR grants include specialized opportunities such as the **Urban and Community Forestry (UCF)** program, funded through the USDA Forest Service’s State and Private Forestry program and the Water Trail Designation Program. Local units of government, nonprofit organizations and schools are eligible to apply. Projects include street and park tree management and planning activities; urban forestry training and education events; tree plantings; and Arbor Day celebrations.

Michigan Department of Environment, Great Lakes, and Energy (EGLE) Grants:

Funding sources in EGLE are available through the **Clean Michigan Initiative (CMI)** program. Funding is used to secure and provide protection for water and coastline areas to prevent contamination and erosion control. Some of the grants available include the **Waterfront Redevelopment Grant**, which deals with increasing public access to the waterfront and supporting economic development in areas. Another grant through EGLE is the **Coastal and Estuarine Land Conservation Program (CELCP)** Grant which deals with coastal areas, protecting rare and threatened species and natural communities. Maximum grants are capped at \$1,500,000 with no minimum grant requirement. The **Coastal Zone Management (CZM) Grant** is available to those communities with direct Great Lakes access. The total grant funds available are not to exceed \$100,000; with an equal match from the community.

Community Development Block Grants (CDBG)

Projects eligible for **CDBG** funding must be in a low-moderate income service area and/or provide access to the disabled to qualify. Investments using CDBG funds must provide a documented benefit to low- to moderate-income households. Projects eligible for funding include public infrastructure improvements and those that provide ADA accessibility.

MEDC Patronicity Crowd Funding

The **Michigan Economic Development Corporation (MEDC)** has developed an additional way of securing funding for community development projects by using crowdfunding to support developments. Communities, non-profits, and municipalities can submit projects by applying to the Patronicity campaign. The projects that meet the programs parameters and successfully crowd-fund their goal will receive a matching grant from the MEDC of up to \$50,000.

Donations

Businesses, corporations, private clubs, community organizations and individuals will often contribute to recreation and other improvement programs to benefit the communities in which they are located. Private sector contributions may be in the form of monetary contributions, the donation of land, the provision of volunteer services or the contribution of equipment or facilities.

Michigan Natural Resources Tree Planting Grants

Through the **Michigan Department of Natural Resources**, there are three tree planting, grant programs that will assist in funding landscape enhancements at the park and reforestation projects. Applicants must provide at least 50 percent of the total project cost.

Conservation Easements

A **conservation easement** is a method of preserving open space that is guaranteed through formal documentation. Rather than obtaining fee simple or complete ownership, an organization or community can purchase or acquire by gift an 'easement' to the property.

Public-Private or Public-Public Partnerships

Reduced funding at the public and private sector has created a need for various **partnerships** between public and private entities, as well as between two or more public entities to accommodate specialized large-scale recreation demands.

Foundations

A **foundation** is a special non-profit legal entity established as a mechanism through which land, cash and securities can be donated for the benefit of parks and recreation services. The assets are disbursed by the foundation Board of Directors according to a predetermined plan.

These grant funding opportunities can be accessed through the *Michigan Foundation Directory*.

The city has been successful demonstrating leveraging of these funds as match against other grant sources and demonstrating the ability to build capacity for long term economic stability.

Charlotte Community Recreation Plan

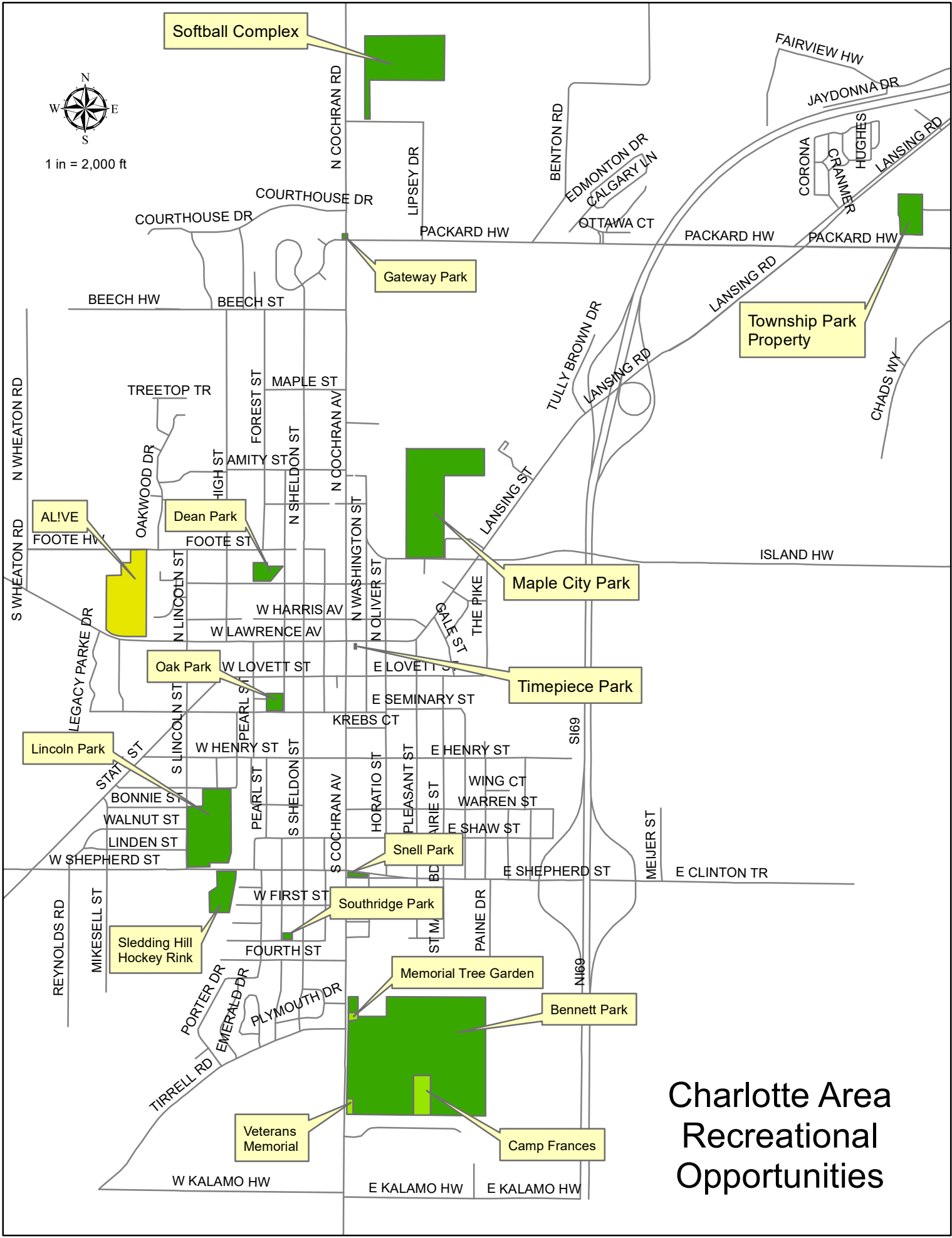
Meeting Agenda

July 31, 2023

1. Introductions
2. Describe function of the 5 Year Recreation Plan
3. Review scope of work and schedule
4. Role of the community
 - a. Update to any existing recreational facilities.
 - b. List of community partners, partnerships, and parks.
 - c. Survey questions
5. Review changes / progress since last plan
 - a. Discussion, progress over past 5 years.
6. Documentation needed
 - budget (Recreation & Park Department)
 - changes in admin structure
 - changes in facilities
 - relevant master plan documents
 - post completion forms
 - mi-rec grant website
 - legal notices for public meetings, etc
 - sign checklist
7. Intent to apply for MDNR grants?
8. Next steps



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Charlotte Area Recreational Opportunities

Interlocal Agreement for Charlotte Area Recreation Cooperative

This Interlocal Agreement is effective on and after 20th day of November, 2009, provided it is approved by the City of Charlotte, a Michigan municipal corporation, whose address is 111 E. Lawrence Ave., Charlotte, Michigan 48813 ("Charlotte"); the Township of Eaton, a Michigan municipal corporation, whose address is 3981 E. Clinton Trail, Charlotte, Michigan 48813 ("Eaton"), and the Township of Carmel, a Michigan municipal corporation, whose address is 1959 W. Kalamo Hwy., Charlotte, Michigan 48813 ("Carmel") (collectively, "the Parties").

ARTICLE I – AUTHORITY AND PURPOSE

1. Authority

- a. This Interlocal Agreement establishes a Recreation Cooperative under the authority of the Urban Cooperation Act, Act 7 of the Public Acts of 1967, as amended; Act 156 of the Public Acts of 1917, as amended; and Act 35 of the Public Acts of 1951, as amended.

2. Purpose

- a. The purpose of this Interlocal Agreement is to facilitate and support varied recreational opportunities principally for the residents of the City of Charlotte, the Township of Eaton, and the Township of Carmel. Resources allocated and/or generated through the establishment of this Agreement will be directed toward, but not limited to, the development and maintenance of facilities, fields, and spaces that enhance recreational and sport offerings.

ARTICLE II – RECREATION COOPERATIVE

1. Name

The name of the body formed by way of this agreement is the Charlotte Area Recreation Cooperative (C.A.R.C.).

2. Board

- a. The CARC shall be governed by a Board composed of seven (7) members as follows:
 - i. Two (2) members appointed by the City of Charlotte Board and residing in Charlotte.
 - ii. Two (2) members appointed by the Eaton Township Board and residing in Eaton.
 - iii. Two (2) members appointed by the Carmel Township Board and residing in Carmel.
 - iv. One (1) citizen-at-large member appointed by the CARC Board and residing in one of the Parties' territory.

3. Appointment and Removal

- a. The Parties shall appoint their respective CARC members, who shall serve at the pleasure of the respective appointing body. The Parties' governing bodies may remove their respective Board members by Resolution at any time, with or without cause.
- b. The Citizen-At-Large appointee must be a resident of one of the Parties. To ensure equal opportunity in representation, the appointment of the Citizen-At-Large will occur in a rotating fashion among the Parties in the following order: Eaton, Carmel, Charlotte. If the Board is unable to identify an interested candidate from the appropriate Party at the time of that Party's designated order in the rotation, the Board may appoint a citizen from the next Party in the order of rotation. An at-large member may be removed from the CARC Board for any reason at any time, with or without cause, by a 2/3 majority vote of the entire remaining membership of the CARC Board.

4. Terms of Office

- a. The Parties shall appoint their initial two (2) Board members such that one will serve a one year term and the second shall serve a two year term. All future Board members appointed by the Parties shall serve for a term of two years, or until their successors has been appointed and take office.
- b. The initial Citizen-At-Large appointment will occur within 30 days of the completion of the Parties' initial appointments. The initial Citizen-At-Large and all future appointed Citizens-At-Large shall serve a two year term.
- c. With the exception of the initial CARC appointments, Board member terms of office shall begin on July 1st each year.

5. Vacancies

- a. Any vacancy on the CARC Board arising for any reason shall be filled by appointment within thirty (30) days of the vacancy to serve the remainder of the unexpired term.

6. Compensation

- a. Members of the CARC shall not be paid by the CARC for attending meetings of the CARC or of the CARC Board.

7. Officers

- a. The CARC Board shall elect at its first meeting to occur after July 1st of each year, from its membership, a Chairperson, Vice Chairperson, and Secretary/Treasurer, who shall hold respective offices for terms of one year and/or until a successor is elected.

- b. Vacancies in any office shall be filled by the Board within thirty (30) days of the vacancy, for the remainder of the unexpired term.

8. Officer Responsibilities

- a. The Chairperson shall preside at all meetings of the Board and shall have all privileges and duties of a Board Member.
- b. The Vice-Chairperson shall preside at all meetings of the Board at which the Chairperson is absent.
- c. The Secretary/Treasurer shall make and keep, all records, reports, and minutes required by this Agreement and applicable law and shall serve as the Board signatory for financial transactions.

9. Meetings

- a. CARC shall meet no less than once per quarter. CARC, at its first meeting after July 1st of each year, shall establish a regular meeting schedule which shall be posted at the offices of the parties in similar form and within similar times as required by law for governmental meeting schedules.
- b. Special meetings of the CARC may be called by the Chairperson or, in the absence of the Chairperson, by the Vice Chairperson, with at least eighteen (18) hours prior notice provided to the members of the CARC Board.
- c. The Board shall comply with the requirements of the Michigan Open Meetings Act, Act 267 of the Public Acts of 1976, as amended.

10. Quorum

- a. In order to conduct business a minimum of four (4) members of the CARC Board must be present.

11. Voting

- a. Five affirmative votes shall be necessary for the CARC Board to take any official action at a regular or special meeting.

12. Minutes

- a. Complete written minutes of all CARC meetings shall be kept in compliance with applicable provisions of the Michigan Open Meetings Act, with copies sent to all CARC members and the Clerks of the Parties as soon as reasonably possible after a CARC meeting.

13. Rules

- a. The Board shall adopt rules to govern its meetings.

14. Registered office

- a. The registered office of the CARC shall be the office of the City of Charlotte, 111 E. Lawrence Ave, Charlotte, MI 48813. The CARC Board may designate another location as the registered office.

15. Records

- a. CARC shall comply with all provisions of the Michigan Freedom of Information Act, Act 442 of the Public Acts of 1976, as amended.

ARTICLE III – POWERS

1. General Powers

- a. The CARC shall have the following powers, authority and obligations:
 - i. Contract with any other governmental units, public agencies, or private persons or organizations as appropriate to carry out CARC functions or fulfill CARC obligations.
 - ii. Authorize user fees and accept funds, grants, voluntary work, or other assistance, to carry out CARC functions and obligations from any source, public or private, including, but not limited to, local governmental funding, user fees, state and federal grants, and private donations. Any application for grants or other public funding shall be communicated to the Parties.
 - iii. Conduct and carry out any program, activity or function which advances and directly relates to the purposes expressed in this Interlocal Agreement.
 - iv. Expend funds for the acquisition of real property and for construction, operation, and maintenance of recreational equipment and facilities when the property is available for and used for recreation. Approve and authorize purchases and expenditures.
 - v. Acquire and hold, by purchase, lease with or without option to purchase, grant, gift, devise, land contract, installment purchase contract, bequest, or other legal means, real and personal property inside or outside the territory of the Parties. The property may include franchises, easements, or rights of way on, under, or above any property.
 - vi. Provide for the maintenance of all of the real and personal property of the Cooperative.
 - vii. Exercise all powers and take such actions as are authorized by State law and this agreement.
 - viii. The authority to sue and be sued.

2. Limitations of Authority

- a. CARC shall be subject to the following limitations on its authority. Annually, by January 2 of each calendar year, the Board shall submit a budget to each of the Parties for approval, which shall identify the specific obligations, goals, and initiatives proposed to be carried on for the ensuing year, together with the projected costs for those obligations, goals, and initiatives. The CARC does not have the power or authority to levy any type of tax or to issue any type of bond in its name. CARC shall not or in any way indebted any of the parties except in accordance with a budget approved by the Parties.

3. Insurance

- a. The CARC shall obtain policies of insurance, as part of its budget, for comprehensive and other appropriate and necessary purposes. The CARC shall have the parties hereto named as "named insureds", on the comprehensive liability and property damage insurance policy.

ARTICLE IV – FINANCE

1. Fiscal Year

- a. The fiscal year of the CARC shall be from July 1 through June 30 annually.

2. Funding

- a. Initial funding for the CARC shall be established by a contribution from the Parties in the amount equivalent to \$1.50 per resident, based on the most recent official population statistics for each party available from the United States Census Bureau, or the funds accrued by the respective entity for use on joint projects in fulfillment of the Interlocal Agreements established between and among the parties prior to the establishment of this agreement, whichever is greater.
- b. Annual funding for the CARC shall be established by an allocation of funds from the Parties in the amount equivalent to \$1.65 per resident, based on the most recent official population statistics for each party available from the United States Census Bureau, or 0.5 mill of the respective portion of tax revenue generated through the Interlocal Agreements established between and among the parties prior to the ratification of this Agreement, whichever is greater.

3. Additional Funding

- a. The Parties, individually or collectively, may, at any time, elect to allocate additional funds to the CARC.
- b. Funds for CARC may also be generated through user fees, grants and donations from any source, public or private, including, but not limited to, local governmental funding, individual users, state and federal grants, and private donations. Any application by CARC for grant funding or other public funding shall be communicated to the Parties prior to submission of application.

4. Annual Budget

- a. The CARC Board shall prepare budgets and appropriations acts in the manner provided by sections 14 to 19 of the Uniform Budgeting and Accounting Act, Act 2 of the Public Acts of 1968, as amended. The CARC Board shall annually prepare a proposed budget in such detail as required by Parties, which shall include all sums necessary to carry on obligations, goals and initiatives. The proposed budget shall be submitted to the Clerk of each Party by January 2 of each year. The governing bodies of each Party shall review and either approve as presented, or as modified, an annual budget, no later than May 30 of each year, and approval of the budget by the Parties must be unanimous.
- b. The Parties shall pay to the CARC their respective financial commitment on or before July 1 at the commencement of the fiscal year. The CARC treasurer shall invoice the parties annually.

- c. Approval of the Parties' governing bodies shall be required for any amendments or transfers of approved CARC budget line items that exceed \$500.

5. Fiscal Agent of CARC

- a. The Board shall appoint a Fiscal Agent for the CARC who shall have the responsibility of custody and control of all funds of the CARC.
- b. The Fiscal Agent shall make, or cause to be made, a full and complete financial report to the Board and to the governing bodies of each Party, of the CARC's financial transactions at the end of the fiscal year. Such report shall include an annual audit of CARC, and report on the audit and auditing procedures, in the manner provided by sections 6 to 13 of the Uniform Budgeting and Accounting Act, Act 2 of the Public Acts of 1968, as amended. The audit shall also be in accordance with generally accepted government auditing standards as promulgated by the United States general accounting office and shall satisfy federal regulations relating to federal grant compliance audit requirements.
- c. The funds received or set aside by the Fiscal Agent for the CARC shall be held in a separate fund and accounted for separately from the other funds of the Fiscal Agent

6. Administration

- a. The CARC Board shall administer the financial aspects of the CARC. All expenditures shall be approved by the Board prior to being paid by the Treasurer.
- b. The CARC is an independent corporate entity separate and distinct from the Parties. Administration of the financial aspects of CARC or any other acts done by any of the Parties in assistance or in cooperation with CARC shall not have any effect upon, nor change the status of CARC, nor create any legal responsibility by any of the Parties for acts or obligations of CARC.

ARTICLE V – TERMINATION AND DISSOLUTION

1. Termination of Participation

- a. A party may terminate its membership in CARC and its participation in this Interlocal Agreement as of June 30 in any year by written notice to the CARC Board and to the governing bodies of the other Parties no later than April 1st of the year in which such termination shall be effective. If notice of termination is given, that Party shall remain liable for all obligations incurred by CARC pursuant to this Interlocal Agreement prior to the actual termination and according to the budget approved for that fiscal year.
- b. A Party's participation in CARC by way of this agreement may be terminated or rescinded by a referendum of that Party's residents not more than 45 days after the approval of the agreement by the governing body of the local governmental unit.

2. Dissolution

- a. When any of the parties terminates its participation under this Agreement, CARC shall be dissolved unless the remaining Parties deem it advantageous to continue CARC. If the CARC is terminated or dissolved, after meeting any and all obligations and debts of CARC, the real and personal property and assets owned by CARC shall be distributed to the Parties in kind or sold by agreement of the Parties, with each Party receiving an amount of property and assets in proportion to the respective contributions made by each Party to CARC. Any property, either real or personal, which was donated or provided by one of the Parties shall remain the property of said party.

ARTICLE VI – MISCELLANEOUS PROVISIONS

1. Amendments

- a. This Agreement may be amended, in whole or in part, by written agreement of all of the Parties.

2. Applicable Laws

- a. The CARC Board shall fully comply with applicable local, Michigan, and federal laws, regulations, grant conditions and contract provisions.

3. Effective Date

- a. This Interlocal Agreement shall be in full force and effect on the date first written above.

4. Duration

- a. This Interlocal Agreement shall remain in effect and continue for a period of twenty (20) years, unless terminated at an earlier date in accordance with its terms.

5. Effect of Agreement

- a. This Interlocal Agreement shall be binding upon and serve to the benefit of the Parties and their respective successors.

6. Severability

- a. Should any section of this Interlocal Agreement be held by a court or arbitrator of competent jurisdiction to be invalid, illegal or unconstitutional, such holding shall not be construed as affecting or invalidating the remaining sections or parts of this agreement, which shall remain in full force and effect.

7. Notices

- a. Any notice, demand or communication required, permitted, or desired to be given under this Interlocal Agreement shall be deemed effectively given when personally delivered or mailed by first class mail, addressed to the recipient Party at the addresses identified in the first paragraph above. Any changes to the above addresses shall be promptly communicated to the other Parties in the manner described above.

8. Governing Law

- a. This Interlocal Agreement has been executed and delivered in and shall be interpreted, construed and enforced pursuant to and in accordance with the laws of the State of Michigan. All duties and obligations of the parties created hereunder are performable in Eaton County, Michigan and Eaton County, Michigan shall be the venue for any legal action between the Parties that may be

brought in connection with or arise out of or by reason of this Interlocal Agreement.

9. Assignment

- a. No assignment of this Interlocal Agreement or the rights and obligations there under shall be valid without the specific written consent of all the Parties, which shall not be unreasonably withheld.

10. Waiver of Breach

- a. The waiver by any Party of a breach or violation of any provision of this Interlocal Agreement shall not operate as, or be construed to be, a waiver of any subsequent breach of the same or other provision hereof.

11. Dispute Resolution

- a. All disputes between the parties under this Interlocal Agreement shall be initially submitted to facilitative mediation. The mediator shall be whomever the parties mutually agree upon within 15 days of written notice of a request for mediation. If the parties cannot agree, counsel for each of the parties will each select an attorney who practices in Eaton, Clinton or Ingham Counties, and those selected attorneys shall then select by mutual agreement an attorney who is on the Ingham County Circuit Court Contract Mediation Panel to act as the mediator. Unless the time limits are mutually waived, the facilitative mediation shall be heard within 30 days of the appointment of the mediator. Each party shall bear equally the costs of the facilitative mediator. If the dispute is not resolved by mediation, each party is free to exercise their rights as provided by law.

12. Gender and Number

- a. Whenever the context hereof requires, the gender of all words shall include the masculine, feminine and neuter, and the number of all words shall include the singular and plural.

13. Article and Other Headings

- a. The Article and other headings contained in this Interlocal Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Interlocal Agreement.

14. Entire Agreement

- a. This Interlocal Agreement supersedes all previous or contemporaneous contracts and constitutes the entire agreement between the parties. No Party shall be entitled to benefits other than those specified herein. No oral statements or prior contemporaneous written material not specifically incorporated herein shall be of any force and effect, and all the Parties specifically acknowledge, in entering into and executing this Interlocal Agreement, they rely solely on the representations and agreements contained in this Interlocal Agreement and no others.

15. Counterparts

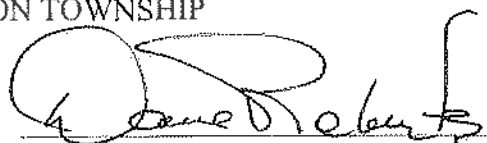
- a. This Agreement may be executed in any number of counterparts and each such counterpart shall be considered a valid original.

IN WITNESS WHEREOF, the Parties have executed this Interlocal Agreement as of the date first written above by authority of their respective governing bodies.

CITY OF CHARLOTTE

By: 
Deleski Smith, Mayor

EATON TOWNSHIP

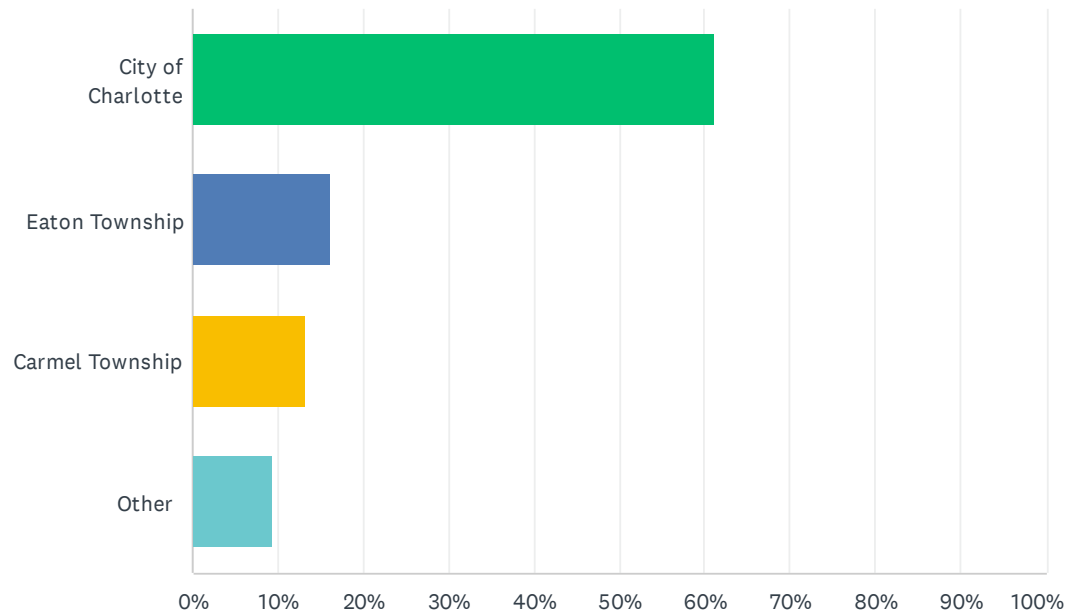
By: 
Dave Roberts, Supervisor

CARMEL TOWNSHIP

By: 
Steve Capps, Supervisor

Q1 I am a resident of:

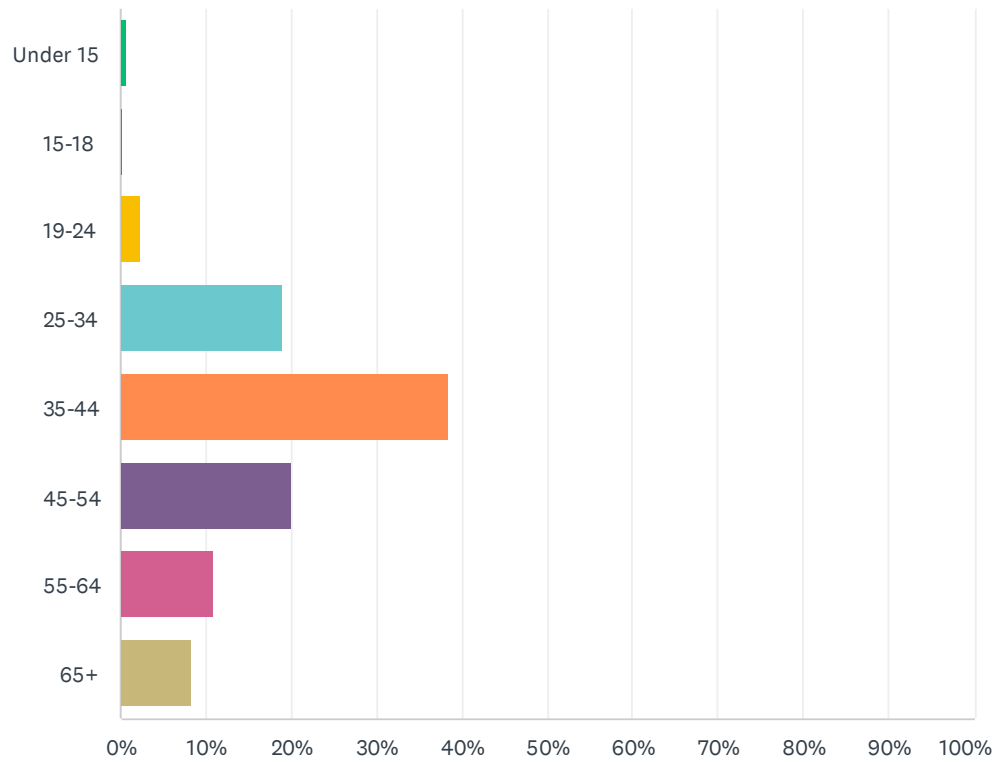
Answered: 417 Skipped: 0



ANSWER CHOICES	RESPONSES	
City of Charlotte	61.15%	255
Eaton Township	16.31%	68
Carmel Township	13.19%	55
Other	9.35%	39
TOTAL		417

Q2 What is your age?

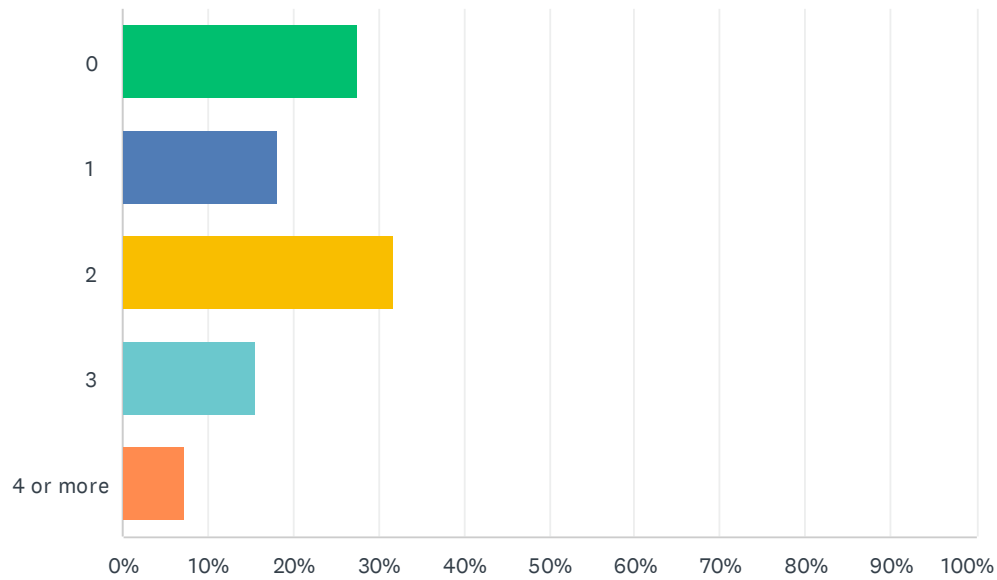
Answered: 417 Skipped: 0



ANSWER CHOICES	RESPONSES	
Under 15	0.72%	3
15-18	0.24%	1
19-24	2.40%	10
25-34	18.94%	79
35-44	38.37%	160
45-54	20.14%	84
55-64	10.79%	45
65+	8.39%	35
TOTAL		417

Q3 How many children live in your household?

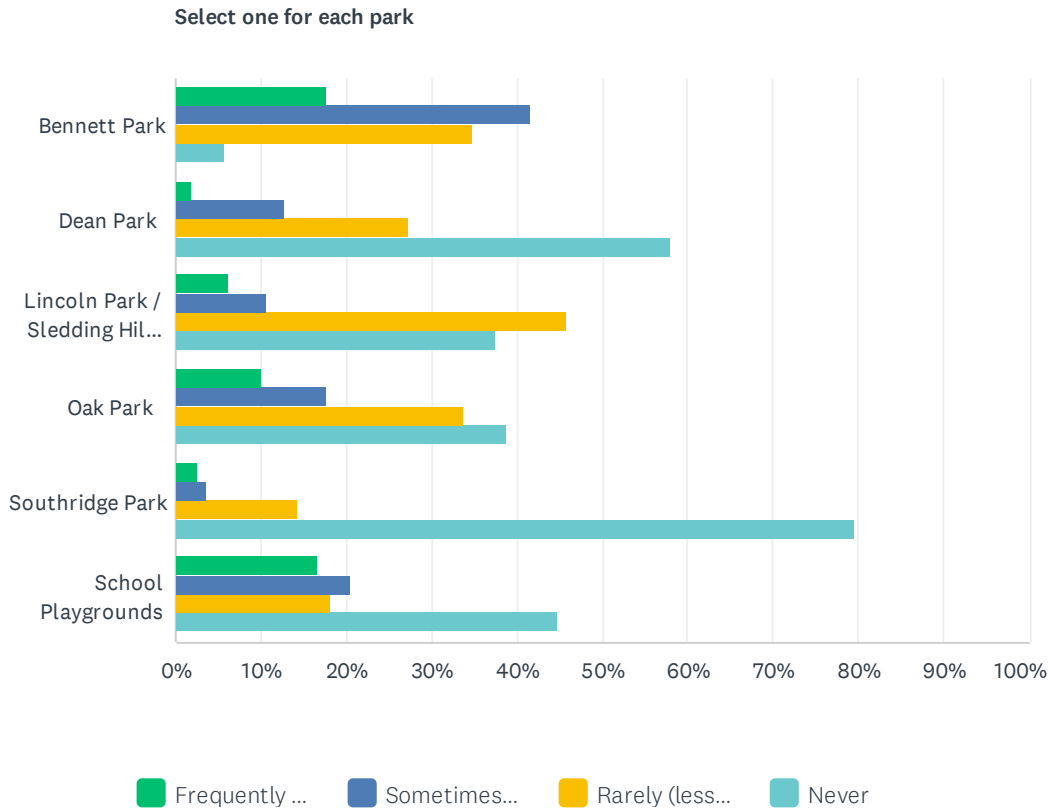
Answered: 416 Skipped: 1



ANSWER CHOICES	RESPONSES	
0	27.40%	114
1	18.03%	75
2	31.73%	132
3	15.63%	65
4 or more	7.21%	30
TOTAL		416

Q4 How frequently do you visit the following parks?

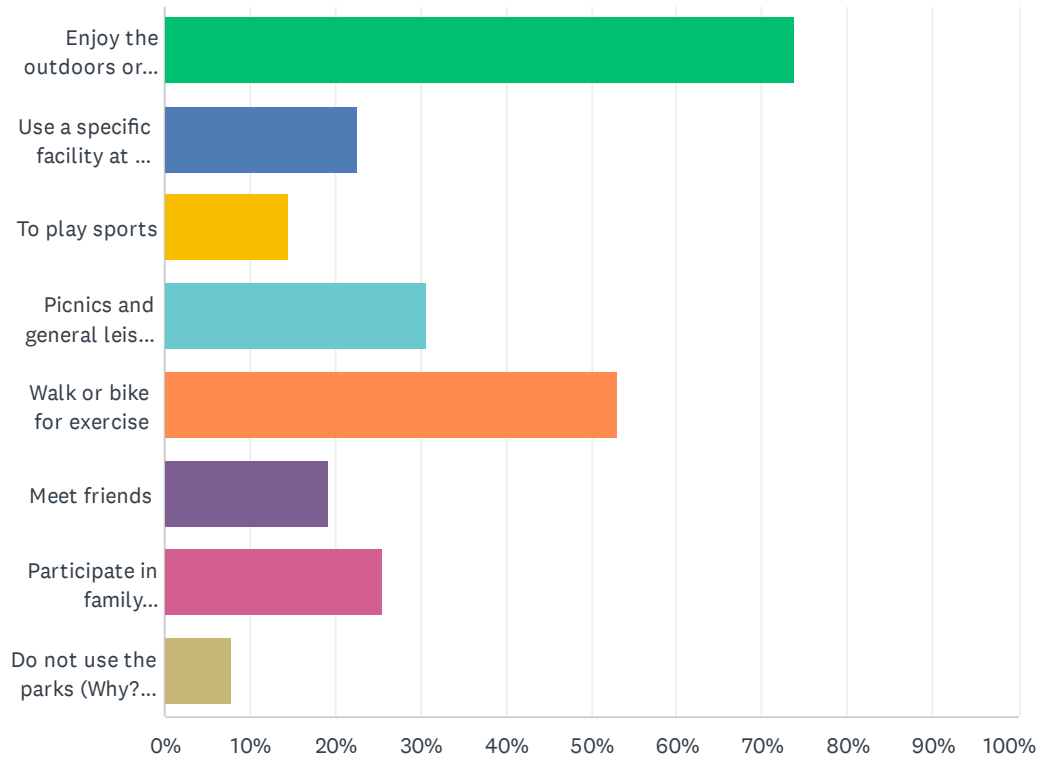
Answered: 407 Skipped: 10



Select one for each park					
	FREQUENTLY (ONCE A WEEK)	SOMETIMES (1-2 TIMES A MONTH)	RARELY (LESS THAN 5 TIMES A YEAR)	NEVER	TOTAL
Bennett Park	17.68% 70	41.67% 165	34.85% 138	5.81% 23	396
Dean Park	1.90% 7	12.74% 47	27.37% 101	57.99% 214	369
Lincoln Park / Sledding Hill Site	6.12% 23	10.64% 40	45.74% 172	37.50% 141	376
Oak Park	9.95% 37	17.74% 66	33.60% 125	38.71% 144	372
Southridge Park	2.49% 9	3.59% 13	14.36% 52	79.56% 288	362
School Playgrounds	16.53% 62	20.53% 77	18.13% 68	44.80% 168	375

Q5 What are the primary reasons you and your family use community parks? (Please select your top two (2) choices)

Answered: 416 Skipped: 1



ANSWER CHOICES	RESPONSES	
Enjoy the outdoors or nature	73.80%	307
Use a specific facility at a park	22.60%	94
To play sports	14.42%	60
Picnics and general leisure activities	30.77%	128
Walk or bike for exercise	53.13%	221
Meet friends	19.23%	80
Participate in family activities	25.48%	106
Do not use the parks (Why? Please specify below)	7.93%	33
Total Respondents: 416		

#	DO NOT USE THE PARKS (WHY? PLEASE SPECIFY BELOW)	DATE
1	Not close	9/26/2023 10:29 PM
2	No need	9/5/2023 11:09 AM
3	Used them when son was older. But haven't been in a while. Have heard issues at Bennett	9/2/2023 5:12 PM

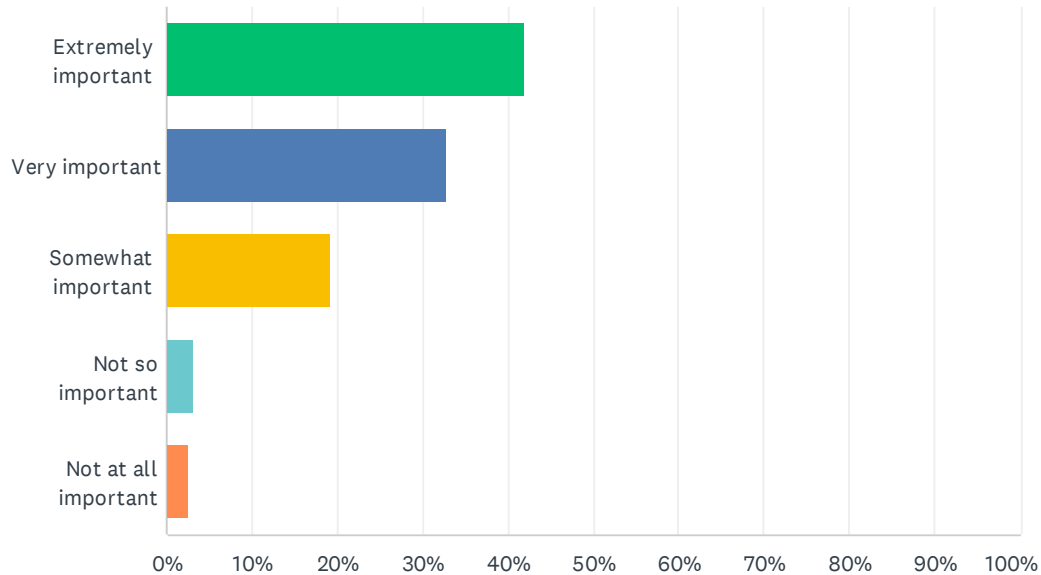
Charlotte Community 5 Year Parks and Recreation Plan Survey

which was the one we used to go to. So not sure I want to go back.

4	The parks in Charlotte need updated BAD! I travel to other cities when taking my kids to the park :(It's sad and I don't like it but we just don't have any good ones in our town.	8/31/2023 12:42 PM
5	Would love a dog park	8/29/2023 7:24 AM
6	Unkempt, dangerous, undesirable people hanging around	8/27/2023 7:43 AM
7	Walking my labradors	8/26/2023 9:35 AM
8	Not interested in parks	8/25/2023 9:31 PM
9	Too many drug users	8/25/2023 5:56 PM
10	Some times the parks can be dirty or scary.	8/25/2023 7:22 AM
11	To go on a walk with our dogs	8/24/2023 4:22 PM
12	Too many that are not maintained	8/24/2023 10:41 AM
13	not interested	8/24/2023 9:08 AM
14	Usually some sketchy people here and there	8/24/2023 6:33 AM
15	I don't have a need to	8/24/2023 5:20 AM
16	Walk/play with dogs	8/23/2023 9:59 PM
17	I have a side walk that I walk on or use home equipment	8/23/2023 9:03 PM
18	I work for a living, the only people who hang out in Charlotte parks are teenagers buying drugs.	8/23/2023 8:59 PM
19	Don't have kids	8/23/2023 8:52 PM
20	Kids are older now	8/23/2023 8:34 PM
21	The city parks suck and you don't care about this community's input you do what you want no matter what the community says	8/23/2023 8:12 PM
22	To busy	8/23/2023 6:57 PM
23	Most parks in the community are not nice. We tend to travel outside Charlotte to see other parks. Charlotte needs lots of improvement on recreation areas	8/23/2023 6:12 PM
24	There not clean and don't have much to offer	8/23/2023 6:08 PM
25	We don't use some because they are dirty and gross	8/23/2023 5:59 PM
26	No need	8/23/2023 5:32 PM
27	I prefer to travel to nicer parks	8/23/2023 5:13 PM
28	Have no need to	8/23/2023 5:13 PM
29	The parks are outdated, old, dirty, and not inclusive.	8/23/2023 5:05 PM
30	Weekdays on school playgrounds.	8/23/2023 5:05 PM
31	They need updating	8/23/2023 4:42 PM
32	I use my own yard to be outside.	8/23/2023 3:53 PM
33	Need updates	8/23/2023 3:42 PM

Q6 How important do you feel parks and recreation facilities are to the quality of life of yourself and your family?

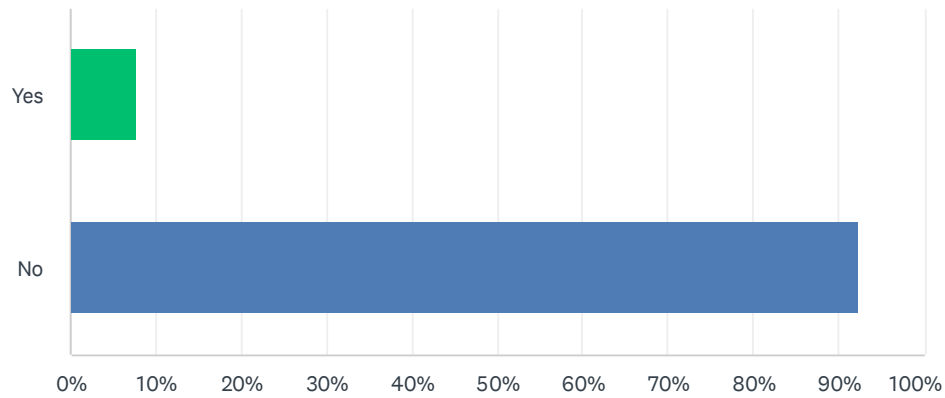
Answered: 416 Skipped: 1



ANSWER CHOICES	RESPONSES	
Extremely important	42.07%	175
Very important	32.93%	137
Somewhat important	19.23%	80
Not so important	3.13%	13
Not at all important	2.64%	11
TOTAL		416

Q7 Do you or your family have need for ADA accessible facilities?

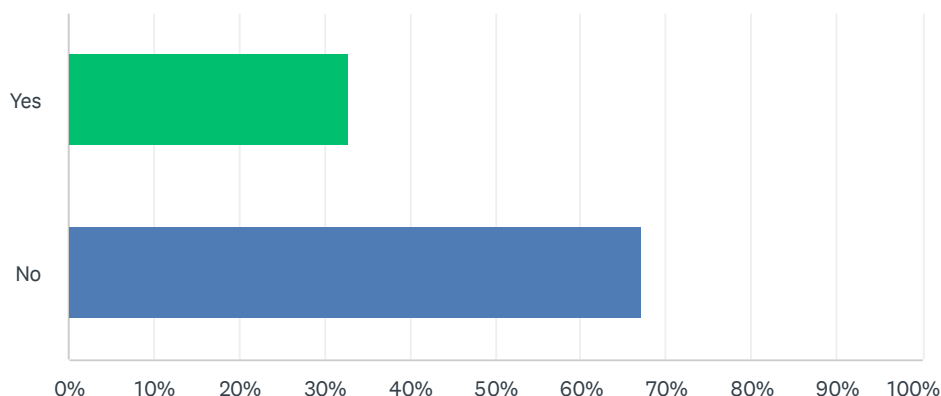
Answered: 415 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	7.71%	32
No	92.29%	383
TOTAL		415

Q8 If you answered Yes to question #7, do you feel there are adequate facilities/amenities in the community parks for those requiring ADA accessibility?

Answered: 67 Skipped: 350



ANSWER CHOICES	RESPONSES
Yes	32.84% 22
No	67.16% 45
TOTAL	67

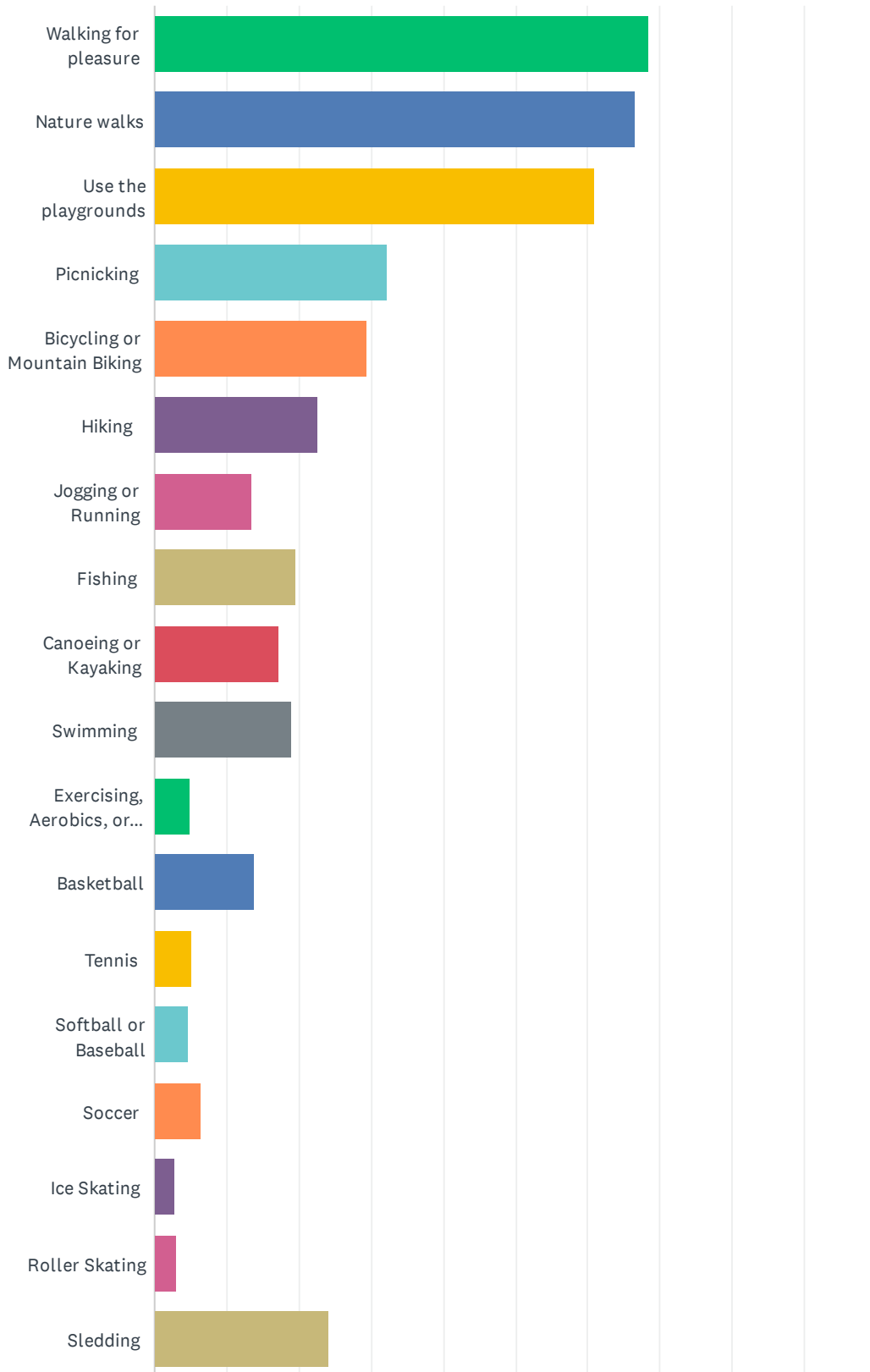
#	IF YOU ANSWERED NO, PLEASE SPECIFY POTENTIAL IMPROVEMENTS	DATE
1	More wheelchair accessible options that aren't destroyed by vandalism	9/26/2023 9:13 PM
2	Wheelchair access, accessible playstructures	9/5/2023 11:09 AM
3	Blind people can not walk on sidewalks or in parks on trails or sidewalks that have tree branches over hanging walking areas. The branches pose a risk to their already fragile eyes	9/1/2023 12:12 PM
4	More wheel chair accesibility	8/31/2023 4:19 PM
5	Accessable playground equipment for wheelchairs	8/28/2023 2:23 PM
6	Unsure	8/26/2023 12:09 PM
7	None	8/25/2023 7:57 AM
8	I have a daughter that has Down syndrome and a lot of the equipment is inaccessible to her.	8/25/2023 7:22 AM
9	Need safe, non motorized paths between all the parks, downtown, schools. Crossings down town are hostile to wheelchairs and pedestrians.	8/24/2023 8:57 PM
10	Not enough wheelchair toys	8/24/2023 4:48 PM
11	NA	8/24/2023 4:22 PM
12	Better sidewalks and transition areas.	8/24/2023 3:50 PM
13	Paved paths for wheelchair	8/24/2023 2:24 PM
14	More paved trails at bennet park on the other side of bridge.	8/24/2023 10:12 AM
15	More disabled parking	8/24/2023 10:11 AM

Charlotte Community 5 Year Parks and Recreation Plan Survey

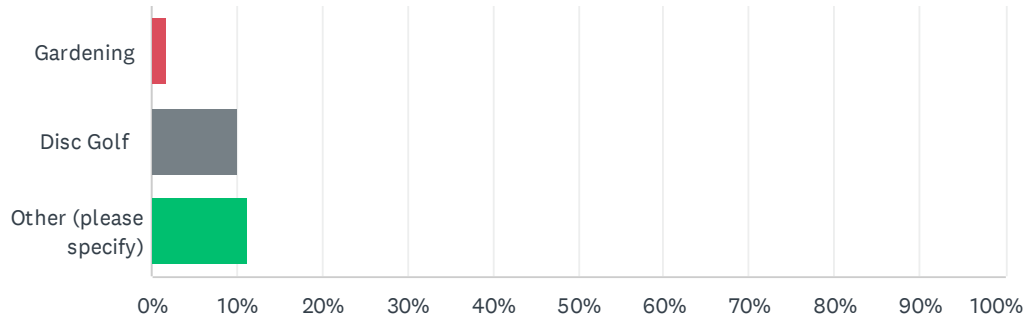
16	Smooth paths from parking to the waling paths and to play equipment is needed. A ramp or some type of structure at the sledding hill would be amazing. I know that is not likely and is costly, but it would be a dream.	8/23/2023 11:31 PM
17	Better bathrooms	8/23/2023 10:19 PM
18	Our parks are trashy. The wheel chair swing at Bennet park is cool but condoms syringes and profanity keep us from enjoying the park and I can see a park from my house. Improvement would be awesome but cameras are needed heavily.	8/23/2023 10:14 PM
19	Unsure of ADA needs	8/23/2023 8:49 PM
20	Pave all of the Bennett Park trails.	8/23/2023 8:00 PM
21	The parks need more paved paths. Any areas that are unpaved, or don't have a paved path leading to them, are inaccessible to people with mobility issues, who use walkers and wheelchairs, and canes.	8/23/2023 6:54 PM
22	The parks look like parks built in 1960. No new things, no new attractions, no new kids activity it really sucks to pay bunch of taxes and have cruddy parks	8/23/2023 6:45 PM
23	N/A	8/23/2023 6:33 PM
24	The park's unfortunately aren't well managed and don't have great equipment	8/23/2023 6:33 PM
25	Restrooms are often not accessible. For example the restrooms near MacGobel field	8/23/2023 6:14 PM
26	Needs more activities for kids in wheelchairs	8/23/2023 5:43 PM
27	Do what you need	8/23/2023 5:42 PM
28	Get rid of mulch, to hard to walk on around playground equipment. Need the cushions mats to be more ADA friendly	8/23/2023 5:10 PM
29	Playground equipment for all ages and abilities, rubber floor instead of wood chips for ease of wheelchair use/ younger children	8/23/2023 5:05 PM
30	Would love to see more adaptive playground equipment for the kids	8/23/2023 5:02 PM
31	Wheelchair accessible swings	8/23/2023 4:42 PM
32	A inclusive playground, bathrooms at Southridge.	8/23/2023 4:38 PM
33	Make them userfriendly for the blind and wheelchairs. Flat ground coming up to water. Braille	8/23/2023 4:27 PM
34	More walking paths so wheelchair can use them as well as familes	8/23/2023 4:15 PM
35	Tired of spending money this town wastes money. Cut the taxes	8/23/2023 3:53 PM
36	no automatic doors	8/23/2023 3:40 PM
37	Bathroom at oak	8/23/2023 3:31 PM
38	Swings, ramps	8/23/2023 3:30 PM

Q9 Select the five (5) activities you and your family like to do the most within the parks.

Answered: 410 Skipped: 7



Charlotte Community 5 Year Parks and Recreation Plan Survey



ANSWER CHOICES	RESPONSES	
Walking for pleasure	68.54%	281
Nature walks	66.59%	273
Use the playgrounds	60.98%	250
Picnicking	32.20%	132
Bicycling or Mountain Biking	29.51%	121
Hiking	22.68%	93
Jogging or Running	13.41%	55
Fishing	19.51%	80
Canoeing or Kayaking	17.32%	71
Swimming	19.02%	78
Exercising, Aerobics, or the like	4.88%	20
Basketball	13.90%	57
Tennis	5.12%	21
Softball or Baseball	4.63%	19
Soccer	6.34%	26
Ice Skating	2.68%	11
Roller Skating	2.93%	12
Sledding	24.15%	99
Gardening	1.71%	7
Disc Golf	10.00%	41
Other (please specify)	11.22%	46
Total Respondents: 410		

#	OTHER (PLEASE SPECIFY)	DATE
1	Walking my dog	9/27/2023 11:46 AM
2	admiring landscape...different than nature walks as in landscape is more flower-based	9/27/2023 9:36 AM

Charlotte Community 5 Year Parks and Recreation Plan Survey

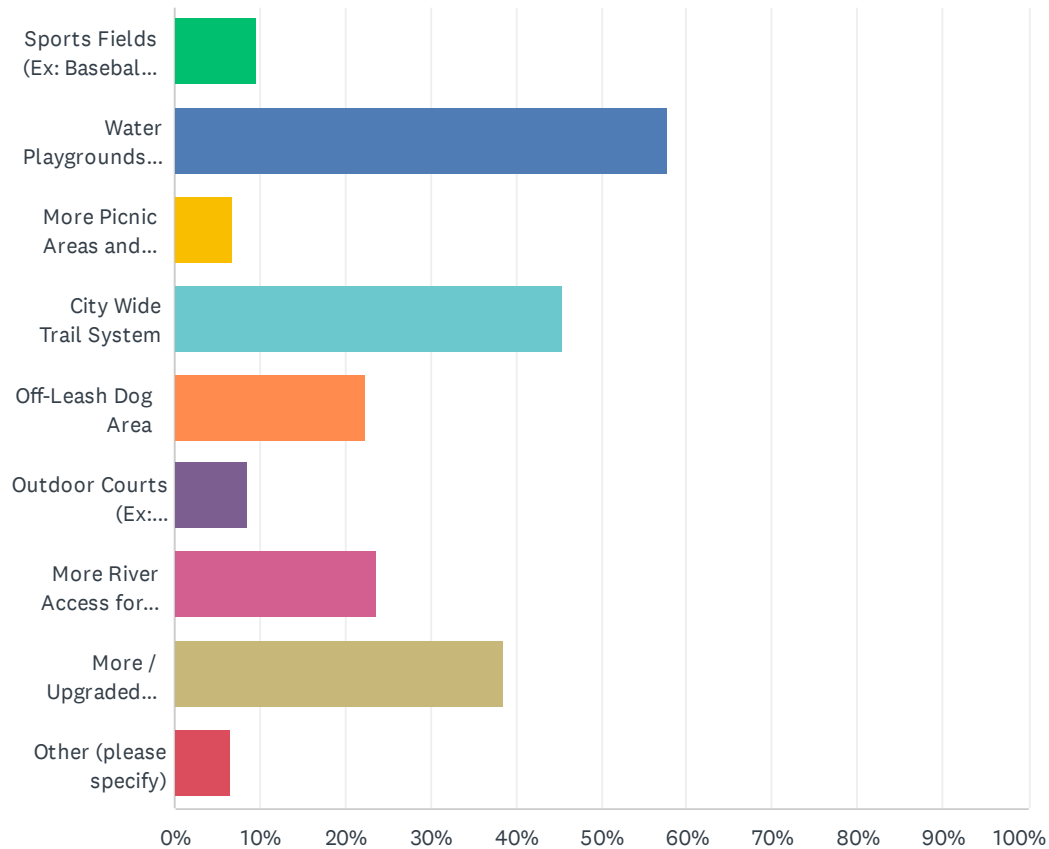
3	Art	9/23/2023 1:36 PM
4	Sledding	9/20/2023 10:24 AM
5	Skate park	9/19/2023 11:07 AM
6	Gather with friends	9/9/2023 11:17 PM
7	Getting in miles of exercise by using paths to do so.	9/1/2023 12:12 PM
8	Dog walking	8/29/2023 7:24 AM
9	Walking dogs	8/28/2023 8:56 AM
10	Skate Park	8/25/2023 9:07 PM
11	Walk our dog! More dog-friendly areas would be great! A dog park where they can run free, dog drinking fountains (I saw these in Grand Wood park in the Waverly (Lansing) area), more potty bags/trash cans	8/25/2023 9:54 AM
12	Using the jungle gyms	8/25/2023 7:57 AM
13	Dog walking	8/25/2023 7:43 AM
14	Anything dog friendly ☺	8/24/2023 4:22 PM
15	Dog area	8/24/2023 7:58 AM
16	Sand volleyball	8/24/2023 12:19 AM
17	Dog walking	8/23/2023 11:04 PM
18	Skate park	8/23/2023 10:55 PM
19	Skate boarding	8/23/2023 10:08 PM
20	Simply spending time outside in a quiet peaceful location.	8/23/2023 9:27 PM
21	None, the only people who hang out at Charlotte parks are teenagers looking to buy drugs.	8/23/2023 8:59 PM
22	Skatepark	8/23/2023 8:49 PM
23	Skate park	8/23/2023 8:38 PM
24	I don't use your parks because the suck	8/23/2023 8:12 PM
25	Homeschooling	8/23/2023 8:10 PM
26	Dog walking	8/23/2023 8:00 PM
27	Scooter	8/23/2023 7:48 PM
28	New Swings!! Some are so old the frame is gonna break	8/23/2023 6:34 PM
29	Walking our dog	8/23/2023 6:33 PM
30	Cornhole	8/23/2023 6:24 PM
31	Skateboarding needs cleanup bad graffiti	8/23/2023 6:12 PM
32	Taking pictures	8/23/2023 6:08 PM
33	Library at the park in the summer	8/23/2023 6:04 PM
34	Frisbee, meeting with friends to knit	8/23/2023 6:02 PM
35	RC park! The one at the sledding hill is great but the grass is always so high you can never enjoy it	8/23/2023 5:59 PM
36	Photography & birthday parties	8/23/2023 5:43 PM
37	Event photos	8/23/2023 5:26 PM
38	Walking the dog.	8/23/2023 5:26 PM
39	Pickleball	8/23/2023 5:22 PM

Charlotte Community 5 Year Parks and Recreation Plan Survey

40	Take family pictures	8/23/2023 5:21 PM
41	Football	8/23/2023 5:11 PM
42	Picture taking	8/23/2023 5:03 PM
43	Walk Dog	8/23/2023 5:03 PM
44	Pokemon Go	8/23/2023 4:23 PM
45	Pickle ball	8/23/2023 3:51 PM
46	Dog walk	8/23/2023 3:34 PM

Q10 If funding were available which of the following facilities should have the highest priority in the Charlotte Community? (Please select your top 2 choices)

Answered: 410 Skipped: 7



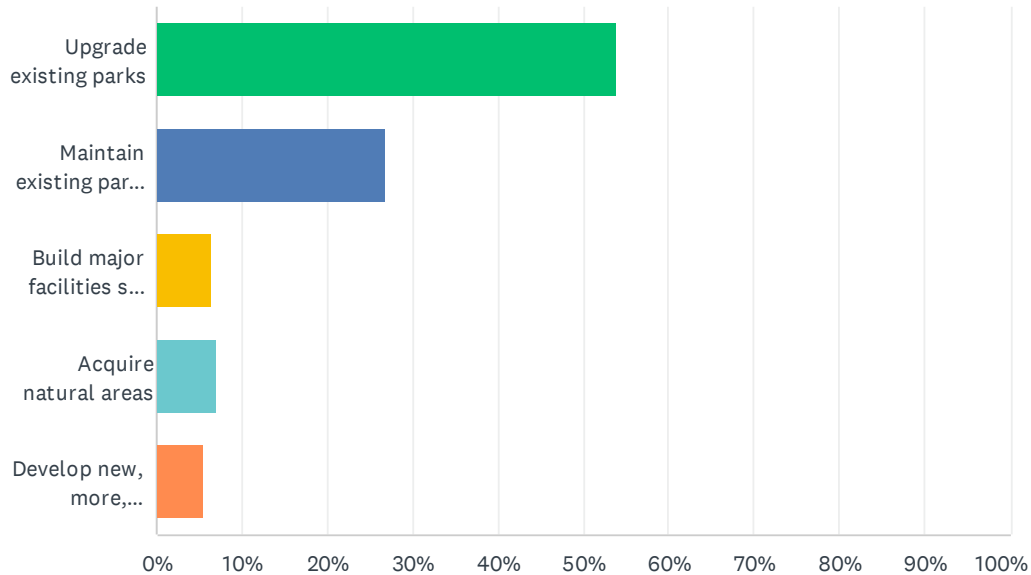
ANSWER CHOICES	RESPONSES	
Sports Fields (Ex: Baseball, Softball, Soccer)	9.51%	39
Water Playgrounds (Ex: Splash Pads, Swimming Pools)	57.80%	237
More Picnic Areas and Pavilions	6.83%	28
City Wide Trail System	45.37%	186
Off-Leash Dog Area	22.44%	92
Outdoor Courts (Ex: Basketball, tennis, pickleball, volleyball)	8.54%	35
More River Access for Boating and Fishing	23.66%	97
More / Upgraded Playground Equipment	38.54%	158
Other (please specify)	6.59%	27
Total Respondents: 410		

Charlotte Community 5 Year Parks and Recreation Plan Survey

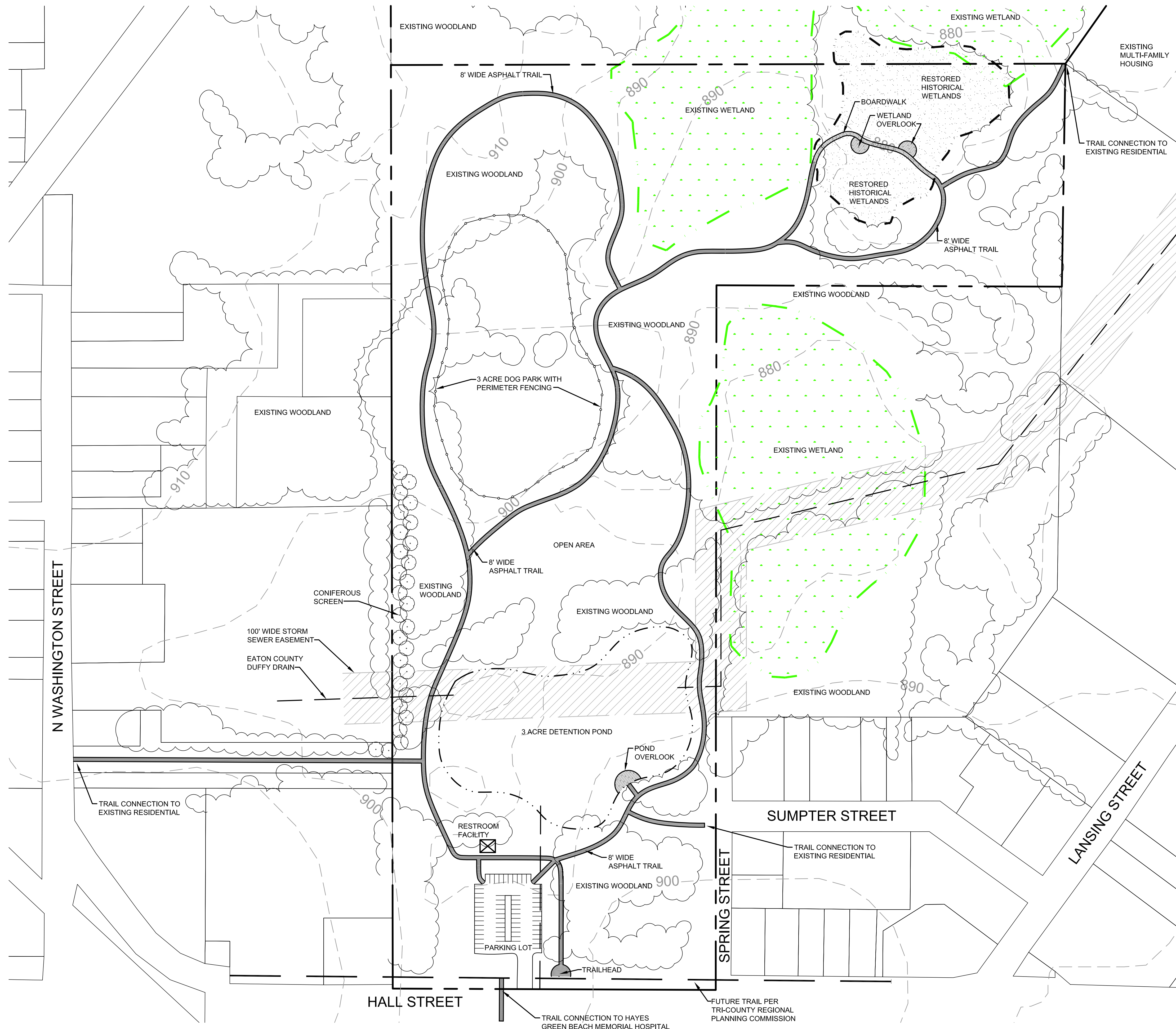
#	OTHER (PLEASE SPECIFY)	DATE
1	Nice trails to walk like Burchfield Park	9/27/2023 11:46 AM
2	Expansion and maintenance of existing trails, especially behind Alive and the American Legion, which is a MESS!	9/1/2023 12:12 PM
3	Walking and biking trails	8/26/2023 12:09 PM
4	It would be nice if there were community rentals like kayaks, paddle boats	8/25/2023 7:22 AM
5	Rustic (tent) camping in Bennett or other location.	8/25/2023 5:41 AM
6	Orv trails	8/24/2023 9:07 PM
7	disc golf	8/24/2023 4:07 PM
8	Do something with the old tennis courts	8/24/2023 2:28 PM
9	Open bathrooms	8/24/2023 2:24 PM
10	Rails to trails, unused railroads converted to trail system for bikers, walkers, handicap. If the railroad where the mystery train was was converted to a trail it could go all the way to meijer and beyond. I've seen so many people going over the interstate bridge to get to Meijer in electronic wheelchairs, bikes, walking. It's not safe! Charlotte can do better. A new trail system would make it safer for people to get groceries, and ride bikes safer as a family. Most cities are adopting these systems already. I think this would be a game changer for Charlotte and community growth!	8/24/2023 10:12 AM
11	Bennett park car trails	8/24/2023 10:00 AM
12	Camping	8/24/2023 2:52 AM
13	Let's try keeping the restrooms open first before we add more to maintain.	8/23/2023 9:45 PM
14	Roads. Same thing every taxpayer in this city has been begging for to 'tone dear' elected representatives who keep talking about dog parks.	8/23/2023 8:59 PM
15	Improve the Lincoln Park ice skating rink by adding a pavilion. This space could be used as a free public ROLLER skating rink.	8/23/2023 8:53 PM
16	I'm not voting for any more funding this school district asks for	8/23/2023 8:12 PM
17	Maybe we should be worried about paying teachers more.	8/23/2023 6:28 PM
18	The current parks and facilities we have need better maintenance including cleanliness, trash, access to restrooms	8/23/2023 6:14 PM
19	Disc golf clean up	8/23/2023 5:24 PM
20	Props/backdrops for pictures!	8/23/2023 5:21 PM
21	Nicer trails	8/23/2023 5:13 PM
22	Make Crandell park user friendly for the blind and wheelchairs. Also flatten earth so we can get to the water.	8/23/2023 4:27 PM
23	Splash pad!	8/23/2023 4:17 PM
24	Longer bike path around outside parameters of town	8/23/2023 3:55 PM
25	Pickle ball	8/23/2023 3:51 PM
26	Employee to keep clean- especially the bathrooms, trash	8/23/2023 3:41 PM
27	Bathroom at oak park	8/23/2023 3:31 PM

Q11 How can the Charlotte Community best improve the parks around the area?

Answered: 409 Skipped: 8

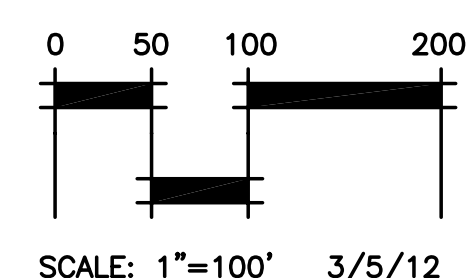


ANSWER CHOICES	RESPONSES	
Upgrade existing parks	54.03%	221
Maintain existing parks and facilities	26.89%	110
Build major facilities such as sports fields and courts	6.36%	26
Acquire natural areas	7.09%	29
Develop new, more, neighborhood parks	5.62%	23
TOTAL		409



- LEGEND:**
- 900— EXISTING CONTOURS (10' INTERVAL)
 - EXISTING WETLAND
 - RESTORED HISTORIC WETLAND
 - EXISTING STORM SEWER
 - EXISTING STORM SEWER EASEMENT
 - PROPOSED TRAIL
 - EXISTING TREES

MASTER PLAN



MAPLE CITY PARK MASTER PLAN

HALL STREET ■ ■ ■ CHARLOTTE, MI 48813

CITY OF CHARLOTTE, MICHIGAN
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Prepared by: Office of Finance and Treasury

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INTRODUCTORY SECTION



December 8, 2023

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Charlotte:

The annual comprehensive financial report of the City of Charlotte for the year ended June 30, 2023 is hereby submitted as required by both local ordinances and state statutes. These ordinances and statutes require the City of Charlotte to annually issue a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants. Responsibility for both the accuracy of the data as well as the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of the City of Charlotte. All disclosures necessary to enable the reader to gain an understanding of the City of Charlotte's activities have been included.

THE REPORTING ENTITY AND ITS SERVICES

The City of Charlotte is located in the heart of Michigan, 18 miles southwest of the capital city of Lansing. The City currently has a land area of approximately 5 ½ square miles and a population of 9,299 per 2020 Census. Charlotte is located on Interstate 69 and near its intersection with Interstates 94 and 96. Charlotte is also served by two state trunkline highways: M-50 and M-79. The City is also located on a rail line operated by the Canadian National Railway. These highways and rail routes provide excellent access to all major markets in Michigan, the Midwest, and Canada.

Only 200 years ago, the land on which the city is located was an overgrown prairie with an abundance of wild flowers, inhabited by Chippewa and Pottawatomie Indians. Indian paths crisscrossed the area, and one trail became the preferred route for early pioneers. Running from Detroit to Grand Rapids, settlers named it Clinton Trail; today it is known as state highway M-50. The pioneer settlement located in the middle of Eaton County was incorporated as a village in 1863. Railroads brought growth to Michigan and Charlotte grew as well. Charlotte was incorporated as a city in 1871. Several beautiful homes and buildings in the downtown area, which still survive today, characterize the growth of the city. E.B. Bostwick, an early landowner, held the contract for all of Eaton County and suggested the city be named for his new bride, Charlotte (pronounced Shar-LOT).

The City's most notable attributes are its outstanding schools and parks; the Eaton County government complex; Sparrow Eaton Hospital and the ALIVE! facility; and the developing Combs Industrial Park, which consists of approximately 190 acres.

The City provides a full range of municipal services as established by statute or charter. These services include police and fire protection, water and sewer utility services, the construction and maintenance of roads, streets, and infrastructure, recreational activities, economic and community development, and general administrative services.

For financial reporting purposes, this report includes all governmental, proprietary, and fiduciary funds of the City of Charlotte as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. The City of Charlotte Downtown Development Authority (DDA), the Local Development Financing Authority (LDFA) and Brownfield Redevelopment Authority are reported as discretely presented component units. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government.

ECONOMIC CONDITION AND OUTLOOK

The 2022-23 fiscal year saw an increase in property tax revenues, along with a slight increase in state-shared revenue, and a moderate increase in state and federal grant revenues. Expenses realized a slight increase compared to fiscal year 2022, mainly due to higher health insurance costs and higher utilities.

In order to qualify for a share of the state budgeted statutory revenue sharing, the City must meet the requirements of the State of Michigan's "City, Village, and Township Revenue Sharing" (CVTRS) program. Under the CVTRS, the City is required to publish a citizen's guide and performance dashboard by December 1 each year. The Citizen's Guide and Performance Dashboard are available for viewing on the City's website.

The City receives a portion of the state's gasoline tax to fund street operations and capital needs (Act 51 Revenue). After many years of stagnation in this revenue source, the state legislature passed an increase to the funding formula that is to be phased in over the next several years. The City Council previously adopted a multi-year street reconstruction and rehabilitation plan that utilizes the estimated increase in funding. That plan is evaluated and adjusted annually as projections are compared to actual revenue receipts.

The City received its ninth installment of Eaton County's 12-year dedicated street infrastructure millage, approved by voters in November 2014. The City received \$361 thousand from this source in fiscal year 2023. Like those from the increased Act 51 state revenue described above, these funds are dedicated to reconstruction and rehabilitation projects identified in the Council-adopted street improvement plan.

MAJOR INITIATIVES

Following are highlights of some of the City's major projects recently completed or planned for the future:

Road Projects – The City began engineering work in FY2022 for the reconstruction of Hall/Washington/McClure which began construction in 2023 and the City partnered with the Eaton County Drain Commissioner's Office to complete infrastructure improvements and reconstruction of Island Highway in 2023.

Safe Routes to Schools – In partnership with the Charlotte Public Schools, Sparrow Hospital, and community groups, the City received a conditional award of a \$1.3 million grant to install sidewalks and other public education initiatives as part of the Safe Routes to Schools program in 2022. The preliminary work is complete and construction has begun on this project.

Utility Systems – Aging water and sewer infrastructure continues to be upgraded. The Lansing Rd. lift station was upgraded utilizing ARPA funds, and pumps were replaced at the well field and the Wastewater Treatment Plant.

Waste Water Treatment Plant Improvements – Investments in replacing aging equipment at the waste water treatment plant took place throughout the year, including new Grit System concrete.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with revenues (receivables) being recorded when available and measurable and expenditures (liabilities) being recorded when the services or goods are received. Accounting activity for the City's enterprise funds and internal service funds are maintained on the full-accrual basis. Assets used in governmental fund-type operations and long-term liabilities expected to be financed from governmental funds are accounted for in the government-wide level statements, not in the governmental fund statements.

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse, and to ensure that accurate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles GAAP). Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives will be met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state, and local financial assistance (grants), the City is responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with the applicable laws and regulations related to these programs. This internal control is subject to periodic evaluation by senior management of the City and the external independent audit staff retained by the City for required annual audits.

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council.

Activities of the General Fund and special revenue funds are included in the annual appropriated budget. Project-length budgets are prepared for capital projects funds, if any. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the functional level (activity) within each fund.

CASH MANAGEMENT AND INVESTMENTS

The City is conservative in its approach to cash management with a realization that there is a time value to money. A high priority has been placed on procedures to ensure that all monies due to the City are collected and deposited as promptly as possible. Disbursements are closely controlled and wire and ACH transfers are used whenever appropriate.

Of equal importance is the emphasis on investment portfolio management. During the year, the City's investment earnings were primarily attributable to the use of a sweep account, with additional earnings from 26-week CDARS. These investments are consistent with the City's policy to minimize credit and market risk while maintaining a competitive yield on its portfolio.

INDEPENDENT AUDIT

State law requires an annual audit by independent certified public accountants. The auditing firm of Manor Costerisan PC., was selected to conduct the required audit and their report is included in the Annual Comprehensive Financial Report.

I want to thank the City's staff for their cooperation and assistance throughout the past year. City staff continues to work hard to ensure we continue to maintain a high level of city services. I also appreciate the support extended by the Mayor and City Council throughout the year.

On behalf of the City of Charlotte, I respectfully submit this annual report.

Sincerely,



Troy Bell, ICMA – CM
MPA, MS-Finance
Interim City Manager

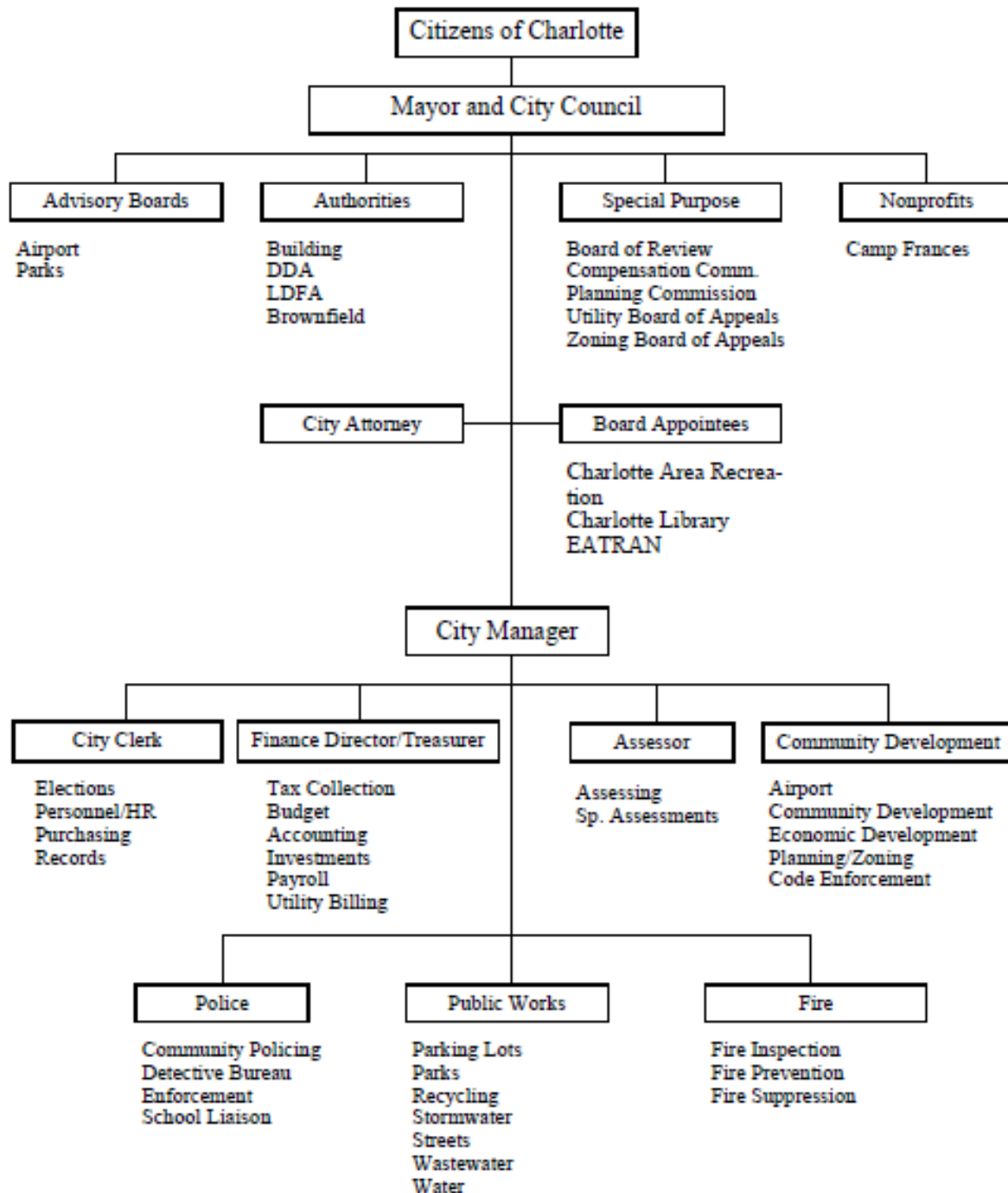
**CITY OF CHARLOTTE
LIST OF CITY OFFICIALS
YEAR ENDED JUNE 30, 2023**

ELECTED OFFICIALS

Michael Armitage, Mayor
Tammy Weissenborn, Mayor Pro-Tem
Branden Dyer, Councilmember
Anthony Rodriguez, Councilmember
Adrianne VanLangevelde, Councilmember
Michael Duwek, Councilmember
Joseph Chin, Councilmember

APPOINTED OFFICIALS

Erin LaPere, City Manager
Mark Jordan, Fire Chief
Randy Jewell, Assessor (contracted)
Eric Smith, Finance Director/Treasurer
Mary Larocque, City Clerk
Amy Gilson, Director of Public Works
Paul Brentar, Police Chief
Bryan Myrkle, Community Development
Thomas Hitch, City Attorney (contracted)



FINANCIAL SECTION



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912
☎ 517.323.7500
📠 517.323.6346

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Charlotte, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Charlotte, Michigan (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and historical pension and other post-employment benefits supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Maney Costeiran PC

December 8, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Charlotte, Michigan (the "City" or "government"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the basic financial statements and additional information that we have furnished in our letter of transmittal (pages 2-5).

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$29.46 million (*net position*).
- The City had total revenue of \$14.9 million and total expenses of \$12.1 million resulting in an increase in total net position by \$2.8 million.
- As of the close of the 2023 fiscal year, the City's *governmental funds* reported combined ending fund balances of \$5.8 million, an increase of \$1.57 million in comparison of the prior year. Approximately 37% of the combined fund balances, or \$2.12 million was available for spending at the government's discretion ("*unassigned fund balance*").
- The General Fund balance was \$3.1 million, or 60% of the total General Fund expenditures and other financing uses. Of the total \$3.1 million fund balance, \$157k was nonspendable, leaving \$2.95 million, or 57% of expenditures and other financing uses. The unassigned fund balance for the General Fund was \$2.12 million, or 41% of total General Fund expenditures and other financing uses.

Overview and Analysis of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Charlotte's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these items reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation and sick leave).

MANAGEMENT'S DISCUSSION AND ANALYSIS

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, community development, and recreation and culture. The business-type activities of the City include water supply and sewage disposal and recycling.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also legally separate entities for which the City is financially accountable. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself. The Building Authority and Camp Frances, although also legally separate, functions for all practical purposes as departments of the City, and therefore have been included as an integral part of the primary government.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the City's General Fund, Major Streets Fund, and Fire Fund, which are considered to be major funds of the City. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements have been provided herein to demonstrate compliance with those budgets.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds

The City maintains two different types of proprietary funds, *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the Water Supply and Sewage Disposal and Recycling funds. *Internal service funds* are an accounting device used to accumulate and allocate cost internally among the City's various functions. The City uses internal service funds to account for its motor vehicle pool and information technology. These services predominantly benefit governmental rather than business-type functions, therefore, they have been allocated to *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Water Supply and Sewage Disposal which is considered to be a major fund of the City. The nonmajor enterprise fund and internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements include the *statement of cash flows*. The *statement of cash flows* allows financial statement users to assess the proprietary funds' adequacy or ability to generate sufficient cash flows to meet its obligations in a timely manner. The statement is classified into four categories: 1) cash flows from operating activities, 2) cash flows from non-capital financing activities, 3) cash flows from capital and related financing activities, and 4) cash flows from investing activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This is limited to schedules concerning the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds, are presented immediately following the required supplementary information.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Charlotte, assets exceeded liabilities by \$29,458,560 at the close of the most recent fiscal year. The following chart illustrates the composition of net position:

	Governmental Activities		Business-type Activities		Total	
	2022	2023	2022	2023	2022	2023
ASSETS						
Current and other assets	\$ 6,757,804	\$ 8,435,332	\$ 3,959,986	\$ 4,636,701	\$ 10,717,790	\$ 13,072,033
Capital assets, net	17,048,660	17,894,665	14,825,437	14,703,832	31,874,097	32,598,497
TOTAL ASSETS	23,806,464	26,329,997	18,785,423	19,340,533	42,591,887	45,670,530
DEFERRED OUTFLOWS OF RESOURCES	1,547,358	1,972,345	372,923	446,674	1,920,281	2,419,019
LIABILITIES						
Current liabilities	1,635,667	2,156,273	145,641	865,164	1,781,308	3,021,437
Noncurrent liabilities	11,931,466	13,064,037	2,991,718	2,315,281	14,923,184	15,379,318
TOTAL LIABILITIES	13,567,133	15,220,310	3,137,359	3,180,445	16,704,492	18,400,755
DEFERRED INFLOWS OF RESOURCES	958,238	188,850	207,668	41,384	1,165,906	230,234
NET POSITION						
Net investment in capital assets	15,329,601	16,362,416	13,897,019	14,232,123	29,226,620	30,594,539
Restricted	2,274,848	2,686,939	302,589	421,534	2,577,437	3,108,473
Unrestricted	(6,775,998)	(6,156,173)	1,613,711	1,911,721	(5,162,287)	(4,244,452)
TOTAL NET POSITION	\$ 10,828,451	\$ 12,893,182	\$ 15,813,319	\$ 16,565,378	\$ 26,641,770	\$ 29,458,560

A significant portion of the City's net position, \$30,594,539, reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$3,108,473, represents resources that are subject to external restrictions on how they may be used. Restricted net position includes amounts set aside for debt service and externally mandated commitments. The remaining balance of *unrestricted net position*, the amount that may be used to meet the government's ongoing obligations to citizens and creditors, is (\$4,244,452), representing the amount of resources that the City could utilize to promptly satisfy all accrued future liabilities.

Generally accepted accounting principles (GAAP) require that the City show our liability for pension benefits promised in the future as a liability on our entity-wide financial statements. An actuarial valuation as of December 31, 2022, provided a total pension liability of \$25,525,414. The City had plan fiduciary net position of \$12,654,914 as of plan year-end, with a net pension liability of \$12,870,500. The net pension liability was allocated to the Governmental Activities and Business-type Activities.

GAAP also require that the City show our liability for retiree health care and death benefits, or other post-employment benefits (OPEB) promised in the future as a liability on our entity-wide financial statements. An actuarial valuation as of June 30, 2023, provided a total OPEB liability of \$1,055,010. The City's plan fiduciary net position was \$218,423. The resulting net OPEB liability of \$836,587 was allocated to the Governmental Activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The government's total net position increased by \$2.8m or 10.57%. This net increase was a combination of a \$2.06m increase in governmental activities net position and a \$752k increase in business-type activities net position.

City of Charlotte's Changes in Net Position For the Year Ended June 30, 2022 and June 30, 2023

	Governmental Activities		Business-type Activities		Total	
	2022	2023	2022	2023	2022	2023
REVENUES						
Program revenue						
Charges for services	\$ 517,853	\$ 851,626	\$ 4,815,959	\$ 4,853,245	\$ 5,333,812	\$ 5,704,871
Operating grants and contributions	1,251,731	2,941,775	128,368	26,200	1,380,099	2,967,975
Capital grants and contributions	36,370	4,023	-	151,968	36,370	155,991
General revenue						
Property taxes	4,908,600	4,608,016	17,088	17,941	4,925,688	4,625,957
State shared revenues - unrestricted	1,521,354	1,162,995	-	-	1,521,354	1,162,995
Investment earnings	3,849	179,041	2,885	67,742	6,734	246,783
Gain on disposal of capital assets	-	10,922	-	-	-	10,922
Other	325,362	-	-	30,608	325,362	30,608
TOTAL REVENUES	8,565,119	9,758,398	4,964,300	5,147,704	13,529,419	14,906,102
EXPENSES						
General government	525,488	1,220,034	-	-	525,488	1,220,034
Public safety	4,028,306	4,317,414	-	-	4,028,306	4,317,414
Public works	1,856,696	1,598,933	-	-	1,856,696	1,598,933
Community development	226,388	294,289	-	-	226,388	294,289
Recreation and culture	417,502	228,699	-	-	417,502	228,699
Interest on long-term debt	23,799	34,298	-	-	23,799	34,298
Water supply and sewage disposal	-	-	3,668,179	4,338,987	3,668,179	4,338,987
Recycling	-	-	60,122	56,658	60,122	56,658
TOTAL EXPENSES	7,078,179	7,693,667	3,728,301	4,395,645	10,806,480	12,089,312
Change in net position	1,486,940	2,064,731	1,235,999	752,059	2,722,939	2,816,790
Net position - beginning of year	9,341,511	10,828,451	14,577,320	15,813,319	23,918,831	26,641,770
Net position - end of year	<u>\$ 10,828,451</u>	<u>\$ 12,893,182</u>	<u>\$ 15,813,319</u>	<u>\$ 16,565,378</u>	<u>\$ 26,641,770</u>	<u>\$ 29,458,560</u>

Governmental Activities

Governmental activities increased the City's net position \$2.06m in 2023 as compared to a net increase of \$1.49m in 2022. Governmental revenues increased by \$1.2 million or 14% due primarily to operating grants and contributions. There was a slight increase of total governmental expenses as compared to 2022 of 8.7%, due primarily to general government expenses.

Business-type Activities

Business-type activities increased the City's net position by \$752k as compared to a prior year increase of \$1.2m. The net increase is primarily related to an increase of \$670,808 in operating expenses from 2022 to 2023.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available at the end of the fiscal year.

As of the close of the current fiscal year, the City's *governmental funds* reported combined ending fund balances of \$5,798,871, an increase of \$1,570,651 in comparison of \$1,158,776 for the prior year 2022. This is primarily due to an increase in revenue of \$798,410 in the Fire Fund. Approximately 37% of the combined fund balances, or \$2,124,938 was available for spending at the government's discretion ("*unassigned fund balance*").

The remainder of fund balance is *nonspendable, restricted, committed, or assigned* to indicate that it is not available for new spending because it has already been committed 1) for encumbrances, inventories, and prepaid expenditures, 2) for advances to other funds and component units, 3) to generate income to pay for the municipal cemetery and future recreation programs, and 4) designated for use for next year's expenditures.

General Fund

The General Fund balance was \$3,104,682, or 60% of the total General Fund expenditures and other financing uses. Of the total, \$3.1m fund balance, \$157k was nonspendable, and \$822k was assigned, leaving \$2.12m of unassigned fund balance, or 41% of expenditures and other financing uses.

The General Fund favorably increased the fund balance a total of \$1.1m, which is \$389k higher than the amended budget. Revenues favorably exceeded budget by \$38k due primarily to favorable intergovernmental revenue due to state shared revenue. The savings in General Fund operating expenditures of \$298k was due primarily to various departmental spending reductions.

Major Streets Fund

The Major Streets Fund is used to account for the funds received from the State for maintenance and various infrastructure street projects throughout the City. Fund balance increased \$190k to \$1,403,088. The entire fund balance is restricted.

Fire Fund

The Fire Fund is used to account for the funds received from property taxes and from the Rural Fire Association for area-wide fire protection. Fund balance increased \$22k to \$22,201. The entire fund balance is restricted to fire related expenditures.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government wide financial statements, but in more detail.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Water Supply and Sewage Disposal Fund

The Water Supply and Sewage Disposal Fund had an unrestricted net position of \$1,814,270 with a total net position of \$16,467,927. The fund had an increase in net position of \$724,156.

Capital Asset and Debt Administration

Capital Assets

At June 30, 2023, the City had invested \$32.6m in a broad range of capital assets, including police and fire equipment, buildings, computer equipment and software, parks and recreation facilities, roads, sidewalks, parking lots, and water and sewer lines. More detailed information about the City's capital assets is presented in Note 4 to the financial statements.

Long-term Debt

At the end of the current fiscal year, the City had \$2.6m in bonds, notes outstanding, and compensated absences. This represents a decrease of approximately \$592k from the previous year. More detailed information about the City's long-term debt is presented in Note 5 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

In FY2024, the City plans on using current projected revenues and some fund reserves to maintain the current level of essential services and programs without an increase in millage rates.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director/Treasurer, City of Charlotte, 111 E Lawrence Ave, Charlotte, MI 48813.

BASIC FINANCIAL STATEMENTS

CITY OF CHARLOTTE
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
ASSETS				
Current assets				
Cash	\$ 7,686,692	\$ 2,986,990	\$ 10,673,682	\$ 1,306,356
Receivables				
Accounts, net	162,408	1,013,825	1,176,233	1,702
Notes	-	-	-	22,698
Special assessments	18,822	-	18,822	-
Due from other governmental units	377,017	13,147	390,164	-
Inventories	10,096	184,349	194,445	-
Prepays	180,297	16,856	197,153	-
Total current assets	8,435,332	4,215,167	12,650,499	1,330,756
Noncurrent assets				
Cash - restricted	-	421,534	421,534	-
Noncurrent portion of notes receivable	-	-	-	11,465
Capital assets not being depreciated	3,511,948	344,982	3,856,930	214,777
Capital assets, net of accumulated depreciation	14,382,717	14,358,850	28,741,567	-
Total noncurrent assets	17,894,665	15,125,366	33,020,031	226,242
TOTAL ASSETS	26,329,997	19,340,533	45,670,530	1,556,998
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	20,291	23,291	43,582	-
Deferred outflows of resources related to pensions	1,932,028	423,383	2,355,411	-
Deferred outflows of resources related to OPEB	20,026	-	20,026	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,972,345	446,674	2,419,019	-
LIABILITIES				
Current liabilities				
Accounts payable	395,346	302,847	698,193	97,468
Due to other governmental units	-	-	-	5,696
Accrued liabilities	436,768	18,740	455,508	-
Accrued interest payable	7,250	-	7,250	-
Unearned revenue	938,135	-	938,135	-
Current portion of compensated absences	187,528	48,577	236,105	-
Current portion of long-term debt	191,246	495,000	686,246	-
Total current liabilities	2,156,273	865,164	3,021,437	103,164
Noncurrent liabilities				
Noncurrent portion of compensated absences	309,111	1,826	310,937	-
Noncurrent portion of long-term debt	1,361,294	-	1,361,294	-
Net other post-employment benefits liability	836,587	-	836,587	-
Net pension liability	10,557,045	2,313,455	12,870,500	-
Total noncurrent liabilities	13,064,037	2,315,281	15,379,318	-
TOTAL LIABILITIES	15,220,310	3,180,445	18,400,755	103,164
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	188,850	41,384	230,234	-
NET POSITION				
Net investment in capital assets	16,362,416	14,232,123	30,594,539	214,777
Restricted				
Expendable, restricted for:				
Streets and highways	2,448,912	-	2,448,912	-
Fire	22,201	-	22,201	-
Debt service	98,306	421,534	519,840	-
Police training	11,735	-	11,735	-
Industrial park	62,266	-	62,266	-
Drug enforcement	8,003	-	8,003	-
Camp Frances	13,813	-	13,813	-
Grants	21,703	-	21,703	-
Unrestricted	(6,156,173)	1,911,721	(4,244,452)	1,239,057
TOTAL NET POSITION	\$ 12,893,182	\$ 16,565,378	\$ 29,458,560	\$ 1,453,834

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 1,220,034	\$ 294,839	\$ 626,839	\$ -	\$ (298,356)	\$ -	\$ (298,356)	\$ -
Public safety	4,317,414	435,578	753,492	-	(3,128,344)	-	(3,128,344)	-
Public works	1,598,933	120,486	1,548,035	4,023	73,611	-	73,611	-
Community development	294,289	-	-	-	(294,289)	-	(294,289)	-
Recreation and culture	228,699	723	-	-	(227,976)	-	(227,976)	-
Interest on long-term debt	34,298	-	13,409	-	(20,889)	-	(20,889)	-
Total governmental activities	7,693,667	851,626	2,941,775	4,023	(3,896,243)	-	(3,896,243)	-
Business-type activities								
Water Supply and Sewage Disposal	4,338,987	4,831,728	-	151,968	-	644,709	644,709	-
Recycling	56,658	21,517	26,200	-	-	(8,941)	(8,941)	-
Total business-type activities	4,395,645	4,853,245	26,200	151,968	-	635,768	635,768	-
Total primary government	<u>\$ 12,089,312</u>	<u>\$ 5,704,871</u>	<u>\$ 2,967,975</u>	<u>\$ 155,991</u>	<u>(3,896,243)</u>	<u>635,768</u>	<u>(3,260,475)</u>	<u>-</u>
Component units								
Downtown Development Authority	\$ 43,410	\$ 770	\$ -	\$ -	-	-	-	(42,640)
Local Development Financing Authority	14,442	1,128	-	-	-	-	-	(13,314)
Brownfield Redevelopment Authority	107,076	-	-	-	-	-	-	(107,076)
Total component units	<u>\$ 164,928</u>	<u>\$ 1,898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(163,030)</u>
General revenues								
Property taxes					4,608,016	17,941	4,625,957	157,386
Unrestricted state shared revenues					1,162,995	-	1,162,995	-
Investment earnings					179,041	67,742	246,783	25,105
Gain on disposal of assets					10,922	-	10,922	-
Miscellaneous					-	30,608	30,608	-
Total general revenues					<u>5,960,974</u>	<u>116,291</u>	<u>6,077,265</u>	<u>182,491</u>
Change in net position					2,064,731	752,059	2,816,790	19,461
Net position, beginning of the year					<u>10,828,451</u>	<u>15,813,319</u>	<u>26,641,770</u>	<u>1,434,373</u>
Net position, end of the year					<u>\$ 12,893,182</u>	<u>\$ 16,565,378</u>	<u>\$ 29,458,560</u>	<u>\$ 1,453,834</u>

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	General	Major Streets	Fire	Nonmajor Governmental Funds	Total
ASSETS					
Cash	\$ 3,952,354	\$ 1,385,608	\$ 319,537	\$ 1,234,572	\$ 6,892,071
Receivables					
Accounts, net	88,473	-	32,981	40,954	162,408
Special assessments	-	-	-	18,822	18,822
Due from other governmental units	184,941	138,815	-	53,261	377,017
Inventories	10,096	-	-	-	10,096
Prepays	146,790	664	16,563	830	164,847
TOTAL ASSETS	\$ 4,382,654	\$ 1,525,087	\$ 369,081	\$ 1,348,439	\$ 7,625,261
LIABILITIES					
Accounts payable	\$ 136,486	\$ 120,672	\$ 59,377	\$ 32,760	\$ 349,295
Accrued liabilities	409,843	1,327	23,121	1,473	435,764
Unearned revenue	673,753	-	264,382	-	938,135
TOTAL LIABILITIES	1,220,082	121,999	346,880	34,233	1,723,194
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	57,890	-	-	45,306	103,196
FUND BALANCES					
Nonspendable	156,886	664	16,563	830	174,943
Restricted	-	1,402,424	5,638	1,268,070	2,676,132
Assigned	822,858	-	-	-	822,858
Unassigned	2,124,938	-	-	-	2,124,938
TOTAL FUND BALANCES	3,104,682	1,403,088	22,201	1,268,900	5,798,871
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,382,654	\$ 1,525,087	\$ 369,081	\$ 1,348,439	\$ 7,625,261

See accompanying notes to financial statements.

CITY OF CHARLOTTE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Fund Balance - Governmental Funds \$ 5,798,871

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 50,089,066	
Accumulated depreciation is	(33,269,302)	
Capital assets, net		16,819,764

Other long-term assets are not available to pay for current period expenditures and, therefore, are considered unavailable in the funds.		103,196
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Some items are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.

Deferred outflows of resources related to pensions	1,895,637	
Deferred outflows of resources related to OPEB	20,026	
Deferred inflows of resources related to pensions	(185,293)	
Deferred charges on refunding	20,291	
		1,750,661

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of certain internal service funds are included in the governmental activities in the government-wide statement of net position.

Net position of governmental activities accounted for in governmental activities internal service funds		1,671,900
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Long-term obligations	(1,552,540)	
Net other post-employment benefits liability	(836,587)	
Net pension liability	(10,358,194)	
Accrued interest payable	(7,250)	
Compensated absences	(496,639)	
		(13,251,210)

Net Position of Governmental Activities		\$ 12,893,182
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**CITY OF CHARLOTTE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023**

	General	Major Streets	Fire	Nonmajor Governmental Funds	Total
REVENUES					
Property taxes	\$ 3,656,618	\$ -	\$ 879,936	\$ 221,209	\$ 4,757,763
Special assessments	-	-	-	3,684	3,684
Licenses and permits	11,612	-	-	-	11,612
Intergovernmental	1,809,910	1,219,959	740,618	329,616	4,100,103
Charges for services	453,256	-	418,535	-	871,791
Fines and forfeits	17,118	-	-	50	17,168
Interest and rents	171,910	25,064	4,385	36,774	238,133
Other	146,423	962	12,161	14,121	173,667
TOTAL REVENUES	6,266,847	1,245,985	2,055,635	605,454	10,173,921
EXPENDITURES					
Current					
General government	1,741,301	-	-	-	1,741,301
Public safety	2,350,235	-	2,163,356	13,448	4,527,039
Public works	547,455	889,657	-	301,397	1,738,509
Community and economic development	265,632	-	-	4,553	270,185
Recreation and culture	91,982	-	-	12,876	104,858
Debt service	-	-	23,378	198,000	221,378
TOTAL EXPENDITURES	4,996,605	889,657	2,186,734	530,274	8,603,270
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,270,242	356,328	(131,099)	75,180	1,570,651
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	153,300	186,323	339,623
Transfers out	(172,959)	(166,664)	-	-	(339,623)
TOTAL OTHER FINANCING SOURCES (USES)	(172,959)	(166,664)	153,300	186,323	-
NET CHANGE IN FUND BALANCES	1,097,283	189,664	22,201	261,503	1,570,651
Fund balances, beginning of year	2,007,399	1,213,424	-	1,007,397	4,228,220
Fund balances, end of year	\$ 3,104,682	\$ 1,403,088	\$ 22,201	\$ 1,268,900	\$ 5,798,871

See accompanying notes to financial statements.

CITY OF CHARLOTTE
RECONCILIATION OF THE CHANGES IN FUND BALANCES OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 1,570,651

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$ 1,882,708	
Depreciation expense	<u>(1,057,708)</u>	
Excess of capital outlay over depreciation expense		825,000

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in unavailable revenue	(73,735)
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain individual funds are included in the governmental activities.

Change in net position of governmental activities internal service funds	59,054
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Repayment of long-term debt and borrowing of long-term debt is reported as expenditures and other financing sources in governmental funds, but the repayment reduces long-term liabilities and the borrowings increase long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Debt principal retirement	172,250
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in deferred outflows of resources related to pensions	420,114	
Increase in deferred outflows of resources related to OPEB	1,321	
Decrease in deferred inflows of resources related to pensions	753,662	
(Decrease) in deferred charges on refunding	(2,536)	
Decrease in unamortized bond premiums	17,096	
Decrease in accrued interest payable	750	
(Increase) in compensated absences	(121,922)	
Decrease in other liabilities	1,420	
(Increase) in net pension liability	(1,667,551)	
Decrease in net OPEB liability	<u>109,157</u>	
		<u>(488,489)</u>

Change in Net Position of Governmental Activities	<u><u>\$ 2,064,731</u></u>
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**CITY OF CHARLOTTE
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Enterprise Funds			Governmental Activities
	Water Supply and Sewage Disposal	Nonmajor Enterprise Fund - Recycling	Total	Internal Service Funds
ASSETS				
Current assets				
Cash	\$ 2,886,862	\$ 100,128	\$ 2,986,990	\$ 794,621
Accounts receivable	1,012,892	933	1,013,825	-
Due from other governmental units	13,147	-	13,147	-
Inventories	184,349	-	184,349	-
Prepays	16,659	197	16,856	15,450
Total current assets	4,113,909	101,258	4,215,167	810,071
Noncurrent assets				
Cash - restricted	421,534	-	421,534	-
Capital assets not being depreciated	344,982	-	344,982	205,430
Capital assets, net of accumulated depreciation	14,358,850	-	14,358,850	869,471
Total noncurrent assets	15,125,366	-	15,125,366	1,074,901
TOTAL ASSETS	19,239,275	101,258	19,340,533	1,884,972
DEFERRED OUTFLOW OF RESOURCES				
Deferred amounts on refunding	23,291	-	23,291	-
Deferred outflows of resources related to pensions	422,820	563	423,383	36,391
TOTAL DEFERRED OUTFLOWS OF RESOURCES	446,111	563	446,674	36,391
LIABILITIES				
Current liabilities				
Accounts payable	302,307	540	302,847	46,051
Accrued liabilities	18,039	701	18,740	1,004
Current portion of compensated absences	48,577	-	48,577	-
Current portion of long-term debt	495,000	-	495,000	-
Total current liabilities	863,923	1,241	865,164	47,055
Noncurrent liabilities				
Noncurrent portion of compensated absences	1,826	-	1,826	-
Net pension liability	2,310,381	3,074	2,313,455	198,851
Total noncurrent liabilities	2,312,207	3,074	2,315,281	198,851
TOTAL LIABILITIES	3,176,130	4,315	3,180,445	245,906
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	41,329	55	41,384	3,557
NET POSITION				
Net investment in capital assets	14,232,123	-	14,232,123	1,074,901
Restricted for debt service	421,534	-	421,534	-
Unrestricted	1,814,270	97,451	1,911,721	596,999
TOTAL NET POSITION	\$ 16,467,927	\$ 97,451	\$ 16,565,378	\$ 1,671,900

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023**

	Enterprise Funds			Governmental Activities
	Water Supply and Sewage Disposal	Nonmajor Enterprise Fund - Recycling	Total	Internal Service Funds
OPERATING REVENUES				
Water charges	\$ 1,883,470	\$ -	\$ 1,883,470	\$ -
Sewage charges	2,948,258	-	2,948,258	-
Recycling fees	-	21,517	21,517	-
Charges to other funds	-	-	-	774,605
Other	13,629	16,979	30,608	-
TOTAL OPERATING REVENUES	4,845,357	38,496	4,883,853	774,605
OPERATING EXPENSES				
Personnel services	1,385,549	42,228	1,427,777	116,690
Material and supplies	395,605	4,006	399,611	136,425
Utilities	362,975	3,493	366,468	77,101
Contractual	877,307	5,437	882,744	202,661
Insurance	14,045	89	14,134	16,621
Other expenses	676,913	1,405	678,318	22,332
Depreciation	574,052	-	574,052	151,925
TOTAL OPERATING EXPENSES	4,286,446	56,658	4,343,104	723,755
OPERATING INCOME (LOSS)	558,911	(18,162)	540,749	50,850
NONOPERATING REVENUES (EXPENSES)				
Grants	151,968	26,200	178,168	-
Property taxes	-	17,941	17,941	-
Interest earnings	65,818	1,924	67,742	9,204
(Loss) on disposal of assets	-	-	-	(1,000)
Interest expense and fiscal charges	(52,541)	-	(52,541)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	165,245	46,065	211,310	8,204
CHANGE IN NET POSITION	724,156	27,903	752,059	59,054
Net position, beginning of year	15,743,771	69,548	15,813,319	1,612,846
Net position, end of year	<u>\$ 16,467,927</u>	<u>\$ 97,451</u>	<u>\$ 16,565,378</u>	<u>\$ 1,671,900</u>

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (concluded)
YEAR ENDED JUNE 30, 2023**

	Enterprise Funds			Governmental Activities
	Water Supply and Sewage Disposal	Nonmajor Enterprise Fund - Recycling	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers and interfund services	\$ 4,949,312	\$ 37,563	\$ 4,986,875	\$ 774,605
Cash paid to suppliers	(2,701,341)	(17,854)	(2,719,195)	(492,832)
Cash paid to employees	(798,069)	(41,047)	(839,116)	(73,577)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,449,902	(21,338)	1,428,564	208,196
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental	138,821	26,200	165,021	-
Property taxes	-	17,941	17,941	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	138,821	44,141	182,962	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	(452,447)	-	(452,447)	(173,930)
Payments on borrowings	(480,000)	-	(480,000)	-
Interest paid	(29,250)	-	(29,250)	-
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(961,697)	-	(961,697)	(173,930)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	65,818	1,924	67,742	9,204
NET INCREASE IN CASH	692,844	24,727	717,571	43,470
Cash, beginning of year	2,615,552	75,401	2,690,953	751,151
Cash, end of year	<u>\$ 3,308,396</u>	<u>\$ 100,128</u>	<u>\$ 3,408,524</u>	<u>\$ 794,621</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 558,911	\$ (18,162)	\$ 540,749	\$ 50,850
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	574,052	-	574,052	151,925
(Increase) decrease in:				
Accounts receivable	103,955	(933)	103,022	-
Inventories	(50,376)	-	(50,376)	-
Prepays	936	421	1,357	593
Deferred outflows of resources related to pension	(97,138)	96	(97,042)	(6,088)
Increase (decrease) in:				
Accounts payable	208,405	186	208,591	9,330
Accrued liabilities	(30,876)	(1,769)	(32,645)	(3,063)
Compensated absences	(44,209)	-	(44,209)	-
Net pension liability	392,161	(812)	391,349	20,375
Deferred inflows of resources related to pension	(165,919)	(365)	(166,284)	(15,726)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 1,449,902</u>	<u>\$ (21,338)</u>	<u>\$ 1,428,564</u>	<u>\$ 208,196</u>

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023**

	Other Employee Benefit Trust Fund	Custodial Fund
	Retiree Health Insurance Plan Trust	Current Tax Collection
ASSETS		
Cash	\$ -	\$ 3,308
Pooled investment funds	218,423	-
TOTAL ASSETS	218,423	3,308
LIABILITIES		
Due to other governmental units	-	3,308
NET POSITION		
Restricted for other post-employment benefits (health insurance)	\$ 218,423	\$ -

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2023**

	Other Employee Benefit Trust Fund	Custodial Fund
	Retiree Health Insurance Plan Trust	Current Tax Collection
ADDITIONS		
Contributions		
Employer	\$ 114,611	\$ -
Investment earnings	15,175	-
Collection of taxes for other governments	-	8,835,546
	<u>129,786</u>	<u>8,835,546</u>
TOTAL ADDITIONS		
	<u>129,786</u>	<u>8,835,546</u>
DEDUCTIONS		
Administrative expenses	384	-
Benefit payments	114,611	-
Payment of taxes collected for other governments	-	8,835,546
	<u>114,995</u>	<u>8,835,546</u>
TOTAL DEDUCTIONS		
	<u>114,995</u>	<u>8,835,546</u>
NET CHANGE IN FIDUCIARY NET POSITION	14,791	-
Net position, beginning of year	<u>203,632</u>	<u>-</u>
Net position, end of year	<u>\$ 218,423</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
COMPONENT UNITS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Downtown Development Authority	Local Development Financing Authority	Brownfield Redevelopment Authority	Total Component Units
ASSETS				
Current assets				
Cash	\$ 24,959	\$ 1,153,980	\$ 127,417	\$ 1,306,356
Accounts receivable	1,702	-	-	1,702
Notes receivable	-	22,698	-	22,698
Total current assets	<u>26,661</u>	<u>1,176,678</u>	<u>127,417</u>	<u>1,330,756</u>
Noncurrent assets				
Noncurrent portion of notes receivable	-	11,465	-	11,465
Capital assets not being depreciated	214,777	-	-	214,777
Total noncurrent assets	<u>214,777</u>	<u>11,465</u>	<u>-</u>	<u>226,242</u>
TOTAL ASSETS	<u>241,438</u>	<u>1,188,143</u>	<u>127,417</u>	<u>1,556,998</u>
LIABILITIES				
Current liabilities				
Accounts payable	2,337	11,192	83,939	97,468
Due to other governmental units	-	-	5,696	5,696
Total current liabilities	<u>2,337</u>	<u>11,192</u>	<u>89,635</u>	<u>103,164</u>
NET POSITION				
Investment in capital assets	214,777	-	-	214,777
Unrestricted	24,324	1,176,951	37,782	1,239,057
TOTAL NET POSITION	<u><u>\$ 239,101</u></u>	<u><u>\$ 1,176,951</u></u>	<u><u>\$ 37,782</u></u>	<u><u>\$ 1,453,834</u></u>

See accompanying notes to financial statements.

**CITY OF CHARLOTTE
COMPONENT UNITS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenues and Changes in Net Position			
		Charges for Services	Downtown Development Authority	Local Development Financing Authority	Brownfield Redevelopment Authority	Total Component Units
Governmental Activities						
Downtown Development Finance Authority	\$ 43,410	\$ 770	\$ (42,640)	\$ -	\$ -	\$ (42,640)
Local Development Financing Authority	14,442	1,128	-	(13,314)	-	(13,314)
Brownfield Redevelopment Authority	107,076	-	-	-	(107,076)	(107,076)
TOTALS	\$ 164,928	\$ 1,898	(42,640)	(13,314)	(107,076)	(163,030)
General revenues						
Property taxes			57,579	-	99,807	157,386
Investment earnings			540	22,313	2,252	25,105
Total general revenues			58,119	22,313	102,059	182,491
Change in net position			15,479	8,999	(5,017)	19,461
Net position, beginning of year			223,622	1,167,952	42,799	1,434,373
Net position, end of year			\$ 239,101	\$ 1,176,951	\$ 37,782	\$ 1,453,834

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Charlotte (the City) is located within Eaton County, Michigan and has a population of approximately 9,300. The City of Charlotte, Michigan is a municipal corporation formed in 1863 and governed by a seven-member Council and administered by an appointed City Manager.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the City of Charlotte (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations, so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government. The blended and discretely presented component units each have a June 30 year-end.

Blended Component Units

The City of Charlotte Building Authority is a blended component unit which finances and constructs the City's public buildings and other structures. It is included within the reporting entity as it provides services exclusively to the City.

The Camp Frances Educational and Recreational Center (Camp Frances) is a municipal nonprofit corporation formed in 2009 pursuant to the Home Rule City Act as a single-member corporation. The City Council is the single member and appoints a board of trustees to manage the operations.

The blended component units' financial statements are included in the City's audited financial statements and are not audited separately.

Discretely Presented Component Units

The Downtown Development Authority (the "DDA") is a discretely presented component unit which corrects and prevents deterioration in the downtown district, encourages historical preservation, and promotes economic growth within the district. It is included within the reporting entity as the City Council appoints and may remove the DDA board and approves the DDA budget.

The Local Development Financing Authority (the "LDFA") is a discretely presented component unit which enhances and expands industrial development to eliminate the conditions of joblessness and underemployment. It is included within the reporting entity as the City Council appoints and may remove the LDFA board and approves the LDFA budget.

The Brownfield Redevelopment Authority (the "BRA") is a discretely presented component unit which promotes economic development within the community. It is included within the reporting entity as the City Council appoints and may remove the BRA board and approves the BRA budget.

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Discretely Presented Component Units (concluded)

The discretely presented component units' financial statements are included in the City's audited financial statements and are not audited separately.

Fiduciary Component Unit

The Retiree Health Insurance Plan Trust Fund was established to account for the assets set aside to fund the City of Charlotte Retiree Health Insurance Plan. The primary purpose of the Trust is to provide the necessary funding for the retiree health insurance premiums provided to eligible City employees during retirement. The Trust was established through MERS Retiree Health Funding Vehicle, with the City Council serving as the trustees. The assets of the Trust are for the exclusive benefit of the participants and their beneficiaries, and the assets shall not be diverted to any other purpose prior to the satisfaction of all liabilities. The assets are protected from any of the City's creditors. The City Council has the ability to exercise responsibility, specifically in the area of designation of management.

Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government and its component units as a whole. All nonfiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents the direct functional expenses of the primary government and its component units and the program revenues that support them, demonstrating how governmental functions are either self-financing or supported by general revenues. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. General revenues include all taxes, interest, unrestricted State revenue sharing payments, and other revenues that are not required to be presented as program revenues.

FUND FINANCIAL STATEMENTS

The fund financial statements present the City's individual major funds and aggregated nonmajor funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (concluded)

FUND FINANCIAL STATEMENTS (concluded)

The City reports the following *Major Governmental Funds*:

- a. The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.
- b. The *Major Streets Fund* accounts for the resources of State gas and weight tax revenue that is restricted for use on major streets.
- c. The *Fire Fund* accounts for property taxes and charges for services that are restricted for providing fire protection services.

The City reports the following *Major Enterprise Fund*:

- a. The *Water Supply and Sewage Disposal Fund* accounts for the activities of the City's water distribution, water treatment, sewage disposal, and sewage treatment system; financing is provided primarily by user charges.

Additionally, the reports the following *Fund Types*:

- a. *Special Revenue Funds* account for revenue sources that are restricted or committed to expenditures for specific purposes other than capital projects or permanent funds.
- b. *Debt Service Funds* account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
- c. *Enterprise Funds* account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.
- d. The *Internal Service Funds* account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. This includes information technology and motor vehicle pool programs.
- e. The *Other Employee Benefits Trust Fund* accounts for the activities of the Other Post-Employment Benefits Plan, which accumulates resources for other post-employment benefit payments to qualified employees.
- f. The *Custodial Fund* accounts for taxes collected and distributed to other governments.

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balance.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include state and federal grants and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recorded when due.

All proprietary (i.e., enterprise and internal service) funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities to the beneficiaries of a fiduciary activity. Liabilities to beneficiaries are recognized when an event has occurred that compels the City to disburse fiduciary resources.

If/when both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, then unrestricted resources as they are needed.

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting

The General and Special Revenue Fund budgets shown as required supplementary information were prepared on the same modified accrual basis used to reflect actual results. This basis is consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all required governmental fund types. All annual appropriations lapse at year end. The legal level of budgetary control is the function level. On or before its first meeting in April of each year, the City Manager must present the proposed budget to the government's council for review. The proposed budget must be on file and available for public inspection for a period of not less than one week prior to adoption by City Council, which must occur not later than the second meeting in May.

Formal budgetary integration is employed as a management control device during the year. Supplemental appropriations were approved by the Council in the form of budget amendment resolutions or as part of special authorizing motions for grants, bonds, or notes, the total of which was not significant in relation to the original budget appropriation valuations.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders or contracts) are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

Cash and Investments

Cash and investments consist of various cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value.

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
- c. The United States government or federal agency obligations repurchase agreements.
- d. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services, and which matures not more than 270 days after the date of purchase.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Investments (concluded)

- e. Bankers acceptances of United States banks.
- f. Mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

Restricted Cash

Certain proceeds of bond issues as well as other resources set aside for the repayment of debt are classified as restricted cash on the statement of net position because their use is limited by applicable bond covenants.

Due from Other Governmental Units

Due from other governmental units consists of amounts due from the State of Michigan or other governments for various payments and grants.

Receivables

Receivables consist of amounts due from individuals, and businesses related to charges for services, amounts owed to the City from taxes levied, and notes that have not been collected.

Inventories

Inventories are valued at cost using the first in/first out (FIFO) method and consist of expendable supplies and repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Inventories of governmental funds are recorded as expenditures when purchased, except for fuel included in the General Fund.

Prepays

Prepaid expenditures/expenses in the governmental and proprietary funds, such as memberships and insurance premiums, which are expected to be written off within the next fiscal year, are included in net current assets. Reported prepaid expenditures are equally offset by nonspendable fund balance which indicates they do not constitute "available spendable resources" even though they are a component of net current assets. Prepaid expenditures in the governmental funds are reported using the consumption method.

Capital Assets

Capital assets are reported in the applicable governmental or business-type activity and component units columns in the government-wide financial statements. Capital assets are those with an initial individual cost of \$5,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition cost on the date received.

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (concluded)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Infrastructure	10-50 years
Water and sewer buildings and systems	10-100 years
Buildings and building improvements	25-50 years
Machinery and equipment	3-10 years
Vehicles	3-10 years

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits, subject to certain limitations. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from debt proceeds received, are reported as expenses.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Unearned Revenue

Unearned revenues are reported for resources that have been received, but not yet earned.

Net Pension Liability

A net pension liability is calculated by subtracting the pension net position from the total pension liability. The net pension liability is deemed to be a noncurrent liability and is recognized in the government-wide financial statements as well as the enterprise funds.

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net OPEB Liability

A net OPEB liability is calculated by subtracting the OPEB net position from the total OPEB liability. The net OPEB liability is deemed to be a noncurrent liability and is recognized in the government-wide financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of net position and balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that qualify for reporting in these categories and are reported in the government-wide financial statement of net position and in the proprietary funds statement of net position.

The City reports items in both categories, deferred outflows and inflows of resources, which correspond to the City's net pension liability and net OPEB liability and are related to differences between expected and actual experience, changes in assumptions, differences between projected and actual plan investment earnings, and contributions subsequent to the measurement date. The City also reports deferred outflows of resources for deferred charges on refunding.

Property Taxes

The City of Charlotte bills and collects its own property taxes and taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph:

Property taxes are levied by the City of Charlotte on July 1 on the taxable valuation of property located in the City as of the preceding December 31, the lien date, and are payable without penalty through August 31. The July 1 levy was composed of the County's levy, ISD and local school district levies, the State Education Tax assessment and the City's millage and assessments. The City bills and collects its own property taxes for general governmental services, debt service, yard waste, recycling, and fire protection, and also collects for Eaton County, the District Library, and various school districts. Collections of property taxes and remittances of them to the appropriate authorities are accounted for in the Current Tax Collection custodial fund.

The City is permitted by state statute to levy taxes up to 15 mills (\$15 per \$1,000 of assessed valuation) for general governmental services other than the payment of principal and interest on long-term debt. For the year ended June 30, 2023, the City levied 14.1369 mills for general governmental services, 0.9000 mills for debt service, 0.1800 mills for yard waste, and 0.0730 mills for recycling, and 3.8050 mills for fire protection. The total original taxable value for the 2022 levy for property within the City was \$246,276,027.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property Taxes (concluded)

The Downtown Development Authority is permitted by P.A. 197 of Michigan to levy taxes up to \$2.00 per \$1,000 of assessed valuation of property in the downtown district. The Authority's current year tax rate was \$1.8890 per \$1,000 of assessed valuation.

Tax Abatements

The City's tax revenues have been reduced by tax abatements. There have been no significant abatements made by the City or other governmental units that significantly reduce tax revenue within the City. Management has determined these amounts to be immaterial to the financial statements.

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

The Internal Service Funds record charges for motor pool and technology provided to various City departments and funds as operating revenue. All City funds record these payments as operating expenditures/expenses. The net revenues or losses of the Internal Service Funds, as well as the net position, are included in the reconciliation to the government-wide financial statements.

Fund Balance Classifications

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five fund balance classifications:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Fund Balance Classifications (concluded)

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

For committed fund balance, City of Charlotte's highest level of decision-making authority is the City Council. The formal action that is required to be taken to establish (and modify or rescind) a fund balance commitment is a Council Resolution.

For assigned fund balance, the City Council has delegated the responsibility for making fund balance assignments to the Finance Director and City Treasurer.

For the classification of fund balances, the City of Charlotte considers restricted or unrestricted amounts to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also, for the classification of fund balances, after restricted amounts have been depleted, the City considers committed, assigned, or unassigned amounts to have been spent, in succession when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Restricted Net Position

Restrictions of net position shown in the government-wide financial statements indicate restrictions imposed by the funding source or some other outside source, which precludes their use for unrestricted purposes.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

As of June 30, 2023, the City had deposits and investments subject to the following risk:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2023, \$11,899,900 of the City's bank balance of \$12,531,442 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$12,403,880. The financial statements report \$1,000 of imprest cash on hand.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City's banking and investment policy does not specifically address custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk

The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by designating its investment portfolio with the objective of obtaining a rate of return through the economic cycles considering risk constraints and cash flow characteristics.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of June 30, 2023, the City's investments were not subject to rating.

Concentration of Credit Risk

The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

The City is not authorized to invest in investments which have this type of risk.

Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified using the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (concluded)

Investments in Entities that Calculate Net Asset Value per Share

The City holds shares or interests in MERS where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient. MERS invests assets in a manner which will seek the highest investment return consistent with the preservation of principal and meet the daily liquidity needs of participants.

At the year ended June 30, 2023, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
FIDUCIARY FUNDS				
MERS total market portfolio	\$ 218,423	\$ -	No restrictions	None

As of June 30, 2023, the carrying amount and fair value for each cash and investment type are as follows:

	Primary Government	Component Units	Fiduciary Funds	Reporting Entity
Cash	\$ 10,673,682	\$ 1,306,356	\$ 3,308	\$ 11,983,346
Pooled investment funds	-	-	218,423	218,423
Cash - restricted	421,534	-	-	421,534
	<u>\$ 11,095,216</u>	<u>\$ 1,306,356</u>	<u>\$ 221,731</u>	<u>\$ 12,623,303</u>

NOTE 3 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds and enterprise funds have been eliminated.

Transfers to Fire Fund from:	
General Fund	<u>\$ 153,300</u>
Transfers to nonmajor governmental funds from:	
General Fund	\$ 19,659
Major Street Fund	<u>166,664</u>
	<u>\$ 186,323</u>

Transfers are used to move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them, move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

Primary Government

	Restated Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 2,115,813	\$ -	\$ -	\$ 2,115,813
Construction in progress	248,696	440,411	-	689,107
Easement	675,910	31,118	-	707,028
Subtotal	3,040,419	471,529	-	3,511,948
Capital assets being depreciated				
Infrastructure	33,238,902	521,826	-	33,760,728
Buildings and improvements	6,797,767	8,250	-	6,806,017
Vehicles and equipment	8,645,403	1,055,033	(1,000)	9,699,436
Subtotal	48,682,072	1,585,109	(1,000)	50,266,181
Less accumulated depreciation for:				
Infrastructure	(24,922,160)	(656,261)	-	(25,578,421)
Buildings and improvements	(3,282,421)	(151,305)	-	(3,433,726)
Vehicles and equipment	(6,469,250)	(402,067)	-	(6,871,317)
Subtotal	(34,673,831)	(1,209,633)	-	(35,883,464)
Net capital assets being depreciated	14,008,241	375,476	(1,000)	14,382,717
Capital assets, net	\$ 17,048,660	\$ 847,005	\$ (1,000)	\$ 17,894,665

Depreciation expense was charged to the following governmental activities:

General government	\$ 39,034
Public safety	285,892
Public works	602,881
Recreation and culture	129,901
Internal service funds	151,925
	<u>\$ 1,209,633</u>

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CAPITAL ASSETS (concluded)

Primary Government (concluded)

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 104,995	\$ -	\$ -	\$ 104,995
Construction in progress	28,320	211,667	-	239,987
Subtotal	133,315	211,667	-	344,982
Capital assets being depreciated				
Buildings and systems	33,259,054	240,780	-	33,499,834
Less accumulated depreciation for:				
Buildings and systems	(18,566,932)	(574,052)	-	(19,140,984)
Net capital assets being depreciated	14,692,122	(333,272)	-	14,358,850
Capital assets, net	<u>\$ 14,825,437</u>	<u>\$ (121,605)</u>	<u>\$ -</u>	<u>\$ 14,703,832</u>

Depreciation expense was charged to the following business-type activities:

Water Supply and Sewage Disposal	<u>\$ 574,052</u>
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Component Units

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets not being depreciated				
Land	<u>\$ 214,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,777</u>

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portion) of the City for the year ended June 30, 2023:

Primary Government

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Amounts Due Within One Year
PRIMARY GOVERNMENT					
Governmental Activities					
General obligation bonds	\$ 1,600,000	\$ -	\$ (150,000)	\$ 1,450,000	\$ 160,000
Direct borrowings	56,413	-	(22,250)	34,163	22,698
Compensated absences	374,717	263,413	(141,491)	496,639	187,528
Unamortized bond premiums	85,473	-	(17,096)	68,377	8,548
Total Governmental Activities	2,116,603	263,413	(330,837)	2,049,179	378,774
Business-type Activities					
General obligation bonds	975,000	-	(480,000)	495,000	495,000
Compensated absences	94,612	46,975	(91,184)	50,403	48,577
Total Business-type Activities	1,069,612	46,975	(571,184)	545,403	543,577
Total Primary Government Long-term Obligations	<u>\$ 3,186,215</u>	<u>\$ 310,388</u>	<u>\$ (902,021)</u>	<u>\$ 2,594,582</u>	<u>\$ 922,351</u>

Significant details regarding outstanding long-term obligations (including current portion) are presented below:

Primary Government

GOVERNMENTAL ACTIVITIES

General Obligation Bonds

\$2,165,000 2017 General Obligation Unlimited Tax Refunding Bonds dated November 2, 2017, due in annual installments ranging from \$160,000 to \$205,000 through May 1, 2031, with interest of 3.00% payable semiannually. \$ 1,450,000

Direct Borrowings

\$105,000 LDFA loan payable due in monthly installments of \$974 through June 30, 2024, with interest of 2.00%, payable monthly. \$ 11,463

\$105,000 LDFA loan payable due in monthly installments of \$974 through June 30, 2025, with interest of 2.00%, payable monthly. 22,700

\$ 34,163

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - LONG-TERM OBLIGATIONS (continued)

Primary Government (concluded)

BUSINESS-TYPE ACTIVITIES

General Obligation Bonds

\$4,050,000 2015 Water Supply and Sewage Disposal Sytem Revenue Refunding Bonds dated April 9, 2015, due in an annual installment of \$495,000 on June 1, 2024, with interest of 3.00% payable semiannually.	<u><u>\$ 495,000</u></u>
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Compensated Absences

In accordance with City personnel policies and/or contracts negotiated with various employee groups of the City, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in their respective personnel policies and/or contracts. The dollar amount of these vested rights, including related payroll taxes, amounted to \$496,639 and \$50,403 for vacation and sick for governmental and business-type activities, respectively, at June 30, 2023. Of those amounts, \$187,528 and \$48,577 have been recorded as current liabilities for governmental and business-type activities, respectively.

All City departments and funds with employees liquidate vacation, compensated absences, and normal sick leave as a direct payout. For governmental activities, compensated absences are generally liquidated by the General Fund.

The City's outstanding obligations from direct borrowings and direct placements related to governmental activities of \$34,163 contain provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

The City has pledged substantially all revenue of the Water Supply and Sewage Disposal Fund, net of applicable expenses, to repay the above water and sewer revenue bonds. Proceeds from the bonds provided financing for the construction of the water supply and sewage disposal system. The bonds are payable solely from the net revenue of the water and sewer system. The remaining principal and interest to be paid on the bonds total \$509,850. During the year, net revenue of the system was \$1,341,589 compared to the annual debt requirement of \$509,250.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM OBLIGATIONS (concluded)

The annual requirements to pay the long-term obligations as of June 30, 2023, including interest are as follows:

Year Ending June 30,	Primary Government					
	General Obligation Bonds		Revenue Bonds		Direct Borrowing	
	Governmental Activities		Business-Type Activities		Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 160,000	\$ 43,500	\$ 495,000	\$ 14,850	\$ 22,698	\$ 683
2025	165,000	38,700	-	-	11,465	229
2026	175,000	33,750	-	-	-	-
2027	175,000	28,500	-	-	-	-
2028	185,000	23,250	-	-	-	-
2029-2031	590,000	35,850	-	-	-	-
	<u>\$ 1,450,000</u>	<u>\$ 203,550</u>	<u>\$ 495,000</u>	<u>\$ 14,850</u>	<u>\$ 34,163</u>	<u>\$ 912</u>

NOTE 6 - DEFINED BENEFIT PENSION PLAN

Plan Description

The City participates in the Michigan Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefits Provided

01 - SEIU, DPW, WWTP: Closed to new hires

Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	55/25
Early Retirement (reduced):	50/25 or 55/15
Final Average Compensation:	5 years
Member Contributions:	2.25%
Act 88:	Yes (Adopted 9/9/1968)

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Benefits Provided (continued)

02 - Police NSU: Closed to new hires

Benefit Multiplier:	3.00% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	50/25
Early Retirement (reduced):	55/15
Final Average Compensation:	5 years
Member Contributions:	10.00%
Act 88:	Yes (Adopted 9/9/1968)

05 - Fire: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	55/20
Early Retirement (reduced):	50/25 or 55/15-
Final Average Compensation:	5 years
Member Contributions:	7.20%
Act 88:	Yes (Adopted 9/9/1968)

10 - Non Union: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	55/20
Early Retirement (reduced):	50/25 or 55/15-
Final Average Compensation:	5 years
Member Contributions:	7.20%
Act 88:	Yes (Adopted 9/9/1968)

12 - SEIU Clrc: Closed to new hires

Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	55/20
Early Retirement (reduced):	50/25 or 55/15
Final Average Compensation:	5 years
Member Contributions:	2.25%
Act 88:	Yes (Adopted 9/9/1968)

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Benefits Provided (continued)

21 - FOP Sprvsn: Closed to new hires

Benefit Multiplier:	3.00% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	50/25
Early Retirement (reduced):	55/15
Final Average Compensation:	5 years
Member Contributions:	13.00%
Act 88:	Yes (Adopted 9/9/1968)

HA - Police Union After 7/1/2012: Open Division

Benefit Multiplier:	1.75% Multiplier (no max)
Normal Retirement Age:	60
Vesting:	6 years
Early Retirement (unreduced):	55/25
Early Retirement (reduced):	-
Final Average Compensation:	3 years
Member Contributions:	0.00%
Act 88:	Yes (Adopted 9/9/1968)

HB - SEIU Union DPW/Cler aft 7/1/1: Open Division

Benefit Multiplier:	1.25% Multiplier (no max)
Normal Retirement Age:	60
Vesting:	6 years
Early Retirement (unreduced):	-
Early Retirement (reduced):	-
Final Average Compensation:	3 years
Member Contributions:	0.00%
Act 88:	Yes (Adopted 9/9/1968)

HC - Fire aft 4/1/13: Open Division

Benefit Multiplier:	1.75% Multiplier (no max)
Normal Retirement Age:	60
Vesting:	6 years
Early Retirement (unreduced):	55/25
Early Retirement (reduced):	-
Final Average Compensation:	3 years
Member Contributions:	0.00%
Act 88:	Yes (Adopted 9/9/1968)

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Benefits Provided (concluded)

HD - Non Union on/aft 4/1/13: Open Division

Benefit Multiplier:	1.25% Multiplier (no max)
Normal Retirement Age:	60
Vesting:	6 years
Early Retirement (unreduced):	55/25
Early Retirement (reduced):	-
Final Average Compensation:	3 years
Member Contributions:	0.00%
Act 88:	Yes (Adopted 9/9/1968)

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the City Council, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

At the December 31, 2022, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	14
Active employees	<u>46</u>
Total employees covered by the Plan	<u><u>138</u></u>

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions range from 5.54% to 49.05% based on annual payroll for open divisions.

Payable to the Pension Plan

At June 30, 2023, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2023.

Net Pension Liability

The employer's net pension liability reported at June 30, 2023, was determined using a measure of the total pension liability and the pension net position as of December 31, 2022. The December 31, 2022 total pension liability was determined by an actuarial valuation performed as of that date.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Net Pension Liability (concluded)

Changes in the net pension liability during the measurement year were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<u>Changes in Net Pension Liability</u>	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at December 31, 2021	\$ 25,447,195	\$ 14,655,970	\$ 10,791,225
Changes for the Year			
Service cost	280,160	-	280,160
Interest on total pension liability	1,791,396	-	1,791,396
Difference between expected and actual experience	(236,603)	-	(236,603)
Employer contributions	-	1,281,922	(1,281,922)
Employee contributions	-	89,089	(89,089)
Net investment (loss)	-	(1,588,908)	1,588,908
Benefit payments, including employee refunds	(1,756,734)	(1,756,734)	-
Administrative expense	-	(26,425)	26,425
Net changes	78,219	(2,001,056)	2,079,275
Balances as of December 31, 2022	\$ 25,525,414	\$ 12,654,914	\$ 12,870,500

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the City recognized pension expense of \$1,816,193. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,335	\$ 230,234
Assumption changes	603,413	-
Net difference between projected and actual earnings on pension plan investments	1,175,355	-
Contributions subsequent to the measurement date*	569,308	-
Total	\$ 2,355,411	\$ 230,234

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition in the net pension liability for the year ending June 30, 2024.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (concluded)

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	Pension Expense
2024	\$ 388,420
2025	361,468
2026	278,676
2027	527,305
	<u>\$ 1,555,869</u>

Actuarial Assumptions

The total pension liability in the December 31, 2022, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term plus a percentage based on age related scale to reflect merit, longevity, and promotional pay increases.

Investment rate of return: 7.00%, net of investment expenses, including inflation.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the valuation were based on the results of the 2014-2018 Five-Year Experience Study.

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers.

Changes in Assumptions

There were no changes in assumptions during plan year 2022.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

Projected Cash Flows

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Expected Money-Weighted Rate of Return</u>
Global equity	60.00%	4.50%	2.70%
Global fixed income	20.00%	2.00%	0.40%
Private investments	<u>20.00%</u>	7.00%	1.40%
	<u>100.00%</u>		
Inflation			<u>2.50%</u>
Assumed investment rate of return			7.00%
Administrative expense netted above			<u>0.25%</u>
Investment rate of return (discount rate)			<u>7.25%</u>

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rates 7.25%, as well as what the employer's Net Position Liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	\$ 15,786,597	\$ 12,870,500	\$ 10,435,176

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - DEFINED CONTRIBUTION PENSION PLAN

The City provides a defined contribution pension plan, which provides retirement benefits to the City manager and department supervisors. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The City manager's plan has immediate vesting, while department supervisors are fully vested after four years of service. The City contributes a percentage of participant's salary to the plans. City contributions to the MERS plan are between 10% and 13.88% of salary. City contributions for the fiscal year 2023 were \$142,075. The plan provisions and contribution amounts were established by the City Council and may be amended by the Council. The plan is administered along with the defined benefit pension plan, through MERS.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The City of Charlotte Other Post-Employment Benefits Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the City using MERS' retiree health funding vehicle (RHFV). The Plan provides certain retiree medical benefits as other post-employment benefits (OPEB) to all applicable employees, in accordance with union agreements and/or personnel policies. Benefit provisions are established by the City Council. The Plan does not issue a separate stand-alone financial statement.

Benefits Provided

The City pays the full cost of coverage for these benefits, up to the Michigan Hard Cap, for certain retirees and their beneficiaries. The retirees must contribute the balance of premiums not paid by the City in accordance with plan provisions. The City has no obligation to make contributions in advance of when the premiums are due for payment (i.e., may be financed on a "pay-as-you-go" basis). The current contributions being made are based on an actuarial calculated valuation. Administrative costs of the plan are paid for by the City.

Summary of Plan Participants

At the June 30, 2022 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries	<u><u>13</u></u>
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Contributions

For the year ended June 30, 2023, the City contributed its portion of premium payments.

Net OPEB Liability

The net OPEB liability of the City was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023.

**CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Salary increases	N/A - no actives eligible for benefits
Investment rate of return	7.00%, including inflation
20-year Aa Municipal bond rate	4.13%
Mortality	Public General 2010 Employee and Healthy Retiree, Headcount weighted
Improvement Scale	MP-2021

The assumptions used in the June 30, 2022 valuation were determined by the City's management as of June 30, 2022.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	60.00%	4.50%
Global fixed income	20.00%	2.00%
Private assets	20.00%	7.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 4.30%. The projection of cash flows used to determine the discount rate assumed that City contributions will first use assets to pay benefits and then pay benefits on a pay-as-you-go basis. Based on this assumption, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members through 2026 - the cross-over point. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the Total OPEB Liability. As of June 30, 2022, the discount rate used to value OPEB liabilities was 4.18%.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

- Medical Trend rates updated to those prescribed by PA 202 for year 2023.
- Discount rate changed from 4.18% to 4.30%.

Change in Net OPEB Liability

The change in the net OPEB liability for the year ended June 30, 2023, is as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPB Liability
<u>Changes in Net OPEB Liability</u>	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at June 30, 2022	\$ 1,149,375	\$ 203,632	\$ 945,743
Changes for the Year			
Interest on total OPEB liability	45,649	-	45,649
Difference between expected and actual experience	(18,950)	-	(18,950)
Changes of assumptions	(6,453)	-	(6,453)
Employer contributions	-	114,611	(114,611)
Net investment income	-	15,175	(15,175)
Benefit payments, including employee refunds	(114,611)	(114,611)	-
Administrative expense	-	(384)	384
Net changes	(94,365)	14,791	(109,156)
Balances as of June 30, 2023	\$ 1,055,010	\$ 218,423	\$ 836,587

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Current Rate	1% Increase
Net OPEB liability	\$ 929,819	\$ 836,587	\$ 756,733

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (concluded)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB liability	<u>\$ 817,628</u>	<u>\$ 836,587</u>	<u>\$ 857,402</u>

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the City recognized an OPEB benefit of \$13,126. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on plan investments	<u>\$ 20,026</u>	<u>\$ -</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2024	\$ 6,737
2025	6,737
2026	6,738
2027	<u>(186)</u>
	<u>\$ 20,026</u>

NOTE 9 - RISK MANAGEMENT

The City participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - RISK MANAGEMENT (concluded)

The City also participates in a pool, the Michigan Municipal League Liability and Property Pool, with other municipalities for property, liability, bonding, and casualty losses. The pool is organized under Public Act 138 of 1982, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

NOTE 10 - FUND BALANCE CLASSIFICATIONS

The following are the various fund balance classifications as of June 30, 2023:

	General Fund	Major Streets Fund	Fire Fund	Nonmajor Governmental Funds	Total
Fund Balances					
Nonspendable					
Inventory	\$ 10,096	\$ -	\$ -	\$ -	\$ 10,096
Prepays	146,790	664	16,563	830	164,847
Restricted					
Streets	-	1,402,424	-	1,045,032	2,447,456
Fire	-	-	5,638	-	5,638
Industrial park	-	-	-	62,266	62,266
Police training	-	-	-	11,735	11,735
Drug enforcement	-	-	-	8,003	8,003
Camp Frances	-	-	-	13,775	13,775
Debt service	-	-	-	105,556	105,556
Grants	-	-	-	21,703	21,703
Assigned					
Revolving Fund	822,858	-	-	-	822,858
Unassigned	2,124,938	-	-	-	2,124,938
TOTAL FUND BALANCES	\$ 3,104,682	\$ 1,403,088	\$ 22,201	\$ 1,268,900	\$ 5,798,871

NOTE 11 - CODE ENFORCEMENT

The City has elected to report the financial activities of the code enforcement department in the General Fund. The following is the required information as it relates to this department for the year ended June 30, 2023:

Cumulative shortfall at July 1, 2022 and June 30, 2023	<u><u>\$ (3,147,903)</u></u>
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CITY OF CHARLOTTE
NOTES TO FINANCIAL STATEMENTS

NOTE 12 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2023, the City implemented the following new pronouncement: GASB Statement No. 96, *Subscription-based Information Technology Arrangements*.

Summary:

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset -an intangible asset- and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

There was no material impact on the City's financial statement after the adoption of GASB Statement No. 96.

NOTE 13 - UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023-2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF CHARLOTTE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,590,285	\$ 3,660,825	\$ 3,656,618	\$ (4,207)
Licenses and permits	11,740	11,595	11,612	17
Intergovernmental	1,663,325	1,761,630	1,809,910	48,280
Charges for services	436,500	447,900	453,256	5,356
Fines and forfeits	10,250	10,550	17,118	6,568
Interest and rents	38,175	144,500	171,910	27,410
Other	180,845	191,765	146,423	(45,342)
TOTAL REVENUES	5,931,120	6,228,765	6,266,847	38,082
EXPENDITURES				
Current				
General government	2,055,180	1,764,940	1,741,301	23,639
Public safety	2,453,885	2,450,400	2,350,235	100,165
Public works	624,645	654,655	547,455	107,200
Community and economic development	337,030	323,150	265,632	57,518
Recreation and culture	103,060	100,970	91,982	8,988
TOTAL EXPENDITURES	5,573,800	5,294,115	4,996,605	297,510
EXCESS OF REVENUES OVER EXPENDITURES	357,320	934,650	1,270,242	335,592
OTHER FINANCING (USES)				
Transfers out	(189,810)	(226,645)	(172,959)	53,686
NET CHANGE IN FUND BALANCE	167,510	708,005	1,097,283	389,278
Fund balance, beginning of year	2,007,399	2,007,399	2,007,399	-
Fund balance, end of year	<u>\$ 2,174,909</u>	<u>\$ 2,715,404</u>	<u>\$ 3,104,682</u>	<u>\$ 389,278</u>

**CITY OF CHARLOTTE
MAJOR STREETS FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 1,191,000	\$ 1,197,675	\$ 1,219,959	\$ 22,284
Interest	800	23,000	25,064	2,064
Other revenue	2,000	960	962	2
TOTAL REVENUES	1,193,800	1,221,635	1,245,985	24,350
EXPENDITURES				
Current				
Public works	1,423,650	1,350,610	889,657	460,953
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(229,850)	(128,975)	356,328	485,303
OTHER FINANCING (USES)				
Transfers out	(250,000)	(250,000)	(166,664)	83,336
NET CHANGE IN FUND BALANCE	(479,850)	(378,975)	189,664	568,639
Fund balance, beginning of year	1,213,424	1,213,424	1,213,424	-
Fund balance, end of year	\$ 733,574	\$ 834,449	\$ 1,403,088	\$ 568,639

**CITY OF CHARLOTTE
FIRE FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 885,035	\$ 881,650	\$ 879,936	\$ (1,714)
Intergovernmental	-	1,005,000	740,618	(264,382)
Charges for services	458,500	418,035	418,535	500
Interest	-	3,750	4,385	635
Other	-	73,705	12,161	(61,544)
TOTAL REVENUES	<u>1,343,535</u>	<u>2,382,140</u>	<u>2,055,635</u>	<u>(326,505)</u>
EXPENDITURES				
Current				
Public safety	1,462,295	2,252,060	2,163,356	88,704
Debt service	<u>34,550</u>	<u>23,380</u>	<u>23,378</u>	<u>2</u>
TOTAL EXPENDITURES	<u>1,496,845</u>	<u>2,275,440</u>	<u>2,186,734</u>	<u>88,706</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(153,310)</u>	<u>106,700</u>	<u>(131,099)</u>	<u>(237,799)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>153,310</u>	<u>203,300</u>	<u>153,300</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCE	-	310,000	22,201	(287,799)
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 310,000</u>	<u>\$ 22,201</u>	<u>\$ (287,799)</u>

CITY OF CHARLOTTE
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS
LAST NINE FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
CHANGE IN TOTAL PENSION LIABILITY									
Service cost	\$ 280,160	\$ 269,768	\$ 262,016	\$ 258,238	\$ 252,828	\$ 249,607	\$ 266,224	\$ 260,875	\$ 252,934
Interest	1,791,396	1,793,017	1,725,554	1,738,994	1,726,620	1,690,900	1,638,043	1,574,604	1,531,865
Difference between expected and actual experience	(236,603)	(105,564)	29,340	(68,761)	(192,904)	36,880	193,964	76,155	-
Changes of assumptions	-	908,277	597,096	729,401	-	-	-	820,049	-
Benefit payments, including employee refunds	<u>(1,756,734)</u>	<u>(1,751,483)</u>	<u>(1,708,927)</u>	<u>(1,676,157)</u>	<u>(1,592,997)</u>	<u>(1,471,983)</u>	<u>(1,386,436)</u>	<u>(1,303,433)</u>	<u>(1,238,017)</u>
Net Change in Total Pension Liability	78,219	1,114,015	905,079	981,715	193,547	505,404	711,795	1,428,250	546,782
Total Pension Liability, beginning	<u>25,447,195</u>	<u>24,333,180</u>	<u>23,428,101</u>	<u>22,446,386</u>	<u>22,252,839</u>	<u>21,747,435</u>	<u>21,035,640</u>	<u>19,607,390</u>	<u>19,060,608</u>
Total Pension Liability, ending	<u>\$ 25,525,414</u>	<u>\$ 25,447,195</u>	<u>\$ 24,333,180</u>	<u>\$ 23,428,101</u>	<u>\$ 22,446,386</u>	<u>\$ 22,252,839</u>	<u>\$ 21,747,435</u>	<u>\$ 21,035,640</u>	<u>\$ 19,607,390</u>
CHANGE IN PLAN FIDUCIARY NET POSITION									
Contributions - employer	\$ 1,281,922	\$ 1,011,779	\$ 911,923	\$ 769,903	\$ 726,016	\$ 655,835	\$ 560,877	\$ 488,614	\$ 440,590
Contributions - employee	89,089	96,215	104,248	105,682	116,735	125,815	133,757	133,942	131,690
Net investment income (loss)	(1,588,908)	1,939,135	1,518,042	1,562,803	(488,939)	1,581,517	1,293,548	(180,906)	775,454
Benefit payments, including employee refunds	(1,756,734)	(1,751,483)	(1,708,927)	(1,676,157)	(1,592,997)	(1,471,983)	(1,386,436)	(1,303,433)	(1,238,017)
Administrative expenses	<u>(26,425)</u>	<u>(21,072)</u>	<u>(24,579)</u>	<u>(26,889)</u>	<u>(25,054)</u>	<u>(25,097)</u>	<u>(25,570)</u>	<u>(26,884)</u>	<u>(28,352)</u>
Net Change in Plan Fiduciary Net Position	(2,001,056)	1,274,574	800,707	735,342	(1,264,239)	866,087	576,176	(888,667)	81,365
Plan Fiduciary Net Position, beginning	<u>14,655,970</u>	<u>13,381,396</u>	<u>12,580,689</u>	<u>11,845,347</u>	<u>13,109,586</u>	<u>12,243,499</u>	<u>11,667,323</u>	<u>12,555,990</u>	<u>12,474,625</u>
Plan Fiduciary Net Position, ending	<u>\$ 12,654,914</u>	<u>\$ 14,655,970</u>	<u>\$ 13,381,396</u>	<u>\$ 12,580,689</u>	<u>\$ 11,845,347</u>	<u>\$ 13,109,586</u>	<u>\$ 12,243,499</u>	<u>\$ 11,667,323</u>	<u>\$ 12,555,990</u>
City's Net Pension Liability	\$ 12,870,500	\$ 10,791,225	\$ 10,951,784	\$ 10,847,412	\$ 10,601,039	\$ 9,143,253	\$ 9,503,936	\$ 9,368,317	\$ 7,051,400
Plan fiduciary net position as a percentage of the total pension liability	49.58%	57.59%	54.99%	53.70%	52.77%	58.91%	56.30%	55.46%	64.04%
Covered payroll	\$ 3,008,089	\$ 3,164,998	\$ 2,756,466	\$ 2,772,764	\$ 2,682,635	\$ 2,469,416	\$ 2,580,947	\$ 2,443,516	\$ 2,344,781
City's net pension liability as a percentage of covered payroll	427.9%	341.0%	397.3%	391.2%	395.2%	370.3%	368.2%	383.4%	300.7%

**CITY OF CHARLOTTE
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CITY CONTRIBUTIONS
LAST TEN FISCAL YEARS
(AMOUNTS WERE DETERMINED AS OF 6/30 EACH FISCAL YEAR)**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contributions	\$ 1,194,668	\$ 1,074,936	\$ 911,923	\$ 748,947	\$ 726,016	\$ 655,835	\$ 604,246	\$ 518,652	\$ 460,158	\$ 418,746
Contributions in relation to the actuarially determined contribution	<u>1,369,668</u>	<u>1,249,936</u>	<u>911,923</u>	<u>769,903</u>	<u>726,016</u>	<u>655,835</u>	<u>604,246</u>	<u>518,652</u>	<u>460,158</u>	<u>418,746</u>
Contribution deficiency (excess)	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	<u>\$ -</u>	<u>\$ (20,956)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,254,447	\$ 3,164,998	\$ 2,756,466	\$ 2,772,764	\$ 2,682,635	\$ 2,469,416	\$ 2,580,947	\$ 2,443,516	\$ 2,344,781	\$ 2,337,878
Contributions as a percentage of covered payroll	42.09%	39.49%	33.08%	27.77%	27.06%	26.56%	23.41%	21.23%	19.62%	17.91%

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution amounts are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5 year smoothed market
Inflation	2.50%
Salary increases	3.00% in the long-term plus merit and longevity, 3.00% in the long-term
Investment rate of return	7.00% (net of investment expenses, including inflation)
Mortality	Based on a version of Pub-2010 and fully generational MP-2019

CITY OF CHARLOTTE
OTHER POST-EMPLOYMENT BENEFITS PLAN
SCHEDULE OF CHANGES IN THE PLAN'S NET OPEB LIABILITY AND RELATED RATIOS
LAST SIX MEASUREMENT DATES (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2022	2022	2021	2020	2019	2018
CHANGE IN TOTAL OPEB LIABILITY						
Service cost	\$ -	\$ -	\$ 8,120	\$ 9,070	\$ 11,859	\$ 28,487
Interest	45,649	36,553	36,846	38,177	74,145	89,425
Difference between expected and actual experience	(18,950)	(226,361)	(59,773)	(167,455)	(29,410)	(546,884)
Changes of assumptions	(6,453)	(209,473)	-	-	55,136	(44,121)
Benefit payments, including refunds of member contributions	<u>(114,611)</u>	<u>(95,045)</u>	<u>(107,146)</u>	<u>(87,100)</u>	<u>(84,759)</u>	<u>(99,785)</u>
Net Change in Total OPEB Liability	(94,365)	(494,326)	(121,953)	(207,308)	26,971	(572,878)
Total OPEB Liability, beginning	<u>1,149,375</u>	<u>1,643,701</u>	<u>1,765,654</u>	<u>1,972,962</u>	<u>1,945,991</u>	<u>2,518,869</u>
Total OPEB Liability, ending	<u>\$ 1,055,010</u>	<u>\$ 1,149,375</u>	<u>\$ 1,643,701</u>	<u>\$ 1,765,654</u>	<u>\$ 1,972,962</u>	<u>\$ 1,945,991</u>
CHANGE IN PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Contributions/benefits paid from general operating funds	114,611	95,045	107,146	-	-	-
OPEB plan net investment income (loss)	15,175	(18,294)	22,673	-	-	-
Benefit payments, including refunds of member contributions	(114,611)	(95,045)	(107,146)	-	-	-
Administrative expenses	<u>(384)</u>	<u>(399)</u>	<u>(348)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Plan Fiduciary Net Position	14,791	(18,693)	222,325	-	-	-
Plan Fiduciary Net Position, beginning	<u>203,632</u>	<u>222,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position, ending	<u>\$ 218,423</u>	<u>\$ 203,632</u>	<u>\$ 222,325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Plan's Net OPEB Liability	\$ 836,587	\$ 945,743	\$ 1,421,376	\$ 1,765,654	\$ 1,972,962	\$ 1,945,991
Plan fiduciary net position as a percentage of the total OPEB liability	20.70%	17.72%	13.53%	0.00%	0.00%	0.00%

The OPEB plan has no active employees; therefore, no covered payroll is presented.

**CITY OF CHARLOTTE
OTHER POST-EMPLOYMENT BENEFITS PLAN
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS
LAST SIX FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)**

	2023	2022	2021	2020	2019	2018
Actuarially determined contributions	\$ 60,339	\$ 71,166	\$ 87,086	\$ 102,000	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	114,611	95,045	307,146	87,100	84,759	99,785
Contribution deficiency (excess)	<u>\$ (54,272)</u>	<u>\$ (23,879)</u>	<u>\$ (220,060)</u>	<u>\$ 14,900</u>	<u>\$ (84,759)</u>	<u>\$ (99,785)</u>

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution amounts are calculated as of
July 1 every year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age actuarial cost method
Remaining amortization period	16 years
Health care cost trend rates	7.25%, decreasing to an ultimate rate of 4.50%
Discount rate	4.18%
Mortality	2010 Public Safety & General Employees and Healthy Retirees, Headcount weighted, MP-2021

**CITY OF CHARLOTTE
OTHER POST-EMPLOYMENT BENEFITS PLAN
SCHEDULE OF OPEB INVESTMENT RETURNS
LAST SIX FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	7.26%	-8.41%	28.12%	N/A	N/A	N/A

CITY OF CHARLOTTE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - EMPLOYEE RETIREMENT PLAN

Changes of Benefits Terms: There were no significant changes in benefit terms for the plan year 2022.

Changes in Assumptions: There were no changes in assumptions for the plan year 2023.

NOTE 2 - OTHER POST-EMPLOYMENT BENEFITS PLAN

Changes of Benefits Terms: There were no changes in benefit terms for the plan year 2023.

Changes in Assumptions: Medical trend rates updated to those prescribed by PA 202 for year 2023.
Discount rate changed from 4.18% to 4.30%.

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Local Streets - This fund is used to control the expenditure of motor fuel taxes, which are earmarked by law and the state constitution for local street and highway purposes.

Industrial Park - This fund is used to control the expenditure of moneys earmarked for the City's industrial park.

Police Training - This fund is used to control the expenditure of state grant moneys, which are earmarked for the continued training of police officers.

Drug Enforcement - This fund is used to control the expenditures of moneys earmarked for the local D.A.R.E. program.

Camp Frances - The Camp Frances Educational and Recreational Center is a municipal nonprofit corporation formed in 2009 pursuant to the Home Rule City Act as a single-member corporation. The City Council is the single member and appoints a board of trustees to manage a camp building and surrounding grounds in Bennett Park and to provide for educational and recreational activities there.

Grant - This fund is used to control the expenditure of federal grant moneys, which are earmarked for certain projects within the community.

DEBT SERVICE FUNDS

Facility Building Bond Fund - This fund is used for payment of the 2017 General Obligation Unlimited Tax Refunding Bonds, issued to cover \$3,000,000 of construction costs of a new fire station and renovations.

**CITY OF CHARLOTTE
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023**

	Special Revenue						Debt Service	Total
	Local Streets	Industrial Park	Police Training	Drug Enforcement	Camp Frances	Grant	Facility Building Bond	
ASSETS								
Cash	\$ 1,004,973	\$ 64,980	\$ 13,725	\$ 8,003	\$ 15,632	\$ 21,703	\$ 105,556	\$ 1,234,572
Receivables								
Accounts	14,400	26,484	-	-	70	-	-	40,954
Special assessments	18,822	-	-	-	-	-	-	18,822
Due from other governmental units	53,261	-	-	-	-	-	-	53,261
Prepays	792	-	-	-	38	-	-	830
TOTAL ASSETS	\$ 1,092,248	\$ 91,464	\$ 13,725	\$ 8,003	\$ 15,740	\$ 21,703	\$ 105,556	\$ 1,348,439
LIABILITIES								
Accounts payable	\$ 26,129	\$ 2,714	\$ 1,990	\$ -	\$ 1,927	\$ -	\$ -	\$ 32,760
Accrued liabilities	1,473	-	-	-	-	-	-	1,473
TOTAL LIABILITIES	27,602	2,714	1,990	-	1,927	-	-	34,233
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	18,822	26,484	-	-	-	-	-	45,306
FUND BALANCES								
Nonspendable	792	-	-	-	38	-	-	830
Restricted	1,045,032	62,266	11,735	8,003	13,775	21,703	105,556	1,268,070
TOTAL FUND BALANCES	1,045,824	62,266	11,735	8,003	13,813	21,703	105,556	1,268,900
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,092,248	\$ 91,464	\$ 13,725	\$ 8,003	\$ 15,740	\$ 21,703	\$ 105,556	\$ 1,348,439

CITY OF CHARLOTTE
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023

	Special Revenue						Debt Service	
	Local Streets	Industrial Park	Police Training	Drug Enforcement	Camp Frances	Grant	Facility Building Bond	Total
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221,209	\$ 221,209
Special assessments	3,684	-	-	-	-	-	-	3,684
Intergovernmental	313,183	-	3,024	-	-	-	13,409	329,616
Fines and forfeits	-	-	-	50	-	-	-	50
Interest and rents	19,981	6,763	367	184	5,537	420	3,522	36,774
Other	13,931	-	-	-	190	-	-	14,121
TOTAL REVENUES	350,779	6,763	3,391	234	5,727	420	238,140	605,454
EXPENDITURES								
Current								
Public safety	-	-	10,006	3,442	-	-	-	13,448
Public works	301,397	-	-	-	-	-	-	301,397
Community and economic development	-	4,553	-	-	-	-	-	4,553
Recreation and culture	-	-	-	-	12,876	-	-	12,876
Debt service	-	-	-	-	-	-	198,000	198,000
TOTAL EXPENDITURES	301,397	4,553	10,006	3,442	12,876	-	198,000	530,274
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	49,382	2,210	(6,615)	(3,208)	(7,149)	420	40,140	75,180
OTHER FINANCING SOURCES								
Transfers in	181,664	-	4,659	-	-	-	-	186,323
NET CHANGE IN FUND BALANCES	231,046	2,210	(1,956)	(3,208)	(7,149)	420	40,140	261,503
Fund balances, beginning of year	814,778	60,056	13,691	11,211	20,962	21,283	65,416	1,007,397
Fund balances, end of year	<u>\$ 1,045,824</u>	<u>\$ 62,266</u>	<u>\$ 11,735</u>	<u>\$ 8,003</u>	<u>\$ 13,813</u>	<u>\$ 21,703</u>	<u>\$ 105,556</u>	<u>\$ 1,268,900</u>

CITY OF CHARLOTTE
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2023

	Local Streets Fund			Variances with
	Budgeted Amounts			Final Budget
	Original	Final	Actual	Positive (Negative)
REVENUES				
Special assessments	\$ 4,800	\$ 3,680	\$ 3,684	\$ 4
Intergovernmental	310,000	310,000	313,183	3,183
Interest	700	17,840	19,981	2,141
Other	500	500	13,931	13,431
TOTAL REVENUES	<u>316,000</u>	<u>332,020</u>	<u>350,779</u>	<u>18,759</u>
EXPENDITURES				
Current				
Public works	<u>626,375</u>	<u>502,365</u>	<u>301,397</u>	<u>200,968</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(310,375)</u>	<u>(170,345)</u>	<u>49,382</u>	<u>219,727</u>
OTHER FINANCING SOURCES				
Transfers in	<u>265,000</u>	<u>182,660</u>	<u>181,664</u>	<u>(996)</u>
NET CHANGE IN FUND BALANCE	<u>(45,375)</u>	<u>12,315</u>	<u>231,046</u>	<u>218,731</u>
Fund balance, beginning	<u>814,778</u>	<u>814,778</u>	<u>814,778</u>	<u>-</u>
Fund balance, ending	<u>\$ 769,403</u>	<u>\$ 827,093</u>	<u>\$ 1,045,824</u>	<u>\$ 218,731</u>

CITY OF CHARLOTTE
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (continued)
YEAR ENDED JUNE 30, 2023

	Industrial Park Fund			Variances with
	Original Budget	Final Amended Budget	Actual	Final Budget Positive (Negative)
REVENUES				
Interest and rents	\$ 11,640	\$ 1,250	\$ 6,763	\$ 5,513
EXPENDITURES				
Current				
Community and economic development	3,000	3,515	4,553	(1,038)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	8,640	(2,265)	2,210	4,475
Fund balance, beginning of year	60,056	60,056	60,056	-
Fund balance, end of year	\$ 68,696	\$ 57,791	\$ 62,266	\$ 4,475

CITY OF CHARLOTTE
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (continued)
YEAR ENDED JUNE 30, 2023

	Police Training Fund			Variances with
	Original Budget	Final Amended Budget	Actual	Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ 3,025	\$ 3,024	\$ (1)
Interest	-	350	367	17
TOTAL REVENUES	-	3,375	3,391	16
EXPENDITURES				
Current				
Public safety	21,500	10,000	10,006	(6)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(21,500)	(6,625)	(6,615)	10
OTHER FINANCING SOURCES				
Transfers in	21,500	6,625	4,659	(1,966)
NET CHANGE IN FUND BALANCE	-	-	(1,956)	(1,956)
Fund balance, beginning of year	13,691	13,691	13,691	-
Fund balance, end of year	<u>\$ 13,691</u>	<u>\$ 13,691</u>	<u>\$ 11,735</u>	<u>\$ (1,956)</u>

CITY OF CHARLOTTE
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (continued)
YEAR ENDED JUNE 30, 2023

	Drug Enforcement Fund			Variances with
	Original	Final		Final Budget
	Budget	Amended	Actual	Positive
		Budget		(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ 50	\$ 50	\$ -
Interest	-	175	184	9
Other	1,500	1,500	-	(1,500)
TOTAL REVENUES	1,500	1,725	234	(1,491)
EXPENDITURES				
Current				
Public safety	1,500	3,445	3,442	3
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	(1,720)	(3,208)	(1,488)
OTHER FINANCING SOURCES				
Transfers in	-	1,720	-	(1,720)
NET CHANGE IN FUND BALANCE	-	-	(3,208)	(3,208)
Fund balance, beginning of year	11,211	11,211	11,211	-
Fund balance, end of year	\$ 11,211	\$ 11,211	\$ 8,003	\$ (3,208)

CITY OF CHARLOTTE
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (continued)
YEAR ENDED JUNE 30, 2023

	Camp Frances Fund			Variances with
	Original	Final		Final Budget
	Budget	Amended	Actual	Positive
		Budget		(Negative)
REVENUES				
Interest and rents	\$ 3,210	\$ 5,300	\$ 5,537	\$ 237
Other	-	310	190	(120)
TOTAL REVENUES	3,210	5,610	5,727	117
EXPENDITURES				
Current				
Recreation and culture	1,745	13,045	12,876	169
TOTAL EXPENDITURES	1,745	13,045	12,876	169
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,465	(7,435)	(7,149)	286
Fund balance, beginning of year	20,962	20,962	20,962	-
Fund balance, end of year	\$ 22,427	\$ 13,527	\$ 13,813	\$ 286

CITY OF CHARLOTTE
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (concluded)
YEAR ENDED JUNE 30, 2023

	Grant Fund			Variances with
	Original Budget	Final Amended Budget	Actual	Final Budget Positive (Negative)
REVENUES				
Interest	\$ -	\$ 370	\$ 420	\$ 50
EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	-	370	420	50
Fund balance, beginning of year	21,283	21,283	21,283	-
Fund balance, end of year	\$ 21,283	\$ 21,653	\$ 21,703	\$ 50

INTERNAL SERVICE FUNDS

Motor Vehicle Pool - This fund is used to account for the operations of the motor pool for the City.

Information Technology - Provides computer services to the various other funds that use the City's network.

**CITY OF CHARLOTTE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023**

	Motor Vehicle Pool	Information Technology Pool	Total
ASSETS			
Current assets			
Cash and investments	\$ 529,743	\$ 264,878	\$ 794,621
Prepays	15,450	-	15,450
Total current assets	545,193	264,878	810,071
Noncurrent assets			
Capital assets not being depreciated	136,436	68,994	205,430
Capital assets, net of accumulated depreciation	869,471	-	869,471
Total noncurrent assets	1,005,907	68,994	1,074,901
TOTAL ASSETS	1,551,100	333,872	1,884,972
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	36,391	-	36,391
LIABILITIES			
Current liabilities			
Accounts payable	16,333	29,718	46,051
Accrued liabilities	1,004	-	1,004
Total current liabilities	17,337	29,718	47,055
Noncurrent liabilities			
Net pension liability	198,851	-	198,851
TOTAL LIABILITIES	216,188	29,718	245,906
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	3,557	-	3,557
NET POSITION			
Investment in capital assets	1,005,907	68,994	1,074,901
Unrestricted	361,839	235,160	596,999
TOTAL NET POSITION	\$ 1,367,746	\$ 304,154	\$ 1,671,900

**CITY OF CHARLOTTE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023**

	Motor Vehicle Pool	Information Technology Pool	Total
OPERATING REVENUES			
Charges to other funds	\$ 493,085	\$ 281,520	\$ 774,605
OPERATING EXPENSES			
Personnel services	116,690	-	116,690
Material and supplies	133,667	2,758	136,425
Utilities	56,527	20,574	77,101
Contractual	41,545	161,116	202,661
Insurance	16,621	-	16,621
Other expenses	378	21,954	22,332
Depreciation	151,925	-	151,925
TOTAL OPERATING EXPENSES	517,353	206,402	723,755
OPERATING INCOME (LOSS)	(24,268)	75,118	50,850
NONOPERATING REVENUES (EXPENSES)			
Interest earnings	4,556	4,648	9,204
(Loss) on sale of assets	(1,000)	-	(1,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	3,556	4,648	8,204
CHANGE IN NET POSITION	(20,712)	79,766	59,054
Net position, beginning of year	1,388,458	224,388	1,612,846
Net position, end of year	\$ 1,367,746	\$ 304,154	\$ 1,671,900

**CITY OF CHARLOTTE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

	Motor Vehicle Pool	Information Technology Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund services provided	\$ 493,085	\$ 281,520	\$ 774,605
Cash paid to suppliers	(309,387)	(183,445)	(492,832)
Cash paid to employees	(73,577)	-	(73,577)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>110,121</u>	<u>98,075</u>	<u>208,196</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets, net	<u>(104,936)</u>	<u>(68,994)</u>	<u>(173,930)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	<u>4,556</u>	<u>4,648</u>	<u>9,204</u>
NET INCREASE IN CASH	9,741	33,729	43,470
Cash and investments, beginning of year	<u>520,002</u>	<u>231,149</u>	<u>751,151</u>
Cash and investments, end of year	<u><u>\$ 529,743</u></u>	<u><u>\$ 264,878</u></u>	<u><u>\$ 794,621</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ (24,268)	\$ 75,118	\$ 50,850
Adjustment to reconciled operating income (loss) to net cash provided by operating activities			
Depreciation	151,925	-	151,925
(Increase) decrease in:			
Prepays	593	-	593
Deferred outflows of resources related to pension	(6,088)	-	(6,088)
Increase (decrease) in:			
Accounts payable	(13,627)	22,957	9,330
Accrued liabilities	(3,063)	-	(3,063)
Net pension liability	20,375	-	20,375
Deferred inflows of resources related to pension	<u>(15,726)</u>	<u>-</u>	<u>(15,726)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 110,121</u></u>	<u><u>\$ 98,075</u></u>	<u><u>\$ 208,196</u></u>

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Charlotte’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

Contents	Page
Financial Trends.....	88-93
<i>These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.</i>	
Revenue Capacity.....	94-97
<i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i>	
Debt Capacity.....	98-102
<i>These schedules present information to help the reader assess the affordability of the government’s current level of outstanding debt and the government’s ability to issue additional debt in the future.</i>	
Demographic and Economic Information	103-104
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.</i>	
Operating Information.....	105-107
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

TABLE 1

CITY OF CHARLOTTE
NET POSITION BY COMPONENT
2014-2023
(UNAUDITED)
(ACCRUAL BASIS OF ACCOUNTING)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net investment in capital assets	\$ 15,617,415	\$ 15,365,101	\$ 14,928,939	\$ 14,741,754	\$ 13,934,175	\$ 15,034,711	\$ 15,334,364	\$ 15,731,917	\$ 15,329,601	\$ 16,362,416
Restricted	1,076,663	1,449,173	1,665,202	1,773,032	2,137,526	1,537,149	1,496,722	1,866,627	2,274,848	2,686,939
Unrestricted	669,720	(3,478,998)	(3,756,822)	(4,443,793)	(5,945,945)	(7,253,741)	(8,460,578)	(8,257,033)	(6,775,998)	(6,156,173)
Total net position	<u>\$ 17,363,798</u>	<u>\$ 13,335,276</u>	<u>\$ 12,837,319</u>	<u>\$ 12,070,993</u>	<u>\$ 10,125,756</u>	<u>\$ 9,318,119</u>	<u>\$ 8,370,508</u>	<u>\$ 9,341,511</u>	<u>\$ 10,828,451</u>	<u>\$ 12,893,182</u>
Business Type Activities										
Net investment in capital assets	\$ 10,065,565	\$ 11,186,706	\$ 11,317,330	\$ 12,018,103	\$ 12,781,541	\$ 13,381,230	\$ 13,409,769	\$ 13,759,049	\$ 13,897,019	\$ 14,232,123
Restricted	860,060	583,803	550,448	443,321	471,890	506,988	416,441	336,483	302,589	421,534
Unrestricted	1,885,116	31,249	476,108	344,157	(243,555)	(542,164)	(36,580)	481,788	1,613,711	1,911,721
Total net position	<u>\$ 12,810,741</u>	<u>\$ 11,801,758</u>	<u>\$ 12,343,886</u>	<u>\$ 12,805,581</u>	<u>\$ 13,009,876</u>	<u>\$ 13,346,054</u>	<u>\$ 13,789,630</u>	<u>\$ 14,577,320</u>	<u>\$ 15,813,319</u>	<u>\$ 16,565,378</u>
Primary Government in Total										
Net investment in capital assets	\$ 25,682,980	\$ 26,551,807	\$ 26,246,269	\$ 26,759,857	\$ 26,715,716	\$ 28,415,941	\$ 28,744,133	\$ 29,490,966	\$ 29,226,620	\$ 30,594,539
Restricted	1,936,723	2,032,976	2,215,650	2,216,353	2,609,416	2,044,137	1,913,163	2,203,110	2,577,437	3,108,473
Unrestricted	2,554,836	(3,447,749)	(3,280,714)	(4,099,636)	(6,189,500)	(7,795,905)	(8,497,158)	(7,775,245)	(5,162,287)	(4,244,452)
Total net position	<u>\$ 30,174,539</u>	<u>\$ 25,137,034</u>	<u>\$ 25,181,205</u>	<u>\$ 24,876,574</u>	<u>\$ 23,135,632</u>	<u>\$ 22,664,173</u>	<u>\$ 22,160,138</u>	<u>\$ 23,918,831</u>	<u>\$ 26,641,770</u>	<u>\$ 29,458,560</u>

TABLE 2

**CITY OF CHARLOTTE
CHANGES IN NET POSITION
2014-2023
(UNAUDITED)
(ACCRUAL BASIS OF ACCOUNTING)**

Governmental Activities

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenses										
General Government	\$ 564,566	\$ 801,558	\$ 719,069	\$ 773,727	\$ 659,443	\$ 1,004,556	\$ 824,742	\$ 1,070,178	\$ 525,488	\$ 1,220,034
Public Safety	2,936,410	2,920,571	3,555,820	3,541,230	3,476,023	3,837,799	3,926,436	3,492,251	4,028,306	4,317,414
Public Works	2,696,273	2,060,914	2,087,823	2,305,536	2,371,108	2,312,824	2,324,473	2,042,552	1,856,696	1,598,933
Community and economic development	143,934	152,457	578,019	393,845	288,705	247,201	221,846	360,727	226,388	294,289
Recreation and culture	371,489	389,838	410,365	319,348	419,589	420,460	352,839	338,182	417,502	228,699
Interest on long-term debt	157,312	137,936	121,406	107,323	79,878	59,830	55,866	52,182	23,799	34,298
Total governmental activities	6,869,984	6,463,274	7,472,502	7,441,009	7,294,746	7,882,670	7,706,202	7,356,072	7,078,179	7,693,667
Program Revenue										
Charges for services										
General Government	172,113	129,051	63,599	155,466	167,781	161,225	228,377	171,780	111,500	294,839
Public Safety	440,168	426,886	301,696	299,771	322,185	329,642	327,395	303,966	406,353	435,578
Public Works	-	-	-	-	-	-	-	-	-	120,486
Recreation and Culture	-	-	-	-	-	-	-	-	-	723
Total charges for services	612,281	555,937	365,295	455,237	489,966	490,867	555,772	475,746	517,853	851,626
Operating grants and contributions	605,143	632,492	705,354	699,468	897,919	896,463	936,311	1,328,827	1,251,731	2,941,775
Capital grants and contributions	-	1,324	752,267	334,589	186,040	125,381	1,142	997,269	36,370	4,023
Total program revenue	1,217,424	1,189,753	1,822,916	1,489,294	1,573,925	1,512,711	1,493,225	2,801,842	1,805,954	3,797,424
Net (expense) revenue	\$ (5,652,560)	\$ (5,273,521)	\$ (5,649,586)	\$ (5,951,715)	\$ (5,720,821)	\$ (6,369,959)	\$ (6,212,977)	\$ (4,554,230)	\$ (5,272,225)	\$ (3,896,243)
General Revenues										
Property taxes	\$ 3,384,261	\$ 3,667,494	\$ 3,689,202	\$ 3,674,424	\$ 3,651,312	\$ 3,687,465	\$ 3,779,354	\$ 3,910,104	\$ 4,908,600	\$ 4,608,016
State shared revenue	846,007	899,907	995,879	1,129,391	1,255,119	1,284,001	1,199,319	1,399,651	1,521,354	1,162,995
Investment earnings	6,644	7,718	9,666	13,087	27,550	53,208	59,258	3,914	3,849	179,041
Miscellaneous	267,542	879,737	456,882	376,242	366,018	546,748	239,639	211,564	325,362	10,922
Total general revenues	4,504,454	5,454,856	5,151,629	5,193,144	5,299,999	5,571,422	5,277,570	5,525,233	6,759,165	5,960,974
Transfers	-	-	-	(7,755)	(8,736)	(9,100)	(12,204)	-	-	-
Extraordinary items	-	935,266	-	-	-	-	-	-	-	-
Changes in Net Position	<u>\$ (1,148,106)</u>	<u>\$ 1,116,601</u>	<u>\$ (497,957)</u>	<u>\$ (766,326)</u>	<u>\$ (429,558)</u>	<u>\$ (807,637)</u>	<u>\$ (947,611)</u>	<u>\$ 971,003</u>	<u>\$ 1,486,940</u>	<u>\$ 2,064,731</u>

TABLE 2

**CITY OF CHARLOTTE
CHANGES IN NET POSITION
2014-2023
(UNAUDITED)
(ACCRUAL BASIS OF ACCOUNTING)**

Business-type Activities

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Operating Revenue										
Sale of water	\$ 1,459,366	\$ 1,440,924	\$ 1,501,145	\$ 1,557,821	\$ 1,549,416	\$ 1,587,517	\$ 1,527,886	\$ 1,793,030	\$ 1,798,004	\$ 1,883,470
Sewage disposal charges	1,954,933	1,950,610	2,101,169	2,171,562	2,137,049	2,193,108	2,325,035	2,775,613	2,907,693	2,946,508
Tap fees	-	-	-	-	-	-	-	-	-	1,750
Recycling fees	25,067	30,600	27,526	30,365	23,806	16,160	8,996	16,594	34,417	-
Other	26,807	22,820	53,720	35,567	22,870	118,453	68,271	81,170	75,845	30,608
Total operating revenue	3,466,173	3,444,954	3,683,560	3,795,315	3,733,141	3,915,238	3,930,188	4,666,407	4,815,959	4,862,336
Operating Expenses										
Cost of services	2,167,010	2,352,465	2,291,681	2,527,059	2,673,925	2,789,095	2,721,632	3,153,766	2,995,435	3,712,394
Recycling	76,541	72,473	66,360	67,391	67,102	63,191	62,855	55,415	60,122	56,658
Depreciation	620,472	644,123	667,423	672,430	661,732	699,425	686,817	640,756	606,103	574,052
Total operating expenses	2,864,023	3,069,061	3,025,464	3,266,880	3,402,759	3,551,711	3,471,304	3,849,937	3,661,660	4,343,104
Net (expense) revenue	<u>\$ 602,150</u>	<u>\$ 375,893</u>	<u>\$ 658,096</u>	<u>\$ 528,435</u>	<u>\$ 330,382</u>	<u>\$ 363,527</u>	<u>\$ 458,884</u>	<u>\$ 816,470</u>	<u>\$ 1,154,299</u>	<u>\$ 519,232</u>
Nonoperating Revenue (Expenses)										
Interest income	\$ 1,618	\$ 2,115	\$ 3,025	\$ 5,498	\$ 7,750	\$ 29,912	\$ 16,804	\$ 3,153	\$ 2,885	\$ 67,742
Interest expense	(299,010)	(183,388)	(132,528)	(110,741)	(108,104)	(87,778)	(84,841)	(75,841)	(66,641)	(52,541)
Gain (loss) on disposal of assets	-	-	(2,612)	-	-	-	-	70	-	-
Other	36,875	28,871	21,947	24,948	27,776	21,417	40,525	43,838	145,456	196,109
Income (Loss) - Before contributions and other items	341,633	223,491	547,928	448,140	257,804	327,078	431,372	787,690	1,235,999	730,542
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Transfers (to) from other funds	-	-	-	7,755	8,736	9,100	12,204	-	-	-
Change in Net Position	<u>\$ 341,633</u>	<u>\$ 223,491</u>	<u>\$ 547,928</u>	<u>\$ 455,895</u>	<u>\$ 266,540</u>	<u>\$ 336,178</u>	<u>\$ 443,576</u>	<u>\$ 787,690</u>	<u>\$ 1,235,999</u>	<u>\$ 730,542</u>
Total Primary Government Revenue	\$ 9,188,051	\$ 11,024,829	\$ 10,658,105	\$ 10,469,998	\$ 10,598,329	\$ 11,050,700	\$ 10,758,312	\$ 13,040,543	\$ 13,529,419	\$ 12,089,312
Total Primary Government Expense	9,994,524	9,684,737	10,608,134	10,780,429	10,761,347	11,522,159	11,262,347	11,281,850	10,806,480	14,906,102
Total Primary Government Change in Net Position	<u>\$ (806,473)</u>	<u>\$ 1,340,092</u>	<u>\$ 49,971</u>	<u>\$ (310,431)</u>	<u>\$ (163,018)</u>	<u>\$ (471,459)</u>	<u>\$ (504,035)</u>	<u>\$ 1,758,693</u>	<u>\$ 2,722,939</u>	<u>\$ (2,816,790)</u>

TABLE 3

**CITY OF CHARLOTTE
FUND BALANCES
GOVERNMENTAL FUNDS
2014-2023
(UNAUDITED)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	174,100	147,829	165,380	177,540	190,095	178,658	130,650	110,125	119,938	156,886
Assigned	250,000	350,000	445,000	380,000	200,000	200,000	1,012,030	812,409	812,727	822,858
Unassigned	1,218,492	1,992,621	2,289,441	2,026,452	2,398,531	1,774,512	301,422	336,617	1,074,734	2,124,938
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 1,642,592</u>	<u>\$ 2,490,450</u>	<u>\$ 2,899,821</u>	<u>\$ 2,583,992</u>	<u>\$ 2,788,626</u>	<u>\$ 2,153,170</u>	<u>\$ 1,444,102</u>	<u>\$ 1,259,151</u>	<u>\$ 2,007,399</u>	<u>\$ 3,104,682</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	2,968	3,185	2,758	2,199	7,056	6,437	4,042	2,136	4,264	18,057
Assigned	-	63	70	-	-	-	-	-	-	-
Restricted	1,023,307	1,398,780	1,618,516	1,731,971	2,095,920	1,499,435	1,432,389	1,808,157	2,216,557	2,676,132
Unreserved/Unassigned - Report in:										
Special revenue funds	-	-	(133,225)	(171,328)	(57,454)	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>1,026,275</u>	<u>1,402,028</u>	<u>1,488,119</u>	<u>1,562,842</u>	<u>2,045,522</u>	<u>1,505,872</u>	<u>1,436,431</u>	<u>1,810,293</u>	<u>2,220,821</u>	<u>2,694,189</u>
Total of all governmental funds	<u>\$ 2,668,867</u>	<u>\$ 3,892,478</u>	<u>\$ 4,387,940</u>	<u>\$ 4,146,834</u>	<u>\$ 4,834,148</u>	<u>\$ 3,659,042</u>	<u>\$ 2,880,533</u>	<u>\$ 3,069,444</u>	<u>\$ 4,228,220</u>	<u>\$ 5,798,871</u>

TABLE 4

**CITY OF CHARLOTTE
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
2014-2023
(UNAUDITED)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenue										
Property taxes	\$ 3,384,261	\$ 3,667,494	\$ 3,708,172	\$ 3,655,814	\$ 3,651,312	\$ 3,687,465	\$ 3,779,354	\$ 3,910,104	\$ 4,908,600	\$ 4,757,763
Special assessments	17,642	3,974	3,280	5,066	4,312	3,273	5,550	4,924	4,738	3,684
Licenses and permits	28,256	27,043	36,963	40,748	96,792	45,774	51,384	74,747	12,107	11,612
Intergovernmental	1,490,879	1,534,485	2,139,910	1,837,828	2,332,470	2,305,845	2,137,413	3,151,749	2,731,793	4,100,103
Charges for services	492,972	492,245	359,754	353,019	370,334	814,712	454,321	383,419	491,083	871,791
Fines and forfeitures	37,478	30,126	29,025	26,732	19,030	22,841	13,112	13,455	14,663	17,168
Other	<u>279,304</u>	<u>287,455</u>	<u>466,548</u>	<u>389,329</u>	<u>393,568</u>	<u>201,206</u>	<u>298,897</u>	<u>215,478</u>	<u>329,211</u>	<u>411,800</u>
Total revenue	5,730,792	6,042,822	6,743,652	6,308,536	6,867,818	7,081,116	6,740,031	7,753,876	8,492,195	10,173,921
Expenditures										
Current										
General government	497,398	477,808	515,507	516,184	736,848	742,585	823,829	1,288,430	944,612	1,741,301
Public safety	2,677,668	2,672,781	2,810,223	2,907,375	2,878,350	3,005,216	3,215,858	3,222,683	3,721,442	4,527,039
Public works	1,026,198	1,009,081	1,170,416	1,240,303	1,245,922	1,400,675	1,378,203	1,362,995	1,195,490	1,738,509
Recreation and culture	271,677	263,382	258,361	219,043	243,776	190,075	230,177	204,445	329,318	104,858
Community and economic development	164,082	138,268	303,085	293,356	270,809	223,450	216,133	353,867	227,334	270,185
Capital outlay	1,001,932	746,603	632,544	1,025,280	621,692	2,452,783	1,408,124	896,333	717,873	-
Debt service - Principal	237,378	412,155	435,131	232,312	140,444	166,046	171,668	177,292	145,000	172,250
Debt service - Interest	<u>136,472</u>	<u>139,399</u>	<u>122,923</u>	<u>108,034</u>	<u>85,620</u>	<u>66,292</u>	<u>62,344</u>	<u>58,920</u>	<u>52,350</u>	<u>49,128</u>
Total expenditures	6,012,805	5,859,477	6,248,190	6,541,887	6,223,461	8,247,122	7,506,336	7,564,965	7,333,419	8,603,270
Excess of Revenue (Under) Over Expenditures	(282,013)	183,345	495,462	(233,351)	644,357	(1,166,006)	(766,305)	188,911	1,158,776	1,570,651
Other Financing Sources (Uses)										
Proceeds from long-term debt	426,000	105,000	-	-	2,165,000	-	-	-	-	-
Debt Premium	-	-	-	-	119,664	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	(2,232,971)	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers in	139,648	142,812	142,090	95,968	24,504	126,600	155,504	142,992	730,667	339,623
Transfers out	<u>(139,648)</u>	<u>(142,812)</u>	<u>(142,090)</u>	<u>(103,723)</u>	<u>(33,240)</u>	<u>(135,700)</u>	<u>(167,708)</u>	<u>(142,992)</u>	<u>(730,667)</u>	<u>(339,623)</u>
Total other financing sources (uses)	426,000	105,000	-	(7,755)	42,957	(9,100)	(12,204)	-	-	-
Extraordinary Item	-	935,266	-	-	-	-	-	-	-	-
Net change in fund balances	143,987	1,223,611	495,462	(241,106)	687,314	(1,175,106)	(778,509)	188,911	1,158,776	1,570,651
Fund Balances - Beginning of year	<u>2,524,880</u>	<u>2,668,867</u>	<u>3,892,478</u>	<u>4,387,940</u>	<u>4,146,834</u>	<u>4,834,148</u>	<u>3,659,042</u>	<u>2,880,533</u>	<u>3,069,444</u>	<u>4,228,220</u>
Fund Balances - End of year	<u>\$ 2,668,867</u>	<u>\$ 3,892,478</u>	<u>\$ 4,387,940</u>	<u>\$ 4,146,834</u>	<u>\$ 4,834,148</u>	<u>\$ 3,659,042</u>	<u>\$ 2,880,533</u>	<u>\$ 3,069,444</u>	<u>\$ 4,228,220</u>	<u>\$ 5,798,871</u>
Debt service as a percentage of noncapital expenditures	7.40%	10.62%	9.82%	6.32%	3.88%	3.09%	3.45%	3.45%	2.98%	2.81%

TABLE 5

CITY OF CHARLOTTE
TAXABLE VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Taxable Value by Property Type:					Total Direct Tax Rate (mills)	Estimated Actual Value	As a Percent of Actual Value
		Real Property							
		Residential	Commercial	Industrial	Personal Property	Total Taxable Value			
2013	2014	\$ 120,431,096	\$ 51,142,861	\$ 15,181,108	\$ 25,704,005	\$ 212,459,070	15.27	\$ 465,956,448	46.87
2014	2015	121,005,296	47,611,439	16,250,418	23,134,416	208,001,569	15.34	451,948,764	47.01
2015	2016	121,749,189	47,002,265	15,862,719	23,410,295	208,024,468	15.34	442,609,990	46.99
2016	2017	121,590,703	47,219,379	15,890,865	17,786,590	202,487,537	15.35	450,801,676	46.15
2017	2018	124,048,791	47,889,627	17,604,889	18,104,711	207,648,018	15.35	453,133,610	44.69
2018	2019	127,420,647	49,992,014	17,562,619	17,299,537	212,274,817	15.29	477,341,156	44.47
2019	2020	131,976,362	51,006,917	17,854,239	16,245,900	217,083,418	15.41	503,585,046	43.11
2020	2021	136,365,151	51,180,885	20,998,175	15,726,400	224,270,611	15.36	538,404,566	41.65
2021	2022	141,412,759	53,100,771	23,757,728	15,389,800	233,661,058	19.15	566,043,144	41.28
2022	2023	150,141,277	55,470,070	26,293,319	14,517,800	246,422,466	19.09	604,226,222	40.78

Note: Under Michigan law, the revenue base is referred to as "taxable value." This amount represents assessed value (50 percent of true cash value), limited for each property by the lower of 5 percent or inflation.

Taxes levied in a particular "tax year" become revenue of the subsequent fiscal year.

Source: Treasurer, City of Charlotte

TABLE 6

**CITY OF CHARLOTTE
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(UNAUDITED)**

Tax Year	Millage Rates - Direct City				Overlapping Taxes		Overlapping Taxes				Total Tax Rate	
	General - Operating	Debt	Special Purpose	Total Direct Taxes	County	State Education Tax	District Library	Intermediate School District	Public Schools - Homestead	Public Schools - Nonhomestead	Homestead	Non-homestead
2022	14.14	0.90	4.05	19.09	9.58	6.0000	1.3768	3.7387	8.0846	26.0846	47.8701	65.8701
2021	14.25	0.90	4.00	19.15	9.08	6.0000	1.3885	3.7441	8.0900	26.0900	47.4526	65.4526
2020	14.28	0.90	0.18	15.36	9.08	6.0000	1.3951	3.7582	8.0900	26.0900	43.6833	61.6833
2019	14.29	0.94	0.18	15.41	9.09	6.0000	1.4000	3.8788	8.0900	26.0900	43.8687	61.8687
2018	14.29	0.90	0.10	15.29	9.09	6.0000	1.4000	3.8788	8.0900	26.0900	43.7487	61.7487
2017	14.29	1.00	0.10	15.39	9.09	6.0000	0.9000	3.8778	8.0900	26.0900	43.3477	61.3477
2016	14.29	0.96	0.10	15.35	9.09	6.0000	0.9000	3.8778	8.0900	26.0900	43.3077	61.3077
2015	14.29	0.96	0.10	15.35	9.09	6.0000	0.9000	3.8778	8.0900	26.0900	43.3077	61.3077
2014	14.29	0.95	0.10	15.34	9.09	6.0000	0.9000	3.8778	8.0900	26.0900	43.2977	61.2977
2013	14.29	0.95	0.10	15.34	7.59	6.0000	0.9000	3.8778	8.0900	26.0900	41.7977	59.7977

Note: Michigan law restricts the maximum millage that may be levied by the City without a vote of our residents at 14.2913 mills for general operations

TABLE 7

**CITY OF CHARLOTTE
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

	Taxpayer	2022 Taxable Value	Percentage of Total	2013 Taxable Value	Percentage of Total	2013 Rank
1	Shyft Group/Spartan Motors	\$ 12,685,316	27.08%	\$ 16,639,062	36.52%	1
2	Consumers Energy	7,343,071	15.68%	4,775,749	10.48%	4
3	500 Packard Highway LLC	5,177,414	11.05%			
3	Meijer, Inc.	4,656,680	9.94%	6,832,984	15.00%	2
4	Victorinox LLC	3,435,502	7.34%	4,792,745	10.52%	3
5	Wal-Mart Stores, Inc.	3,279,200	7.00%			
6	The Carrington Company	2,990,948	6.39%			
7	Legacy Parke Partners LLC	2,911,870	6.22%			
8	Butternut Creek Apartments	1,459,775	3.12%	2,098,339	4.61%	7
9	Alro Steel Corporation	1,551,886	3.31%			
10	NKH Group	1,344,513	2.87%	1,170,789	2.57%	9
	Linn Products, Inc.			3,575,463	7.85%	5
	Owens-Illinois Glass Container			2,933,697	6.44%	6
	Enovapremier of Michigan LLC			1,585,854	3.48%	8
	Sulai Hospitality, Inc			1,160,695	2.55%	10
	Total	<u>\$ 46,836,175</u>		<u>\$ 45,565,377</u>		

TABLE 8

**CITY OF CHARLOTTE
PROPERTY TAX LEVIES AND COLLECTIONS
GENERAL PROPERTY TAX LEVY
LAST TEN YEARS
(UNAUDITED)**

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Collections</u>	<u>Percent Collected</u>	<u>Delinquent Collections</u>	<u>Total Tax Collections</u>	<u>Percent Collected</u>
2013	2014	\$ 3,259,064	\$ 3,149,553	96.64	\$ 106,719	\$ 3,256,272	99.91
2014	2015	3,190,864	3,081,281	96.57	107,499	3,188,780	99.93
2015	2016	3,192,615	3,082,696	96.56	108,822	3,191,518	99.97
2016	2017	3,108,121	3,006,852	96.74	85,776	3,092,628	99.50
2017	2018	3,249,045	3,128,735	96.30	119,934	3,248,669	99.99
2018	2019	3,278,529	3,176,132	96.88	99,529	3,275,661	99.91
2019	2020	3,393,913	3,296,164	97.12	91,971	3,388,136	99.83
2020	2021	3,525,635	3,403,585	96.54	114,600	3,518,185	99.79
2021	2022	4,019,599	3,926,933	97.69	89,026	4,015,959	99.91
2022	2023	4,652,272	4,539,005	97.57	111,365	4,650,370	99.96

Note: Delinquent collections reported are related to settlement with the County Treasurer

TABLE 9

**CITY OF CHARLOTTE
RATIOS OF OUTSTANDING DEBT
LAST TEN YEARS
(UNAUDITED)**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental Activities											
General obligation bonds	\$ 3,160,000	\$ 2,950,000	\$ 2,725,000	\$ 2,490,000	\$ 2,310,000	\$ 2,165,000	\$ 2,030,000	\$ 1,890,000	\$ 1,745,000	\$ 1,600,000	\$ 1,450,000
Loans payable	81,552	497,148	433,767	251,512	203,672	173,237	142,188	110,525	78,228	56,413	34,163
Economic development agreement	58,086	40,212	22,338	4,464	-	-	-	-	-	-	-
Total	3,299,638	3,487,360	3,181,105	2,745,976	2,513,672	2,338,237	2,172,188	2,000,525	1,823,228	1,656,413	1,484,163
Business Type Activities											
General obligation bonds	-	-	-	-	-	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-	-	-	-	-	-
Revenue bonds	4,745,454	4,399,169	4,050,000	3,650,000	3,225,000	2,795,000	2,355,000	1,905,000	1,445,000	975,000	495,000
Total	4,745,454	4,399,169	4,050,000	3,650,000	3,225,000	2,795,000	2,355,000	1,905,000	1,445,000	975,000	495,000
Total debt of the government	<u>\$ 8,045,092</u>	<u>\$ 7,886,529</u>	<u>\$ 7,231,105</u>	<u>\$ 6,395,976</u>	<u>\$ 5,738,672</u>	<u>\$ 5,133,237</u>	<u>\$ 4,527,188</u>	<u>\$ 3,905,525</u>	<u>\$ 3,268,228</u>	<u>\$ 2,631,413</u>	<u>\$ 1,979,163</u>
Total Population *	9,074	9,085	9,073	9,094	9,079	9,068	9,090	9,299	9,299	9,299	9,299
Total debt per capita	887	868	797	703	632	566	498	420	351	283	213

TABLE 10

CITY OF CHARLOTTE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(UNAUDITED)

Fiscal Year	Tax-limited General Obligation	Tax-supported	Less Pledged Debt Service Funds	Net General Bonded Debt	Taxable Value	Debt as a Percentage of Taxable Value	Population	Debt per Capita
	Bonds (LTGO)	Bonds (UTGO)						
2013	\$ 460,000	\$ 2,700,000	\$ -	\$ (2,240,000)	\$ 212,459,070	(1.05)	9,074	(247)
2014	340,000	2,610,000	-	(2,270,000)	208,001,569	(1.09)	9,085	(250)
2015	210,000	2,515,000	-	(2,305,000)	208,024,468	(1.11)	9,073	(254)
2016	75,000	2,415,000	-	(2,340,000)	202,487,537	(1.16)	9,094	(257)
2017	-	2,310,000	-	(2,310,000)	207,648,018	(1.11)	9,079	(254)
2018	-	2,165,000	-	(2,165,000)	212,274,817	(1.02)	9,068	(239)
2019	-	2,030,000	-	(2,030,000)	211,728,499	(0.96)	9,090	(223)
2020	-	1,890,000	-	(1,890,000)	217,083,418	(0.87)	9,299	(203)
2021	-	1,745,000	-	(1,745,000)	224,270,611	(0.78)	9,299	(188)
2022	-	1,600,000	-	(1,600,000)	246,422,466	(0.65)	9,299	(172)

TABLE 11

CITY OF CHARLOTTE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2023
(UNAUDITED)

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Direct and Estimated Overlapping Debt
Eaton County	\$ 19,992,789	5.89	\$ 1,177,575
Eaton Intermediate School District	2,910,000	8.41	244,731
Charlotte Public Schools	<u>86,975,000</u>	38.39	<u>33,389,703</u>
Total overlapping debt	109,877,789		34,812,009
Direct City debt	<u>1,979,163</u>	100.00	<u>1,979,163</u>
Total direct and overlapping debt	<u><u>\$ 111,856,952</u></u>		<u><u>\$ 36,791,172</u></u>

Note: This table reports overlapping debt on a net basis.

Note: Based on the most current audits available for each jurisdiction.

TABLE 12

**CITY OF CHARLOTTE
LEGAL DEBT MARGIN
JUNE 30, 2023
(UNAUDITED)**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Calculation of debt limit										
Assessed value	\$ 225,974,382	\$ 221,304,995	\$ 225,400,838	\$ 226,566,805	\$ 234,751,772	\$ 238,670,578	\$ 251,792,523	\$ 269,202,283	\$ 283,021,572	\$ 302,113,111
10% of assessed value	22,597,438	22,130,500	22,540,084	22,656,681	23,475,177	23,867,058	25,179,252	26,920,228	28,302,157	30,211,311
Calculation of debt subject to limit										
Total debt	7,886,529	7,231,105	6,395,976	5,738,672	5,133,237	4,527,188	3,905,525	3,268,228	2,631,413	1,979,163
Less debt not subject to limit										
Revenue bonds	<u>4,399,169</u>	<u>4,050,000</u>	<u>3,650,000</u>	<u>3,225,000</u>	<u>2,795,000</u>	<u>2,355,000</u>	<u>1,905,000</u>	<u>1,445,000</u>	<u>975,000</u>	<u>495,000</u>
Net debt subject to limit	3,487,360	3,181,105	2,745,976	2,513,672	2,338,237	2,172,188	2,000,525	1,823,228	1,656,413	1,484,163
Legal debt margin	19,110,078	18,949,395	19,794,108	20,143,009	21,136,940	21,694,870	23,178,727	25,097,000	26,645,744	28,727,148
Net debt subject to limit as a percentage of debt limit	18.25%	16.79%	13.87%	12.48%	11.06%	10.01%	8.63%	7.26%	6.22%	5.17%

TABLE 13

**CITY OF CHARLOTTE
PLEDGED-REVENUE COVERAGE
LAST TEN YEARS
(UNAUDITED)**

Water and Sewer Revenue Bonds							
Fiscal Year	Gross Revenues	Applicable Expenses	Net Revenues	Debt Service		Total	Coverage
				Principal	Interest		
2014	\$ 3,438,977	\$ 2,167,010	\$ 1,271,967	\$ 375,000	\$ 206,310	\$ 581,310	\$ 219
2015	3,412,887	2,352,465	1,060,422	390,000	183,388	573,388	184.94
2016	3,647,908	2,291,681	1,356,227	400,000	132,528	532,528	254.68
2017	3,753,039	2,527,059	1,225,980	425,000	87,450	512,450	239.24
2018	3,700,087	2,594,020	1,106,067	430,000	78,950	508,950	217.32
2019	3,881,921	2,784,765	1,097,156	440,000	70,350	510,350	214.98
2020	3,909,274	2,721,632	1,187,642	450,000	61,550	511,550	232.17
2021	4,623,575	3,153,766	1,469,809	460,000	52,552	512,552	286.76
2022	4,765,368	2,997,637	1,767,731	470,000	66,641	536,641	329.41
2023	5,063,143	3,721,554	1,341,589	480,000	29,250	509,250	263.44

TABLE 14

**CITY OF CHARLOTTE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS
(UNAUDITED)**

Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate**
2014	9,088	36,498	5.9
2015	9,077	38,677	4.9
2016	9,097	39,803	4.3
2017	9,088	40,784	4.8
2018	9,088	42,693	3.7
2019	9,088	43,365	3.6
2020	9,299	47,460	11.2
2021	9,299	50,326	13.1
2022	9,299	n/a	4.5
2023	9,299	n/a	4.4

n/a = Information not available

* Number represents all of Eaton County

** Represents Lansing Area

TABLE 15

**CITY OF CHARLOTTE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

		2014		2023	
		Number of Employees	Percentage of Total	Number of Employees	Percentage of Total
Employer					
1	Shyft Group (formerly Spartan Motors)	550	19.96	2312	55.52
2	Sparrow Health Systems (formerly HGB)	460	16.70	442	10.61
3	County of Eaton	380	13.79	350	8.41
4	Charlotte Public Schools	344	12.49	338	8.12
5	Linn Products, Inc.	212	7.70	160	3.84
6	Meijer, Inc.	263	9.55	225	5.40
7	Eaton Intermediate School District	145	5.26	3	0.07
8	Wal-Mart Stores, Inc.	221	8.02	192	4.61
9	Peckham Vocational Industries	180	6.53	142	3.41

Source: Treasurer, City of Charlotte

TABLE 16

**CITY OF CHARLOTTE
FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES
LAST TEN YEARS
(UNAUDITED)**

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General government										
City manager	1	1	1	1	1	1	1	1	1	1
Clerk	2	2	2	2	2	2	2	2	2	2
Assessor	1	1	1	1	1	1	1	1	1	1
Finance and treasury	2	3	3	3	3	1	1	3	3	3
Public Safety										
Police	17	17	15	15	15	15	15	16	17	15
Fire - Full-time	6	5	6	6	6	6	6	6	6	6
Fire - Volunteer	30	30	28	28	28	26	26	19	22	22
Building Inspection	1	1	-	-	-	-	-	-	-	-
Public Works										
DPW	11	11	11	11	10	12	12	11	11	12
Water and Sewer	8	7	7	7	8	9	9	9	9	8
Community and Economic Development	1	1	1	1	1	1	1	2	2	2
Total	<u>80</u>	<u>79</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>74</u>	<u>74</u>	<u>70</u>	<u>74</u>	<u>72</u>

*Building Inspections are performed by the full-time fire department employees.

TABLE 17

**CITY OF CHARLOTTE
OPERATING INDICATORS
LAST TEN YEARS
(UNAUDITED)**

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Election data										
Registered voters	6,236	6,159	6,171	6,332	6,335	6,397	6,570	6,882	6,870	6,971
Voters (at polls or absentee)	2,539	2,745	1,435	3,904	3,507	1,695	1,965	1,124	1,989	3,691
Percent voting	40.72%	44.57%	23.25%	61.66%	55.36%	26.50%	29.91%	16.33%	28.95%	52.95%
Police										
Physical arrests	600	520	479	511	387	344	313	160	286	477
Traffic violations	1,211	808	822	786	603	508	407	270	460	800
Crimes reported	2,631	2,457	2,319	2,566	2,663	2,476	2,403	2,510	2,430	3,460
Fire										
Fire runs	394	328	343	380	418	405	435	347	399	427
Emergency medical runs	293	238	257	233	396	421	341	401	657	357
Inspections	156	124	127	135	204	327	182	-	20	34
Public Works - Miles of street resurfaced	0.21	0.21	0.55	0.99	0.07	0.92	0.19	1.01	0.26	-
Water										
Number of customers billed	3,764	3,777	3,799	3,844	3,906	3,388	3,399	3,431	3,455	3,383
Total daily consumption	881,800	861,000	838,750	861,605	868,600	864,192	850,364	921,547	907,723	890,764
Average consumption per year	234	228	221	224	222	255	250	269	263	244
Sewer - Average daily sewage treatment	770,000	761,000	769,417	791,715	876,995	893,340	883,937	828,658	861,008	855,334

TABLE 18

**CITY OF CHARLOTTE
CAPITAL ASSET INFORMATION
LAST TEN YEARS
(UNAUDITED)**

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	9	9	9	9	9	8	8	9	9	9
Fire										
Stations	2	2	2	2	2	2	2	2	2	2
Fire response vehicles	7	7	7	7	7	7	7	7	7	7
Emergency response vehicles	1	1	1	2	2	1	1	1	1	1
Public works										
Streets (miles)										
Major streets	12.2	12.2	12.2	12.2	12.2	12.2	12.2	12.2	12.2	12.2
Local streets	25.7	25.7	25.7	25.7	25.7	25.8	25.8	25.8	25.8	25.8
Sidewalks	45	45	45	45	45	46	45	45	45	46
Street lights	507	507	507	509	509	509	509	509	509	509
Traffic signals	7	7	7	7	7	7	7	7	7	7
Parks and recreation										
Acreage	199	199	199	199	199	199	199	199	199	199
Developed parks/playgrounds	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Libraries - Branches	1	1	1	1	1	1	1	1	1	1
Water										
Mains (miles)	53.0	53.0	53.0	53.0	53.0	52.7	52.8	52.8	52.8	52.6
Fire hydrants	471	471	471	471	471	470	472	472	472	472
Storage capacity	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Sewer										
Miles of sanitary sewers	42.0	42.0	42.0	42.0	42.0	42.1	42.1	42.1	42.1	42.1
Miles of storm sewers	31.5	31.5	31.5	31.5	31.5	31.5	31.5	31.5	31.5	31.5
Treatment capacity	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000



Interim Manager's Report

Troy Bell

December 18, 2023 Council Meeting

REMINDER: Lead Service Line Replacements

The City of Charlotte Department of Public Works (DPW) is verifying the material of water service lines throughout the City as a requirement of the 2018 Michigan Lead and Copper Rule. EGLE is requiring a complete inventory of the water service lines by January 1, 2025. The inventory must include material verification at 3 locations along the service line, including inside the home where the water service comes into the house. The City received a Grant from EGLE to help with the material verification.

You may contact DPW at 517-543-8858 to set up an appointment for the material identification. The inspections require DPW staff to enter your home for a brief period to identify water service material where your water service enters your home. All personnel associated with the verification will have identification verifying they are a DPW employee.

In place of an in-home inspection, a survey is available to residents to complete which includes taking a picture of the water service line at the in-home water meter. Contact DPW for more information on completing the survey at 517-543-8858 or email edean@charlottemi.org.

As time allows, the DPW staff has been potholing services. Additionally, both divisions are working on obtaining service material inside of houses.

Master Plan Highlights

Check out the dedicated website at planningcharlotte.org for more information on the process and ways to be part of this important planning process. Be sure to sign up for email alerts to stay up to date on project progress and ways to provide input.

Note: Housing Study Presentation Tentative Date Jan 17, 2024 (Council Workshop)

City Manager's Office Update and Manager Projects and Points of Inquiry (Council Meetings second Monday of each month)

During the intervening weeks since the last report, I have been blessed to work with City staff on the following projects:

- Visit to Alive – Ellen Dreps to schedule meeting space for Feb 3 to begin an annual Council Goal Setting and Priorities workshop (10am to 2pm)
- Research for facilitator for the Council retreat
- Finance Director – Incorporate new Fund numbers crosswalk for July 1 Resolution No 2023-20 FY 23-24 Budget Approval
- Attended Love 4 Charlotte Downtown meeting hosted by Hen House

- Attended Small Business Saturday with family
- Attended Nov 25 Holiday Parade and Tree Lighting with family
- Outreach to congratulate new Council Members and outgoing Council Members
- Contact Mr. Kluck to discuss 3 Labor Issues (including Fire Inspector) and requested new agreement for fees charged and to be paid to new firm
- Met with Enterprise Fleet Management Account Supervisor to discuss proposed savings for Charlotte on SourceWell Contract with fleet management services (vehicles still owned by City) to provide vehicle management, tracking and maintenance software, maintenance assistance, vehicle GPS tracking, and In-car video with a reduced fleet age from **10 years to 4.25 years.**
- Review State adoption of Federal recognized Juneteenth Holiday to incorporate in City recognized holidays with potential Veterans floating holiday for part-time personnel
- Review of stagnate salaries for part-time personnel for potential modifications
- Meeting to address need for IT Contract clarification and need for cleanup of IT spaces
- Resolving 2 IT system Reboots
- Meeting to review software proposal from BSB Elevate Phone Solutions
- Meeting, Preparation, and Submittal of Financial Distressed Grant request (for \$350,000) to State Treasury: Generator, Communications, Cameras
- Meeting to discuss how and when to move to have cash receipting windows open during 1pm to 2pm (unless short staffed due to illness or leave)
- Address Citizen concern: Dean Park Rule Sign replacement
- Text and discussion to follow-up on question re: Memorial for Wilma Campbell
- Research to order and provide Council with new pocket ID's
- Personal participation in Congressional Church holiday tree auction (bought 2 trees)
- Attend Funeral at Prays Funeral Home for Eldon Howe
- Attended Momentum Center Board Meeting
- Meeting with Community Services to review, approve, and publish Cannabis Applications on Dec 4.
- Took photos of ROW tree issues to review and potentially modify city policy under extreme circumstances when homeowner is willing and able to pay for removal
- Attended meeting with Landlords hosted by Community Services Director at City Hall, plans for future meetings
- Call with Cathy Bogner concerning upkeep of Camp Francis roads and grounds
- Meeting with Jack Casey regarding Solar cell possibilities on City structures
- Working to resolve and possibly consolidate multiple City Amazon accounts per pending Finance Director recommendations
- Meeting and Calls with Cleaning contractors to improve service per contract in the Police area, IT areas, and Management office areas.
- Phone call with Mike Lehrman – MML Traverse City Key Note regarding Importance of Mission, Vision, Values to move organization forward
- Meeting to with code enforcement and rental inspections to identify and qualify need for vehicle usage based on upcoming increased demand for inspections and the availability of a surplus vehicle from Police department
- Meeting with Police to discuss and initiate the items to create CIP
- Meeting with Fire to discuss existing vehicle purchase plans and creation of future CIP

- Familiarizing with compliance issues at Senior Apartments
- Addressing School Bomb Threat (Police Department)
- Attended Master Planning Steering Committee Meeting
- Attended Planning and Zoning Meeting
- Attended Thursday Mass at St Mary's (Friday Dec 15 Mass Canceled)
- Attended Noon and PM Rotaries
- Assisted Rotary with Lights at Courthouse Square
- Attend free GIS Water Asset Management Zoom workshop and was recognized by speakers
- Attend free Budget and Financial Strategy Zoom workshop
- Met with Julie Kimmer at Courthouse Square regarding the approval for bus stop
- Met with Street and Traffic Calming AdHoc Committee to discuss possible solutions
- Performed research with Clerk on Lighting contract charges in search of 1977 contract, request pending from Consumers Energy Street Lighting department for listing of lights and charges, as well as contract documents
- Did walkthrough of Building for sale next to City Hall
- Attended lunch with Fire Department at Westside Station
- Attended Camp Francis with City Clerk to review as potential meeting space for Goal Setting Priorities retreat
- **Note RFA Meeting Date:** Dec 20th, 6pm Brookfield Township Hall

The following is a list of meetings attended or stakeholders contacted:

- Met with Kellie Hanford – Small Business Development Corp
- Met with Sherrie citizen stakeholder
- Met with Capri - the Groomery
- Met with Paul Wilson – Captain's Cabinetry
- Meet and Greet with Police AM shift at Noon and PM shift at 6pm Nov28 (pizza)
- Meet and Greet with Police AM shift at Noon and PM shift at 6pm Nov29 (pizza)
- Met with Gregg Guetschow, former city manager
- Met proprietor at Charlotte Theater
- Met with David Votta, Director of the Charlotte Library
- Scheduling Meet and Greet for DPW and Finance/Clerk Office Staff

Each of the reports included in this package from the various department directors, provide rich and valuable detail on the activities of each department. Please pause and review the Directors' reports to briefly honor the work they and their staff performed as noted in these reports. It is my intent to show a bit about each department and each division to city stakeholders; as time permits, we will endeavor to do a series of presentations featuring each division at the City.

The following is an updated list of items in areas that are points of inquiry that may, as time permits, offer opportunities for development as projects, revised practices, and/or program solutions for the purpose of increasing efficiency, effectiveness, and improved customer services.

Overall Facility, System and Staffing Assessment

- Potential Joint Meeting with School Board
- Mission Vision Values statement
- Revision of Organizational Chart
- Muffin with the Manager and other Weekly Intro Activities
- Sparrow EMS proposal and recommendation
- BS&A Software enhancements and cloud solution CBA (Cost Benefit Analysis)
- Concerns on late water billing and timely receipt of funds (assessing and water)
- Security Door Access – developing employee ID's, double as access cards
- Collecting daily customer service numbers and coverage hours
- Street Lights – install cost, maintenance, outages reporting, compensation process
- Developing or Revising Emergency Communication plan
- VFD language review 2-81 with City Attorney
- Cannabis/liquor stores ordinance review and cannabis application process
- Fire Inspector Position – cost, benefits, permitting fee cost recovery
- Marketing information - #businesses, residents, industrial, employers, etc
- Economic development options - downtown (placemaking) and TIF review/revision
- CBA for Lincoln Rd change from Major to Local
- Solar facility plan and Community Solar Farm
- Social district and potential pro/con ramifications
- Investigation of Rave Alerts and Mobile communication app integration
- Internal services fund concept – IT, Armory, Facilities, etc.
- Complaints and message tracking process review
- Update phone system and status, Texting option (see website), Work order system
- Website revision and Citizens Academy concept
- Street PASER Ratings request and 20-year road plan (CIP)
- Reserve Fund and CIP development
- Cross training for leave coverage
- Lead service line replacement - current contractor analysis
- Bathroom locks and camera coverage
- Part-time and Reserve Police coverage and advertisement
- Mandatory short week OT cost for Police
- Fire OT Cost controls
- Offboarding and OnBoarding
- DPW Facility renovation\Park Graffiti painting volunteers
- Realtime Water Meters and Billing
- Smart City Concept
- Downtown Destination creation
- IT Contract Breakdown – connectivity, desktop support, technology support,
- hardware acquisition, managed service and security, database management

*Similar to Council Information Request

Volunteer Opportunities

The City has open opportunities for citizens to participate in their local government. We are seeking volunteers to serve on the Airport Advisory Board, Downtown Development Authority, and the Board of Review. Interested persons can fill out an application to serve here:

<https://www.charlottemi.org/councilboards/boards-commissions/board-and-commission-application/>

Reminder: Email Utility Billing Feature Available

Interested persons can now sign up for emailed billing of their quarterly utility bill. Please complete the form on the backside of your utility bill and return it to City Hall, in-person or drop-box, or you can sign up online at www.charlottemi.org/email-utility-bill-form/. Any person with questions or who needs to update their utility billing account, please contact UB Clerk by phone at 517-543-8841 or email mdensmore@charlottemi.org.

General information about utility billing can be found on the city's website here: <http://www.charlottemi.org/serviceadministration/finance/utility-information/> and you can check your utility billing information anytime online here: www.bsaonline.com

RAVE Alerts

The City participates in RAVE Alerts which provides alert notifications to participants via voice, email, text, and posts to social media. We have expanded the service options to include targeted text and email messaging for quarterly utility billing. We will send out a notice to registered users when we send out the bills for their cycle area. This alert will notify them the bill has been mailed and provide other billing related information. If you're already registered for alerts, make sure your address information is up-to-date. There are several ways to register: Text CHARLOTTE to 67283; Download the Smart911 app; or Register for a free and secure safety profile online at Smart911.com.

Assistance Programs

For persons who may be facing financial difficulties with utilities, mortgage/rent, or other hardships, there are a number of assistance programs available. More information can be found on the city's website: <https://www.charlottemi.org/assistance-programs-available/>

Persons who are struggling can also dial 9-8-8 for crises and mental health support counseling services.

Charlotte Police Department

111. E. Lawrence Ave., Charlotte, MI 48813

Phone: 517-543-1552 Fax: 517-543-8396

Paul Brentar, Chief of Police

November 2023 Monthly Report

Monthly Statistics:

- See attached report.

Training:

- All officers completed low light firearms training and qualifications.
- Officer's Castle and Glidden attended Taser instructor training.
- Officer's Carroll and Leach attended Reading People/Body Language training.

Staffing:

- Staffing- Officer Desean Stid started with us on 11-13-2023. He comes to us with prior Correctional and Law Enforcement experience and will be a great addition to our team. This now leaves two open officer positions within the police department. 1 candidate that was going to be sent to the police academy failed to meet the state entry standards and will not be attending the academy in January. Recruitment efforts are on-going.

Operational Highlights:

- On 11-02, an officer was dispatched to a fraud complaint where a woman dropped her wallet and then her credit cards were used. The officer was able to obtain video of the suspect and make a positive identification. Charges have been requested.
- On 11-03, officers assisted the Barry County Sheriff's office with attempting to locate a juvenile who escaped from custody. The juvenile was located and turned back over.
- On 11-05, officer assisted the Michigan State Police by locating a subject involved in an assault complaint at America's Best Value Inn. The subject was located and turned over to MSP.
- On 11-10, officers were called to assist EMS with an extremely intoxicated person. Officers were able to get the person to go with EMS to the hospital.
- On 11-12, officers assisted the Potterville Police Department with attempting to locate a juvenile runaway at a residence. The juvenile was not located.
- On 11-13, an officer investigated a fraud complaint over Facebook where a victim bought gift cards for a suspect. This investigation is on-going.
- On 11-13, officers responded to an assist citizen complaint where a mother was calling about her daughters' safety. The daughter was involved in a domestic assault in New Orleans, LA, and was now here and that the boyfriend was driving here to Charlotte. Officers obtained vehicle information and put

that out to statewide law enforcement agencies as the suspect was wanted for outstanding charges here in Michigan. He was located in Albion and taken into custody on those outstanding charges.

- On 11-14, while on routine patrol, an officer located a vehicle in a park that looked suspicious. Upon further investigation, the officer determined that the male in the had committed a criminal sexual offense with a minor and was taken into custody. The investigation is on-going.
- On 11-16, James Carlo was sentenced to prison for Assault with Intent to Murder along with a Weapons Offense for the shooting incident at the Eagles Club back on 11-04-2022.
- On 11-17, officers responded to a Personal Injury Crash on Cochran/Upland that involved 4 vehicles. One driver was transported to the hospital by EMS.
- On 11-17, an officer made a traffic stop and found that the driver was intoxicated and also had outstanding warrants for his arrest. The driver was lodged at the jail.
- On 11-19, officers assisted the Eaton County Sheriff's Office with an uncooperative arrestee at Sparrow Eaton Hospital who needed medical treatment.
- On 11-20, officers responded to a felony assault complaint where two victims were hit with a chair. The suspect was lodged and this investigation is on-going.
- On 11-21, officers assisted the Michigan State Police on a traffic stop where the driver refused to exit the vehicle. The driver was eventually removed from the vehicle and taken into custody.
- On 11-22, officers were called to McDonald's for a suspected intoxicated driver. As one of the officers made contact with the driver, the driver put the vehicle in reverse instead of park and the officer was hit by the mirror of the vehicle causing injury. The driver was taken into custody for OWI and Resisting & Obstructing and was lodged at the jail.
- On 11-22, an officer was dispatched to a property damage crash where the at fault driver was intoxicated. The driver was arrested for OWI 3rd offense and lodged at the jail.
- On 11-25, an officer took a report of an apartment that was broken into where multiple items were taken. The officer is still in the process of trying to locate the suspects for interviews. The investigation is on-going.
- On 11-26, officers were dispatched to a Personal Protection Order complaint. Upon investigation, officers determined that a violation had occurred and made contact with the suspect who was then lodged at the jail.
- On 11-27, officers assisted MSP with a roll over crash on Carlisle Hwy. It was determined that the driver was intoxicated. The scene was turned over to MSP.
- On 11-29, an intoxicated male reported that 3 people jumped him and took some of his valuables. This investigation is on-going as officers and the detective are working to identify those involved.

Outreach/Public Events:

- Officer's Castle, Stid, and Sgt Hafner, provided a tour of the police department for homeschooled children.
- Chief Brentar provided active violence training to Spartan Motors employees on two different dates. Training sessions for all Spartan employees will occur through December.
- Officers provided traffic control for the annual Holiday Parade.

Respectfully,



Chief of Police



#DIV/0!	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	2022	%	WARRANTS	ARRESTS
UCR TITLE																	
STATE CRIMES																	
SOVEREIGNTY													0	0	0%		
MILITARY													0	0	0%		
IMMIGRATION													0	0	0%		
Part I Crimes																	
CRIMES AGAINST PERSONS																	
HOMICIDE-MURDER(ATTEMPT)													0	1	-100%		
NEGLIGENT HOMICIDE			1										1	0	100%		1
KIDNAPPING													0	0	0		
PARENTAL KIDNAPPING													0	0	0%		
SEX. ASSAULT-ALL	6	3		3		4			2	1	2		21	27	-22%		1
ROBBERY			1								1		2	5	-60%		
NON-AGG ASSAULT	16	5	17	8	14	11	15	14	15	9	13		137	149	-8%	9	22
AGGRAVATED ASSAULT	2	2	1	3	2	5	2	1	1	2	1		22	35	-37%	1	5
INTIMIDATION/STALKING	17	9	12	14	17	13	10	7		11	9		119	197	-40%	1	2
PROPERTY CRIMES																	
ARSON		1											1	0	100%		
EXTORTION	2				1	1	1	1					6	3	100%		
BURGLARY-FORCED	1	1	4	5	2		2	7	4	3	5		34	21	62%	3	2
BURGLARY-W/O FORCE	1												1	2	-50%		
BURGLARY-ILLEGAL ENTRY	2		1	2				4	1				10	3	233%	2	1
POSS BURGLARY TOOLS													0	1	-100%		
LARCENY	32	15	9	13	14	23	33	30	14	13	14		210	389	-46%	2	5
MOTOR VEHICLE THEFT	4	1		1	1		1		1		1		10	8	25%	1	1
Part II Crimes																	
STOLEN PROPERTY-MOTOR VEHICLE	1	1		2		1			1	1			7	13	-46%		1
FORGERY/COUNTERFEIT-ING	2		2	1	1	4	2	1					13	17	-24%	4	3
FRAUDULENT ACTIVITY	8	7	6	5	7	10	8	12	11	8	9		91	117	-22%	4	2
EMBEZZLEMENT			1			1			1				3	7	-57%	1	1
REC/CONCEALING STOLEN PROPERTY			3	3	1		3	1					11	10	10%		6
DESTRUCTION OF PROPERTY	1	3	3	4	7	8	7	10	7	7	5		62	63	-2%	2	
RETAIL FRAUD-ALL	9	11	3	9	4	5	3	2	1	4	6		57	48	19%	17	9
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	LAST YEAR	%	WARRANTS	ARRESTS
MORALS/DECENCY CRIMES																	
V.C.S.A.		3	9	4	5	1	3	4	1	8	10		48	60	-20%	2	5

#DIV/0!													TOTAL	2022	%	WARRANTS	ARRESTS
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC					
SEX OFFENSE		1	2	3	2	1	3	1	1		2		16	19	-16%		
OBSCENITY	1	1		2	1		1	1					7	1	600%		
FAMILY ABUSE/NEGLECT	7	5	5	4	4	4	3		2	2	2		38	44	-14%		3
FAMILY-NON SUPPORT	1		4		1	1	1	2	1				11	8	38%		11
FAMILY-OTHER													0	1	-100%		
GAMBLING													0	0	0%		
COMMERCIALIZED SEX OFFENSE													0	0	0%		
LIQUOR LICENSE VIOLATION													0	0	0%		
LIQUOR LAW VIOLATION			1	3		3	1	3	3	1			15	6	150%		
PUBLIC ORDER CRIMES																	
OBSTRUCTING POLICE	1	2	1	2	2	2	2	1	3		1		17	25	-32%	2	8
ESCAPE-CORRECTIONAL INSTITUTION													0	0	0%		
ESCAPE-MENTAL INST.													0	0	0%		
ESCAPE/FLIGHT													0	0	0%		
OBSTRUCTING JUSTICE	19	19	12	8	11	14	10	14	12	6	2		127	145	-12%	194	123
BRIBERY													0	0	0%		
WEAPONS-CONCEALED	1		2	2									5	5	0%	1	1
WEAPONS-EXPLOSIVE													0	0	0%		
WEAPONS-OTHER	1				2	1		1					5	12	-58%	3	
PUBLIC PEACE	25	17	14	27	23	29	21	23	26	20	20		245	259	-5%	2	5
TRAFFIC-HIT AND RUN	2	7	6	4	4	4	6	4	12	4	3		56	52	8%		1
TRAFFIC-O.U.I.L./O.U.I.D	4	5	6	4	7	10		8	1	2	10		57	66	-14%	1	24
TRAFFIC-MISD	3	3	7	7	3	4	1	10	2	1	5		46	81	-43%	2	19
HEALTH/SAFETY VIOLATION	7	5	7	1	4	7	5	2	4	4			46	50	-8%		
CIVIL RIGHTS													0	0	0%		
TRESPASS/PRIVACY	8	6	5	9	15	16	10	9	9	16	1		104	121	-14%		3
SMUGGLING													0	0	0%		
ELECTION LAWS													0	0	0%		
ANTI-TRUST													0	0	0%		
TAX REVENUE													0	0	0%		
CONSERVATION	3	1					1			2	1		8	14	-43%		
VAGRANCY		1		12	11	6	8	6	5	54	5		108	30	260%		
MISC. CRIMINAL OFFENSE		1											1	11	-91%		
GRAND JURY INVESTIGATION													0	0	0%		
CONSPIRACY			1										1	0	100%		1

End of Part II Crimes

#DIV/0!													TOTAL	2022	%	WARRANTS	ARRESTS
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	LAST YEAR	%	WARRANTS	ARRESTS
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	LAST YEAR	%	WARRANTS	ARRESTS
JUVENILE MINOR																	
DELINQUENT MINOR	20	17	18	11	21	8	8	11	15	17	23		169	178	-5%		
RUNAWAY	2	2	6	4	1	4	2	3	3	3	4		34	37	-8%		
CIVIL-NON CRIMINAL																	
DIVORCE/SUPPORT													0	0	0%		
INCAPACITATION			4	4	2	4	3	2	1		1		21	15	40%		
INSANITY	5	14	12	15	17	14	13	24	7	11	9		141	153	-8%		
TRAFFIC																	
CRASH-PD-PUBLIC ST.	19	18	25	16	15	18	21	14	28	22	25		221	258	-14%		
CRASH-PI-PUBLIC ST	4	2	3	3	3	2	4	1	5	9			36	32	13%		
CRASH-FATAL-PUBLIC ST							1						1	2	-50%		
CRASH-PD-PRIVATE	1	8	4	6	3	2	9	4	7	2	6		52	44	18%		
CRASH-PI-PRIVATE				3		1			1				5	5	0%		
CRASH-FATAL-PRIVATE									1				1	0	100%		
PROPERTY																	
CIVIL INFRACTION	12	21	24	19	19	14	18	15	15	30	18		205	263	-22%		
PARKING VIOLATION	14	3	6	6	7	3	15	4	10	5	3		76	292	-74%		
Park. Tickets- 524-2021, 356-2020	14	4		2		1	7	2	1	205	233		236				
ABANDONED VEHICLE	4	7	7	7		9	6	1	7	6	2		56	61	-8%		
TRAFFIC HAZARD INVES	2	2	10	12	9	12	8	11	7	8	5		86	126	-32%		
TRAFFIC DIRECTION	2	2	3	4	14	6	9	2	20	11	3		76	103	-26%		
TRAFFIC SAFETY PUBLIC													0	0	0%		
APPEARANCE													0	0	0%		
BREATHALYSER TEST-													0	0	0%		
OTHER POLICE													0	0	0%		
ALARMS																	
ALARM-POLICE RESPONSE	9	8	14	13	7	11	12	16	11	10	16		127	162	-22%		
ALARM-MALFUNCTION	1								1		1		3	0	300%		
ALARM-TEST	3	1	5						4	3	3		19	16	19%		
ALARM-WATER & SEWER													0	0	0%		
FIRE																	
ACCIDENT-FIRE													0	0	0%		
ACCIDENT-EXPLOSION													0	0	0%		
ACCIDENT-CHEMICAL													0	0	0%		
HAZARDOUS FIRE COND.	1					5	4		2	2			14	15	-7%	Fireworks	
FIRE REGULATION VIOL													0	0	0%		
ASSIST BUILDING DEPT	2		1	1	1	3		3			2		13	9	44%		

#DIV/0!													TOTAL	2022	%	WARRANTS	ARRESTS
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	2022	%	WARRANTS	ARRESTS
ASSIST C.F.D.		4	2		2	4	4	2	3		1		22	32	-31%		
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	LAST YEAR	%	WARRANTS	ARRESTS
ACCIDENTS																	
ACCIDENT-AIRCRAFT													0	0	0%		
ACCIDENT-HUNTING													0	0	0%		
ACCIDENT-SHOOTING													0	0	0%		
ACCIDENT-BOATING													0	0	0%		
ACCIDENT-WATER													0	0	0%		
ACCIDENT-OTHER													0	0	0%		
INSPECTIONS-																	
INVESTIGATIONS																	
INSPECT-BOAT													0	0	0%		
INSPECT-MOTOR VEHICLE		2	5		2	1	2	2	2	1	2		19	10	90%		
INSPECT-TRAFFIC CITATION													0	0	0%		
INSPECT-BUSINESS	39	28	55	84	59	26	34	53	47	47	50		522	475	10%		
INSPECT-RESIDENCE	30	17	26	23	7	12	4	9	4	6	11		149	144	3%		
INSPECT-HANDGUN	12		37	30	7	25	22	33	14	6	18		204	151	35%		
INSPECT LIQUOR LICENSE	3	1	3	2	1		2	4					16	8	100%		
INSPECT-OTHER/SOR CHECK	19	8	15	13	4	14	16	9	14	12	7		131	151	-13%		
INSPECT-CCW APPLIC													0	0	0%		
DOMESTIC DISPUTES	22	9	22	19	18	36	38	21	23	18	22		248	308	-19%		
CIVIL DISPUTE	15	18	21	17	23	19	14	25	17	12	11		192	248	-23%		
SUSPICIOUS SITUATION	100	84	123	110	137	129	106	109	114	109	85		1206	1025	18%		
FIELD INTERROGATION CARD													0	0	0%		
HAZARDOUS SITUATION													0	0	0%		
SUSPECTED NARCOTIC ACTIVITY	2	2	2	3	1	2		1	1		4		18	47	-62%		
ABANDONED/RECOVERED PROPERTY	11	9	2	6	13	6	10	12	5	4	5		83	68	22%		
DRUG OVERDOSE			1		3	2	1	3	2				12	23	-48%		
BOMB THREAT													0	0	0%		
MISC. INCIDENTS																	
MISC/P.B.T.													0	0	0%		
SUICIDE													0	6	-600%		
SUICIDE ATTEMPT	7	13	7	4	9	12	5	10	7	4	3		81	95	-15%		
DEATH-NATURAL			1						1				2	13	-85%		
DEATH-UNDETERMINED			1										1	3	0%		
MISSING PERSON	1		1		1		4		1	1	2		11	21	-48%		

#DIV/0!													TOTAL	2022	%	WARRANTS	ARRESTS
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	2022	%	WARRANTS	ARRESTS
NATURAL DISASTER													0	0	0%		
PUBLIC RELATIONS ACTIVITY	8	1	1	2	6	6	6	3	1	6			40	79	-49%		
PATROL INFORMATION	1	1				2			2	1			7	16	-56%		
UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	LAST YEAR	%	WARRANTS	ARRESTS
GENERAL ASSISTANCE																	
ASSIST CITIZEN	78	66	96	67	102	65	83	87	72	65	78		859	888	-3%		
ASSIST MOTORIST	3	2	7	3	6	4	2	2	4		9		42	79	-47%		
ASSIST POLICE AGENCY	12	8	6	18	9	13	12	13	11	6	14		122	98	24%		
ASSIST OTHER AGENCY	19	11	21	17	19	17	5	14	11	17	12		163	191	-15%		
ASSIST D.P.W.	1	1	3	2	3	2		1	1		1		15	16	-6%		
ESCORT-FUNERAL													0	0	0%		
ESCORT-MONEY									1				1	1	0%		
ESCORT-OTHER													0	0	0%		
TRANSPORT-PRISONER	15	9	28	18	15	14	13	18	17	21	16		184	157	17%		
TRANSPORT-PAPERWORK	7	10	9	8	11	2	1	5	5	6	6		70	100	-30%		
TRANSPORT-OTHER									3	1			4	13	-69%		
LOCKOUT	1			2	1			1		1	1		7	5	40%		
SUBPOENA SERVICE	3		1	1		3	8	4	9	6			35	52	-33%		
PERMISSION TO PARK				10						3	9		22	24	-8%		
PATROL-FOUND DOOR OPEN	1	1	5	9	11	2	2	7	5	5	2		50	34	47%		
PATROL-FOUND OPEN WINDOW								1					1	0	100%		
PATROL-FOUND B&E													0	0	0%		
ASSIST E.C.S.D.-	7	3	7	6	17	13	11	14	7	14	7		106	129	-18%		
GENERAL NON CRIMINAL																	
JUVENILE SAFETY VIOL													0	0	0%		
ANIMAL CONTROL	5	9	4	9	9	10	11	13	9	10	8		97	122	-20%		
ZONING ORD VIOLATION	1						1	2	1	1			6	8	-25%		
TOTALS	725	562	800	774	781	747	720	770	701	906	866	0	8352	8800	-5%		
TRAFFIC STOPS	58	91	98	124	137	67	105	75	89	90	69		1003	1095	-8%		
OFFICER TRAINING HOURS	33	153	106	51.5	85	151	19	19	40	78	52		787.5	309.5	154%		
COMMUNITY HOURS	28	43	22.5	1	18	19	71	13.5	95	6	18		335	98.5	240%		
PAPERWORK HOURS	394	363.5	325	341.5	317	365	290	349	332	343	385.5		3805.5	3433	11%		

SRO STATS

#DIV/0!														UCR TITLE	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	2022	%	WARRANTS	ARRESTS
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	-----------	-----	-----	-----	-----	-----	------	------	-----	------	-----	-----	-----	-------	------	---	----------	---------

The School Resource Officer handled 57 calls for service for the Charlotte Public Schools in November.

The SRO's calls include: 2- Non-Agg. Assault, 3- Intimidation/Threats, 10- V.C.S.A, 1- Sex Offense, 5- Public Peace, 2- Assist Police Agency

15- Delinquent Minor, 3- Alarm-Test, 7-Suspicious Situation, 3-Suspected Narcotic Activity, 4- Assist Citizen, 1-Assist Other Agency,

1-Assist Motorist

VCSA STATS

During the month of November, the Charlotte Police Department dealt with 14 VCSA incidents. They are the follows:

14-Marijuana, 1-Meth, 1-Heroin 1- Cocaine, 1-Pills

(This includes the VCSA, Suspected Narcotics Activity, and Drug Overdose Categories)



TO: Interim Manager Bell

FROM: Bryan Myrkle, Community Development Director

SUBJECT: Community Development Update

DATE: December 15, 2023

Vacant & Abandoned structures

Since the last report on this topic in August, continued progress is being made. Rental Inspector Pat Kanuszewski is taking the lead on this effort. As you may remember, Community Development staff identified and prioritized 27 potentially dangerous and seemingly abandoned structures in Charlotte; and then worked to make contact with the owners to determine their intentions for these buildings. In several cases, it was immensely difficult to find and contact the owners, but Mr. Kanuszewski has now made basic contact with all but one.

From the initial list, 11 are actively being repaired or remodeled, one has been demolished, and three remain in the process of foreclosure. In four cases, the owners have submitted basic work plans that will be monitored for progress. Five structures were removed from this list upon determination that the buildings were not, in fact, vacant or abandoned. Those cases were converted to Code Enforcement issues. In the remaining cases, the owners are either not communicating or have not committed to making any improvements. If no progress can be made on these locations, we are likely to recommend pursuing resolution through the dangerous building procedures as outlined in the International Property Maintenance Code.

Other recent activity:

- Due to a possible lightning strike or other power surge event, the 'pay-at-the-pump' fuel system at the airport was damaged and offline for several weeks. The situation has since been remedied, but we have learned several things about the system as a result of the



problem. Originally installed in 2008, the system has worked nearly flawlessly and required very little maintenance or intervention. However, we are now aware that, being 15 years old, it is not easy to get technical support for this system, nor are its security features up-to-date. We will be looking at making updates over the next year, and will discuss it in more depth during the budgeting process, as the improvements are likely to be in excess of \$10,000.

- Staff worked to assist a new family in the City secure the necessary permits and approvals to make significant and timely alterations to their property (driveway, sidewalk, house) that will allow access to the site by a mobility van used by a family member with significant disabilities.
- Staff has continued to stay engaged with the owners of 335 Horatio (old Junior High School), as well as the Eaton County Construction Code Department. To date, the owners have not submitted updated construction plans for review, and so interior demolition work is still prohibited. However, they did provide the County with a field inspection report from a structural engineer indicated the building is stable. In turn, the County is allowing non-destructive clean-up activities to resume.
- Rental Inspector Kanuszewski has made preparations to begin the second round of rental registrations and inspections. This is a two-year cycle and it has now been almost two years since the initial registrations. Mr. Kanuszewski is working to ensure that property owners are aware of their responsibility to maintain their registrations and schedule inspections. He is also working to inform them of what items will be inspected in the second round, so they have every opportunity to be prepared.
- Department worked to improve the safety of code enforcement and related activities by providing these employees (code enforcement and rental inspection) with high visibility vests and better vehicle identification measures. It is especially important for code enforcement activities to be carried-out, on site, by someone who is clearly and easily identified as working in an official capacity for the City.
- The City's commercial cannabis program is live and we are continuing to field questions and inquiries from interested parties, however we have not yet received an application for



review/approval. In discussion with City Attorney Revore, the Mayor & City Council still need to create an appeals board to consider appeals to decisions made regarding initial licensure, license renewal and potential license suspension.

- The Master Plan committee continues to meet and work on that project. The committee is concerned about the level of community engagement in the process, and will look at slowing down this part of the process in order to give additional time to promote engagement and collect local information (survey responses, etc).
- Staff is working with the owner/developer of the Butternut Creek Mobile Home Community on a potential 'Phase 2' of that development that would be constructed to the west of the existing site.
- Staff continues to work with the City's airport engineer, Jon VanDuinan of Prein & Newhof, on the arrangements necessary to clear the tree growth obstructions on those parcels not part of the Meadows Mobile Home Community. There are six parcels of property not associated with the Meadows that need tree clearing work. The owners are all aware of the upcoming project and understand its importance. We expect to put the project to public bid very soon, and the project remains on schedule.
- Staff participated in a promotional video for LEAP's Public Art for Communities grant program. Charlotte has been the recipient of grand dollars from this program several times and is a likely applicant in the future, so we were pleased to be asked to help promote the program.
- Staff submitted a Letter of Interest, along with supporting documentation, to the Michigan State Housing Development Authority for its Community Development Block Grant Housing Improving Local Livability grant program. If invited to submit a full application, and if approved, the grant would provide up to \$200,000 for improvements to owner-occupied homes in Charlotte.
- The items highlighted in this report do not include the day-to-day activities of the department, on which most of our time is spent.

Charlotte Fire Department

Charlotte, MI

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Incident Count for All Calls (All Statuses) for Agency for Date Range

Start Date: 11/01/2023 | End Date: 11/30/2023

AGENCY	# INCIDENTS
Charlotte Fire Department	59

This report includes all Incomplete, Complete and Reviewed Incidents for all incident types, NOT just Reviewed Incidents.



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Charlotte Fire Department

Charlotte, MI

This report was generated on 12/15/2023 1:24:54 PM



Incident Statistics with Alarm to Arrival

Start Date: 11/01/2023 | End Date: 11/30/2023

INCIDENT COUNT			
INCIDENT TYPE		# INCIDENTS	
EMS		19	
FIRE		40	
TOTAL		59	
TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
311	0	0	6
312	0	0	7
STN	0	0	1
TOTAL	0	0	14
PRE-INCIDENT VALUE		LOSSES	
\$38,500.00		\$28,000.00	
CO CHECKS			
TOTAL			
MUTUAL AID			
Aid Type		Total	
Aid Given		3	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
7		11.86	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station	EMS		FIRE
Charlotte Fire Department	0:04:44		0:05:05
AVERAGE FOR ALL CALLS			0:05:01
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Alarm to Arrival)			
Station	EMS		FIRE
Charlotte Fire Department	0:04:52		0:05:22
AVERAGE FOR ALL CALLS			0:05:11
LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)			
Station	EMS		FIRE
Charlotte Fire Department	0:01:07		0:01:10
AVERAGE FOR ALL CALLS			0:01:07

Custom Report. Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # ApparatusTransports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. #Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



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AGENCY	AVERAGE TIME ON SCENE (MM:SS)
Charlotte Fire Department	27:37

Custom Report. Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # ApparatusTransports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. #Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.

Charlotte Fire Department

Charlotte, MI

This report was generated on 12/15/2023 1:25:31 PM



Incident Count with Man-Hours per Zone for Date Range

Incident Type(s): All Incident Types | Start Date: 11/01/2023 | End Date: 11/30/2023

ZONE	INCIDENT COUNT	MAN-HOURS
01 - City Of Charlotte	39	100:08
02 - Eaton Township	7	43:32
03 - Brookfield Township	2	8:22
04 - Walton Township	2	21:10
05 - Carmel Township	4	14:53
06 - Chester Township	1	7:41
07 - Mutual Aid	2	30:24
08 - Void Calls	2	0:00
TOTAL	59	226:12

NOTE that this report takes into consideration ONLY those Personnel that are associated with an Apparatus, and that only Reviewed incidents are included in the counts.



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Charlotte Fire Department

Charlotte, MI

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Incident Count per Complaint Reported by Dispatch for Date Range

Start Date: 11/01/2023 | End Date: 11/30/2023

COMPLAINT REPORTED BY DISPATCH	# INCIDENTS
Cardiac Arrest/Death	1
Convulsions/Seizure	2
Falls	7
Hemorrhage/Laceration	1
No Other Appropriate Choice	1
Sick Person	2

Only Reviewed N2 and N3 Incidents included.

Finance - Treasurer's Office
December 18, 2023

1. The Fiscal Year 2023 Comprehensive Annual Financial Report (CAFR) was presented tonight to the City Council. The City's FY 2023 Audit, Qualifying Statement, and F-65 Reports will be filed by Maner Costerisan by year-end with the Michigan Department of Treasury. The Finance Department, now that the audit is complete, will file on behalf of the City, the DDA report with the State, Form 5570 Pension and OPEB Report with the State, and file the Audit with the Municipal Securities Rulemaking Board (MSRB) for our continuing disclosure commitment.
2. Please find attached to this report October's and November's revenue and expenditure financial reports, for all budgeted funds. The report is subtotaled by Cost Center (Department) and by Fund.

References to funds being over or below budget are based upon the amount of the fiscal year being completed; hence an assumption is made that 33% of the revenue or expense should be realized in October and 42% should be realized in November. This assumption does not apply in all cases, as certain revenues and expenditures may be seasonal (summer tax levy). At this stage of the budget year, a 15% variance is considered acceptable.

3. Winter Tax bills were mailed out and staff began collecting winter taxes on December 1st. The total winter tax levy for all jurisdictions is \$4,748,165.

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 101 - GENERAL FUND						
Revenues						
Dept 000.000						
01-000.000-402.000	CURRENT PROPERTY TAXES	3,660,720.00	3,486,531.79	15,200.74	174,188.21	95.24
01-000.000-402.001	YARD WASTE PROPERTY TAX	46,550.00	44,377.49	193.43	2,172.51	95.33
01-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	0.00	269.00	0.00	(269.00)	100.00
01-000.000-432.000	PAYMENT IN LIEU OF TAXES	18,000.00	0.00	0.00	18,000.00	0.00
01-000.000-434.000	TRAILER PARK TAX	5,000.00	1,152.00	480.00	3,848.00	23.04
01-000.000-445.000	TAXES - INTEREST & PENALTIES	7,000.00	(123.56)	(123.56)	7,123.56	(1.77)
01-000.000-447.000	TAXES - COLLECTION FEES	135,975.00	94,563.64	429.60	41,411.36	69.54
01-000.000-477.000	CABLE FRANCHISE FEES	30,000.00	0.00	0.00	30,000.00	0.00
01-000.000-490.004	OTHER PERMITS & FEES	750.00	200.00	110.00	550.00	26.67
01-000.000-543.001	LIQUOR LICENSE	10,970.00	11,048.95	0.00	(78.95)	100.72
01-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	300,000.00	230,412.74	230,412.74	69,587.26	76.80
01-000.000-574.000	REVENUE SHARING	1,207,495.00	0.00	0.00	1,207,495.00	0.00
01-000.000-628.001	ACCIDENT, FOIA, COPIES	3,500.00	1,093.14	121.39	2,406.86	31.23
01-000.000-628.002	RENTAL REGISTRATION FEE	5,000.00	350.00	0.00	4,650.00	7.00
01-000.000-629.000	SCHOOL PARTICIPATION REIMB.	35,000.00	0.00	0.00	35,000.00	0.00
01-000.000-656.000	DISTRICT COURT FINES	7,000.00	1,476.09	1,053.69	5,523.91	21.09
01-000.000-656.001	PARKING FINES	4,000.00	1,630.00	1,410.00	2,370.00	40.75
01-000.000-665.000	INTEREST INCOME	40,000.00	32,012.24	0.00	7,987.76	80.03
01-000.000-667.001	RENT EARNED-CITY PROPERTY	750.00	180.00	0.00	570.00	24.00
01-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	0.00	196,843.00	0.00	(196,843.00)	100.00
01-000.000-676.000	REIMBURSEMENTS	0.00	10.37	0.00	(10.37)	100.00
01-000.000-680.000	SUNDRY REVENUE	15,000.00	2,518.11	476.95	12,481.89	16.79
01-000.000-692.001	CONTRIBUTIONS FROM RETIREES	3,500.00	2,850.88	1,113.37	649.12	81.45
01-000.000-699.510	CONTRIBUTION FROM W & S FUND	350,000.00	58,332.00	0.00	291,668.00	16.67
Total Dept 000.000		5,886,210.00	4,165,727.88	250,878.35	1,720,482.12	70.77
TOTAL REVENUES		5,886,210.00	4,165,727.88	250,878.35	1,720,482.12	70.77
Expenditures						
Dept 000.000						
01-000.000-999.999	ADDED FOR CR RECEIPT - EXRMB	0.00	(4,508.13)	(1,502.71)	4,508.13	100.00
Total Dept 000.000		0.00	(4,508.13)	(1,502.71)	4,508.13	100.00
Dept 101.000 - MAYOR, CITY COUCIL & BOARDS						
01-101.000-708.000	COUNCIL COMPENSATION	15,000.00	3,682.95	973.04	11,317.05	24.55
01-101.000-721.000	FICA/MEDICARE - CITY SHARE	1,150.00	281.76	74.40	868.24	24.50
01-101.000-731.000	MATERIALS & SUPPLIES	0.00	102.79	0.00	(102.79)	100.00
01-101.000-960.000	DUES & SUBSCRIPTIONS	5,300.00	0.00	0.00	5,300.00	0.00
01-101.000-965.000	CONFERENCES & TRAINING	3,000.00	2,455.88	842.88	544.12	81.86
Total Dept 101.000 - MAYOR, CITY COUCIL & BOARDS		24,450.00	6,523.38	1,890.32	17,926.62	26.68
Dept 172.000 - CITY MANAGER						
01-172.000-703.000	ADMINSTRATIVE SALARIES	87,070.00	23,329.71	7,961.54	63,740.29	26.79
01-172.000-704.000	STAFF WAGES	0.00	2,000.00	100.00	(2,000.00)	100.00
01-172.000-704.200	HOLIDAY COMPENSATION	4,935.00	230.33	0.00	4,704.67	4.67
01-172.000-710.000	COMPENSATED ABSENCES	14,845.00	30,401.76	0.00	(15,556.76)	204.79
01-172.000-715.000	HEALTH REIMBURSEMENT	0.00	250.00	250.00	(250.00)	100.00
01-172.000-718.000	AUTO ALLOWANCE	0.00	1,000.00	1,000.00	(1,000.00)	100.00

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-172.000-721.000	FICA/MEDICARE - CITY SHARE	8,175.00	4,183.42	706.13	3,991.58	51.17
01-172.000-723.000	VISION CARE	415.00	61.30	0.00	353.70	14.77
01-172.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	630.00	102.20	43.52	527.80	16.22
01-172.000-725.604	DENTAL & HEALTH BENEFITS	23,800.00	7,249.62	2,041.31	16,550.38	30.46
01-172.000-728.000	RETIREMENT PLANS	14,465.00	7,448.22	174.05	7,016.78	51.49
01-172.000-731.000	MATERIALS & SUPPLIES	300.00	42.14	42.14	257.86	14.05
01-172.000-732.000	POSTAGE	200.00	45.30	20.39	154.70	22.65
01-172.000-801.000	PROFESSIONAL SERVICES	100,000.00	46,645.03	6,251.50	53,354.97	46.65
01-172.000-850.000	TELEPHONE & INTERNET	6,500.00	2,132.57	492.35	4,367.43	32.81
01-172.000-861.000	MILEAGE ALLOWANCE	500.00	260.69	260.69	239.31	52.14
01-172.000-900.000	PRINTING & PUBLISHING	200.00	365.31	116.20	(165.31)	182.66
01-172.000-955.001	INSURANCE & BONDS	25.00	0.00	0.00	25.00	0.00
01-172.000-960.000	DUES & SUBSCRIPTIONS	1,800.00	729.00	0.00	1,071.00	40.50
01-172.000-963.000	MISCELLANEOUS	150,000.00	249.24	(529.10)	149,750.76	0.17
01-172.000-965.000	CONFERENCES & TRAINING	1,500.00	1,375.00	1,075.00	125.00	91.67
Total Dept 172.000 - CITY MANAGER		415,360.00	128,100.84	20,005.72	287,259.16	30.84
Dept 215.000 - CITY CLERK						
01-215.000-703.000	ADMINSTRATIVE SALARIES	63,035.00	18,528.30	5,237.70	44,506.70	29.39
01-215.000-704.000	STAFF WAGES	47,725.00	13,473.33	3,978.88	34,251.67	28.23
01-215.000-704.100	STAFF - OVERTIME	1,575.00	476.96	141.43	1,098.04	30.28
01-215.000-704.200	HOLIDAY COMPENSATION	5,590.00	724.08	0.00	4,865.92	12.95
01-215.000-706.000	CITY LABOR - DPW	100.00	0.00	0.00	100.00	0.00
01-215.000-709.350	OTHER COMPENSATION	16,500.00	0.00	0.00	16,500.00	0.00
01-215.000-710.000	COMPENSATED ABSENCES	7,070.00	2,489.60	104.01	4,580.40	35.21
01-215.000-711.000	LONGEVITY	1,045.00	0.00	0.00	1,045.00	0.00
01-215.000-719.000	CLOTHING ALLOWANCE	500.00	196.25	125.00	303.75	39.25
01-215.000-721.000	FICA/MEDICARE - CITY SHARE	9,650.00	2,669.14	713.25	6,980.86	27.66
01-215.000-723.000	VISION CARE	420.00	209.25	41.85	210.75	49.82
01-215.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	2,040.00	241.21	60.82	1,798.79	11.82
01-215.000-725.603	RETIREMENT HEALTH BENEFITS	10,000.00	1,315.58	470.04	8,684.42	13.16
01-215.000-725.604	DENTAL & HEALTH BENEFITS	48,700.00	14,834.37	4,176.99	33,865.63	30.46
01-215.000-728.000	RETIREMENT PLANS	32,875.00	11,017.71	5,454.84	21,857.29	33.51
01-215.000-731.000	MATERIALS & SUPPLIES	10,500.00	1,247.90	696.97	9,252.10	11.88
01-215.000-732.000	POSTAGE	2,500.00	540.25	346.68	1,959.75	21.61
01-215.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	500.00	0.00	0.00	500.00	0.00
01-215.000-801.000	PROFESSIONAL SERVICES	10,000.00	618.95	0.00	9,381.05	6.19
01-215.000-810.000	CONTRACTUAL SERVICES	3,000.00	0.00	0.00	3,000.00	0.00
01-215.000-850.000	TELEPHONE & INTERNET	20,415.00	6,826.08	1,706.52	13,588.92	33.44
01-215.000-861.000	MILEAGE ALLOWANCE	200.00	486.51	97.33	(286.51)	243.26
01-215.000-900.000	PRINTING & PUBLISHING	6,800.00	1,532.43	0.00	5,267.57	22.54
01-215.000-941.000	MVP EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00
01-215.000-955.001	INSURANCE & BONDS	120.00	0.00	0.00	120.00	0.00
01-215.000-956.000	MEETING EXPENSE	500.00	0.00	0.00	500.00	0.00
01-215.000-956.001	SPECIAL PURPOSE EXPENSES	7,000.00	0.00	0.00	7,000.00	0.00
01-215.000-960.000	DUES & SUBSCRIPTIONS	500.00	0.00	0.00	500.00	0.00
01-215.000-963.000	MISCELLANEOUS	200.00	0.00	0.00	200.00	0.00
01-215.000-965.000	CONFERENCES & TRAINING	5,500.00	1,048.70	515.70	4,451.30	19.07
Total Dept 215.000 - CITY CLERK		314,760.00	78,476.60	23,868.01	236,283.40	24.93
Dept 253.000 - FINANCE & TREASURY						
01-253.000-703.000	ADMINSTRATIVE SALARIES	73,405.00	12,749.99	5,843.74	60,655.01	17.37

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-253.000-704.000	STAFF WAGES	83,325.00	22,851.21	6,608.49	60,473.79	27.42
01-253.000-704.100	STAFF - OVERTIME	505.00	197.12	79.28	307.88	39.03
01-253.000-704.200	HOLIDAY COMPENSATION	8,165.00	862.84	0.00	7,302.16	10.57
01-253.000-710.000	COMPENSATED ABSENCES	10,100.00	3,319.41	1,033.53	6,780.59	32.87
01-253.000-715.000	HEALTH REIMBURSEMENT	3,000.00	250.00	250.00	2,750.00	8.33
01-253.000-721.000	FICA/MEDICARE - CITY SHARE	13,655.00	2,963.44	1,031.53	10,691.56	21.70
01-253.000-723.000	VISION CARE	460.00	419.07	78.39	40.93	91.10
01-253.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,080.00	226.75	(65.77)	853.25	21.00
01-253.000-725.604	DENTAL & HEALTH BENEFITS	42,500.00	12,945.80	3,645.21	29,554.20	30.46
01-253.000-728.000	RETIREMENT PLANS	38,725.00	9,757.03	3,038.00	28,967.97	25.20
01-253.000-731.000	MATERIALS & SUPPLIES	3,000.00	455.88	155.69	2,544.12	15.20
01-253.000-732.000	POSTAGE	5,000.00	2,517.03	2,283.80	2,482.97	50.34
01-253.000-801.000	PROFESSIONAL SERVICES	45,000.00	588.00	147.00	44,412.00	1.31
01-253.000-810.000	CONTRACTUAL SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
01-253.000-850.000	TELEPHONE & INTERNET	11,665.00	3,900.40	975.10	7,764.60	33.44
01-253.000-900.000	PRINTING & PUBLISHING	3,500.00	527.51	0.00	2,972.49	15.07
01-253.000-955.001	INSURANCE & BONDS	40,665.00	0.00	0.00	40,665.00	0.00
01-253.000-959.001	ANNEXATION TAX SHARING	79,500.00	49,101.83	0.00	30,398.17	61.76
01-253.000-960.000	DUES & SUBSCRIPTIONS	1,260.00	198.00	198.00	1,062.00	15.71
01-253.000-963.000	MISCELLANEOUS	5,000.00	20.58	0.00	4,979.42	0.41
01-253.000-965.000	CONFERENCES & TRAINING	3,500.00	0.00	0.00	3,500.00	0.00
01-253.000-974.000	CAPITAL OUTLAY - EQUIPMENT	0.00	2,361.44	0.00	(2,361.44)	100.00
Total Dept 253.000 - FINANCE & TREASURY		474,010.00	126,213.33	25,301.99	347,796.67	26.63
Dept 257.000 - CITY ASSESSOR						
01-257.000-704.000	STAFF WAGES	41,715.00	13,070.94	3,697.06	28,644.06	31.33
01-257.000-704.200	HOLIDAY COMPENSATION	2,375.00	307.36	0.00	2,067.64	12.94
01-257.000-709.000	OTHER COMPENSATION	505.00	52.50	0.00	452.50	10.40
01-257.000-710.000	COMPENSATED ABSENCES	7,140.00	1,525.96	246.47	5,614.04	21.37
01-257.000-711.000	LONGEVITY	1,500.00	0.00	0.00	1,500.00	0.00
01-257.000-721.000	FICA/MEDICARE - CITY SHARE	4,230.00	1,130.10	299.01	3,099.90	26.72
01-257.000-723.000	VISION CARE	175.00	7.06	17.09	167.94	4.03
01-257.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	540.00	105.98	26.63	434.02	19.63
01-257.000-725.604	DENTAL & HEALTH BENEFITS	21,250.00	6,472.90	1,822.61	14,777.10	30.46
01-257.000-728.000	RETIREMENT PLANS	30,525.00	7,130.18	1,886.58	23,394.82	23.36
01-257.000-731.000	MATERIALS & SUPPLIES	1,250.00	0.00	0.00	1,250.00	0.00
01-257.000-732.000	POSTAGE	2,250.00	15.00	0.00	2,235.00	0.67
01-257.000-810.000	CONTRACTUAL SERVICES	48,870.00	14,088.00	4,302.00	34,782.00	28.83
01-257.000-850.000	TELEPHONE & INTERNET	5,835.00	1,951.04	487.76	3,883.96	33.44
01-257.000-861.000	MILEAGE ALLOWANCE	265.00	0.00	0.00	265.00	0.00
01-257.000-900.000	PRINTING & PUBLISHING	1,300.00	188.41	0.00	1,111.59	14.49
01-257.000-960.000	DUES & SUBSCRIPTIONS	300.00	175.00	175.00	125.00	58.33
01-257.000-965.000	CONFERENCES & TRAINING	820.00	413.82	413.82	406.18	50.47
Total Dept 257.000 - CITY ASSESSOR		170,845.00	46,634.25	13,374.03	124,210.75	27.30
Dept 262.000 - ELECTIONS						
01-262.000-731.000	MATERIALS & SUPPLIES	0.00	1,791.73	1,281.53	(1,791.73)	100.00
01-262.000-732.000	POSTAGE	0.00	3,109.08	204.60	(3,109.08)	100.00
01-262.000-810.000	CONTRACTUAL SERVICES	0.00	3,740.00	3,740.00	(3,740.00)	100.00
01-262.000-900.000	PRINTING & PUBLISHING	0.00	1,513.53	70.70	(1,513.53)	100.00

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 262.000 - ELECTIONS		0.00	10,154.34	5,296.83	(10,154.34)	100.00
Dept 265.000 - CITY HALL BUILDING & GROUNDS						
01-265.000-706.000	CITY LABOR - DPW	910.00	458.82	0.00	451.18	50.42
01-265.000-721.000	FICA/MEDICARE - CITY SHARE	70.00	34.81	0.00	35.19	49.73
01-265.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
01-265.000-728.000	RETIREMENT PLANS	290.00	136.04	0.00	153.96	46.91
01-265.000-731.000	MATERIALS & SUPPLIES	6,500.00	1,772.60	511.74	4,727.40	27.27
01-265.000-810.000	CONTRACTUAL SERVICES	48,500.00	15,050.97	1,523.12	33,449.03	31.03
01-265.000-850.000	TELEPHONE & INTERNET	5,835.00	1,951.04	487.76	3,883.96	33.44
01-265.000-920.000	UTILITIES	148,000.00	29,670.12	0.00	118,329.88	20.05
01-265.000-941.000	MVP EQUIPMENT RENTAL	1,000.00	400.22	0.00	599.78	40.02
01-265.000-955.001	INSURANCE & BONDS	7,715.00	0.00	0.00	7,715.00	0.00
01-265.000-971.000	CAP. OUTLAY-IMPROVEMENTS	140,000.00	11,424.58	1,328.00	128,575.42	8.16
01-265.000-974.000	CAPITAL OUTLAY - EQUIPMENT	10,000.00	500.49	500.49	9,499.51	5.00
Total Dept 265.000 - CITY HALL BUILDING & GROUNDS		368,840.00	61,399.69	4,351.11	307,440.31	16.65
Dept 271.000 - HEALTH INSURANCE EXPENSES						
01-271.000-727.000	HEALTH INSURANCE PREMIUMS	0.00	0.00	(16,913.52)	0.00	0.00
Total Dept 271.000 - HEALTH INSURANCE EXPENSES		0.00	0.00	(16,913.52)	0.00	0.00
Dept 301.000 - POLICE DEPARTMENT						
01-301.000-703.000	ADMINISTRATIVE SALARIES	130,000.00	22,567.71	6,660.38	107,432.29	17.36
01-301.000-704.000	STAFF WAGES	745,000.00	196,895.83	52,690.41	548,104.17	26.43
01-301.000-704.100	STAFF - OVERTIME	150,000.00	36,770.01	9,966.04	113,229.99	24.51
01-301.000-704.200	HOLIDAY COMPENSATION	41,000.00	5,317.36	0.00	35,682.64	12.97
01-301.000-706.000	CITY LABOR - DPW	350.00	114.34	63.52	235.66	32.67
01-301.000-710.000	COMPENSATED ABSENCES	142,000.00	36,196.15	7,058.47	105,803.85	25.49
01-301.000-711.000	LONGEVITY	14,660.00	0.00	0.00	14,660.00	0.00
01-301.000-712.000	SPECIAL COMPENSATION	3,000.00	0.00	0.00	3,000.00	0.00
01-301.000-719.000	CLOTHING ALLOWANCE	500.00	196.25	125.00	303.75	39.25
01-301.000-721.000	FICA/MEDICARE - CITY SHARE	22,990.00	5,217.93	1,340.76	17,772.07	22.70
01-301.000-722.000	ICMA - CITY SHARE	15,435.00	2,727.42	769.20	12,707.58	17.67
01-301.000-723.000	VISION CARE	4,550.00	1,580.22	310.62	2,969.78	34.73
01-301.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	21,000.00	1,658.02	419.83	19,341.98	7.90
01-301.000-725.603	RETIREMENT HEALTH BENEFITS	16,000.00	2,192.68	783.41	13,807.32	13.70
01-301.000-725.604	DENTAL & HEALTH BENEFITS	285,300.00	86,904.40	24,470.11	198,395.60	30.46
01-301.000-728.000	RETIREMENT PLANS	550,000.00	145,893.24	40,583.66	404,106.76	26.53
01-301.000-730.000	SAFETY SUPPLIES	14,000.00	10,699.38	0.00	3,300.62	76.42
01-301.000-731.000	MATERIALS & SUPPLIES	14,000.00	2,831.22	544.29	11,168.78	20.22
01-301.000-732.000	POSTAGE	4,500.00	624.62	305.89	3,875.38	13.88
01-301.000-734.000	GASOLINE & OIL	50,000.00	14,291.04	3,641.66	35,708.96	28.58
01-301.000-740.000	VEHICLE MAINTENANCE	17,000.00	1,864.04	443.78	15,135.96	10.96
01-301.000-801.000	PROFESSIONAL SERVICES	60,000.00	17,535.50	4,424.50	42,464.50	29.23
01-301.000-810.000	CONTRACTUAL SERVICES	25,000.00	4,238.36	261.00	20,761.64	16.95
01-301.000-815.000	UNIFORM & CLEANING	20,000.00	5,599.06	694.21	14,400.94	28.00
01-301.000-850.000	TELEPHONE & INTERNET	57,650.00	18,563.46	4,448.33	39,086.54	32.20
01-301.000-861.000	MILEAGE ALLOWANCE	750.00	334.10	334.10	415.90	44.55
01-301.000-900.000	PRINTING & PUBLISHING	1,000.00	181.54	0.00	818.46	18.15
01-301.000-941.000	MVP EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
01-301.000-955.001	INSURANCE & BONDS	24,160.00	0.00	0.00	24,160.00	0.00
01-301.000-960.000	DUES & SUBSCRIPTIONS	1,500.00	670.00	0.00	830.00	44.67

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-301.000-963.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00
01-301.000-965.000	CONFERENCES & TRAINING	6,300.00	2,555.00	1,475.00	3,745.00	40.56
01-301.000-971.000	CAP. OUTLAY-IMPROVEMENTS	15,000.00	17,036.25	0.00	(2,036.25)	113.58
01-301.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	110,000.00	81,630.00	0.00	28,370.00	74.21
01-301.000-974.000	CAPITAL OUTLAY - EQUIPMENT	54,000.00	52,137.83	37,333.33	1,862.17	96.55
Total Dept 301.000 - POLICE DEPARTMENT		2,617,245.00	775,022.96	199,147.50	1,842,222.04	29.61
Dept 336.000 - FIRE DEPARTMENT						
01-336.000-732.000	POSTAGE	0.00	65.00	0.00	(65.00)	100.00
01-336.000-963.000	MISCELLANEOUS	0.00	(4,972.48)	(4,972.48)	4,972.48	100.00
Total Dept 336.000 - FIRE DEPARTMENT		0.00	(4,907.48)	(4,972.48)	4,907.48	100.00
Dept 441.000 - PUBLIC WORKS ADMINISTRATION						
01-441.000-703.000	ADMINSTRATIVE SALARIES	42,230.00	12,428.75	3,599.63	29,801.25	29.43
01-441.000-704.000	STAFF WAGES	20,650.00	5,168.39	1,300.74	15,481.61	25.03
01-441.000-704.100	STAFF - OVERTIME	810.00	149.18	81.82	660.82	18.42
01-441.000-704.200	HOLIDAY COMPENSATION	1,415.00	235.07	0.00	1,179.93	16.61
01-441.000-710.000	COMPENSATED ABSENCES	16,550.00	6,146.27	1,248.50	10,403.73	37.14
01-441.000-711.000	LONGEVITY	2,175.00	47.65	47.65	2,127.35	2.19
01-441.000-712.000	SPECIAL COMPENSATION	785.00	152.43	39.00	632.57	19.42
01-441.000-715.000	HEALTH REIMBURSEMENT	0.00	40.62	20.31	(40.62)	100.00
01-441.000-718.000	AUTO ALLOWANCE	935.00	264.39	69.85	670.61	28.28
01-441.000-719.000	CLOTHING ALLOWANCE	1,100.00	335.79	195.89	764.21	30.53
01-441.000-721.000	FICA/MEDICARE - CITY SHARE	6,500.00	1,899.42	479.07	4,600.58	29.22
01-441.000-722.000	ICMA - CITY SHARE	920.00	169.74	68.91	750.26	18.45
01-441.000-723.000	VISION CARE	470.00	320.08	71.54	149.92	68.10
01-441.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	4,200.00	410.39	105.77	3,789.61	9.77
01-441.000-725.603	RETIREMENT HEALTH BENEFITS	15,000.00	2,192.66	783.41	12,807.34	14.62
01-441.000-725.604	DENTAL & HEALTH BENEFITS	700.00	213.23	60.04	486.77	30.46
01-441.000-728.000	RETIREMENT PLANS	32,850.00	9,816.39	2,522.20	23,033.61	29.88
01-441.000-730.000	SAFETY SUPPLIES	100.00	0.00	0.00	100.00	0.00
01-441.000-731.000	MATERIALS & SUPPLIES	500.00	0.00	0.00	500.00	0.00
01-441.000-732.000	POSTAGE	2,400.00	478.09	203.93	1,921.91	19.92
01-441.000-801.000	PROFESSIONAL SERVICES	500.00	0.00	0.00	500.00	0.00
01-441.000-810.000	CONTRACTUAL SERVICES	7,700.00	1,768.06	1,202.76	5,931.94	22.96
01-441.000-850.000	TELEPHONE & INTERNET	25,850.00	8,041.84	1,748.32	17,808.16	31.11
01-441.000-900.000	PRINTING & PUBLISHING	1,200.00	241.20	116.20	958.80	20.10
01-441.000-955.001	INSURANCE & BONDS	1,370.00	0.00	0.00	1,370.00	0.00
01-441.000-960.000	DUES & SUBSCRIPTIONS	1,200.00	0.00	0.00	1,200.00	0.00
01-441.000-962.000	EATON COUNTY DRAIN ASSESSMENT	15,000.00	0.00	0.00	15,000.00	0.00
01-441.000-963.000	MISCELLANEOUS	50.00	0.00	0.00	50.00	0.00
01-441.000-965.000	CONFERENCES & TRAINING	2,500.00	705.88	685.88	1,794.12	28.24
Total Dept 441.000 - PUBLIC WORKS ADMINISTRATION		205,660.00	51,225.52	14,651.42	154,434.48	24.91
Dept 442.000 - HANDI-CAP RAMPS						
01-442.000-704.100	STAFF - OVERTIME	1,515.00	0.00	0.00	1,515.00	0.00
01-442.000-706.000	CITY LABOR - DPW	1,010.00	0.00	0.00	1,010.00	0.00
01-442.000-721.000	FICA/MEDICARE - CITY SHARE	230.00	0.00	0.00	230.00	0.00
01-442.000-722.000	ICMA -CITY SHARE	20.00	0.00	0.00	20.00	0.00
01-442.000-728.000	RETIREMENT PLANS	1,125.00	0.00	0.00	1,125.00	0.00

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L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-442.000-731.000	MATERIALS & SUPPLIES	800.00	0.00	0.00	800.00	0.00
01-442.000-810.000	CONTRACTUAL SERVICES	850.00	452.00	120.00	398.00	53.18
01-442.000-920.000	UTILITIES	8,500.00	1,229.44	0.00	7,270.56	14.46
01-442.000-941.000	MVP EQUIPMENT RENTAL	1,400.00	0.00	0.00	1,400.00	0.00
01-442.000-991.000	PRINCIPAL	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 442.000 - HANDI-CAP RAMPS		65,450.00	1,681.44	120.00	63,768.56	2.57
Dept 443.000 - LEAF COLLECTION						
01-443.000-704.100	STAFF - OVERTIME	2,020.00	1,224.03	394.62	795.97	60.60
01-443.000-706.000	CITY LABOR - DPW	9,050.00	549.73	25.41	8,500.27	6.07
01-443.000-721.000	FICA/MEDICARE - CITY SHARE	865.00	134.41	31.70	730.59	15.54
01-443.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
01-443.000-728.000	RETIREMENT PLANS	4,795.00	525.90	124.53	4,269.10	10.97
01-443.000-731.000	MATERIALS & SUPPLIES	200.00	0.00	0.00	200.00	0.00
01-443.000-810.000	CONTRACTUAL SERVICES	22,000.00	0.00	0.00	22,000.00	0.00
01-443.000-941.000	MVP EQUIPMENT RENTAL	16,000.00	1,405.80	0.00	14,594.20	8.79
Total Dept 443.000 - LEAF COLLECTION		54,950.00	3,839.87	576.26	51,110.13	6.99
Dept 444.000 - PARKING SERVICES/WINTER MAINT.						
01-444.000-704.100	STAFF - OVERTIME	1,515.00	0.00	0.00	1,515.00	0.00
01-444.000-706.000	CITY LABOR - DPW	3,030.00	0.00	0.00	3,030.00	0.00
01-444.000-721.000	FICA/MEDICARE - CITY SHARE	330.00	0.00	0.00	330.00	0.00
01-444.000-722.000	ICMA - CITY SHARE	65.00	0.00	0.00	65.00	0.00
01-444.000-728.000	RETIREMENT PLANS	1,375.00	0.00	0.00	1,375.00	0.00
01-444.000-731.000	MATERIALS & SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
01-444.000-941.000	MVP EQUIPMENT RENTAL	13,000.00	0.00	0.00	13,000.00	0.00
Total Dept 444.000 - PARKING SERVICES/WINTER MAINT.		24,315.00	0.00	0.00	24,315.00	0.00
Dept 445.000 - TREE WORK						
01-445.000-704.100	STAFF - OVERTIME	505.00	282.07	0.00	222.93	55.86
01-445.000-706.000	CITY LABOR - DPW	25,790.00	10,505.56	2,347.70	15,284.44	40.74
01-445.000-721.000	FICA/MEDICARE - CITY SHARE	2,010.00	820.36	179.05	1,189.64	40.81
01-445.000-722.000	ICMA - CITY SHARE	5.00	0.00	0.00	5.00	0.00
01-445.000-728.000	RETIREMENT PLANS	7,600.00	3,198.57	696.10	4,401.43	42.09
01-445.000-731.000	MATERIALS & SUPPLIES	1,800.00	854.69	0.00	945.31	47.48
01-445.000-801.000	PROFESSIONAL SERVICES	200.00	0.00	0.00	200.00	0.00
01-445.000-810.000	CONTRACTUAL SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
01-445.000-941.000	MVP EQUIPMENT RENTAL	65,000.00	24,673.93	3,175.53	40,326.07	37.96
Total Dept 445.000 - TREE WORK		104,410.00	40,335.18	6,398.38	64,074.82	38.63
Dept 460.000 - STREET MAINTENANCE						
01-460.000-728.000	RETIREMENT PLANS	115.00	0.00	0.00	115.00	0.00
Total Dept 460.000 - STREET MAINTENANCE		115.00	0.00	0.00	115.00	0.00
Dept 703.000 - COMMUNITY DEVELOPMENT						
01-703.000-703.000	ADMINSTRATIVE SALARIES	62,540.00	20,149.07	5,255.50	42,390.93	32.22

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-703.000-704.000	STAFF WAGES	57,930.00	16,293.47	4,653.75	41,636.53	28.13
01-703.000-704.100	STAFF - OVERTIME	515.00	196.33	0.00	318.67	38.12
01-703.000-704.200	HOLIDAY COMPENSATION	5,925.00	1,056.32	0.00	4,868.68	17.83
01-703.000-706.000	CITY LABOR - DPW	5,930.00	765.94	10.65	5,164.06	12.92
01-703.000-710.000	COMPENSATED ABSENCES	10,100.00	2,247.15	426.12	7,852.85	22.25
01-703.000-711.000	LONGEVITY	1,500.00	0.00	0.00	1,500.00	0.00
01-703.000-721.000	FICA/MEDICARE - CITY SHARE	10,645.00	3,035.27	770.82	7,609.73	28.51
01-703.000-722.000	ICMA - CITY SHARE	50.00	0.00	0.00	50.00	0.00
01-703.000-723.000	VISION CARE	290.00	153.25	30.65	136.75	52.84
01-703.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	525.00	142.38	35.73	382.62	27.12
01-703.000-725.604	DENTAL & HEALTH BENEFITS	26,750.00	8,148.24	2,294.34	18,601.76	30.46
01-703.000-728.000	RETIREMENT PLANS	49,670.00	13,559.33	4,937.07	36,110.67	27.30
01-703.000-731.000	MATERIALS & SUPPLIES	2,000.00	611.25	32.96	1,388.75	30.56
01-703.000-732.000	POSTAGE	500.00	100.92	61.18	399.08	20.18
01-703.000-755.000	CONTRIBUTION TO OTHERS	8,000.00	8,000.00	8,000.00	0.00	100.00
01-703.000-801.000	PROFESSIONAL SERVICES	65,000.00	20,979.90	5,665.67	44,020.10	32.28
01-703.000-810.000	CONTRACTUAL SERVICES	2,000.00	5,853.85	0.00	(3,853.85)	292.69
01-703.000-850.000	TELEPHONE & INTERNET	10,350.00	3,236.77	746.06	7,113.23	31.27
01-703.000-900.000	PRINTING & PUBLISHING	1,000.00	210.86	0.00	789.14	21.09
01-703.000-941.000	MVP EQUIPMENT RENTAL	5,500.00	2,092.01	0.00	3,407.99	38.04
01-703.000-955.001	INSURANCE & BONDS	30.00	0.00	0.00	30.00	0.00
01-703.000-960.000	DUES & SUBSCRIPTIONS	400.00	0.00	0.00	400.00	0.00
01-703.000-963.000	MISCELLANEOUS	0.00	12.00	12.00	(12.00)	100.00
01-703.000-965.000	CONFERENCES & TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 703.000 - COMMUNITY DEVELOPMENT		328,650.00	106,844.31	32,932.50	221,805.69	32.51
Dept 751.000 - PARKS & RECREATION						
01-751.000-704.100	STAFF - OVERTIME	1,515.00	580.55	65.24	934.45	38.32
01-751.000-706.000	CITY LABOR - DPW	17,340.00	4,271.43	639.40	13,068.57	24.63
01-751.000-707.000	PART-TIME STAFF WAGES	6,060.00	0.00	0.00	6,060.00	0.00
01-751.000-721.000	FICA/MEDICARE - CITY SHARE	1,910.00	369.01	53.73	1,540.99	19.32
01-751.000-722.000	ICMA - CITY SHARE	5.00	0.00	0.00	5.00	0.00
01-751.000-728.000	RETIREMENT PLANS	7,410.00	1,438.58	208.92	5,971.42	19.41
01-751.000-731.000	MATERIALS & SUPPLIES	5,600.00	3,306.25	542.76	2,293.75	59.04
01-751.000-755.000	CONTRIBUTION TO OTHERS	15,500.00	0.00	0.00	15,500.00	0.00
01-751.000-757.000	SCIENCE CAMP EXPENSES	1,000.00	686.94	206.72	313.06	68.69
01-751.000-801.000	PROFESSIONAL SERVICES	12,000.00	1,746.25	137.50	10,253.75	14.55
01-751.000-810.000	CONTRACTUAL SERVICES	26,000.00	12,544.41	3,862.33	13,455.59	48.25
01-751.000-920.000	UTILITIES	8,200.00	2,227.55	834.12	5,972.45	27.17
01-751.000-941.000	MVP EQUIPMENT RENTAL	19,000.00	4,933.76	333.28	14,066.24	25.97
01-751.000-955.001	INSURANCE & BONDS	830.00	0.00	0.00	830.00	0.00
Total Dept 751.000 - PARKS & RECREATION		122,370.00	32,104.73	6,884.00	90,265.27	26.24
Dept 999.000 - GASB 34						
01-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	15,000.00	2,500.00	0.00	12,500.00	16.67
01-999.000-995.206	CONTRIB TO FIRE	172,235.00	28,700.00	0.00	143,535.00	16.66
01-999.000-995.232	CONTRIB. TO POL. TRAINING FUN	4,850.00	810.00	0.00	4,040.00	16.70
01-999.000-995.248	CONTRIBUTION TO DDA	10,000.00	0.00	0.00	10,000.00	0.00
01-999.000-995.295	CONTRIB TO AIRPORT FUND	80,700.00	0.00	0.00	80,700.00	0.00
Total Dept 999.000 - GASB 34		282,785.00	32,010.00	0.00	250,775.00	11.32

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 101 - GENERAL FUND						
xpenditures						
TOTAL EXPENDITURES		5,574,215.00	1,491,150.83	331,409.36	4,083,064.17	26.75
und 101 - GENERAL FUND:						
TOTAL REVENUES		5,886,210.00	4,165,727.88	250,878.35	1,720,482.12	70.77
TOTAL EXPENDITURES		5,574,215.00	1,491,150.83	331,409.36	4,083,064.17	26.75
ET OF REVENUES & EXPENDITURES		311,995.00	2,674,577.05	(80,531.01)	(2,362,582.05)	857.25

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L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Revenues						
Dept 000.000						
02-000.000-418.000	COUNTY ROAD MILLAGE FUNDS	359,575.00	270.84	270.84	359,304.16	0.08
02-000.000-546.000	STATE AID	794,000.00	285,960.56	65,166.47	508,039.44	36.02
02-000.000-546.001	STATE REV SHARING-TRUNKLINES	12,000.00	10,378.20	10,378.20	1,621.80	86.49
02-000.000-548.000	METRO ACT	35,000.00	0.00	0.00	35,000.00	0.00
02-000.000-665.000	INTEREST INCOME	7,500.00	9,815.76	0.00	(2,315.76)	130.88
02-000.000-680.000	SUNDRY REVENUE	673,720.00	0.00	0.00	673,720.00	0.00
Total Dept 000.000		1,881,795.00	306,425.36	75,815.51	1,575,369.64	16.28
TOTAL REVENUES		1,881,795.00	306,425.36	75,815.51	1,575,369.64	16.28
Expenditures						
Dept 446.000 - SIDEWALK MAINTENANCE						
02-446.000-706.000	CITY LABOR - DPW	0.00	134.80	0.00	(134.80)	100.00
02-446.000-721.000	FICA/MEDICARE - CITY SHARE	0.00	10.20	0.00	(10.20)	100.00
02-446.000-728.000	RETIREMENT PLANS	0.00	39.97	0.00	(39.97)	100.00
Total Dept 446.000 - SIDEWALK MAINTENANCE		0.00	184.97	0.00	(184.97)	100.00
Dept 460.000 - STREET MAINTENANCE						
02-460.000-704.100	STAFF - OVERTIME	605.00	0.00	0.00	605.00	0.00
02-460.000-706.000	CITY LABOR - DPW	18,990.00	2,457.24	101.37	16,532.76	12.94
02-460.000-721.000	FICA/MEDICARE - CITY SHARE	1,495.00	186.87	7.73	1,308.13	12.50
02-460.000-722.000	ICMA - CITY SHARE	105.00	0.00	0.00	105.00	0.00
02-460.000-728.000	RETIREMENT PLANS	7,175.00	728.58	30.06	6,446.42	10.15
02-460.000-731.000	MATERIALS & SUPPLIES	20,500.00	1,196.65	0.00	19,303.35	5.84
02-460.000-801.000	PROFESSIONAL SERVICES	179,880.00	35,016.42	35,016.42	144,863.58	19.47
02-460.000-810.000	CONTRACTUAL SERVICES	34,500.00	20,598.00	312.00	13,902.00	59.70
02-460.000-941.000	MVP EQUIPMENT RENTAL	33,500.00	6,612.58	441.72	26,887.42	19.74
02-460.000-942.000	HYDRANT RENTAL	9,300.00	8,525.00	0.00	775.00	91.67
02-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS	1,363,400.00	446,819.30	409,830.01	916,580.70	32.77
Total Dept 460.000 - STREET MAINTENANCE		1,669,450.00	522,140.64	445,739.31	1,147,309.36	31.28
Dept 470.000 - TRAFFIC SERVICES						
02-470.000-704.100	STAFF - OVERTIME	100.00	0.00	0.00	100.00	0.00
02-470.000-706.000	CITY LABOR - DPW	1,945.00	1,486.88	0.00	458.12	76.45
02-470.000-721.000	FICA/MEDICARE - CITY SHARE	155.00	113.29	0.00	41.71	73.09
02-470.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
02-470.000-728.000	RETIREMENT PLANS	915.00	440.88	0.00	474.12	48.18
02-470.000-731.000	MATERIALS & SUPPLIES	1,200.00	0.00	0.00	1,200.00	0.00
02-470.000-810.000	CONTRACTUAL SERVICES	9,000.00	1,292.74	0.00	7,707.26	14.36
02-470.000-941.000	MVP EQUIPMENT RENTAL	2,000.00	919.24	0.00	1,080.76	45.96
Total Dept 470.000 - TRAFFIC SERVICES		15,335.00	4,253.03	0.00	11,081.97	27.73
Dept 480.000 - WINTER STREET MAINTENANCE						
02-480.000-704.100	STAFF - OVERTIME	2,880.00	0.00	0.00	2,880.00	0.00
02-480.000-704.200	HOLIDAY COMPENSATION	100.00	0.00	0.00	100.00	0.00
02-480.000-706.000	CITY LABOR - DPW	3,220.00	104.04	0.00	3,115.96	3.23

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 202 - MAJOR STREET FUND						
Expenditures						
02-480.000-721.000	FICA/MEDICARE - CITY SHARE	550.00	7.96	0.00	542.04	1.45
02-480.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
02-480.000-728.000	RETIREMENT PLANS	2,765.00	30.85	0.00	2,734.15	1.12
02-480.000-731.000	MATERIALS & SUPPLIES	13,000.00	0.00	0.00	13,000.00	0.00
02-480.000-941.000	MVP EQUIPMENT RENTAL	13,000.00	0.00	0.00	13,000.00	0.00
Total Dept 480.000 - WINTER STREET MAINTENANCE		35,535.00	142.85	0.00	35,392.15	0.40
ept 490.000 - TRUNKLINE MAINTENANCE						
02-490.000-704.100	STAFF - OVERTIME	1,795.00	180.39	0.00	1,614.61	10.05
02-490.000-706.000	CITY LABOR - DPW	1,815.00	140.25	0.00	1,674.75	7.73
02-490.000-721.000	FICA/MEDICARE - CITY SHARE	275.00	24.16	0.00	250.84	8.79
02-490.000-722.000	ICMA - CITY SHARE	15.00	0.00	0.00	15.00	0.00
02-490.000-728.000	RETIREMENT PLANS	1,300.00	95.06	0.00	1,204.94	7.31
02-490.000-920.000	UTILITIES	5,000.00	849.54	0.00	4,150.46	16.99
02-490.000-941.000	MVP EQUIPMENT RENTAL	8,300.00	1,276.08	0.00	7,023.92	15.37
02-490.000-942.000	HYDRANT RENTAL	3,000.00	2,750.00	0.00	250.00	91.67
Total Dept 490.000 - TRUNKLINE MAINTENANCE		21,500.00	5,315.48	0.00	16,184.52	24.72
ept 520.000 - STREET ADMINISTRATION						
02-520.000-703.000	ADMINSTRATIVE SALARIES	30,535.00	8,719.88	2,546.56	21,815.12	28.56
02-520.000-704.000	STAFF WAGES	11,350.00	3,202.66	831.15	8,147.34	28.22
02-520.000-704.100	STAFF - OVERTIME	770.00	126.86	69.56	643.14	16.48
02-520.000-704.200	HOLIDAY COMPENSATION	1,415.00	194.41	0.00	1,220.59	13.74
02-520.000-710.000	COMPENSATED ABSENCES	9,015.00	3,520.91	597.14	5,494.09	39.06
02-520.000-711.000	LONGEVITY	1,125.00	18.61	18.61	1,106.39	1.65
02-520.000-712.000	SPECIAL COMPENSATION	375.00	72.18	15.23	302.82	19.25
02-520.000-715.000	HEALTH REIMBURSEMENT	0.00	15.86	7.93	(15.86)	100.00
02-520.000-718.000	AUTO ALLOWANCE	460.00	132.23	34.93	327.77	28.75
02-520.000-719.000	CLOTHING ALLOWANCE	500.00	192.27	99.38	307.73	38.45
02-520.000-721.000	FICA/MEDICARE - CITY SHARE	4,400.00	1,235.47	313.70	3,164.53	28.08
02-520.000-722.000	ICMA - CITY SHARE	780.00	134.58	53.31	645.42	17.25
02-520.000-723.000	VISION CARE	210.00	62.08	11.31	147.92	29.56
02-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,650.00	72.83	16.90	1,577.17	4.41
02-520.000-725.604	DENTAL & HEALTH BENEFITS	10,935.00	3,330.87	937.89	7,604.13	30.46
02-520.000-728.000	RETIREMENT PLANS	21,330.00	6,569.66	1,681.10	14,760.34	30.80
02-520.000-965.000	CONFERENCES & TRAINING	100.00	50.00	0.00	50.00	50.00
Total Dept 520.000 - STREET ADMINISTRATION		94,950.00	27,651.36	7,234.70	67,298.64	29.12
ept 999.000 - GASB 34						
02-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	100,000.00	16,666.00	0.00	83,334.00	16.67
Total Dept 999.000 - GASB 34		100,000.00	16,666.00	0.00	83,334.00	16.67
TOTAL EXPENDITURES		1,936,770.00	576,354.33	452,974.01	1,360,415.67	29.76
und 202 - MAJOR STREET FUND:						
TOTAL REVENUES		1,881,795.00	306,425.36	75,815.51	1,575,369.64	16.28

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT
		AMENDED BUDGET	10/31/2023	MONTH	10/31/2023	NORMAL	(ABNORMAL)	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)			USED
Fund 202 - MAJOR STREET FUND								
	TOTAL EXPENDITURES	1,936,770.00	576,354.33		452,974.01	1,360,415.67		29.76
	NET OF REVENUES & EXPENDITURES	(54,975.00)	(269,928.97)		(377,158.50)	214,953.97		491.00

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L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
und 203 - LOCAL STREET FUND								
evenues								
ept 000.000								
03-000.000-451.000	SPECIAL ASSESSMENT REVENUE	3,680.00	218.17	0.00	3,461.83	5.93		
03-000.000-474.000	ASSESSMENT/LIEN INTEREST	340.00	0.00	0.00	340.00	0.00		
03-000.000-546.000	STATE AID	300,000.00	109,808.63	25,030.75	190,191.37	36.60		
03-000.000-665.000	INTEREST INCOME	7,500.00	7,366.34	0.00	133.66	98.22		
03-000.000-680.000	SUNDRY REVENUE	200.00	3,054.18	1,010.99	(2,854.18)	1,527.09		
03-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	15,000.00	2,500.00	0.00	12,500.00	16.67		
03-000.000-699.202	CONTRIBUTION FROM MAJOR STREE	100,000.00	16,666.00	0.00	83,334.00	16.67		
Total Dept 000.000		426,720.00	139,613.32	26,041.74	287,106.68	32.72		
TOTAL REVENUES		426,720.00	139,613.32	26,041.74	287,106.68	32.72		
xpenditures								
ept 446.000 - SIDEWALK MAINTENANCE								
03-446.000-706.000	CITY LABOR - DPW	0.00	271.44	0.00	(271.44)	100.00		
03-446.000-721.000	FICA/MEDICARE - CITY SHARE	0.00	20.62	0.00	(20.62)	100.00		
03-446.000-728.000	RETIREMENT PLANS	0.00	80.50	0.00	(80.50)	100.00		
03-446.000-941.000	MVP EQUIPMENT RENTAL	0.00	512.56	0.00	(512.56)	100.00		
Total Dept 446.000 - SIDEWALK MAINTENANCE		0.00	885.12	0.00	(885.12)	100.00		
ept 460.000 - STREET MAINTENANCE								
03-460.000-704.100	STAFF - OVERTIME	1,360.00	0.00	0.00	1,360.00	0.00		
03-460.000-706.000	CITY LABOR - DPW	35,100.00	5,484.08	2,462.64	29,615.92	15.62		
03-460.000-721.000	FICA/MEDICARE - CITY SHARE	2,745.00	417.66	187.84	2,327.34	15.22		
03-460.000-722.000	ICMA - CITY SHARE	45.00	0.00	0.00	45.00	0.00		
03-460.000-728.000	RETIREMENT PLANS	12,265.00	1,626.02	730.17	10,638.98	13.26		
03-460.000-731.000	MATERIALS & SUPPLIES	16,300.00	1,156.65	0.00	15,143.35	7.10		
03-460.000-801.000	PROFESSIONAL SERVICES	57,000.00	6,180.00	6,180.00	50,820.00	10.84		
03-460.000-810.000	CONTRACTUAL SERVICES	33,000.00	275.00	76.00	32,725.00	0.83		
03-460.000-941.000	MVP EQUIPMENT RENTAL	89,200.00	20,224.32	8,999.66	68,975.68	22.67		
03-460.000-942.000	HYDRANT RENTAL	16,700.00	15,301.00	0.00	1,399.00	91.62		
03-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS	192,600.00	0.00	0.00	192,600.00	0.00		
Total Dept 460.000 - STREET MAINTENANCE		456,315.00	50,664.73	18,636.31	405,650.27	11.10		
ept 470.000 - TRAFFIC SERVICES								
03-470.000-704.100	STAFF - OVERTIME	100.00	0.00	0.00	100.00	0.00		
03-470.000-706.000	CITY LABOR - DPW	1,010.00	526.24	0.00	483.76	52.10		
03-470.000-721.000	FICA/MEDICARE - CITY SHARE	80.00	40.07	0.00	39.93	50.09		
03-470.000-728.000	RETIREMENT PLANS	290.00	156.03	0.00	133.97	53.80		
03-470.000-731.000	MATERIALS & SUPPLIES	1,200.00	213.80	213.80	986.20	17.82		
03-470.000-810.000	CONTRACTUAL SERVICES	7,500.00	0.00	0.00	7,500.00	0.00		
03-470.000-941.000	MVP EQUIPMENT RENTAL	1,300.00	528.50	0.00	771.50	40.65		
Total Dept 470.000 - TRAFFIC SERVICES		11,480.00	1,464.64	213.80	10,015.36	12.76		
ept 480.000 - WINTER STREET MAINTENANCE								
03-480.000-704.100	STAFF - OVERTIME	4,290.00	0.00	0.00	4,290.00	0.00		
03-480.000-704.200	HOLIDAY COMPENSATION	100.00	0.00	0.00	100.00	0.00		

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L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREET FUND						
Expenditures						
03-480.000-706.000	CITY LABOR - DPW	4,180.00	0.00	0.00	4,180.00	0.00
03-480.000-721.000	FICA/MEDICARE - CITY SHARE	660.00	0.00	0.00	660.00	0.00
03-480.000-728.000	RETIREMENT PLANS	2,845.00	0.00	0.00	2,845.00	0.00
03-480.000-731.000	MATERIALS & SUPPLIES	14,000.00	0.00	0.00	14,000.00	0.00
03-480.000-941.000	MVP EQUIPMENT RENTAL	18,000.00	0.00	0.00	18,000.00	0.00
Total Dept 480.000 - WINTER STREET MAINTENANCE		44,075.00	0.00	0.00	44,075.00	0.00
Fund 520.000 - STREET ADMINISTRATION						
03-520.000-703.000	ADMINISTRATIVE SALARIES	30,535.00	8,719.86	2,546.52	21,815.14	28.56
03-520.000-704.000	STAFF WAGES	14,165.00	3,812.09	999.79	10,352.91	26.91
03-520.000-704.100	STAFF - OVERTIME	830.00	156.68	85.94	673.32	18.88
03-520.000-704.200	HOLIDAY COMPENSATION	1,370.00	207.97	0.00	1,162.03	15.18
03-520.000-710.000	COMPENSATED ABSENCES	11,110.00	3,647.32	719.81	7,462.68	32.83
03-520.000-711.000	LONGEVITY	1,415.00	24.02	24.02	1,390.98	1.70
03-520.000-712.000	SPECIAL COMPENSATION	560.00	82.05	19.65	477.95	14.65
03-520.000-715.000	HEALTH REIMBURSEMENT	0.00	20.48	10.24	(20.48)	100.00
03-520.000-718.000	AUTO ALLOWANCE	480.00	132.17	34.92	347.83	27.54
03-520.000-719.000	CLOTHING ALLOWANCE	650.00	189.66	117.36	460.34	29.18
03-520.000-721.000	FICA/MEDICARE - CITY SHARE	4,585.00	1,296.64	336.88	3,288.36	28.28
03-520.000-722.000	ICMA - CITY SHARE	900.00	142.59	60.81	757.41	15.84
03-520.000-723.000	VISION CARE	240.00	60.19	13.77	179.81	25.08
03-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,650.00	77.04	21.65	1,572.96	4.67
03-520.000-725.604	DENTAL & HEALTH BENEFITS	10,285.00	3,132.88	882.14	7,152.12	30.46
03-520.000-728.000	RETIREMENT PLANS	22,610.00	6,770.34	1,762.73	15,839.66	29.94
Total Dept 520.000 - STREET ADMINISTRATION		101,385.00	28,471.98	7,636.23	72,913.02	28.08
TOTAL EXPENDITURES		613,255.00	81,486.47	26,486.34	531,768.53	13.29
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		426,720.00	139,613.32	26,041.74	287,106.68	32.72
TOTAL EXPENDITURES		613,255.00	81,486.47	26,486.34	531,768.53	13.29
NET OF REVENUES & EXPENDITURES		(186,535.00)	58,126.85	(444.60)	(244,661.85)	31.16

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L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	10/31/2023 NORMAL (ABNORMAL)	BALANCE		
und 206 - FIRE FUND								
Revenues								
Dept 000.000								
06-000.000-402.000	CURRENT PROPERTY TAXES	932,155.00	409,635.37		1,863.69		522,519.63	43.94
06-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	0.00	43.93		0.00		(43.93)	100.00
06-000.000-528.000	FEDERAL GRANTS - OTHER	714,843.18	0.00		0.00		714,843.18	0.00
06-000.000-626.001	RURAL FIRE ASSOCIATION	515,000.00	0.00		0.00		515,000.00	0.00
06-000.000-628.000	COST RECOVERY	6,450.00	1,763.14		2,163.14		4,686.86	27.34
06-000.000-630.000	HAZMAT REVENUE	0.00	137.76		0.00		(137.76)	100.00
06-000.000-665.000	INTEREST INCOME	0.00	1,857.48		0.00		(1,857.48)	100.00
06-000.000-680.000	SUNDRY REVENUE	0.00	150.00		150.00		(150.00)	100.00
06-000.000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSET	0.00	37,349.20		(6,507.50)		(37,349.20)	100.00
06-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	172,235.00	28,700.00		0.00		143,535.00	16.66
Total Dept 000.000		2,340,683.18	479,636.88		(2,330.67)		1,861,046.30	20.49
TOTAL REVENUES		2,340,683.18	479,636.88		(2,330.67)		1,861,046.30	20.49
Expenditures								
Dept 336.000 - FIRE DEPARTMENT								
06-336.000-703.000	ADMINSTRATIVE SALARIES	70,725.00	9,517.53		6,538.46		61,207.47	13.46
06-336.000-704.000	STAFF WAGES	319,950.00	87,901.81		18,071.31		232,048.19	27.47
06-336.000-704.100	STAFF - OVERTIME	152,235.00	47,530.98		14,900.22		104,704.02	31.22
06-336.000-704.200	HOLIDAY COMPENSATION	28,215.00	3,101.73		0.00		25,113.27	10.99
06-336.000-706.000	CITY LABOR - DPW	80.00	0.00		0.00		80.00	0.00
06-336.000-707.000	PART-TIME STAFF WAGES	23,370.00	8,257.57		2,977.87		15,112.43	35.33
06-336.000-710.000	COMPENSATED ABSENCES	39,070.00	24,128.00		11,247.81		14,942.00	61.76
06-336.000-711.000	LONGEVITY	3,000.00	0.00		0.00		3,000.00	0.00
06-336.000-712.000	SPECIAL COMPENSATION	7,785.00	1,980.00		990.00		5,805.00	25.43
06-336.000-713.000	FIRE STIPEND	27,000.00	7,650.00		7,650.00		19,350.00	28.33
06-336.000-721.000	FICA/MEDICARE - CITY SHARE	14,150.00	4,307.78		1,965.71		9,842.22	30.44
06-336.000-722.000	ICMA - CITY SHARE	3,575.00	727.86		192.30		2,847.14	20.36
06-336.000-723.000	VISION CARE	2,255.00	785.10		181.54		1,469.90	34.82
06-336.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	17,850.00	1,924.40		221.91		15,925.60	10.78
06-336.000-725.603	RETIREMENT HEALTH BENEFITS	11,000.00	1,607.94		574.50		9,392.06	14.62
06-336.000-725.604	DENTAL & HEALTH BENEFITS	132,000.00	40,208.12		11,321.60		91,791.88	30.46
06-336.000-728.000	RETIREMENT PLANS	354,400.00	90,483.51		25,643.34		263,916.49	25.53
06-336.000-728.001	RETIREMENT HEALTH SAVINGS	0.00	123.04		123.04		(123.04)	100.00
06-336.000-731.000	MATERIALS & SUPPLIES	6,500.00	2,228.48		288.87		4,271.52	34.28
06-336.000-732.000	POSTAGE	500.00	60.62		40.79		439.38	12.12
06-336.000-734.000	GASOLINE & OIL	18,000.00	6,080.41		2,004.71		11,919.59	33.78
06-336.000-738.000	OPERATING SUPPLIES	15,000.00	2,045.53		1,021.72		12,954.47	13.64
06-336.000-738.001	HAZ-MAT SUPPLIES	5,000.00	282.16		0.00		4,717.84	5.64
06-336.000-740.000	VEHICLE MAINTENANCE	30,000.00	16,764.49		2,127.69		13,235.51	55.88
06-336.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	17,450.00	13,617.86		938.61		3,832.14	78.04
06-336.000-801.000	PROFESSIONAL SERVICES	15,000.00	0.00		0.00		15,000.00	0.00
06-336.000-810.000	CONTRACTUAL SERVICES	26,700.00	4,764.45		1,707.97		21,935.55	17.84
06-336.000-815.000	UNIFORM & CLEANING	26,000.00	4,649.58		2,012.73		21,350.42	17.88
06-336.000-835.000	AMBULANCE EXPENSE	35,520.00	35,522.00		0.00		(2.00)	100.01
06-336.000-850.000	TELEPHONE & INTERNET	67,165.00	21,280.56		5,178.92		45,884.44	31.68
06-336.000-861.000	MILEAGE ALLOWANCE	1,000.00	0.00		0.00		1,000.00	0.00
06-336.000-900.000	PRINTING & PUBLISHING	1,000.00	242.02		0.00		757.98	24.20
06-336.000-920.000	UTILITIES	40,000.00	7,876.16		1,417.96		32,123.84	19.69
06-336.000-941.000	MVP EQUIPMENT RENTAL	250.00	0.00		0.00		250.00	0.00
06-336.000-942.000	HYDRANT RENTAL	9,425.00	8,635.00		0.00		790.00	91.62
06-336.000-955.001	INSURANCE & BONDS	9,090.00	0.00		0.00		9,090.00	0.00

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B: Charlotte

PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 206 - FIRE FUND						
Expenditures						
06-336.000-960.000	DUES & SUBSCRIPTIONS	2,000.00	0.00	0.00	2,000.00	0.00
06-336.000-963.000	MISCELLANEOUS	0.00	282.70	0.00	(282.70)	100.00
06-336.000-965.000	CONFERENCES & TRAINING	2,000.00	1,366.58	462.08	633.42	68.33
06-336.000-974.000	CAPITAL OUTLAY - EQUIPMENT	378,200.00	39,028.32	0.00	339,171.68	10.32
06-336.000-974.100	FEMA GRANT 2023	786,327.50	0.00	0.00	786,327.50	0.00
06-336.000-974.200	FIRE EQUIPMENT STATE GRANT 2023	0.00	50,426.87	3,528.00	(50,426.87)	100.00
06-336.000-991.000	PRINCIPAL	22,695.00	3,782.00	0.00	18,913.00	16.66
06-336.000-994.000	INTEREST EXPENSE	685.00	114.00	0.00	571.00	16.64
Total Dept 336.000 - FIRE DEPARTMENT		2,722,167.50	549,285.16	123,329.66	2,172,882.34	20.18
TOTAL EXPENDITURES		2,722,167.50	549,285.16	123,329.66	2,172,882.34	20.18
Fund 206 - FIRE FUND:						
TOTAL REVENUES		2,340,683.18	479,636.88	(2,330.67)	1,861,046.30	20.49
TOTAL EXPENDITURES		2,722,167.50	549,285.16	123,329.66	2,172,882.34	20.18
NET OF REVENUES & EXPENDITURES		(381,484.32)	(69,648.28)	(125,660.33)	(311,836.04)	18.26

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 230 - POLICE DRUG ENFORCEMENT						
Revenues						
Dept 000.000						
30-000.000-665.000	INTEREST INCOME	0.00	56.73	0.00	(56.73)	100.00
30-000.000-680.000	SUNDRY REVENUE	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 000.000		1,500.00	56.73	0.00	1,443.27	3.78
TOTAL REVENUES		1,500.00	56.73	0.00	1,443.27	3.78
Expenditures						
Dept 302.000 - ACT 302 POLICE TRAINING						
30-302.000-731.000	MATERIALS & SUPPLIES	1,500.00	336.27	0.00	1,163.73	22.42
Total Dept 302.000 - ACT 302 POLICE TRAINING		1,500.00	336.27	0.00	1,163.73	22.42
TOTAL EXPENDITURES		1,500.00	336.27	0.00	1,163.73	22.42
und 230 - POLICE DRUG ENFORCEMENT:						
TOTAL REVENUES		1,500.00	56.73	0.00	1,443.27	3.78
TOTAL EXPENDITURES		1,500.00	336.27	0.00	1,163.73	22.42
NET OF REVENUES & EXPENDITURES		0.00	(279.54)	0.00	279.54	100.00

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	10/31/2023	MONTH 10/31/2023	NORMAL (ABNORMAL)	BALANCE	
Fund 232 - ACT 302 POLICE TRAINING								
Revenues								
Dept 000.000								
32-000.000-546.000	STATE AID	10,000.00	0.00	0.00	10,000.00	0.00		
32-000.000-665.000	INTEREST INCOME	150.00	93.99	0.00	56.01	62.66		
32-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	4,850.00	810.00	0.00	4,040.00	16.70		
Total Dept 000.000		15,000.00	903.99	0.00	14,096.01	6.03		
TOTAL REVENUES		15,000.00	903.99	0.00	14,096.01	6.03		
Expenditures								
Dept 303.000 - ACT 302 POLICE TRAINING								
32-303.000-802.001	302 TRAINING	10,000.00	(5,147.89)	(2,469.48)	15,147.89	(51.48)		
32-303.000-965.000	CONFERENCES & TRAINING	5,000.00	1,678.00	548.00	3,322.00	33.56		
Total Dept 303.000 - ACT 302 POLICE TRAINING		15,000.00	(3,469.89)	(1,921.48)	18,469.89	(23.13)		
TOTAL EXPENDITURES		15,000.00	(3,469.89)	(1,921.48)	18,469.89	(23.13)		
Fund 232 - ACT 302 POLICE TRAINING:								
TOTAL REVENUES		15,000.00	903.99	0.00	14,096.01	6.03		
TOTAL EXPENDITURES		15,000.00	(3,469.89)	(1,921.48)	18,469.89	23.13		
NET OF REVENUES & EXPENDITURES		0.00	4,373.88	1,921.48	(4,373.88)	100.00		

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
und 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Revenues								
Dept 000.000								
48-000.000-402.000	CURRENT PROPERTY TAXES	13,500.00	45,525.86	563.37	(32,025.86)	337.23		
48-000.000-451.000	SPECIAL ASSESSMENT REVENUE	11,460.00	1,208.82	37.32	10,251.18	10.55		
48-000.000-652.000	PARKING PERMITS	1,000.00	90.00	90.00	910.00	9.00		
48-000.000-665.000	INTEREST INCOME	0.00	330.19	0.00	(330.19)	100.00		
48-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	10,000.00	0.00	0.00	10,000.00	0.00		
Total Dept 000.000		35,960.00	47,154.87	690.69	(11,194.87)	131.13		
TOTAL REVENUES		35,960.00	47,154.87	690.69	(11,194.87)	131.13		
Expenditures								
Dept 728.000 - ECONOMIC DEVELOPMENT								
48-728.000-704.100	STAFF - OVERTIME	150.00	0.00	0.00	150.00	0.00		
48-728.000-706.000	CITY LABOR - DPW	5,735.00	190.56	0.00	5,544.44	3.32		
48-728.000-721.000	FICA/MEDICARE - CITY SHARE	450.00	14.43	0.00	435.57	3.21		
48-728.000-728.000	RETIREMENT PLANS	2,325.00	56.50	0.00	2,268.50	2.43		
48-728.000-731.000	MATERIALS & SUPPLIES	0.00	717.00	0.00	(717.00)	100.00		
48-728.000-801.000	PROFESSIONAL SERVICES	10,000.00	0.00	0.00	10,000.00	0.00		
48-728.000-810.000	CONTRACTUAL SERVICES	20,000.00	5,095.97	496.76	14,904.03	25.48		
48-728.000-900.000	PRINTING & PUBLISHING	0.00	142.04	142.04	(142.04)	100.00		
48-728.000-941.000	MVP EQUIPMENT RENTAL	5,000.00	11.45	0.00	4,988.55	0.23		
Total Dept 728.000 - ECONOMIC DEVELOPMENT		43,660.00	6,227.95	638.80	37,432.05	14.26		
TOTAL EXPENDITURES		43,660.00	6,227.95	638.80	37,432.05	14.26		
und 248 - DOWNTOWN DEVELOPMENT AUTHORITY:								
TOTAL REVENUES		35,960.00	47,154.87	690.69	(11,194.87)	131.13		
TOTAL EXPENDITURES		43,660.00	6,227.95	638.80	37,432.05	14.26		
NET OF REVENUES & EXPENDITURES		(7,700.00)	40,926.92	51.89	(48,626.92)	531.52		

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B: Charlotte

PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 10/31/2023	10/31/2023	BALANCE	NORMAL (ABNORMAL)	
und 250 - LDFA								
Revenues								
Dept 000.000								
50-000.000-665.000	INTEREST INCOME	15,000.00	8,279.93		0.00	6,720.07		55.20
50-000.000-696.003	LOAN REPAYMENT	3,000.00	114.00		0.00	2,886.00		3.80
Total Dept 000.000		18,000.00	8,393.93		0.00	9,606.07		46.63
TOTAL REVENUES		18,000.00	8,393.93		0.00	9,606.07		46.63
Expenditures								
Dept 728.000 - ECONOMIC DEVELOPMENT								
50-728.000-801.000	PROFESSIONAL SERVICES	0.00	1,750.00		0.00	(1,750.00)		100.00
Total Dept 728.000 - ECONOMIC DEVELOPMENT		0.00	1,750.00		0.00	(1,750.00)		100.00
TOTAL EXPENDITURES		0.00	1,750.00		0.00	(1,750.00)		100.00
und 250 - LDFA:								
TOTAL REVENUES		18,000.00	8,393.93		0.00	9,606.07		46.63
TOTAL EXPENDITURES		0.00	1,750.00		0.00	(1,750.00)		100.00
NET OF REVENUES & EXPENDITURES		18,000.00	6,643.93		0.00	11,356.07		36.91

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 285 - CAMP FRANCES						
Revenues						
Dept 000.000						
85-000.000-665.000	INTEREST INCOME	100.00	105.81	0.00	(5.81)	105.81
85-000.000-667.001	RENT EARNED-CITY PROPERTY	3,200.00	1,840.00	280.00	1,360.00	57.50
Total Dept 000.000		3,300.00	1,945.81	280.00	1,354.19	58.96
TOTAL REVENUES		3,300.00	1,945.81	280.00	1,354.19	58.96
Expenditures						
Dept 751.000 - PARKS & RECREATION						
85-751.000-731.000	MATERIALS & SUPPLIES	500.00	65.60	65.60	434.40	13.12
85-751.000-810.000	CONTRACTUAL SERVICES	3,000.00	100.00	0.00	2,900.00	3.33
85-751.000-920.000	UTILITIES	1,200.00	326.63	0.00	873.37	27.22
85-751.000-955.001	INSURANCE & BONDS	40.00	0.00	0.00	40.00	0.00
Total Dept 751.000 - PARKS & RECREATION		4,740.00	492.23	65.60	4,247.77	10.38
TOTAL EXPENDITURES		4,740.00	492.23	65.60	4,247.77	10.38
Fund 285 - CAMP FRANCES:						
TOTAL REVENUES		3,300.00	1,945.81	280.00	1,354.19	58.96
TOTAL EXPENDITURES		4,740.00	492.23	65.60	4,247.77	10.38
NET OF REVENUES & EXPENDITURES		(1,440.00)	1,453.58	214.40	(2,893.58)	100.94

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH INCREASE	10/31/2023 (DECREASE)	BALANCE NORMAL (ABNORMAL)		
Fund 295 - AIRPORT FUND								
Revenues								
Dept 000.000								
95-000.000-529.000	FEDERAL GRANTS	0.00	42,122.86		0.00	(42,122.86)		100.00
95-000.000-645.000	FUEL SALES	50,000.00	37,460.37		6,722.90	12,539.63		74.92
95-000.000-667.000	AIRPORT HANGER RENT	41,000.00	13,115.00		3,315.00	27,885.00		31.99
95-000.000-667.001	RENT EARNED-CITY PROPERTY	8,000.00	0.00		0.00	8,000.00		0.00
95-000.000-680.000	SUNDRY REVENUE	50,000.00	0.00		0.00	50,000.00		0.00
95-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	80,700.00	0.00		0.00	80,700.00		0.00
Total Dept 000.000		229,700.00	92,698.23		10,037.90	137,001.77		40.36
TOTAL REVENUES		229,700.00	92,698.23		10,037.90	137,001.77		40.36
Expenditures								
Dept 595.000 - AIRPORT								
95-595.000-704.100	STAFF - OVERTIME	505.00	0.00		0.00	505.00		0.00
95-595.000-706.000	CITY LABOR - DPW	1,430.00	0.00		0.00	1,430.00		0.00
95-595.000-721.000	FICA/MEDICARE - CITY SHARE	145.00	0.00		0.00	145.00		0.00
95-595.000-728.000	RETIREMENT PLANS	685.00	0.00		0.00	685.00		0.00
95-595.000-731.000	MATERIALS & SUPPLIES	2,000.00	0.00		0.00	2,000.00		0.00
95-595.000-734.000	GASOLINE & OIL	45,000.00	44,231.74		0.00	768.26		98.29
95-595.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	2,000.00	895.42		0.00	1,104.58		44.77
95-595.000-743.000	TAXES	12,500.00	6,838.05		0.00	5,661.95		54.70
95-595.000-801.000	PROFESSIONAL SERVICES	20,000.00	25,539.53		2,086.00	(5,539.53)		127.70
95-595.000-810.000	CONTRACTUAL SERVICES	18,000.00	9,556.06		1,549.61	8,443.94		53.09
95-595.000-850.000	TELEPHONE & INTERNET	5,835.00	1,951.04		487.76	3,883.96		33.44
95-595.000-920.000	UTILITIES	13,000.00	1,851.49		0.00	11,148.51		14.24
95-595.000-941.000	MVP EQUIPMENT RENTAL	4,000.00	0.00		0.00	4,000.00		0.00
95-595.000-955.001	INSURANCE & BONDS	2,100.00	0.00		0.00	2,100.00		0.00
95-595.000-963.000	MISCELLANEOUS	2,500.00	1,618.84		560.04	881.16		64.75
95-595.000-971.000	CAP. OUTLAY-IMPROVEMENTS	50,000.00	860,205.00		0.00	(810,205.00)		1,720.41
Total Dept 595.000 - AIRPORT		179,700.00	952,687.17		4,683.41	(772,987.17)		530.15
TOTAL EXPENDITURES		179,700.00	952,687.17		4,683.41	(772,987.17)		530.15
Fund 295 - AIRPORT FUND:								
TOTAL REVENUES		229,700.00	92,698.23		10,037.90	137,001.77		40.36
TOTAL EXPENDITURES		179,700.00	952,687.17		4,683.41	(772,987.17)		530.15
NET OF REVENUES & EXPENDITURES		50,000.00	(859,988.94)		5,354.49	909,988.94		1,719.98

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH INCREASE	10/31/2023 (DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 304 - 2008 FACILITY BLDG G.O. BOND								
Revenues								
Dept 000.000								
04-000.000-402.000	CURRENT PROPERTY TAXES	225,000.00	223,560.14		967.58		1,439.86	99.36
04-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	13,000.00	15,064.86		15,064.86		(2,064.86)	115.88
04-000.000-665.000	INTEREST INCOME	3,000.00	1,460.58		0.00		1,539.42	48.69
Total Dept 000.000		241,000.00	240,085.58		16,032.44		914.42	99.62
TOTAL REVENUES		241,000.00	240,085.58		16,032.44		914.42	99.62
Expenditures								
Dept 906.000 - DEBT SERVICE								
04-906.000-991.000	PRINCIPAL	160,000.00	0.00		0.00		160,000.00	0.00
04-906.000-994.000	INTEREST EXPENSE	43,500.00	21,750.00		0.00		21,750.00	50.00
Total Dept 906.000 - DEBT SERVICE		203,500.00	21,750.00		0.00		181,750.00	10.69
TOTAL EXPENDITURES		203,500.00	21,750.00		0.00		181,750.00	10.69
Fund 304 - 2008 FACILITY BLDG G.O. BOND:								
TOTAL REVENUES		241,000.00	240,085.58		16,032.44		914.42	99.62
TOTAL EXPENDITURES		203,500.00	21,750.00		0.00		181,750.00	10.69
NET OF REVENUES & EXPENDITURES		37,500.00	218,335.58		16,032.44		(180,835.58)	582.23

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 510 - WATER & SEWER FUND						
Revenues						
Dept 000.000						
10-000.000-540.000	STATE GRANTS	50,000.00	39,543.84	18,820.18	10,456.16	79.09
10-000.000-626.003	SEWER-CLEANOUT & AUGERING	9,000.00	3,825.00	1,445.00	5,175.00	42.50
10-000.000-642.000	WATER-UTILITY BILLING	1,657,500.00	425,404.65	723.85	1,232,095.35	25.67
10-000.000-642.001	WATER BILLING - SPRINKLING	65,000.00	43,593.95	150.85	21,406.05	67.07
10-000.000-642.002	WATER SYSTEM EQUITY CHARGE	11,700.00	4,750.00	3,800.00	6,950.00	40.60
10-000.000-642.003	WATER - SALES TO CITY	86,125.00	86,124.00	0.00	1.00	100.00
10-000.000-642.004	WATER - METERS SOLD	5,000.00	5,493.00	3,759.00	(493.00)	109.86
10-000.000-643.000	SEWER-UTILITY BILLING	2,900,000.00	747,222.24	1,146.26	2,152,777.76	25.77
10-000.000-643.001	SEWER SYSTEM EQUITY CHARGE	15,000.00	8,750.00	7,000.00	6,250.00	58.33
10-000.000-656.002	WATER-PENALTIES AND FINES	25,000.00	8,205.79	2,306.22	16,794.21	32.82
10-000.000-656.003	SEWER-PENALTIES & FINES	45,000.00	13,695.62	3,535.14	31,304.38	30.43
10-000.000-665.000	INTEREST INCOME	35,000.00	22,285.74	1,789.27	12,714.26	63.67
10-000.000-679.001	WATER - MISCELLANEOUS CHARGES	5,000.00	4,627.34	640.00	372.66	92.55
10-000.000-679.002	WATER-SUNDRY	0.00	100.00	0.00	(100.00)	100.00
10-000.000-680.000	SUNDRY REVENUE	20,000.00	1,197.60	150.00	18,802.40	5.99
Total Dept 000.000		4,929,325.00	1,414,818.77	45,265.77	3,514,506.23	28.70
TOTAL REVENUES		4,929,325.00	1,414,818.77	45,265.77	3,514,506.23	28.70
Expenditures						
Dept 537.000 - SEWER ADMINISTRATION						
10-537.000-703.000	ADMINSTRATIVE SALARIES	119,435.00	36,139.28	10,180.53	83,295.72	30.26
10-537.000-704.000	STAFF WAGES	31,510.00	7,100.77	1,517.37	24,409.23	22.53
10-537.000-704.100	STAFF - OVERTIME	1,030.00	126.80	69.53	903.20	12.31
10-537.000-704.200	HOLIDAY COMPENSATION	4,290.00	633.55	0.00	3,656.45	14.77
10-537.000-710.000	COMPENSATED ABSENCES	47,305.00	20,238.79	5,043.58	27,066.21	42.78
10-537.000-711.000	LONGEVITY	5,875.00	200.59	200.59	5,674.41	3.41
10-537.000-712.000	SPECIAL COMPENSATION	2,025.00	607.21	164.13	1,417.79	29.99
10-537.000-715.000	HEALTH REIMBURSEMENT	1,500.00	671.03	210.49	828.97	44.74
10-537.000-718.000	AUTO ALLOWANCE	605.00	176.40	46.62	428.60	29.16
10-537.000-719.000	CLOTHING ALLOWANCE	3,335.00	1,565.40	891.78	1,769.60	46.94
10-537.000-721.000	FICA/MEDICARE - CITY SHARE	16,595.00	5,109.74	1,285.48	11,485.26	30.79
10-537.000-722.000	ICMA - CITY SHARE	1,235.00	407.34	141.27	827.66	32.98
10-537.000-723.000	VISION CARE	2,205.00	964.43	198.20	1,240.57	43.74
10-537.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	5,775.00	689.31	178.06	5,085.69	11.94
10-537.000-725.604	DENTAL & HEALTH BENEFITS	179,525.00	54,684.58	15,397.81	124,840.42	30.46
10-537.000-728.000	RETIREMENT PLANS	71,590.00	21,888.84	5,763.02	49,701.16	30.58
10-537.000-731.000	MATERIALS & SUPPLIES	200.00	152.97	0.00	47.03	76.49
10-537.000-732.000	POSTAGE	3,900.00	1,650.93	609.54	2,249.07	42.33
10-537.000-801.000	PROFESSIONAL SERVICES	500.00	0.00	0.00	500.00	0.00
10-537.000-850.000	TELEPHONE & INTERNET	35,260.00	11,789.76	2,947.44	23,470.24	33.44
10-537.000-900.000	PRINTING & PUBLISHING	3,800.00	793.63	190.75	3,006.37	20.89
10-537.000-942.000	HYDRANT RENTAL	23,850.00	21,868.00	0.00	1,982.00	91.69
10-537.000-955.001	INSURANCE & BONDS	10,175.00	0.00	0.00	10,175.00	0.00
10-537.000-960.000	DUES & SUBSCRIPTIONS	2,000.00	296.40	0.00	1,703.60	14.82
10-537.000-963.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
10-537.000-965.000	CONFERENCES & TRAINING	3,000.00	0.00	0.00	3,000.00	0.00
10-537.000-968.000	DEPRECIATION EXPENSE	650,000.00	0.00	0.00	650,000.00	0.00
10-537.000-991.000	PRINCIPAL	495,000.00	0.00	0.00	495,000.00	0.00
10-537.000-994.000	INTEREST EXPENSE	59,295.00	7,425.00	7,425.00	51,870.00	12.52
Total Dept 537.000 - SEWER ADMINISTRATION		1,780,915.00	195,180.75	52,461.19	1,585,734.25	10.96

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
und 510 - WATER & SEWER FUND						
xpenditures						
ept 540.000 - SEWER MAINTENANCE						
10-540.000-704.100	STAFF - OVERTIME	2,100.00	338.04	63.92	1,761.96	16.10
10-540.000-704.200	HOLIDAY COMPENSATION	250.00	0.00	0.00	250.00	0.00
10-540.000-706.000	CITY LABOR - DPW	46,985.00	10,954.55	2,536.00	36,030.45	23.31
10-540.000-721.000	FICA/MEDICARE - CITY SHARE	3,770.00	847.26	194.98	2,922.74	22.47
10-540.000-722.000	ICMA - CITY SHARE	100.00	0.00	0.00	100.00	0.00
10-540.000-728.000	RETIREMENT PLANS	16,785.00	3,348.24	770.88	13,436.76	19.95
10-540.000-731.000	MATERIALS & SUPPLIES	7,200.00	1,964.16	505.61	5,235.84	27.28
10-540.000-810.000	CONTRACTUAL SERVICES	46,000.00	350.00	350.00	45,650.00	0.76
10-540.000-941.000	MVP EQUIPMENT RENTAL	83,000.00	22,753.31	2,804.32	60,246.69	27.41
Total Dept 540.000 - SEWER MAINTENANCE		206,190.00	40,555.56	7,225.71	165,634.44	19.67
ept 545.000 - LIFT STATIONS						
10-545.000-704.100	STAFF - OVERTIME	4,640.00	661.17	136.50	3,978.83	14.25
10-545.000-704.200	HOLIDAY COMPENSATION	275.00	0.00	0.00	275.00	0.00
10-545.000-706.000	CITY LABOR - DPW	15,510.00	3,088.14	879.62	12,421.86	19.91
10-545.000-721.000	FICA/MEDICARE - CITY SHARE	1,580.00	285.20	77.82	1,294.80	18.05
10-545.000-722.000	ICMA - CITY SHARE	265.00	8.40	8.40	256.60	3.17
10-545.000-728.000	RETIREMENT PLANS	6,855.00	1,097.60	298.37	5,757.40	16.01
10-545.000-731.000	MATERIALS & SUPPLIES	9,100.00	981.81	815.01	8,118.19	10.79
10-545.000-810.000	CONTRACTUAL SERVICES	24,865.00	5,292.44	186.00	19,572.56	21.28
10-545.000-920.000	UTILITIES	83,460.00	18,873.57	7,616.21	64,586.43	22.61
10-545.000-941.000	MVP EQUIPMENT RENTAL	14,200.00	3,448.16	560.76	10,751.84	24.28
Total Dept 545.000 - LIFT STATIONS		160,750.00	33,736.49	10,578.69	127,013.51	20.99
ept 550.000 - W.W.T.P. OPERATIONS						
10-550.000-704.100	STAFF - OVERTIME	11,615.00	3,448.99	620.18	8,166.01	29.69
10-550.000-704.200	HOLIDAY COMPENSATION	3,040.00	443.09	0.00	2,596.91	14.58
10-550.000-706.000	CITY LABOR - DPW	164,005.00	37,660.95	11,026.25	126,344.05	22.96
10-550.000-721.000	FICA/MEDICARE - CITY SHARE	13,665.00	3,182.58	918.09	10,482.42	23.29
10-550.000-722.000	ICMA - CITY SHARE	1,510.00	474.14	474.14	1,035.86	31.40
10-550.000-728.000	RETIREMENT PLANS	50,300.00	11,553.21	3,250.03	38,746.79	22.97
10-550.000-731.000	MATERIALS & SUPPLIES	56,500.00	7,570.46	1,317.24	48,929.54	13.40
10-550.000-738.000	OPERATING SUPPLIES	60,000.00	48,631.15	4,841.19	11,368.85	81.05
10-550.000-739.000	LABORATORY SUPPLIES	30,000.00	7,314.32	3,821.51	22,685.68	24.38
10-550.000-801.000	PROFESSIONAL SERVICES	35,000.00	15,705.14	7,002.50	19,294.86	44.87
10-550.000-810.000	CONTRACTUAL SERVICES	127,080.00	27,746.69	7,087.48	99,333.31	21.83
10-550.000-920.000	UTILITIES	152,000.00	26,414.73	0.00	125,585.27	17.38
10-550.000-941.000	MVP EQUIPMENT RENTAL	9,500.00	2,212.54	384.69	7,287.46	23.29
10-550.000-965.000	CONFERENCES & TRAINING	4,500.00	1,480.00	250.00	3,020.00	32.89
Total Dept 550.000 - W.W.T.P. OPERATIONS		718,715.00	193,837.99	40,993.30	524,877.01	26.97
ept 555.000 - WATER ADMINISTRATION						
10-555.000-703.000	ADMINSTRATIVE SALARIES	89,065.00	27,199.77	7,760.07	61,865.23	30.54
10-555.000-704.000	STAFF WAGES	38,115.00	8,160.84	1,728.12	29,954.16	21.41
10-555.000-704.100	STAFF - OVERTIME	1,010.00	164.15	90.01	845.85	16.25
10-555.000-704.200	HOLIDAY COMPENSATION	2,675.00	430.03	0.00	2,244.97	16.08
10-555.000-710.000	COMPENSATED ABSENCES	35,150.00	21,671.32	5,345.52	13,478.68	61.65
10-555.000-711.000	LONGEVITY	4,710.00	234.72	234.72	4,475.28	4.98
10-555.000-712.000	SPECIAL COMPENSATION	1,675.00	726.18	192.06	948.82	43.35

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH INCREASE	10/31/2023 (DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 510 - WATER & SEWER FUND								
Expenditures								
10-555.000-715.000	HEALTH REIMBURSEMENT	1,500.00	699.99		225.02	800.01	46.67	
10-555.000-718.000	AUTO ALLOWANCE	615.00	176.39		46.60	438.61	28.68	
10-555.000-719.000	CLOTHING ALLOWANCE	3,000.00	1,710.07		930.19	1,289.93	57.00	
10-555.000-721.000	FICA/MEDICARE - CITY SHARE	13,225.00	4,640.66		1,136.11	8,584.34	35.09	
10-555.000-722.000	ICMA - CITY SHARE	1,250.00	460.64		161.58	789.36	36.85	
10-555.000-723.000	VISION CARE	1,610.00	968.07		195.54	641.93	60.13	
10-555.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	5,775.00	829.09		208.02	4,945.91	14.36	
10-555.000-725.604	DENTAL & HEALTH BENEFITS	88,455.00	26,944.01		7,586.76	61,510.99	30.46	
10-555.000-728.000	RETIREMENT PLANS	62,465.00	21,467.63		5,622.43	40,997.37	34.37	
10-555.000-731.000	MATERIALS & SUPPLIES	250.00	49.26		0.00	200.74	19.70	
10-555.000-732.000	POSTAGE	4,000.00	1,630.08		589.13	2,369.92	40.75	
10-555.000-801.000	PROFESSIONAL SERVICES	150,000.00	159,148.68		0.00	(9,148.68)	106.10	
10-555.000-810.000	CONTRACTUAL SERVICES	19,000.00	7,495.98		5,060.58	11,504.02	39.45	
10-555.000-900.000	PRINTING & PUBLISHING	3,900.00	1,064.42		190.75	2,835.58	27.29	
10-555.000-942.000	HYDRANT RENTAL	23,850.00	21,868.00		0.00	1,982.00	91.69	
10-555.000-955.001	INSURANCE & BONDS	4,350.00	0.00		0.00	4,350.00	0.00	
10-555.000-960.000	DUES & SUBSCRIPTIONS	1,400.00	1,719.00		0.00	(319.00)	122.79	
10-555.000-965.000	CONFERENCES & TRAINING	2,000.00	180.00		0.00	1,820.00	9.00	
Total Dept 555.000 - WATER ADMINISTRATION		559,045.00	309,638.98		37,303.21	249,406.02	55.39	
Dept 560.000 - WATER MAINTENANCE								
10-560.000-704.100	STAFF - OVERTIME	5,860.00	2,283.97		1,652.52	3,576.03	38.98	
10-560.000-706.000	CITY LABOR - DPW	63,180.00	33,653.07		10,444.59	29,526.93	53.27	
10-560.000-721.000	FICA/MEDICARE - CITY SHARE	5,285.00	2,724.77		920.73	2,560.23	51.56	
10-560.000-722.000	ICMA - CITY SHARE	145.00	65.53		65.53	79.47	45.19	
10-560.000-728.000	RETIREMENT PLANS	21,005.00	10,638.88		3,570.37	10,366.12	50.65	
10-560.000-731.000	MATERIALS & SUPPLIES	42,800.00	40,368.90		8,983.77	2,431.10	94.32	
10-560.000-810.000	CONTRACTUAL SERVICES	15,400.00	16,538.20		4,138.20	(1,138.20)	107.39	
10-560.000-941.000	MVP EQUIPMENT RENTAL	96,800.00	98,863.05		36,093.30	(2,063.05)	102.13	
Total Dept 560.000 - WATER MAINTENANCE		250,475.00	205,136.37		65,869.01	45,338.63	81.90	
Dept 561.000 - WATER METER READING								
10-561.000-704.100	STAFF - OVERTIME	505.00	0.00		0.00	505.00	0.00	
10-561.000-706.000	CITY LABOR - DPW	28,660.00	5,627.01		2,181.99	23,032.99	19.63	
10-561.000-721.000	FICA/MEDICARE - CITY SHARE	2,230.00	437.65		170.14	1,792.35	19.63	
10-561.000-722.000	ICMA - CITY SHARE	1,040.00	155.00		65.29	885.00	14.90	
10-561.000-728.000	RETIREMENT PLANS	8,465.00	1,426.54		545.50	7,038.46	16.85	
10-561.000-941.000	MVP EQUIPMENT RENTAL	15,000.00	2,904.97		1,019.49	12,095.03	19.37	
Total Dept 561.000 - WATER METER READING		55,900.00	10,551.17		3,982.41	45,348.83	18.88	
Dept 562.000 - WATER PRODUCTION AND OPERATION								
10-562.000-704.100	STAFF - OVERTIME	9,090.00	3,941.14		1,380.60	5,148.86	43.36	
10-562.000-704.200	HOLIDAY COMPENSATION	860.00	0.00		0.00	860.00	0.00	
10-562.000-706.000	CITY LABOR - DPW	63,240.00	17,409.75		6,285.57	45,830.25	27.53	
10-562.000-721.000	FICA/MEDICARE - CITY SHARE	5,600.00	1,599.31		559.23	4,000.69	28.56	
10-562.000-722.000	ICMA - CITY SHARE	1,900.00	375.34		75.74	1,524.66	19.75	
10-562.000-728.000	RETIREMENT PLANS	22,175.00	5,734.51		2,153.50	16,440.49	25.86	
10-562.000-731.000	MATERIALS & SUPPLIES	2,500.00	2,465.84		0.00	34.16	98.63	
10-562.000-738.000	OPERATING SUPPLIES	68,000.00	28,525.93		3,566.16	39,474.07	41.95	
10-562.000-739.000	LABORATORY SUPPLIES	3,000.00	564.77		564.77	2,435.23	18.83	

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PERIOD ENDING 10/31/2023

		2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDDT
L NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 10/31/2023	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
und 510 - WATER & SEWER FUND							
xpenditures							
10-562.000-801.000	PROFESSIONAL SERVICES	5,000.00	0.00	0.00		5,000.00	0.00
10-562.000-810.000	CONTRACTUAL SERVICES	62,600.00	15,131.22	2,215.50		47,468.78	24.17
10-562.000-850.000	TELEPHONE & INTERNET	2,655.00	887.76	221.94		1,767.24	33.44
10-562.000-920.000	UTILITIES	82,000.00	16,605.07	0.00		65,394.93	20.25
10-562.000-941.000	MVP EQUIPMENT RENTAL	22,400.00	6,405.05	1,866.56		15,994.95	28.59
10-562.000-965.000	CONFERENCES & TRAINING	1,800.00	70.00	0.00		1,730.00	3.89
Total Dept 562.000 - WATER PRODUCTION AND OPERATION		352,820.00	99,715.69	18,889.57		253,104.31	28.26
ept 565.000 - SEWER SERVICE NEW							
10-565.000-731.000	MATERIALS & SUPPLIES	1,600.00	0.00	0.00		1,600.00	0.00
Total Dept 565.000 - SEWER SERVICE NEW		1,600.00	0.00	0.00		1,600.00	0.00
ept 566.000 - SEWER REPLACEMENT MAINS							
10-566.000-706.000	CITY LABOR - DPW	80.00	53.75	0.00		26.25	67.19
10-566.000-721.000	FICA/MEDICARE - CITY SHARE	5.00	4.07	0.00		0.93	81.40
10-566.000-728.000	RETIREMENT PLANS	50.00	15.94	0.00		34.06	31.88
10-566.000-731.000	MATERIALS & SUPPLIES	8,000.00	0.00	0.00		8,000.00	0.00
10-566.000-941.000	MVP EQUIPMENT RENTAL	0.00	47.60	0.00		(47.60)	100.00
Total Dept 566.000 - SEWER REPLACEMENT MAINS		8,135.00	121.36	0.00		8,013.64	1.49
ept 570.000 - WATER SERVICES NEW							
10-570.000-706.000	CITY LABOR - DPW	125.00	0.00	0.00		125.00	0.00
10-570.000-721.000	FICA/MEDICARE - CITY SHARE	10.00	0.00	0.00		10.00	0.00
10-570.000-728.000	RETIREMENT PLANS	75.00	0.00	0.00		75.00	0.00
10-570.000-731.000	MATERIALS & SUPPLIES	55,000.00	775.00	0.00		54,225.00	1.41
Total Dept 570.000 - WATER SERVICES NEW		55,210.00	775.00	0.00		54,435.00	1.40
ept 571.000 - WATER TOWER							
10-571.000-801.000	PROFESSIONAL SERVICES	5,000.00	0.00	0.00		5,000.00	0.00
10-571.000-810.000	CONTRACTUAL SERVICES	2,500.00	332.00	88.00		2,168.00	13.28
Total Dept 571.000 - WATER TOWER		7,500.00	332.00	88.00		7,168.00	4.43
ept 572.000 - WATER REPLACEMENT SERVICES							
10-572.000-704.100	STAFF - OVERTIME	100.00	0.00	0.00		100.00	0.00
10-572.000-706.000	CITY LABOR - DPW	3,110.00	0.00	0.00		3,110.00	0.00
10-572.000-721.000	FICA/MEDICARE - CITY SHARE	245.00	0.00	0.00		245.00	0.00
10-572.000-722.000	ICMA - CITY SHARE	75.00	0.00	0.00		75.00	0.00
10-572.000-728.000	RETIREMENT PLANS	1,070.00	0.00	0.00		1,070.00	0.00
10-572.000-731.000	MATERIALS & SUPPLIES	30,000.00	374.00	0.00		29,626.00	1.25
10-572.000-810.000	CONTRACTUAL SERVICES	140,000.00	19,145.96	3,109.70		120,854.04	13.68
10-572.000-941.000	MVP EQUIPMENT RENTAL	9,000.00	0.00	0.00		9,000.00	0.00
Total Dept 572.000 - WATER REPLACEMENT SERVICES		183,600.00	19,519.96	3,109.70		164,080.04	10.63
ept 573.000 - WATER REPLACEMENT EQUIPMENT							

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 510 - WATER & SEWER FUND								
Expenditures								
10-573.000-706.000	CITY LABOR - DPW	1,010.00	0.00	0.00	1,010.00	0.00		
10-573.000-721.000	FICA/MEDICARE - CITY SHARE	75.00	0.00	0.00	75.00	0.00		
10-573.000-728.000	RETIREMENT PLANS	250.00	0.00	0.00	250.00	0.00		
10-573.000-731.000	MATERIALS & SUPPLIES	500.00	0.00	0.00	500.00	0.00		
10-573.000-941.000	MVP EQUIPMENT RENTAL	1,000.00	0.00	0.00	1,000.00	0.00		
Total Dept 573.000 - WATER REPLACEMENT EQUIPMENT		2,835.00	0.00	0.00	2,835.00	0.00		
Dept 574.000 - WELLHEAD PROTECTION								
10-574.000-731.000	MATERIALS & SUPPLIES	500.00	0.00	0.00	500.00	0.00		
Total Dept 574.000 - WELLHEAD PROTECTION		500.00	0.00	0.00	500.00	0.00		
Dept 901.000 - SEWER CAPITAL OUTLAY								
10-901.000-974.631	CAPITAL OUTLAY - WWTP	15,000.00	60,464.00	54,164.00	(45,464.00)	403.09		
10-901.000-974.661	CAPITAL OUTLAY - WATER P&O	50,000.00	0.00	0.00	50,000.00	0.00		
10-901.000-974.673	CAP OUTLAY - SEWER RPL MAINS	228,000.00	316,015.00	0.00	(88,015.00)	138.60		
10-901.000-974.682	CAPITAL OUTLAY - WTR RPLC MAI	544,000.00	454,300.00	4,320.00	89,700.00	83.51		
Total Dept 901.000 - SEWER CAPITAL OUTLAY		837,000.00	830,779.00	58,484.00	6,221.00	99.26		
Dept 999.000 - GASB 34								
10-999.000-995.101	CONTRIB. TO GENERAL FUND	350,000.00	58,332.00	0.00	291,668.00	16.67		
Total Dept 999.000 - GASB 34		350,000.00	58,332.00	0.00	291,668.00	16.67		
TOTAL EXPENDITURES		5,531,190.00	1,998,212.32	298,984.79	3,532,977.68	36.13		
Fund 510 - WATER & SEWER FUND:								
TOTAL REVENUES		4,929,325.00	1,414,818.77	45,265.77	3,514,506.23	28.70		
TOTAL EXPENDITURES		5,531,190.00	1,998,212.32	298,984.79	3,532,977.68	36.13		
NET OF REVENUES & EXPENDITURES		(601,865.00)	(583,393.55)	(253,719.02)	(18,471.45)	96.93		

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PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 518 - RECYCLING FUND								
Revenues								
Dept 000.000								
18-000.000-402.000	CURRENT PROPERTY TAXES	18,000.00	23,661.25	103.14	(5,661.25)	131.45		
18-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	0.00	0.77	0.00	(0.77)	100.00		
18-000.000-581.000	COUNTY/LOCAL GRANTS	26,000.00	10,854.67	0.00	15,145.33	41.75		
18-000.000-644.000	SALE OF RECYCLABLE MATERIAL	20,000.00	3,044.80	895.00	16,955.20	15.22		
18-000.000-665.000	INTEREST INCOME	1,200.00	816.75	0.00	383.25	68.06		
18-000.000-680.000	SUNDRY REVENUE	18,000.00	5,035.50	1,354.00	12,964.50	27.98		
Total Dept 000.000		83,200.00	43,413.74	2,352.14	39,786.26	52.18		
TOTAL REVENUES		83,200.00	43,413.74	2,352.14	39,786.26	52.18		
Expenditures								
Dept 530.000								
18-530.000-704.000	STAFF WAGES	780.00	120.25	0.00	659.75	15.42		
18-530.000-706.000	CITY LABOR - DPW	1,070.00	125.40	31.96	944.60	11.72		
18-530.000-707.000	PART-TIME STAFF WAGES	40,400.00	11,766.01	3,090.98	28,633.99	29.12		
18-530.000-721.000	FICA/MEDICARE - CITY SHARE	3,170.00	918.75	238.88	2,251.25	28.98		
18-530.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,050.00	0.36	0.36	1,049.64	0.03		
18-530.000-728.000	RETIREMENT PLANS	405.00	72.84	9.48	332.16	17.99		
18-530.000-731.000	MATERIALS & SUPPLIES	2,800.00	140.49	24.00	2,659.51	5.02		
18-530.000-810.000	CONTRACTUAL SERVICES	4,500.00	2,183.84	500.77	2,316.16	48.53		
18-530.000-920.000	UTILITIES	3,500.00	717.67	0.00	2,782.33	20.50		
18-530.000-941.000	MVP EQUIPMENT RENTAL	1,900.00	219.16	28.30	1,680.84	11.53		
18-530.000-955.001	INSURANCE & BONDS	65.00	0.00	0.00	65.00	0.00		
Total Dept 530.000		59,640.00	16,264.77	3,924.73	43,375.23	27.27		
TOTAL EXPENDITURES		59,640.00	16,264.77	3,924.73	43,375.23	27.27		
Fund 518 - RECYCLING FUND:								
TOTAL REVENUES		83,200.00	43,413.74	2,352.14	39,786.26	52.18		
TOTAL EXPENDITURES		59,640.00	16,264.77	3,924.73	43,375.23	27.27		
NET OF REVENUES & EXPENDITURES		23,560.00	27,148.97	(1,572.59)	(3,588.97)	115.23		

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B: Charlotte

PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 601 - MOTOR VEHICLE POOL						
Revenues						
Dept 000.000						
01-000.000-651.003	BILLINGS TO DEPARTMENTS	549,050.00	200,444.29	55,707.61	348,605.71	36.51
01-000.000-665.000	INTEREST INCOME	5,000.00	3,432.14	0.00	1,567.86	68.64
01-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	5,000.00	0.00	0.00	5,000.00	0.00
01-000.000-680.000	SUNDRY REVENUE	500.00	0.00	0.00	500.00	0.00
Total Dept 000.000		559,550.00	203,876.43	55,707.61	355,673.57	36.44
TOTAL REVENUES		559,550.00	203,876.43	55,707.61	355,673.57	36.44
Expenditures						
Dept 580.000 - MVP ADMINISTRATION						
01-580.000-703.000	ADMINSTRATIVE SALARIES	5,860.00	1,670.45	497.87	4,189.55	28.51
01-580.000-704.100	STAFF - OVERTIME	125.00	294.18	12.26	(169.18)	235.34
01-580.000-704.200	HOLIDAY COMPENSATION	2,450.00	163.89	0.00	2,286.11	6.69
01-580.000-706.000	CITY LABOR - DPW	1,155.00	459.69	126.50	695.31	39.80
01-580.000-710.000	COMPENSATED ABSENCES	6,565.00	4,562.66	1,313.92	2,002.34	69.50
01-580.000-711.000	LONGEVITY	960.00	61.04	61.04	898.96	6.36
01-580.000-712.000	SPECIAL COMPENSATION	500.00	176.79	49.94	323.21	35.36
01-580.000-715.000	HEALTH REIMBURSEMENT	0.00	52.02	26.01	(52.02)	100.00
01-580.000-719.000	CLOTHING ALLOWANCE	575.00	362.78	215.41	212.22	63.09
01-580.000-721.000	FICA/MEDICARE - CITY SHARE	850.00	591.68	143.16	258.32	69.61
01-580.000-722.000	ICMA - CITY SHARE	235.00	103.07	36.05	131.93	43.86
01-580.000-723.000	VISION CARE	220.00	124.48	28.47	95.52	56.58
01-580.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,575.00	199.27	54.12	1,375.73	12.65
01-580.000-725.604	DENTAL & HEALTH BENEFITS	25,500.00	7,767.48	2,187.13	17,732.52	30.46
01-580.000-728.000	RETIREMENT PLANS	6,140.00	2,479.21	688.21	3,660.79	40.38
Total Dept 580.000 - MVP ADMINISTRATION		52,710.00	19,068.69	5,440.09	33,641.31	36.18
Dept 581.000 - MVP EQUIPMENT MAINTENANCE						
01-581.000-704.100	STAFF - OVERTIME	255.00	19.06	0.00	235.94	7.47
01-581.000-706.000	CITY LABOR - DPW	38,430.00	12,359.50	3,720.72	26,070.50	32.16
01-581.000-721.000	FICA/MEDICARE - CITY SHARE	2,940.00	937.35	282.11	2,002.65	31.88
01-581.000-722.000	ICMA - CITY SHARE	250.00	0.00	0.00	250.00	0.00
01-581.000-728.000	RETIREMENT PLANS	11,920.00	3,670.28	1,103.20	8,249.72	30.79
01-581.000-731.000	MATERIALS & SUPPLIES	70,000.00	29,205.63	5,647.88	40,794.37	41.72
01-581.000-734.000	GASOLINE & OIL	50,000.00	18,737.98	3,079.26	31,262.02	37.48
01-581.000-810.000	CONTRACTUAL SERVICES	15,000.00	2,162.24	360.00	12,837.76	14.41
01-581.000-955.001	INSURANCE & BONDS	17,470.00	0.00	0.00	17,470.00	0.00
01-581.000-968.000	DEPRECIATION EXPENSE	180,000.00	0.00	0.00	180,000.00	0.00
01-581.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	274,500.00	105,164.00	0.00	169,336.00	38.31
01-581.000-974.000	CAPITAL OUTLAY - EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 581.000 - MVP EQUIPMENT MAINTENANCE		665,765.00	172,256.04	14,193.17	493,508.96	25.87
Dept 582.000 - DPW GARAGE BLDG & GROUNDS						
01-582.000-704.100	STAFF - OVERTIME	505.00	205.88	0.00	299.12	40.77
01-582.000-706.000	CITY LABOR - DPW	16,195.00	1,505.08	202.66	14,689.92	9.29
01-582.000-721.000	FICA/MEDICARE - CITY SHARE	1,240.00	129.79	15.44	1,110.21	10.47
01-582.000-722.000	ICMA -CITY SHARE	150.00	0.00	0.00	150.00	0.00
01-582.000-728.000	RETIREMENT PLANS	5,905.00	507.30	60.08	5,397.70	8.59

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B: Charlotte

PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	10/31/2023 NORMAL (ABNORMAL)	BALANCE		
und 601 - MOTOR VEHICLE POOL								
xpenditures								
01-582.000-731.000	MATERIALS & SUPPLIES	6,000.00	963.31		175.71		5,036.69	16.06
01-582.000-810.000	CONTRACTUAL SERVICES	9,000.00	2,711.61		889.61		6,288.39	30.13
01-582.000-850.000	TELEPHONE & INTERNET	5,835.00	1,951.04		487.76		3,883.96	33.44
01-582.000-920.000	UTILITIES	32,000.00	3,286.48		1,155.67		28,713.52	10.27
01-582.000-941.000	MVP EQUIPMENT RENTAL	500.00	0.00		0.00		500.00	0.00
Total Dept 582.000 - DPW GARAGE BLDG & GROUNDS		77,330.00	11,260.49		2,986.93		66,069.51	14.56
TOTAL EXPENDITURES		795,805.00	202,585.22		22,620.19		593,219.78	25.46
und 601 - MOTOR VEHICLE POOL:								
TOTAL REVENUES		559,550.00	203,876.43		55,707.61		355,673.57	36.44
TOTAL EXPENDITURES		795,805.00	202,585.22		22,620.19		593,219.78	25.46
NET OF REVENUES & EXPENDITURES		(236,255.00)	1,291.21		33,087.42		(237,546.21)	0.55

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B: Charlotte

PERIOD ENDING 10/31/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 10/31/2023	10/31/2023	NORMAL	BALANCE (ABNORMAL)	
und 666 - INFORMATION TECHNOLOGY POOL FUND								
Revenues								
Dept 000.000								
66-000.000-651.003	BILLINGS TO DEPARTMENTS	245,000.00	81,664.08		20,416.02	163,335.92		33.33
66-000.000-665.000	INTEREST INCOME	2,000.00	1,808.40		0.00	191.60		90.42
Total Dept 000.000		247,000.00	83,472.48		20,416.02	163,527.52		33.79
TOTAL REVENUES		247,000.00	83,472.48		20,416.02	163,527.52		33.79
Expenditures								
Dept 228.000 - INFORMATION TECHNOLOGY								
66-228.000-731.000	MATERIALS & SUPPLIES	5,000.00	1,092.61		42.97	3,907.39		21.85
66-228.000-801.000	PROFESSIONAL SERVICES	100,000.00	25,300.00		6,325.00	74,700.00		25.30
66-228.000-810.000	CONTRACTUAL SERVICES	80,000.00	32,527.12		8,642.92	47,472.88		40.66
66-228.000-850.000	TELEPHONE & INTERNET	20,000.00	7,025.25		1,835.21	12,974.75		35.13
66-228.000-975.000	CAP. OUTLAY - COMPUTER EQUIP	40,000.00	2,731.39		1,862.63	37,268.61		6.83
Total Dept 228.000 - INFORMATION TECHNOLOGY		245,000.00	68,676.37		18,708.73	176,323.63		28.03
TOTAL EXPENDITURES		245,000.00	68,676.37		18,708.73	176,323.63		28.03
und 666 - INFORMATION TECHNOLOGY POOL FUND:								
TOTAL REVENUES		247,000.00	83,472.48		20,416.02	163,527.52		33.79
TOTAL EXPENDITURES		245,000.00	68,676.37		18,708.73	176,323.63		28.03
NET OF REVENUES & EXPENDITURES		2,000.00	14,796.11		1,707.29	(12,796.11)		739.81
und 666 - INFORMATION TECHNOLOGY POOL FUND:								
TOTAL REVENUES - ALL FUNDS		16,898,943.18	7,228,224.00		501,187.50	9,670,719.18		42.77
TOTAL EXPENDITURES - ALL FUNDS		17,926,142.50	5,963,789.20		1,281,904.14	11,962,353.30		33.27
NET OF REVENUES & EXPENDITURES		(1,027,199.32)	1,264,434.80		(780,716.64)	(2,291,634.12)		123.10

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B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 101 - GENERAL FUND						
Revenues						
Dept 000.000						
01-000.000-402.000	CURRENT PROPERTY TAXES	3,660,720.00	3,522,359.98	35,828.19	138,360.02	96.22
01-000.000-402.001	YARD WASTE PROPERTY TAX	46,550.00	44,833.54	456.05	1,716.46	96.31
01-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	0.00	269.00	0.00	(269.00)	100.00
01-000.000-432.000	PAYMENT IN LIEU OF TAXES	18,000.00	0.00	0.00	18,000.00	0.00
01-000.000-434.000	TRAILER PARK TAX	5,000.00	1,629.00	477.00	3,371.00	32.58
01-000.000-445.000	TAXES - INTEREST & PENALTIES	7,000.00	(123.56)	0.00	7,123.56	(1.77)
01-000.000-447.000	TAXES - COLLECTION FEES	135,975.00	95,627.40	1,063.76	40,347.60	70.33
01-000.000-477.000	CABLE FRANCHISE FEES	30,000.00	5,995.09	5,995.09	24,004.91	19.98
01-000.000-490.004	OTHER PERMITS & FEES	750.00	200.00	0.00	550.00	26.67
01-000.000-543.001	LIQUOR LICENSE	10,970.00	11,227.70	178.75	(257.70)	102.35
01-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	300,000.00	230,412.74	0.00	69,587.26	76.80
01-000.000-574.000	REVENUE SHARING	1,207,495.00	184,894.00	184,894.00	1,022,601.00	15.31
01-000.000-574.001	REVENUE SHARING - CVTRS	0.00	29,799.00	29,799.00	(29,799.00)	100.00
01-000.000-574.002	REVENUE SHARING - CVTRS PS	0.00	573.00	573.00	(573.00)	100.00
01-000.000-628.001	ACCIDENT, FOIA, COPIES	3,500.00	1,282.65	189.51	2,217.35	36.65
01-000.000-628.002	RENTAL REGISTRATION FEE	5,000.00	850.00	500.00	4,150.00	17.00
01-000.000-629.000	SCHOOL PARTICIPATION REIMB.	35,000.00	0.00	0.00	35,000.00	0.00
01-000.000-656.000	DISTRICT COURT FINES	7,000.00	1,476.09	0.00	5,523.91	21.09
01-000.000-656.001	PARKING FINES	4,000.00	4,190.00	2,560.00	(190.00)	104.75
01-000.000-665.000	INTEREST INCOME	40,000.00	32,012.24	0.00	7,987.76	80.03
01-000.000-667.001	RENT EARNED-CITY PROPERTY	750.00	180.00	0.00	570.00	24.00
01-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	0.00	196,843.00	0.00	(196,843.00)	100.00
01-000.000-676.000	REIMBURSEMENTS	0.00	10.37	0.00	(10.37)	100.00
01-000.000-680.000	SUNDRY REVENUE	15,000.00	3,748.11	1,230.00	11,251.89	24.99
01-000.000-692.001	CONTRIBUTIONS FROM RETIREES	3,500.00	2,990.05	139.17	509.95	85.43
01-000.000-692.003	CONTRIBUTIONS FROM RETIREES - OTHER	0.00	6,010.84	6,010.84	(6,010.84)	100.00
01-000.000-699.510	CONTRIBUTION FROM W & S FUND	350,000.00	58,332.00	0.00	291,668.00	16.67
Total Dept 000.000		5,886,210.00	4,435,622.24	269,894.36	1,450,587.76	75.36
TOTAL REVENUES		5,886,210.00	4,435,622.24	269,894.36	1,450,587.76	75.36
Expenditures						
Dept 000.000						
01-000.000-999.999	ADDED FOR CR RECEIPT - EXRMB	0.00	0.00	4,508.13	0.00	0.00
Total Dept 000.000		0.00	0.00	4,508.13	0.00	0.00
Dept 101.000 - MAYOR, CITY COUCIL & BOARDS						
01-101.000-708.000	COUNCIL COMPENSATION	15,000.00	5,563.67	1,880.72	9,436.33	37.09
01-101.000-721.000	FICA/MEDICARE - CITY SHARE	1,150.00	425.63	143.87	724.37	37.01
01-101.000-731.000	MATERIALS & SUPPLIES	0.00	102.79	0.00	(102.79)	100.00
01-101.000-960.000	DUES & SUBSCRIPTIONS	5,300.00	0.00	0.00	5,300.00	0.00
01-101.000-965.000	CONFERENCES & TRAINING	3,000.00	2,455.88	0.00	544.12	81.86
Total Dept 101.000 - MAYOR, CITY COUCIL & BOARDS		24,450.00	8,547.97	2,024.59	15,902.03	34.96
Dept 172.000 - CITY MANAGER						
01-172.000-703.000	ADMINSTRATIVE SALARIES	87,070.00	30,045.09	6,715.38	57,024.91	34.51
01-172.000-704.000	STAFF WAGES	0.00	2,000.00	0.00	(2,000.00)	100.00
01-172.000-704.200	HOLIDAY COMPENSATION	4,935.00	603.41	373.08	4,331.59	12.23

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B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-172.000-710.000	COMPENSATED ABSENCES	14,845.00	30,774.84	373.08	(15,929.84)	207.31
01-172.000-715.000	HEALTH REIMBURSEMENT	0.00	500.00	250.00	(500.00)	100.00
01-172.000-718.000	AUTO ALLOWANCE	0.00	1,500.00	500.00	(1,500.00)	100.00
01-172.000-721.000	FICA/MEDICARE - CITY SHARE	8,175.00	4,811.59	628.17	3,363.41	58.86
01-172.000-723.000	VISION CARE	415.00	61.30	0.00	353.70	14.77
01-172.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	630.00	117.52	15.32	512.48	18.65
01-172.000-725.604	DENTAL & HEALTH BENEFITS	23,800.00	7,392.92	143.30	16,407.08	31.06
01-172.000-728.000	RETIREMENT PLANS	14,465.00	7,448.22	0.00	7,016.78	51.49
01-172.000-731.000	MATERIALS & SUPPLIES	300.00	42.14	0.00	257.86	14.05
01-172.000-732.000	POSTAGE	200.00	61.70	16.40	138.30	30.85
01-172.000-801.000	PROFESSIONAL SERVICES	100,000.00	51,058.03	4,413.00	48,941.97	51.06
01-172.000-850.000	TELEPHONE & INTERNET	6,500.00	2,789.52	656.95	3,710.48	42.92
01-172.000-861.000	MILEAGE ALLOWANCE	500.00	260.69	0.00	239.31	52.14
01-172.000-900.000	PRINTING & PUBLISHING	200.00	365.31	0.00	(165.31)	182.66
01-172.000-955.001	INSURANCE & BONDS	25.00	0.00	0.00	25.00	0.00
01-172.000-960.000	DUES & SUBSCRIPTIONS	1,800.00	729.00	0.00	1,071.00	40.50
01-172.000-963.000	MISCELLANEOUS	150,000.00	60,588.24	60,339.00	89,411.76	40.39
01-172.000-965.000	CONFERENCES & TRAINING	1,500.00	1,375.00	0.00	125.00	91.67
Total Dept 172.000 - CITY MANAGER		415,360.00	202,524.52	74,423.68	212,835.48	48.76
Dept 215.000 - CITY CLERK						
01-215.000-703.000	ADMINSTRATIVE SALARIES	57,435.00	23,766.00	5,237.70	33,669.00	41.38
01-215.000-704.000	STAFF WAGES	43,725.00	16,679.06	3,205.73	27,045.94	38.15
01-215.000-704.100	STAFF - OVERTIME	775.00	627.81	150.85	147.19	81.01
01-215.000-704.200	HOLIDAY COMPENSATION	5,590.00	925.22	201.14	4,664.78	16.55
01-215.000-706.000	CITY LABOR - DPW	100.00	0.00	0.00	100.00	0.00
01-215.000-710.000	COMPENSATED ABSENCES	7,070.00	2,769.62	280.02	4,300.38	39.17
01-215.000-711.000	LONGEVITY	1,045.00	1,045.95	1,045.95	(0.95)	100.09
01-215.000-719.000	CLOTHING ALLOWANCE	500.00	196.25	0.00	303.75	39.25
01-215.000-721.000	FICA/MEDICARE - CITY SHARE	7,590.00	3,425.86	756.72	4,164.14	45.14
01-215.000-723.000	VISION CARE	420.00	251.10	41.85	168.90	59.79
01-215.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	2,040.00	290.82	49.61	1,749.18	14.26
01-215.000-725.603	RETIREMENT HEALTH BENEFITS	10,000.00	1,327.92	12.34	8,672.08	13.28
01-215.000-725.604	DENTAL & HEALTH BENEFITS	48,700.00	15,127.62	293.25	33,572.38	31.06
01-215.000-728.000	RETIREMENT PLANS	32,875.00	13,220.46	2,202.75	19,654.54	40.21
01-215.000-731.000	MATERIALS & SUPPLIES	9,900.00	1,483.62	235.72	8,416.38	14.99
01-215.000-732.000	POSTAGE	2,500.00	819.01	278.76	1,680.99	32.76
01-215.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	500.00	0.00	0.00	500.00	0.00
01-215.000-801.000	PROFESSIONAL SERVICES	8,000.00	618.95	0.00	7,381.05	7.74
01-215.000-810.000	CONTRACTUAL SERVICES	700.00	0.00	0.00	700.00	0.00
01-215.000-850.000	TELEPHONE & INTERNET	20,415.00	8,532.60	1,706.52	11,882.40	41.80
01-215.000-861.000	MILEAGE ALLOWANCE	200.00	486.51	0.00	(286.51)	243.26
01-215.000-900.000	PRINTING & PUBLISHING	6,200.00	1,532.43	0.00	4,667.57	24.72
01-215.000-955.001	INSURANCE & BONDS	120.00	0.00	0.00	120.00	0.00
01-215.000-956.000	MEETING EXPENSE	500.00	0.00	0.00	500.00	0.00
01-215.000-960.000	DUES & SUBSCRIPTIONS	420.00	0.00	0.00	420.00	0.00
01-215.000-963.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
01-215.000-965.000	CONFERENCES & TRAINING	5,500.00	1,048.70	0.00	4,451.30	19.07
Total Dept 215.000 - CITY CLERK		272,920.00	94,175.51	15,698.91	178,744.49	34.51
Dept 253.000 - FINANCE & TREASURY						
01-253.000-703.000	ADMINSTRATIVE SALARIES	73,405.00	17,531.24	4,781.25	55,873.76	23.88

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-253.000-704.000	STAFF WAGES	83,325.00	28,748.49	5,897.28	54,576.51	34.50
01-253.000-704.100	STAFF - OVERTIME	505.00	197.12	0.00	307.88	39.03
01-253.000-704.200	HOLIDAY COMPENSATION	8,165.00	1,550.34	687.50	6,614.66	18.99
01-253.000-710.000	COMPENSATED ABSENCES	10,100.00	5,690.29	2,370.88	4,409.71	56.34
01-253.000-715.000	HEALTH REIMBURSEMENT	3,000.00	500.00	250.00	2,500.00	16.67
01-253.000-721.000	FICA/MEDICARE - CITY SHARE	13,655.00	4,008.27	1,044.83	9,646.73	29.35
01-253.000-723.000	VISION CARE	460.00	497.46	78.39	(37.46)	108.14
01-253.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,080.00	253.01	26.26	826.99	23.43
01-253.000-725.604	DENTAL & HEALTH BENEFITS	42,500.00	13,201.71	255.91	29,298.29	31.06
01-253.000-728.000	RETIREMENT PLANS	38,725.00	12,845.99	3,088.96	25,879.01	33.17
01-253.000-731.000	MATERIALS & SUPPLIES	3,000.00	534.27	78.39	2,465.73	17.81
01-253.000-732.000	POSTAGE	5,000.00	2,861.39	344.36	2,138.61	57.23
01-253.000-801.000	PROFESSIONAL SERVICES	45,000.00	1,842.00	1,254.00	43,158.00	4.09
01-253.000-810.000	CONTRACTUAL SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
01-253.000-850.000	TELEPHONE & INTERNET	11,665.00	4,875.50	975.10	6,789.50	41.80
01-253.000-900.000	PRINTING & PUBLISHING	3,500.00	527.51	0.00	2,972.49	15.07
01-253.000-955.001	INSURANCE & BONDS	40,665.00	0.00	0.00	40,665.00	0.00
01-253.000-959.001	ANNEXATION TAX SHARING	79,500.00	49,101.83	0.00	30,398.17	61.76
01-253.000-960.000	DUES & SUBSCRIPTIONS	1,260.00	198.00	0.00	1,062.00	15.71
01-253.000-963.000	MISCELLANEOUS	5,000.00	20.58	0.00	4,979.42	0.41
01-253.000-965.000	CONFERENCES & TRAINING	3,500.00	199.00	199.00	3,301.00	5.69
01-253.000-974.000	CAPITAL OUTLAY - EQUIPMENT	0.00	2,361.44	0.00	(2,361.44)	100.00
Total Dept 253.000 - FINANCE & TREASURY		474,010.00	147,545.44	21,332.11	326,464.56	31.13
Dept 257.000 - CITY ASSESSOR						
01-257.000-704.000	STAFF WAGES	41,715.00	16,336.68	3,265.74	25,378.32	39.16
01-257.000-704.200	HOLIDAY COMPENSATION	2,375.00	307.36	0.00	2,067.64	12.94
01-257.000-709.000	OTHER COMPENSATION	505.00	52.50	0.00	452.50	10.40
01-257.000-710.000	COMPENSATED ABSENCES	7,140.00	2,203.75	677.79	4,936.25	30.86
01-257.000-711.000	LONGEVITY	1,500.00	1,500.00	1,500.00	0.00	100.00
01-257.000-721.000	FICA/MEDICARE - CITY SHARE	4,230.00	1,543.87	413.77	2,686.13	36.50
01-257.000-723.000	VISION CARE	175.00	24.15	17.09	150.85	13.80
01-257.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	540.00	119.11	13.13	420.89	22.06
01-257.000-725.604	DENTAL & HEALTH BENEFITS	21,250.00	6,600.86	127.96	14,649.14	31.06
01-257.000-728.000	RETIREMENT PLANS	30,525.00	9,734.36	2,604.18	20,790.64	31.89
01-257.000-731.000	MATERIALS & SUPPLIES	1,250.00	20.29	20.29	1,229.71	1.62
01-257.000-732.000	POSTAGE	2,250.00	15.00	0.00	2,235.00	0.67
01-257.000-810.000	CONTRACTUAL SERVICES	48,870.00	17,350.00	3,262.00	31,520.00	35.50
01-257.000-850.000	TELEPHONE & INTERNET	5,835.00	2,438.80	487.76	3,396.20	41.80
01-257.000-861.000	MILEAGE ALLOWANCE	265.00	0.00	0.00	265.00	0.00
01-257.000-900.000	PRINTING & PUBLISHING	1,300.00	188.41	0.00	1,111.59	14.49
01-257.000-960.000	DUES & SUBSCRIPTIONS	300.00	175.00	0.00	125.00	58.33
01-257.000-965.000	CONFERENCES & TRAINING	820.00	413.82	0.00	406.18	50.47
Total Dept 257.000 - CITY ASSESSOR		170,845.00	59,023.96	12,389.71	111,821.04	34.55
Dept 262.000 - ELECTIONS						
01-262.000-703.000	ADMINISTRATIVE SALARIES	5,600.00	0.00	0.00	5,600.00	0.00
01-262.000-704.000	STAFF WAGES	4,000.00	402.29	402.29	3,597.71	10.06
01-262.000-704.100	STAFF - OVERTIME	800.00	688.29	688.29	111.71	86.04
01-262.000-709.350	OTHER COMPENSATION	16,500.00	4,838.75	4,838.75	11,661.25	29.33
01-262.000-721.000	FICA/MEDICARE - CITY SHARE	0.00	450.91	450.91	(450.91)	100.00
01-262.000-728.000	RETIREMENT PLANS	0.00	323.35	323.35	(323.35)	100.00

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
01-262.000-730.000	SAFETY SUPPLIES	2,060.00	0.00	0.00	2,060.00	0.00
01-262.000-731.000	MATERIALS & SUPPLIES	3,000.00	1,828.73	37.00	1,171.27	60.96
01-262.000-732.000	POSTAGE	3,600.00	3,109.08	0.00	490.92	86.36
01-262.000-801.000	PROFESSIONAL SERVICES	2,500.00	0.00	0.00	2,500.00	0.00
01-262.000-810.000	CONTRACTUAL SERVICES	2,800.00	3,740.00	0.00	(940.00)	133.57
01-262.000-900.000	PRINTING & PUBLISHING	600.00	1,513.53	0.00	(913.53)	252.26
01-262.000-941.000	MVP EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00
01-262.000-960.000	DUES & SUBSCRIPTIONS	80.00	0.00	0.00	80.00	0.00
01-262.000-963.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
Total Dept 262.000 - ELECTIONS		41,840.00	16,894.93	6,740.59	24,945.07	40.38
Dept 265.000 - CITY HALL BUILDING & GROUNDS						
01-265.000-706.000	CITY LABOR - DPW	910.00	458.82	0.00	451.18	50.42
01-265.000-721.000	FICA/MEDICARE - CITY SHARE	70.00	34.81	0.00	35.19	49.73
01-265.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
01-265.000-728.000	RETIREMENT PLANS	290.00	136.04	0.00	153.96	46.91
01-265.000-731.000	MATERIALS & SUPPLIES	6,500.00	1,924.24	151.64	4,575.76	29.60
01-265.000-810.000	CONTRACTUAL SERVICES	48,500.00	15,453.98	403.01	33,046.02	31.86
01-265.000-850.000	TELEPHONE & INTERNET	5,835.00	2,438.80	487.76	3,396.20	41.80
01-265.000-920.000	UTILITIES	148,000.00	32,145.98	2,475.86	115,854.02	21.72
01-265.000-941.000	MVP EQUIPMENT RENTAL	1,000.00	400.22	0.00	599.78	40.02
01-265.000-955.001	INSURANCE & BONDS	7,715.00	0.00	0.00	7,715.00	0.00
01-265.000-971.000	CAP. OUTLAY-IMPROVEMENTS	140,000.00	11,424.58	0.00	128,575.42	8.16
01-265.000-974.000	CAPITAL OUTLAY - EQUIPMENT	10,000.00	500.49	0.00	9,499.51	5.00
Total Dept 265.000 - CITY HALL BUILDING & GROUNDS		368,840.00	64,917.96	3,518.27	303,922.04	17.60
Dept 271.000 - HEALTH INSURANCE EXPENSES						
01-271.000-725.000	MEDICAL CLAIMS DEDUCTABLE	0.00	1,013.80	1,013.80	(1,013.80)	100.00
01-271.000-727.000	HEALTH INSURANCE PREMIUMS	0.00	0.01	0.01	(0.01)	100.00
Total Dept 271.000 - HEALTH INSURANCE EXPENSES		0.00	1,013.81	1,013.81	(1,013.81)	100.00
Dept 301.000 - POLICE DEPARTMENT						
01-301.000-703.000	ADMINSTRATIVE SALARIES	130,000.00	26,896.95	4,329.24	103,103.05	20.69
01-301.000-704.000	STAFF WAGES	745,000.00	250,496.74	53,600.91	494,503.26	33.62
01-301.000-704.100	STAFF - OVERTIME	150,000.00	47,203.78	10,433.77	102,796.22	31.47
01-301.000-704.200	HOLIDAY COMPENSATION	41,000.00	9,406.68	4,089.32	31,593.32	22.94
01-301.000-706.000	CITY LABOR - DPW	350.00	114.34	0.00	235.66	32.67
01-301.000-710.000	COMPENSATED ABSENCES	142,000.00	42,617.59	6,421.44	99,382.41	30.01
01-301.000-711.000	LONGEVITY	14,660.00	15,034.63	15,034.63	(374.63)	102.56
01-301.000-712.000	SPECIAL COMPENSATION	3,000.00	0.00	0.00	3,000.00	0.00
01-301.000-719.000	CLOTHING ALLOWANCE	500.00	196.25	0.00	303.75	39.25
01-301.000-721.000	FICA/MEDICARE - CITY SHARE	22,990.00	6,871.22	1,653.29	16,118.78	29.89
01-301.000-722.000	ICMA - CITY SHARE	15,435.00	3,496.62	769.20	11,938.38	22.65
01-301.000-723.000	VISION CARE	4,550.00	1,890.84	310.62	2,659.16	41.56
01-301.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	21,000.00	2,168.72	510.70	18,831.28	10.33
01-301.000-725.603	RETIREMENT HEALTH BENEFITS	16,000.00	2,213.25	20.57	13,786.75	13.83
01-301.000-725.604	DENTAL & HEALTH BENEFITS	285,300.00	88,622.34	1,717.94	196,677.66	31.06
01-301.000-728.000	RETIREMENT PLANS	550,000.00	190,243.49	44,350.25	359,756.51	34.59
01-301.000-730.000	SAFETY SUPPLIES	14,000.00	10,699.38	0.00	3,300.62	76.42
01-301.000-731.000	MATERIALS & SUPPLIES	14,000.00	3,204.81	373.59	10,795.19	22.89

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)		
Fund 101 - GENERAL FUND							
Expenditures							
01-301.000-732.000	POSTAGE	4,500.00	870.59	245.97	3,629.41	19.35	
01-301.000-734.000	GASOLINE & OIL	50,000.00	18,056.66	3,765.62	31,943.34	36.11	
01-301.000-740.000	VEHICLE MAINTENANCE	17,000.00	2,134.08	270.04	14,865.92	12.55	
01-301.000-801.000	PROFESSIONAL SERVICES	60,000.00	21,735.50	4,200.00	38,264.50	36.23	
01-301.000-810.000	CONTRACTUAL SERVICES	25,000.00	6,143.36	1,905.00	18,856.64	24.57	
01-301.000-815.000	UNIFORM & CLEANING	20,000.00	7,801.40	2,202.34	12,198.60	39.01	
01-301.000-850.000	TELEPHONE & INTERNET	57,650.00	23,765.81	5,202.35	33,884.19	41.22	
01-301.000-861.000	MILEAGE ALLOWANCE	750.00	334.10	0.00	415.90	44.55	
01-301.000-900.000	PRINTING & PUBLISHING	1,000.00	181.54	0.00	818.46	18.15	
01-301.000-941.000	MVP EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00	
01-301.000-955.001	INSURANCE & BONDS	24,160.00	0.00	0.00	24,160.00	0.00	
01-301.000-960.000	DUES & SUBSCRIPTIONS	1,500.00	670.00	0.00	830.00	44.67	
01-301.000-963.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00	
01-301.000-965.000	CONFERENCES & TRAINING	6,300.00	2,555.00	0.00	3,745.00	40.56	
01-301.000-971.000	CAP. OUTLAY-IMPROVEMENTS	15,000.00	17,036.25	0.00	(2,036.25)	113.58	
01-301.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	110,000.00	107,924.30	26,294.30	2,075.70	98.11	
01-301.000-974.000	CAPITAL OUTLAY - EQUIPMENT	54,000.00	52,137.83	0.00	1,862.17	96.55	
Total Dept 301.000 - POLICE DEPARTMENT		2,617,245.00	962,724.05	187,701.09	1,654,520.95	36.78	
Dept 336.000 - FIRE DEPARTMENT							
01-336.000-732.000	POSTAGE	0.00	65.00	0.00	(65.00)	100.00	
01-336.000-963.000	MISCELLANEOUS	0.00	(4,972.48)	0.00	4,972.48	100.00	
Total Dept 336.000 - FIRE DEPARTMENT		0.00	(4,907.48)	0.00	4,907.48	100.00	
Dept 441.000 - PUBLIC WORKS ADMINISTRATION							
01-441.000-703.000	ADMINISTRATIVE SALARIES	42,230.00	15,972.06	3,543.31	26,257.94	37.82	
01-441.000-704.000	STAFF WAGES	20,650.00	6,413.34	1,244.95	14,236.66	31.06	
01-441.000-704.100	STAFF - OVERTIME	810.00	339.43	190.25	470.57	41.90	
01-441.000-704.200	HOLIDAY COMPENSATION	1,415.00	387.80	152.73	1,027.20	27.41	
01-441.000-710.000	COMPENSATED ABSENCES	16,550.00	7,308.01	1,161.74	9,241.99	44.16	
01-441.000-711.000	LONGEVITY	2,175.00	1,927.05	1,879.40	247.95	88.60	
01-441.000-712.000	SPECIAL COMPENSATION	785.00	219.93	67.50	565.07	28.02	
01-441.000-715.000	HEALTH REIMBURSEMENT	0.00	60.93	20.31	(60.93)	100.00	
01-441.000-718.000	AUTO ALLOWANCE	935.00	334.24	69.85	600.76	35.75	
01-441.000-719.000	CLOTHING ALLOWANCE	1,100.00	352.03	16.24	747.97	32.00	
01-441.000-721.000	FICA/MEDICARE - CITY SHARE	6,500.00	2,534.65	635.23	3,965.35	38.99	
01-441.000-722.000	ICMA - CITY SHARE	920.00	216.87	47.13	703.13	23.57	
01-441.000-723.000	VISION CARE	470.00	391.62	71.54	78.38	83.32	
01-441.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	4,200.00	512.53	102.14	3,687.47	12.20	
01-441.000-725.603	RETIREMENT HEALTH BENEFITS	15,000.00	2,213.23	20.57	12,786.77	14.75	
01-441.000-725.604	DENTAL & HEALTH BENEFITS	700.00	217.45	4.22	482.55	31.06	
01-441.000-728.000	RETIREMENT PLANS	32,850.00	13,025.42	3,209.03	19,824.58	39.65	
01-441.000-730.000	SAFETY SUPPLIES	100.00	0.00	0.00	100.00	0.00	
01-441.000-731.000	MATERIALS & SUPPLIES	500.00	0.00	0.00	500.00	0.00	
01-441.000-732.000	POSTAGE	2,400.00	642.06	163.97	1,757.94	26.75	
01-441.000-801.000	PROFESSIONAL SERVICES	500.00	0.00	0.00	500.00	0.00	
01-441.000-810.000	CONTRACTUAL SERVICES	7,700.00	1,887.92	119.86	5,812.08	24.52	
01-441.000-850.000	TELEPHONE & INTERNET	25,850.00	10,626.17	2,584.33	15,223.83	41.11	
01-441.000-900.000	PRINTING & PUBLISHING	1,200.00	789.30	548.10	410.70	65.78	
01-441.000-955.001	INSURANCE & BONDS	1,370.00	0.00	0.00	1,370.00	0.00	
01-441.000-960.000	DUES & SUBSCRIPTIONS	1,200.00	0.00	0.00	1,200.00	0.00	
01-441.000-962.000	EATON COUNTY DRAIN ASSESSMENT	15,000.00	0.00	0.00	15,000.00	0.00	

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 101 - GENERAL FUND						
xpenditures						
01-441.000-963.000	MISCELLANEOUS	50.00	0.00	0.00	50.00	0.00
01-441.000-965.000	CONFERENCES & TRAINING	2,500.00	705.88	0.00	1,794.12	28.24
Total Dept 441.000 - PUBLIC WORKS ADMINISTRATION		205,660.00	67,077.92	15,852.40	138,582.08	32.62
ept 442.000 - HANDI-CAP RAMPS						
01-442.000-704.100	STAFF - OVERTIME	1,515.00	0.00	0.00	1,515.00	0.00
01-442.000-706.000	CITY LABOR - DPW	1,010.00	0.00	0.00	1,010.00	0.00
01-442.000-721.000	FICA/MEDICARE - CITY SHARE	230.00	0.00	0.00	230.00	0.00
01-442.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
01-442.000-728.000	RETIREMENT PLANS	1,125.00	0.00	0.00	1,125.00	0.00
01-442.000-731.000	MATERIALS & SUPPLIES	800.00	0.00	0.00	800.00	0.00
01-442.000-810.000	CONTRACTUAL SERVICES	850.00	452.00	0.00	398.00	53.18
01-442.000-920.000	UTILITIES	8,500.00	1,229.44	0.00	7,270.56	14.46
01-442.000-941.000	MVP EQUIPMENT RENTAL	1,400.00	0.00	0.00	1,400.00	0.00
01-442.000-991.000	PRINCIPAL	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 442.000 - HANDI-CAP RAMPS		65,450.00	1,681.44	0.00	63,768.56	2.57
ept 443.000 - LEAF COLLECTION						
01-443.000-704.100	STAFF - OVERTIME	2,020.00	1,417.27	193.24	602.73	70.16
01-443.000-706.000	CITY LABOR - DPW	9,050.00	3,452.83	2,903.10	5,597.17	38.15
01-443.000-721.000	FICA/MEDICARE - CITY SHARE	865.00	369.71	235.30	495.29	42.74
01-443.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
01-443.000-728.000	RETIREMENT PLANS	4,795.00	1,443.96	918.06	3,351.04	30.11
01-443.000-731.000	MATERIALS & SUPPLIES	200.00	0.00	0.00	200.00	0.00
01-443.000-810.000	CONTRACTUAL SERVICES	22,000.00	0.00	0.00	22,000.00	0.00
01-443.000-941.000	MVP EQUIPMENT RENTAL	16,000.00	4,965.19	3,559.39	11,034.81	31.03
Total Dept 443.000 - LEAF COLLECTION		54,950.00	11,648.96	7,809.09	43,301.04	21.20
ept 444.000 - PARKING SERVICES/WINTER MAINT.						
01-444.000-704.100	STAFF - OVERTIME	1,515.00	0.00	0.00	1,515.00	0.00
01-444.000-706.000	CITY LABOR - DPW	3,030.00	0.00	0.00	3,030.00	0.00
01-444.000-721.000	FICA/MEDICARE - CITY SHARE	330.00	0.00	0.00	330.00	0.00
01-444.000-722.000	ICMA - CITY SHARE	65.00	0.00	0.00	65.00	0.00
01-444.000-728.000	RETIREMENT PLANS	1,375.00	0.00	0.00	1,375.00	0.00
01-444.000-731.000	MATERIALS & SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
01-444.000-941.000	MVP EQUIPMENT RENTAL	13,000.00	0.00	0.00	13,000.00	0.00
Total Dept 444.000 - PARKING SERVICES/WINTER MAINT.		24,315.00	0.00	0.00	24,315.00	0.00
ept 445.000 - TREE WORK						
01-445.000-704.100	STAFF - OVERTIME	505.00	282.07	0.00	222.93	55.86
01-445.000-706.000	CITY LABOR - DPW	25,790.00	10,913.74	408.18	14,876.26	42.32
01-445.000-721.000	FICA/MEDICARE - CITY SHARE	2,010.00	851.36	31.00	1,158.64	42.36
01-445.000-722.000	ICMA - CITY SHARE	5.00	0.00	0.00	5.00	0.00
01-445.000-728.000	RETIREMENT PLANS	7,600.00	3,319.60	121.03	4,280.40	43.68
01-445.000-731.000	MATERIALS & SUPPLIES	1,800.00	854.69	0.00	945.31	47.48
01-445.000-801.000	PROFESSIONAL SERVICES	200.00	0.00	0.00	200.00	0.00
01-445.000-810.000	CONTRACTUAL SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
01-445.000-941.000	MVP EQUIPMENT RENTAL	65,000.00	24,936.62	262.69	40,063.38	38.36

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 445.000 - TREE WORK		104,410.00	41,158.08	822.90	63,251.92	39.42
Dept 460.000 - STREET MAINTENANCE						
01-460.000-728.000	RETIREMENT PLANS	115.00	0.00	0.00	115.00	0.00
Total Dept 460.000 - STREET MAINTENANCE		115.00	0.00	0.00	115.00	0.00
Dept 703.000 - COMMUNITY DEVELOPMENT						
01-703.000-703.000	ADMINSTRATIVE SALARIES	62,540.00	25,546.61	5,397.54	36,993.39	40.85
01-703.000-704.000	STAFF WAGES	57,930.00	21,680.51	5,387.04	36,249.49	37.43
01-703.000-704.100	STAFF - OVERTIME	515.00	196.33	0.00	318.67	38.12
01-703.000-704.200	HOLIDAY COMPENSATION	5,925.00	1,340.40	284.08	4,584.60	22.62
01-703.000-706.000	CITY LABOR - DPW	5,930.00	1,191.13	425.19	4,738.87	20.09
01-703.000-709.420	MARIJUANA OVERSITE	0.00	603.67	603.67	(603.67)	100.00
01-703.000-710.000	COMPENSATED ABSENCES	10,100.00	3,667.55	1,420.40	6,432.45	36.31
01-703.000-711.000	LONGEVITY	1,500.00	1,500.00	1,500.00	0.00	100.00
01-703.000-721.000	FICA/MEDICARE - CITY SHARE	10,645.00	4,163.13	1,127.86	6,481.87	39.11
01-703.000-722.000	ICMA - CITY SHARE	50.00	0.00	0.00	50.00	0.00
01-703.000-723.000	VISION CARE	290.00	183.90	30.65	106.10	63.41
01-703.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	525.00	155.15	12.77	369.85	29.55
01-703.000-725.604	DENTAL & HEALTH BENEFITS	26,750.00	8,309.32	161.08	18,440.68	31.06
01-703.000-728.000	RETIREMENT PLANS	49,670.00	18,132.92	4,573.59	31,537.08	36.51
01-703.000-731.000	MATERIALS & SUPPLIES	2,000.00	822.57	211.32	1,177.43	41.13
01-703.000-732.000	POSTAGE	500.00	150.12	49.20	349.88	30.02
01-703.000-755.000	CONTRIBUTION TO OTHERS	8,000.00	8,000.00	0.00	0.00	100.00
01-703.000-801.000	PROFESSIONAL SERVICES	65,000.00	20,979.90	0.00	44,020.10	32.28
01-703.000-810.000	CONTRACTUAL SERVICES	2,000.00	5,853.85	0.00	(3,853.85)	292.69
01-703.000-850.000	TELEPHONE & INTERNET	10,350.00	4,235.71	998.94	6,114.29	40.92
01-703.000-900.000	PRINTING & PUBLISHING	1,000.00	210.86	0.00	789.14	21.09
01-703.000-941.000	MVP EQUIPMENT RENTAL	5,500.00	2,717.47	625.46	2,782.53	49.41
01-703.000-955.001	INSURANCE & BONDS	30.00	0.00	0.00	30.00	0.00
01-703.000-960.000	DUES & SUBSCRIPTIONS	400.00	0.00	0.00	400.00	0.00
01-703.000-963.000	MISCELLANEOUS	0.00	12.00	0.00	(12.00)	100.00
01-703.000-965.000	CONFERENCES & TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 703.000 - COMMUNITY DEVELOPMENT		328,650.00	129,653.10	22,808.79	198,996.90	39.45
Dept 751.000 - PARKS & RECREATION						
01-751.000-704.100	STAFF - OVERTIME	1,515.00	1,330.80	750.25	184.20	87.84
01-751.000-706.000	CITY LABOR - DPW	17,340.00	5,645.20	1,373.77	11,694.80	32.56
01-751.000-707.000	PART-TIME STAFF WAGES	6,060.00	0.00	0.00	6,060.00	0.00
01-751.000-721.000	FICA/MEDICARE - CITY SHARE	1,910.00	530.75	161.74	1,379.25	27.79
01-751.000-722.000	ICMA - CITY SHARE	5.00	0.00	0.00	5.00	0.00
01-751.000-728.000	RETIREMENT PLANS	7,410.00	2,068.35	629.77	5,341.65	27.91
01-751.000-731.000	MATERIALS & SUPPLIES	5,600.00	3,333.79	27.54	2,266.21	59.53
01-751.000-755.000	CONTRIBUTION TO OTHERS	15,500.00	0.00	0.00	15,500.00	0.00
01-751.000-757.000	SCIENCE CAMP EXPENSES	1,000.00	686.94	0.00	313.06	68.69
01-751.000-801.000	PROFESSIONAL SERVICES	12,000.00	6,555.00	4,808.75	5,445.00	54.63
01-751.000-810.000	CONTRACTUAL SERVICES	26,000.00	13,120.24	575.83	12,879.76	50.46
01-751.000-920.000	UTILITIES	8,200.00	2,227.55	0.00	5,972.45	27.17
01-751.000-941.000	MVP EQUIPMENT RENTAL	19,000.00	10,033.77	5,100.01	8,966.23	52.81
01-751.000-955.001	INSURANCE & BONDS	830.00	0.00	0.00	830.00	0.00

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED		
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH	11/30/2023 (DECREASE)	NORMAL	(ABNORMAL)			
und 101 - GENERAL FUND										
xpenditures										
total Dept 751.000 - PARKS & RECREATION		122,370.00	45,532.39		13,427.66		76,837.61	37.21		
ept 999.000 - GASB 34										
01-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	15,000.00	2,500.00		0.00		12,500.00	16.67		
01-999.000-995.206	CONTRIB TO FIRE	172,235.00	28,700.00		0.00		143,535.00	16.66		
01-999.000-995.232	CONTRIB. TO POL. TRAINING FUN	4,850.00	810.00		0.00		4,040.00	16.70		
01-999.000-995.248	CONTRIBUTION TO DDA	10,000.00	0.00		0.00		10,000.00	0.00		
01-999.000-995.295	CONTRIB TO AIRPORT FUND	80,700.00	0.00		0.00		80,700.00	0.00		
total Dept 999.000 - GASB 34		282,785.00	32,010.00		0.00		250,775.00	11.32		
TOTAL EXPENDITURES		5,574,215.00	1,881,222.56		390,071.73		3,692,992.44	33.75		
und 101 - GENERAL FUND:										
TOTAL REVENUES		5,886,210.00	4,435,622.24		269,894.36		1,450,587.76	75.36		
TOTAL EXPENDITURES		5,574,215.00	1,881,222.56		390,071.73		3,692,992.44	33.75		
NET OF REVENUES & EXPENDITURES		311,995.00	2,554,399.68		(120,177.37)		(2,242,404.68)	818.73		

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	11/30/2023 NORMAL (ABNORMAL)	BALANCE		
und 202 - MAJOR STREET FUND								
evenues								
ept 000.000								
02-000.000-418.000	COUNTY ROAD MILLAGE FUNDS	359,575.00	270.84	0.00	359,304.16	0.08		
02-000.000-528.000	FEDERAL GRANTS - OTHER	0.00	673,753.24	673,753.24	(673,753.24)	100.00		
02-000.000-546.000	STATE AID	794,000.00	348,302.96	62,342.40	445,697.04	43.87		
02-000.000-546.001	STATE REV SHARING-TRUNKLINES	12,000.00	10,378.20	0.00	1,621.80	86.49		
02-000.000-548.000	METRO ACT	35,000.00	0.00	0.00	35,000.00	0.00		
02-000.000-665.000	INTEREST INCOME	7,500.00	9,815.76	0.00	(2,315.76)	130.88		
02-000.000-680.000	SUNDRY REVENUE	673,720.00	364.46	364.46	673,355.54	0.05		
Total Dept 000.000		1,881,795.00	1,042,885.46	736,460.10	838,909.54	55.42		
TOTAL REVENUES		1,881,795.00	1,042,885.46	736,460.10	838,909.54	55.42		
penditures								
ept 446.000 - SIDEWALK MAINTENANCE								
02-446.000-706.000	CITY LABOR - DPW	0.00	134.80	0.00	(134.80)	100.00		
02-446.000-721.000	FICA/MEDICARE - CITY SHARE	0.00	10.20	0.00	(10.20)	100.00		
02-446.000-728.000	RETIREMENT PLANS	0.00	39.97	0.00	(39.97)	100.00		
Total Dept 446.000 - SIDEWALK MAINTENANCE		0.00	184.97	0.00	(184.97)	100.00		
ept 460.000 - STREET MAINTENANCE								
02-460.000-704.100	STAFF - OVERTIME	605.00	0.00	0.00	605.00	0.00		
02-460.000-706.000	CITY LABOR - DPW	18,990.00	2,989.85	532.61	16,000.15	15.74		
02-460.000-721.000	FICA/MEDICARE - CITY SHARE	1,495.00	227.22	40.35	1,267.78	15.20		
02-460.000-722.000	ICMA - CITY SHARE	105.00	0.00	0.00	105.00	0.00		
02-460.000-728.000	RETIREMENT PLANS	7,175.00	886.50	157.92	6,288.50	12.36		
02-460.000-731.000	MATERIALS & SUPPLIES	20,500.00	1,196.65	0.00	19,303.35	5.84		
02-460.000-801.000	PROFESSIONAL SERVICES	179,880.00	53,321.42	18,305.00	126,558.58	29.64		
02-460.000-810.000	CONTRACTUAL SERVICES	34,500.00	20,598.00	0.00	13,902.00	59.70		
02-460.000-941.000	MVP EQUIPMENT RENTAL	33,500.00	7,877.94	1,265.36	25,622.06	23.52		
02-460.000-942.000	HYDRANT RENTAL	9,300.00	8,525.00	0.00	775.00	91.67		
02-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS	1,363,400.00	934,838.07	488,018.77	428,561.93	68.57		
Total Dept 460.000 - STREET MAINTENANCE		1,669,450.00	1,030,460.65	508,320.01	638,989.35	61.72		
ept 470.000 - TRAFFIC SERVICES								
02-470.000-704.100	STAFF - OVERTIME	100.00	0.00	0.00	100.00	0.00		
02-470.000-706.000	CITY LABOR - DPW	1,945.00	1,565.30	78.42	379.70	80.48		
02-470.000-721.000	FICA/MEDICARE - CITY SHARE	155.00	119.27	5.98	35.73	76.95		
02-470.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00		
02-470.000-728.000	RETIREMENT PLANS	915.00	464.13	23.25	450.87	50.72		
02-470.000-731.000	MATERIALS & SUPPLIES	1,200.00	0.00	0.00	1,200.00	0.00		
02-470.000-810.000	CONTRACTUAL SERVICES	9,000.00	1,292.74	0.00	7,707.26	14.36		
02-470.000-941.000	MVP EQUIPMENT RENTAL	2,000.00	931.14	11.90	1,068.86	46.56		
Total Dept 470.000 - TRAFFIC SERVICES		15,335.00	4,372.58	119.55	10,962.42	28.51		
ept 480.000 - WINTER STREET MAINTENANCE								
02-480.000-704.100	STAFF - OVERTIME	2,880.00	0.00	0.00	2,880.00	0.00		
02-480.000-704.200	HOLIDAY COMPENSATION	100.00	0.00	0.00	100.00	0.00		

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Expenditures						
02-480.000-706.000	CITY LABOR - DPW	3,220.00	104.04	0.00	3,115.96	3.23
02-480.000-721.000	FICA/MEDICARE - CITY SHARE	550.00	7.96	0.00	542.04	1.45
02-480.000-722.000	ICMA - CITY SHARE	20.00	0.00	0.00	20.00	0.00
02-480.000-728.000	RETIREMENT PLANS	2,765.00	30.85	0.00	2,734.15	1.12
02-480.000-731.000	MATERIALS & SUPPLIES	13,000.00	0.00	0.00	13,000.00	0.00
02-480.000-941.000	MVP EQUIPMENT RENTAL	13,000.00	0.00	0.00	13,000.00	0.00
Total Dept 480.000 - WINTER STREET MAINTENANCE		35,535.00	142.85	0.00	35,392.15	0.40
Dept 490.000 - TRUNKLINE MAINTENANCE						
02-490.000-704.100	STAFF - OVERTIME	1,795.00	180.39	0.00	1,614.61	10.05
02-490.000-706.000	CITY LABOR - DPW	1,815.00	140.25	0.00	1,674.75	7.73
02-490.000-721.000	FICA/MEDICARE - CITY SHARE	275.00	24.16	0.00	250.84	8.79
02-490.000-722.000	ICMA - CITY SHARE	15.00	0.00	0.00	15.00	0.00
02-490.000-728.000	RETIREMENT PLANS	1,300.00	95.06	0.00	1,204.94	7.31
02-490.000-920.000	UTILITIES	5,000.00	849.54	0.00	4,150.46	16.99
02-490.000-941.000	MVP EQUIPMENT RENTAL	8,300.00	1,276.08	0.00	7,023.92	15.37
02-490.000-942.000	HYDRANT RENTAL	3,000.00	2,750.00	0.00	250.00	91.67
Total Dept 490.000 - TRUNKLINE MAINTENANCE		21,500.00	5,315.48	0.00	16,184.52	24.72
Dept 520.000 - STREET ADMINISTRATION						
02-520.000-703.000	ADMINSTRATIVE SALARIES	30,535.00	11,183.14	2,463.26	19,351.86	36.62
02-520.000-704.000	STAFF WAGES	11,350.00	3,867.37	664.71	7,482.63	34.07
02-520.000-704.100	STAFF - OVERTIME	770.00	288.58	161.72	481.42	37.48
02-520.000-704.200	HOLIDAY COMPENSATION	1,415.00	319.80	125.39	1,095.20	22.60
02-520.000-710.000	COMPENSATED ABSENCES	9,015.00	4,203.66	682.75	4,811.34	46.63
02-520.000-711.000	LONGEVITY	1,125.00	1,076.87	1,058.26	48.13	95.72
02-520.000-712.000	SPECIAL COMPENSATION	375.00	120.60	48.42	254.40	32.16
02-520.000-715.000	HEALTH REIMBURSEMENT	0.00	23.79	7.93	(23.79)	100.00
02-520.000-718.000	AUTO ALLOWANCE	460.00	167.17	34.94	292.83	36.34
02-520.000-719.000	CLOTHING ALLOWANCE	500.00	198.62	6.35	301.38	39.72
02-520.000-721.000	FICA/MEDICARE - CITY SHARE	4,400.00	1,636.38	400.91	2,763.62	37.19
02-520.000-722.000	ICMA - CITY SHARE	780.00	167.39	32.81	612.61	21.46
02-520.000-723.000	VISION CARE	210.00	73.39	11.31	136.61	34.95
02-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,650.00	112.96	40.13	1,537.04	6.85
02-520.000-725.604	DENTAL & HEALTH BENEFITS	10,935.00	3,396.72	65.85	7,538.28	31.06
02-520.000-728.000	RETIREMENT PLANS	21,330.00	8,657.84	2,088.18	12,672.16	40.59
02-520.000-965.000	CONFERENCES & TRAINING	100.00	50.00	0.00	50.00	50.00
Total Dept 520.000 - STREET ADMINISTRATION		94,950.00	35,544.28	7,892.92	59,405.72	37.43
Dept 999.000 - GASB 34						
02-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	100,000.00	16,666.00	0.00	83,334.00	16.67
Total Dept 999.000 - GASB 34		100,000.00	16,666.00	0.00	83,334.00	16.67
TOTAL EXPENDITURES		1,936,770.00	1,092,686.81	516,332.48	844,083.19	56.42
Fund 202 - MAJOR STREET FUND:						

Fund 202 - MAJOR STREET FUND:

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023	11/30/2023	NORMAL (ABNORMAL)	BALANCE	
und 202 - MAJOR STREET FUND								
OTAL REVENUES		1,881,795.00	1,042,885.46		736,460.10		838,909.54	55.42
OTAL EXPENDITURES		1,936,770.00	1,092,686.81		516,332.48		844,083.19	56.42
ET OF REVENUES & EXPENDITURES		(54,975.00)	(49,801.35)		220,127.62		(5,173.65)	90.59

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	MONTH 11/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)		
und 203 - LOCAL STREET FUND								
Revenues								
Dept 000.000								
03-000.000-451.000	SPECIAL ASSESSMENT REVENUE	3,680.00	218.17	0.00		3,461.83		5.93
03-000.000-474.000	ASSESSMENT/LIEN INTEREST	340.00	0.00	0.00		340.00		0.00
03-000.000-546.000	STATE AID	300,000.00	133,754.65	23,946.02		166,245.35		44.58
03-000.000-665.000	INTEREST INCOME	7,500.00	7,366.34	0.00		133.66		98.22
03-000.000-680.000	SUNDRY REVENUE	200.00	3,054.18	0.00		(2,854.18)		1,527.09
03-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	15,000.00	2,500.00	0.00		12,500.00		16.67
03-000.000-699.202	CONTRIBUTION FROM MAJOR STREE	100,000.00	16,666.00	0.00		83,334.00		16.67
Total Dept 000.000		426,720.00	163,559.34	23,946.02		263,160.66		38.33
TOTAL REVENUES		426,720.00	163,559.34	23,946.02		263,160.66		38.33
Expenditures								
Dept 446.000 - SIDEWALK MAINTENANCE								
03-446.000-706.000	CITY LABOR - DPW	0.00	271.44	0.00		(271.44)		100.00
03-446.000-721.000	FICA/MEDICARE - CITY SHARE	0.00	20.62	0.00		(20.62)		100.00
03-446.000-728.000	RETIREMENT PLANS	0.00	80.50	0.00		(80.50)		100.00
03-446.000-941.000	MVP EQUIPMENT RENTAL	0.00	512.56	0.00		(512.56)		100.00
Total Dept 446.000 - SIDEWALK MAINTENANCE		0.00	885.12	0.00		(885.12)		100.00
Dept 460.000 - STREET MAINTENANCE								
03-460.000-704.100	STAFF - OVERTIME	1,360.00	208.08	208.08		1,151.92		15.30
03-460.000-706.000	CITY LABOR - DPW	35,100.00	8,480.23	2,996.15		26,619.77		24.16
03-460.000-721.000	FICA/MEDICARE - CITY SHARE	2,745.00	662.34	244.68		2,082.66		24.13
03-460.000-722.000	ICMA - CITY SHARE	45.00	0.00	0.00		45.00		0.00
03-460.000-728.000	RETIREMENT PLANS	12,265.00	2,576.06	950.04		9,688.94		21.00
03-460.000-731.000	MATERIALS & SUPPLIES	16,300.00	1,156.65	0.00		15,143.35		7.10
03-460.000-801.000	PROFESSIONAL SERVICES	57,000.00	19,680.00	13,500.00		37,320.00		34.53
03-460.000-810.000	CONTRACTUAL SERVICES	33,000.00	275.00	0.00		32,725.00		0.83
03-460.000-941.000	MVP EQUIPMENT RENTAL	89,200.00	35,672.62	15,448.30		53,527.38		39.99
03-460.000-942.000	HYDRANT RENTAL	16,700.00	15,301.00	0.00		1,399.00		91.62
03-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS	192,600.00	0.00	0.00		192,600.00		0.00
Total Dept 460.000 - STREET MAINTENANCE		456,315.00	84,011.98	33,347.25		372,303.02		18.41
Dept 470.000 - TRAFFIC SERVICES								
03-470.000-704.100	STAFF - OVERTIME	100.00	0.00	0.00		100.00		0.00
03-470.000-706.000	CITY LABOR - DPW	1,010.00	547.55	21.31		462.45		54.21
03-470.000-721.000	FICA/MEDICARE - CITY SHARE	80.00	41.70	1.63		38.30		52.13
03-470.000-728.000	RETIREMENT PLANS	290.00	162.35	6.32		127.65		55.98
03-470.000-731.000	MATERIALS & SUPPLIES	1,200.00	213.80	0.00		986.20		17.82
03-470.000-810.000	CONTRACTUAL SERVICES	7,500.00	0.00	0.00		7,500.00		0.00
03-470.000-941.000	MVP EQUIPMENT RENTAL	1,300.00	540.40	11.90		759.60		41.57
Total Dept 470.000 - TRAFFIC SERVICES		11,480.00	1,505.80	41.16		9,974.20		13.12
Dept 480.000 - WINTER STREET MAINTENANCE								
03-480.000-704.100	STAFF - OVERTIME	4,290.00	0.00	0.00		4,290.00		0.00
03-480.000-704.200	HOLIDAY COMPENSATION	100.00	0.00	0.00		100.00		0.00

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 203 - LOCAL STREET FUND								
Expenditures								
03-480.000-706.000	CITY LABOR - DPW	4,180.00	0.00	0.00	4,180.00	0.00		
03-480.000-721.000	FICA/MEDICARE - CITY SHARE	660.00	0.00	0.00	660.00	0.00		
03-480.000-728.000	RETIREMENT PLANS	2,845.00	0.00	0.00	2,845.00	0.00		
03-480.000-731.000	MATERIALS & SUPPLIES	14,000.00	0.00	0.00	14,000.00	0.00		
03-480.000-941.000	MVP EQUIPMENT RENTAL	18,000.00	0.00	0.00	18,000.00	0.00		
Total Dept 480.000 - WINTER STREET MAINTENANCE		44,075.00	0.00	0.00	44,075.00	0.00		
Fund 520.000 - STREET ADMINISTRATION								
03-520.000-703.000	ADMINISTRATIVE SALARIES	30,535.00	11,183.07	2,463.21	19,351.93	36.62		
03-520.000-704.000	STAFF WAGES	14,165.00	4,607.82	795.73	9,557.18	32.53		
03-520.000-704.100	STAFF - OVERTIME	830.00	356.42	199.74	473.58	42.94		
03-520.000-704.200	HOLIDAY COMPENSATION	1,370.00	342.08	134.11	1,027.92	24.97		
03-520.000-710.000	COMPENSATED ABSENCES	11,110.00	4,466.72	819.40	6,643.28	40.20		
03-520.000-711.000	LONGEVITY	1,415.00	1,244.95	1,220.93	170.05	87.98		
03-520.000-712.000	SPECIAL COMPENSATION	560.00	142.29	60.24	417.71	25.41		
03-520.000-715.000	HEALTH REIMBURSEMENT	0.00	30.72	10.24	(30.72)	100.00		
03-520.000-718.000	AUTO ALLOWANCE	480.00	167.09	34.92	312.91	34.81		
03-520.000-719.000	CLOTHING ALLOWANCE	650.00	197.85	8.19	452.15	30.44		
03-520.000-721.000	FICA/MEDICARE - CITY SHARE	4,585.00	1,734.98	438.34	2,850.02	37.84		
03-520.000-722.000	ICMA - CITY SHARE	900.00	179.24	36.65	720.76	19.92		
03-520.000-723.000	VISION CARE	240.00	73.96	13.77	166.04	30.82		
03-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,650.00	117.17	40.13	1,532.83	7.10		
03-520.000-725.604	DENTAL & HEALTH BENEFITS	10,285.00	3,194.81	61.93	7,090.19	31.06		
03-520.000-728.000	RETIREMENT PLANS	22,610.00	8,989.16	2,218.82	13,620.84	39.76		
Total Dept 520.000 - STREET ADMINISTRATION		101,385.00	37,028.33	8,556.35	64,356.67	36.52		
TOTAL EXPENDITURES		613,255.00	123,431.23	41,944.76	489,823.77	20.13		
Fund 203 - LOCAL STREET FUND:								
TOTAL REVENUES		426,720.00	163,559.34	23,946.02	263,160.66	38.33		
TOTAL EXPENDITURES		613,255.00	123,431.23	41,944.76	489,823.77	20.13		
NET OF REVENUES & EXPENDITURES		(186,535.00)	40,128.11	(17,998.74)	(226,663.11)	21.51		

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 206 - FIRE FUND						
Revenues						
Dept 000.000						
06-000.000-402.000	CURRENT PROPERTY TAXES	932,155.00	413,972.72	4,337.35	518,182.28	44.41
06-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	0.00	43.93	0.00	(43.93)	100.00
06-000.000-528.000	FEDERAL GRANTS - OTHER	714,843.18	714,843.18	714,843.18	0.00	100.00
06-000.000-626.001	RURAL FIRE ASSOCIATION	515,000.00	0.00	0.00	515,000.00	0.00
06-000.000-628.000	COST RECOVERY	6,450.00	1,763.14	0.00	4,686.86	27.34
06-000.000-630.000	HAZMAT REVENUE	0.00	137.76	0.00	(137.76)	100.00
06-000.000-665.000	INTEREST INCOME	0.00	1,857.48	0.00	(1,857.48)	100.00
06-000.000-680.000	SUNDRY REVENUE	0.00	150.00	0.00	(150.00)	100.00
06-000.000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSET	0.00	37,349.20	0.00	(37,349.20)	100.00
06-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	172,235.00	28,700.00	0.00	143,535.00	16.66
Total Dept 000.000		2,340,683.18	1,198,817.41	719,180.53	1,141,865.77	51.22
TOTAL REVENUES		2,340,683.18	1,198,817.41	719,180.53	1,141,865.77	51.22
Expenditures						
Dept 336.000 - FIRE DEPARTMENT						
06-336.000-703.000	ADMINSTRATIVE SALARIES	70,725.00	15,729.07	6,211.54	54,995.93	22.24
06-336.000-704.000	STAFF WAGES	319,950.00	109,999.09	22,097.28	209,950.91	34.38
06-336.000-704.100	STAFF - OVERTIME	152,235.00	60,873.60	13,342.62	91,361.40	39.99
06-336.000-704.200	HOLIDAY COMPENSATION	28,215.00	5,181.91	2,080.18	23,033.09	18.37
06-336.000-706.000	CITY LABOR - DPW	80.00	0.00	0.00	80.00	0.00
06-336.000-707.000	PART-TIME STAFF WAGES	23,370.00	10,952.25	2,694.68	12,417.75	46.86
06-336.000-710.000	COMPENSATED ABSENCES	39,070.00	30,784.82	6,656.82	8,285.18	78.79
06-336.000-711.000	LONGEVITY	3,000.00	3,000.00	3,000.00	0.00	100.00
06-336.000-712.000	SPECIAL COMPENSATION	7,785.00	1,980.00	0.00	5,805.00	25.43
06-336.000-713.000	FIRE STIPEND	27,000.00	7,650.00	0.00	19,350.00	28.33
06-336.000-715.000	HEALTH REIMBURSEMENT	0.00	250.00	250.00	(250.00)	100.00
06-336.000-719.000	CLOTHING ALLOWANCE	0.00	95.73	95.73	(95.73)	100.00
06-336.000-721.000	FICA/MEDICARE - CITY SHARE	14,150.00	5,696.82	1,389.04	8,453.18	40.26
06-336.000-722.000	ICMA - CITY SHARE	3,575.00	920.16	192.30	2,654.84	25.74
06-336.000-723.000	VISION CARE	2,255.00	966.64	181.54	1,288.36	42.87
06-336.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	17,850.00	2,358.49	434.09	15,491.51	13.21
06-336.000-725.603	RETIREMENT HEALTH BENEFITS	11,000.00	1,623.02	15.08	9,376.98	14.75
06-336.000-725.604	DENTAL & HEALTH BENEFITS	132,000.00	41,002.96	794.84	90,997.04	31.06
06-336.000-728.000	RETIREMENT PLANS	354,400.00	117,015.20	26,531.69	237,384.80	33.02
06-336.000-728.001	RETIREMENT HEALTH SAVINGS	0.00	153.80	30.76	(153.80)	100.00
06-336.000-731.000	MATERIALS & SUPPLIES	6,500.00	2,371.00	142.52	4,129.00	36.48
06-336.000-732.000	POSTAGE	500.00	93.42	32.80	406.58	18.68
06-336.000-734.000	GASOLINE & OIL	18,000.00	6,994.63	914.22	11,005.37	38.86
06-336.000-738.000	OPERATING SUPPLIES	15,000.00	3,256.29	1,210.76	11,743.71	21.71
06-336.000-738.001	HAZ-MAT SUPPLIES	5,000.00	301.15	18.99	4,698.85	6.02
06-336.000-740.000	VEHICLE MAINTENANCE	30,000.00	17,800.30	1,035.81	12,199.70	59.33
06-336.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	17,450.00	13,683.29	65.43	3,766.71	78.41
06-336.000-801.000	PROFESSIONAL SERVICES	15,000.00	0.00	0.00	15,000.00	0.00
06-336.000-810.000	CONTRACTUAL SERVICES	26,700.00	5,786.05	1,021.60	20,913.95	21.67
06-336.000-815.000	UNIFORM & CLEANING	26,000.00	4,794.63	145.05	21,205.37	18.44
06-336.000-835.000	AMBULANCE EXPENSE	35,520.00	35,522.00	0.00	(2.00)	100.01
06-336.000-850.000	TELEPHONE & INTERNET	67,165.00	27,462.96	6,182.40	39,702.04	40.89
06-336.000-861.000	MILEAGE ALLOWANCE	1,000.00	0.00	0.00	1,000.00	0.00
06-336.000-900.000	PRINTING & PUBLISHING	1,000.00	242.02	0.00	757.98	24.20
06-336.000-920.000	UTILITIES	40,000.00	7,876.16	0.00	32,123.84	19.69
06-336.000-941.000	MVP EQUIPMENT RENTAL	250.00	0.00	0.00	250.00	0.00

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 206 - FIRE FUND								
Expenditures								
06-336.000-942.000	HYDRANT RENTAL	9,425.00	8,635.00	0.00	790.00	91.62		
06-336.000-955.001	INSURANCE & BONDS	9,090.00	0.00	0.00	9,090.00	0.00		
06-336.000-960.000	DUES & SUBSCRIPTIONS	2,000.00	225.00	225.00	1,775.00	11.25		
06-336.000-963.000	MISCELLANEOUS	0.00	282.70	0.00	(282.70)	100.00		
06-336.000-965.000	CONFERENCES & TRAINING	2,000.00	1,366.58	0.00	633.42	68.33		
06-336.000-974.000	CAPITAL OUTLAY - EQUIPMENT	378,200.00	53,436.30	14,407.98	324,763.70	14.13		
06-336.000-974.100	FEMA GRANT 2023	786,327.50	714,843.18	714,843.18	71,484.32	90.91		
06-336.000-974.200	FIRE EQUIPMENT STATE GRANT 2023	0.00	50,426.87	0.00	(50,426.87)	100.00		
06-336.000-991.000	PRINCIPAL	22,695.00	3,782.00	0.00	18,913.00	16.66		
06-336.000-994.000	INTEREST EXPENSE	685.00	114.00	0.00	571.00	16.64		
Total Dept 336.000 - FIRE DEPARTMENT		2,722,167.50	1,375,529.09	826,243.93	1,346,638.41	50.53		
TOTAL EXPENDITURES		2,722,167.50	1,375,529.09	826,243.93	1,346,638.41	50.53		
Fund 206 - FIRE FUND:								
TOTAL REVENUES		2,340,683.18	1,198,817.41	719,180.53	1,141,865.77	51.22		
TOTAL EXPENDITURES		2,722,167.50	1,375,529.09	826,243.93	1,346,638.41	50.53		
NET OF REVENUES & EXPENDITURES		(381,484.32)	(176,711.68)	(107,063.40)	(204,772.64)	46.32		

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	11/30/2023 BALANCE NORMAL (ABNORMAL)			
und 230 - POLICE DRUG ENFORCEMENT								
Revenues								
Dept 000.000								
30-000.000-665.000	INTEREST INCOME	0.00	56.73	0.00	(56.73)	100.00		
30-000.000-680.000	SUNDRY REVENUE	1,500.00	0.00	0.00	1,500.00	0.00		
Total Dept 000.000		1,500.00	56.73	0.00	1,443.27	3.78		
TOTAL REVENUES		1,500.00	56.73	0.00	1,443.27	3.78		
Expenditures								
Dept 302.000 - ACT 302 POLICE TRAINING								
30-302.000-731.000	MATERIALS & SUPPLIES	1,500.00	336.27	0.00	1,163.73	22.42		
Total Dept 302.000 - ACT 302 POLICE TRAINING		1,500.00	336.27	0.00	1,163.73	22.42		
TOTAL EXPENDITURES		1,500.00	336.27	0.00	1,163.73	22.42		
und 230 - POLICE DRUG ENFORCEMENT:								
TOTAL REVENUES		1,500.00	56.73	0.00	1,443.27	3.78		
TOTAL EXPENDITURES		1,500.00	336.27	0.00	1,163.73	22.42		
NET OF REVENUES & EXPENDITURES		0.00	(279.54)	0.00	279.54	100.00		

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
und 232 - ACT 302 POLICE TRAINING								
Revenues								
Dept 000.000								
32-000.000-546.000	STATE AID	10,000.00	0.00	0.00		10,000.00	0.00	
32-000.000-665.000	INTEREST INCOME	150.00	93.99	0.00		56.01	62.66	
32-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	4,850.00	810.00	0.00		4,040.00	16.70	
Total Dept 000.000		15,000.00	903.99	0.00		14,096.01	6.03	
TOTAL REVENUES		15,000.00	903.99	0.00		14,096.01	6.03	
Expenditures								
Dept 303.000 - ACT 302 POLICE TRAINING								
32-303.000-802.001	302 TRAINING	10,000.00	(5,147.89)	0.00		15,147.89	(51.48)	
32-303.000-965.000	CONFERENCES & TRAINING	5,000.00	1,678.00	0.00		3,322.00	33.56	
Total Dept 303.000 - ACT 302 POLICE TRAINING		15,000.00	(3,469.89)	0.00		18,469.89	(23.13)	
TOTAL EXPENDITURES		15,000.00	(3,469.89)	0.00		18,469.89	(23.13)	
und 232 - ACT 302 POLICE TRAINING:								
TOTAL REVENUES		15,000.00	903.99	0.00		14,096.01	6.03	
TOTAL EXPENDITURES		15,000.00	(3,469.89)	0.00		18,469.89	23.13	
NET OF REVENUES & EXPENDITURES		0.00	4,373.88	0.00		(4,373.88)	100.00	

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
und 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Revenues								
Dept 000.000								
48-000.000-402.000	CURRENT PROPERTY TAXES	13,500.00	45,940.37	414.51	(32,440.37)	340.30		
48-000.000-451.000	SPECIAL ASSESSMENT REVENUE	11,460.00	1,208.82	0.00	10,251.18	10.55		
48-000.000-652.000	PARKING PERMITS	1,000.00	1,650.00	1,560.00	(650.00)	165.00		
48-000.000-665.000	INTEREST INCOME	0.00	330.19	0.00	(330.19)	100.00		
48-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	10,000.00	0.00	0.00	10,000.00	0.00		
Total Dept 000.000		35,960.00	49,129.38	1,974.51	(13,169.38)	136.62		
TOTAL REVENUES		35,960.00	49,129.38	1,974.51	(13,169.38)	136.62		
Expenditures								
Dept 728.000 - ECONOMIC DEVELOPMENT								
48-728.000-704.100	STAFF - OVERTIME	150.00	0.00	0.00	150.00	0.00		
48-728.000-706.000	CITY LABOR - DPW	5,735.00	661.75	471.19	5,073.25	11.54		
48-728.000-721.000	FICA/MEDICARE - CITY SHARE	450.00	50.16	35.73	399.84	11.15		
48-728.000-728.000	RETIREMENT PLANS	2,325.00	196.23	139.73	2,128.77	8.44		
48-728.000-731.000	MATERIALS & SUPPLIES	0.00	717.00	0.00	(717.00)	100.00		
48-728.000-801.000	PROFESSIONAL SERVICES	10,000.00	0.00	0.00	10,000.00	0.00		
48-728.000-810.000	CONTRACTUAL SERVICES	20,000.00	6,400.12	1,304.15	13,599.88	32.00		
48-728.000-900.000	PRINTING & PUBLISHING	0.00	142.04	0.00	(142.04)	100.00		
48-728.000-941.000	MVP EQUIPMENT RENTAL	5,000.00	167.89	156.44	4,832.11	3.36		
Total Dept 728.000 - ECONOMIC DEVELOPMENT		43,660.00	8,335.19	2,107.24	35,324.81	19.09		
TOTAL EXPENDITURES		43,660.00	8,335.19	2,107.24	35,324.81	19.09		
und 248 - DOWNTOWN DEVELOPMENT AUTHORITY:								
TOTAL REVENUES		35,960.00	49,129.38	1,974.51	(13,169.38)	136.62		
TOTAL EXPENDITURES		43,660.00	8,335.19	2,107.24	35,324.81	19.09		
NET OF REVENUES & EXPENDITURES		(7,700.00)	40,794.19	(132.73)	(48,494.19)	529.79		

ser: JBARTLETT

B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 250 - LDFA						
Revenues						
Dept 000.000						
50-000.000-665.000	INTEREST INCOME	15,000.00	8,279.93	0.00	6,720.07	55.20
50-000.000-696.003	LOAN REPAYMENT	3,000.00	114.00	0.00	2,886.00	3.80
Total Dept 000.000		18,000.00	8,393.93	0.00	9,606.07	46.63
TOTAL REVENUES		18,000.00	8,393.93	0.00	9,606.07	46.63
Expenditures						
Dept 728.000 - ECONOMIC DEVELOPMENT						
50-728.000-801.000	PROFESSIONAL SERVICES	0.00	1,750.00	0.00	(1,750.00)	100.00
Total Dept 728.000 - ECONOMIC DEVELOPMENT		0.00	1,750.00	0.00	(1,750.00)	100.00
TOTAL EXPENDITURES		0.00	1,750.00	0.00	(1,750.00)	100.00
und 250 - LDFA:						
TOTAL REVENUES		18,000.00	8,393.93	0.00	9,606.07	46.63
TOTAL EXPENDITURES		0.00	1,750.00	0.00	(1,750.00)	100.00
NET OF REVENUES & EXPENDITURES		18,000.00	6,643.93	0.00	11,356.07	36.91

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B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023	11/30/2023	NORMAL	BALANCE (ABNORMAL)	
Fund 285 - CAMP FRANCES								
Revenues								
Dept 000.000								
85-000.000-665.000	INTEREST INCOME	100.00	105.81	0.00		(5.81)	105.81	
85-000.000-667.001	RENT EARNED-CITY PROPERTY	3,200.00	1,910.00	70.00		1,290.00	59.69	
Total Dept 000.000		3,300.00	2,015.81	70.00		1,284.19	61.09	
TOTAL REVENUES		3,300.00	2,015.81	70.00		1,284.19	61.09	
Expenditures								
Dept 751.000 - PARKS & RECREATION								
85-751.000-731.000	MATERIALS & SUPPLIES	500.00	65.60	0.00		434.40	13.12	
85-751.000-810.000	CONTRACTUAL SERVICES	3,000.00	100.00	0.00		2,900.00	3.33	
85-751.000-920.000	UTILITIES	1,200.00	762.58	435.95		437.42	63.55	
85-751.000-955.001	INSURANCE & BONDS	40.00	0.00	0.00		40.00	0.00	
Total Dept 751.000 - PARKS & RECREATION		4,740.00	928.18	435.95		3,811.82	19.58	
TOTAL EXPENDITURES		4,740.00	928.18	435.95		3,811.82	19.58	
Fund 285 - CAMP FRANCES:								
TOTAL REVENUES		3,300.00	2,015.81	70.00		1,284.19	61.09	
TOTAL EXPENDITURES		4,740.00	928.18	435.95		3,811.82	19.58	
NET OF REVENUES & EXPENDITURES		(1,440.00)	1,087.63	(365.95)		(2,527.63)	75.53	

User: JBARTLETT

B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH INCREASE (DECREASE)	11/30/2023 NORMAL (ABNORMAL)	BALANCE		
Fund 295 - AIRPORT FUND								
Revenues								
Dept 000.000								
95-000.000-529.000	FEDERAL GRANTS	0.00	53,999.00		11,876.14	(53,999.00)		100.00
95-000.000-645.000	FUEL SALES	50,000.00	37,460.37		0.00	12,539.63		74.92
95-000.000-667.000	AIRPORT HANGER RENT	41,000.00	16,430.00		3,315.00	24,570.00		40.07
95-000.000-667.001	RENT EARNED-CITY PROPERTY	8,000.00	0.00		0.00	8,000.00		0.00
95-000.000-680.000	SUNDRY REVENUE	50,000.00	225.00		225.00	49,775.00		0.45
95-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	80,700.00	0.00		0.00	80,700.00		0.00
Total Dept 000.000		229,700.00	108,114.37		15,416.14	121,585.63		47.07
TOTAL REVENUES		229,700.00	108,114.37		15,416.14	121,585.63		47.07
Expenditures								
Dept 595.000 - AIRPORT								
95-595.000-704.100	STAFF - OVERTIME	505.00	0.00		0.00	505.00		0.00
95-595.000-706.000	CITY LABOR - DPW	1,430.00	0.00		0.00	1,430.00		0.00
95-595.000-721.000	FICA/MEDICARE - CITY SHARE	145.00	0.00		0.00	145.00		0.00
95-595.000-728.000	RETIREMENT PLANS	685.00	0.00		0.00	685.00		0.00
95-595.000-731.000	MATERIALS & SUPPLIES	2,000.00	409.15		409.15	1,590.85		20.46
95-595.000-734.000	GASOLINE & OIL	45,000.00	44,231.74		0.00	768.26		98.29
95-595.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	2,000.00	895.42		0.00	1,104.58		44.77
95-595.000-743.000	TAXES	12,500.00	6,838.05		0.00	5,661.95		54.70
95-595.000-801.000	PROFESSIONAL SERVICES	20,000.00	25,539.53		0.00	(5,539.53)		127.70
95-595.000-810.000	CONTRACTUAL SERVICES	18,000.00	9,716.11		160.05	8,283.89		53.98
95-595.000-850.000	TELEPHONE & INTERNET	5,835.00	2,438.80		487.76	3,396.20		41.80
95-595.000-920.000	UTILITIES	13,000.00	1,851.49		0.00	11,148.51		14.24
95-595.000-941.000	MVP EQUIPMENT RENTAL	4,000.00	0.00		0.00	4,000.00		0.00
95-595.000-955.001	INSURANCE & BONDS	2,100.00	0.00		0.00	2,100.00		0.00
95-595.000-963.000	MISCELLANEOUS	2,500.00	1,892.34		273.50	607.66		75.69
95-595.000-971.000	CAP. OUTLAY-IMPROVEMENTS	50,000.00	860,205.00		0.00	(810,205.00)		1,720.41
Total Dept 595.000 - AIRPORT		179,700.00	954,017.63		1,330.46	(774,317.63)		530.89
TOTAL EXPENDITURES		179,700.00	954,017.63		1,330.46	(774,317.63)		530.89
Fund 295 - AIRPORT FUND:								
TOTAL REVENUES		229,700.00	108,114.37		15,416.14	121,585.63		47.07
TOTAL EXPENDITURES		179,700.00	954,017.63		1,330.46	(774,317.63)		530.89
NET OF REVENUES & EXPENDITURES		50,000.00	(845,903.26)		14,085.68	895,903.26		1,691.81

User: JBARTLETT

B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH INCREASE	11/30/2023 (DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 304 - 2008 FACILITY BLDG G.O. BOND								
Revenues								
Dept 000.000								
04-000.000-402.000	CURRENT PROPERTY TAXES	225,000.00	225,841.15		2,281.01		(841.15)	100.37
04-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	13,000.00	15,064.86		0.00		(2,064.86)	115.88
04-000.000-665.000	INTEREST INCOME	3,000.00	1,460.58		0.00		1,539.42	48.69
Total Dept 000.000		241,000.00	242,366.59		2,281.01		(1,366.59)	100.57
TOTAL REVENUES		241,000.00	242,366.59		2,281.01		(1,366.59)	100.57
Expenditures								
Dept 906.000 - DEBT SERVICE								
04-906.000-991.000	PRINCIPAL	160,000.00	0.00		0.00		160,000.00	0.00
04-906.000-994.000	INTEREST EXPENSE	43,500.00	21,750.00		0.00		21,750.00	50.00
Total Dept 906.000 - DEBT SERVICE		203,500.00	21,750.00		0.00		181,750.00	10.69
TOTAL EXPENDITURES		203,500.00	21,750.00		0.00		181,750.00	10.69
Fund 304 - 2008 FACILITY BLDG G.O. BOND:								
TOTAL REVENUES		241,000.00	242,366.59		2,281.01		(1,366.59)	100.57
TOTAL EXPENDITURES		203,500.00	21,750.00		0.00		181,750.00	10.69
NET OF REVENUES & EXPENDITURES		37,500.00	220,616.59		2,281.01		(183,116.59)	588.31

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B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)		
und 510 - WATER & SEWER FUND							
revenues							
ept 000.000							
10-000.000-540.000	STATE GRANTS	50,000.00	39,543.84	0.00	10,456.16	79.09	
10-000.000-626.003	SEWER-CLEANOUT & AUGERING	9,000.00	4,930.00	1,105.00	4,070.00	54.78	
10-000.000-642.000	WATER-UTILITY BILLING	1,657,500.00	753,406.58	328,001.93	904,093.42	45.45	
10-000.000-642.001	WATER BILLING - SPRINKLING	65,000.00	60,874.09	17,280.14	4,125.91	93.65	
10-000.000-642.002	WATER SYSTEM EQUITY CHARGE	11,700.00	5,700.00	950.00	6,000.00	48.72	
10-000.000-642.003	WATER - SALES TO CITY	86,125.00	86,124.00	0.00	1.00	100.00	
10-000.000-642.004	WATER - METERS SOLD	5,000.00	5,800.00	307.00	(800.00)	116.00	
10-000.000-643.000	SEWER-UTILITY BILLING	2,900,000.00	1,286,653.82	539,431.58	1,613,346.18	44.37	
10-000.000-643.001	SEWER SYSTEM EQUITY CHARGE	15,000.00	10,500.00	1,750.00	4,500.00	70.00	
10-000.000-656.002	WATER-PENALTIES AND FINES	25,000.00	9,817.90	1,612.11	15,182.10	39.27	
10-000.000-656.003	SEWER-PENALTIES & FINES	45,000.00	16,348.32	2,652.70	28,651.68	36.33	
10-000.000-665.000	INTEREST INCOME	35,000.00	24,020.59	1,734.85	10,979.41	68.63	
10-000.000-679.001	WATER - MISCELLANEOUS CHARGES	5,000.00	5,827.34	1,200.00	(827.34)	116.55	
10-000.000-679.002	WATER-SUNDRY	0.00	100.00	0.00	(100.00)	100.00	
10-000.000-680.000	SUNDRY REVENUE	20,000.00	3,060.10	1,862.50	16,939.90	15.30	
Total Dept 000.000		4,929,325.00	2,312,706.58	897,887.81	2,616,618.42	46.92	
TOTAL REVENUES		4,929,325.00	2,312,706.58	897,887.81	2,616,618.42	46.92	
penditures							
ept 537.000 - SEWER ADMINISTRATION							
10-537.000-703.000	ADMINSTRATIVE SALARIES	119,435.00	45,796.78	9,657.50	73,638.22	38.34	
10-537.000-704.000	STAFF WAGES	31,510.00	9,277.85	2,177.08	22,232.15	29.44	
10-537.000-704.100	STAFF - OVERTIME	1,030.00	288.50	161.70	741.50	28.01	
10-537.000-704.200	HOLIDAY COMPENSATION	4,290.00	1,043.99	410.44	3,246.01	24.34	
10-537.000-710.000	COMPENSATED ABSENCES	47,305.00	24,463.47	4,224.68	22,841.53	51.71	
10-537.000-711.000	LONGEVITY	5,875.00	5,688.13	5,487.54	186.87	96.82	
10-537.000-712.000	SPECIAL COMPENSATION	2,025.00	730.06	122.85	1,294.94	36.05	
10-537.000-715.000	HEALTH REIMBURSEMENT	1,500.00	881.53	210.50	618.47	58.77	
10-537.000-718.000	AUTO ALLOWANCE	605.00	223.01	46.61	381.99	36.86	
10-537.000-719.000	CLOTHING ALLOWANCE	3,335.00	1,633.79	68.39	1,701.21	48.99	
10-537.000-721.000	FICA/MEDICARE - CITY SHARE	16,595.00	6,821.60	1,711.86	9,773.40	41.11	
10-537.000-722.000	ICMA - CITY SHARE	1,235.00	535.94	128.60	699.06	43.40	
10-537.000-723.000	VISION CARE	2,205.00	1,162.63	198.20	1,042.37	52.73	
10-537.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	5,775.00	829.75	140.44	4,945.25	14.37	
10-537.000-725.604	DENTAL & HEALTH BENEFITS	179,525.00	55,765.59	1,081.01	123,759.41	31.06	
10-537.000-728.000	RETIREMENT PLANS	71,590.00	29,434.45	7,545.61	42,155.55	41.12	
10-537.000-731.000	MATERIALS & SUPPLIES	200.00	152.97	0.00	47.03	76.49	
10-537.000-732.000	POSTAGE	3,900.00	2,203.79	552.86	1,696.21	56.51	
10-537.000-801.000	PROFESSIONAL SERVICES	500.00	0.00	0.00	500.00	0.00	
10-537.000-850.000	TELEPHONE & INTERNET	35,260.00	14,737.20	2,947.44	20,522.80	41.80	
10-537.000-900.000	PRINTING & PUBLISHING	3,800.00	991.51	197.88	2,808.49	26.09	
10-537.000-942.000	HYDRANT RENTAL	23,850.00	21,868.00	0.00	1,982.00	91.69	
10-537.000-955.001	INSURANCE & BONDS	10,175.00	0.00	0.00	10,175.00	0.00	
10-537.000-960.000	DUES & SUBSCRIPTIONS	2,000.00	296.40	0.00	1,703.60	14.82	
10-537.000-963.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00	
10-537.000-965.000	CONFERENCES & TRAINING	3,000.00	0.00	0.00	3,000.00	0.00	
10-537.000-968.000	DEPRECIATION EXPENSE	650,000.00	0.00	0.00	650,000.00	0.00	
10-537.000-991.000	PRINCIPAL	495,000.00	0.00	0.00	495,000.00	0.00	
10-537.000-994.000	INTEREST EXPENSE	59,295.00	7,425.00	0.00	51,870.00	12.52	
Total Dept 537.000 - SEWER ADMINISTRATION		1,780,915.00	232,251.94	37,071.19	1,548,663.06	13.04	

ser: JBARTLETT

B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	11/30/2023 (ABNORMAL)	MONTH 11/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
und 510 - WATER & SEWER FUND								
xpenditures								
ept 540.000 - SEWER MAINTENANCE								
10-540.000-704.100	STAFF - OVERTIME	2,100.00	338.04		0.00	1,761.96	16.10	
10-540.000-704.200	HOLIDAY COMPENSATION	250.00	0.00		0.00	250.00	0.00	
10-540.000-706.000	CITY LABOR - DPW	46,985.00	13,043.78		2,089.23	33,941.22	27.76	
10-540.000-721.000	FICA/MEDICARE - CITY SHARE	3,770.00	1,003.47		156.21	2,766.53	26.62	
10-540.000-722.000	ICMA - CITY SHARE	100.00	0.00		0.00	100.00	0.00	
10-540.000-728.000	RETIREMENT PLANS	16,785.00	3,967.70		619.46	12,817.30	23.64	
10-540.000-731.000	MATERIALS & SUPPLIES	7,200.00	2,924.16		960.00	4,275.84	40.61	
10-540.000-810.000	CONTRACTUAL SERVICES	46,000.00	350.00		0.00	45,650.00	0.76	
10-540.000-941.000	MVP EQUIPMENT RENTAL	83,000.00	25,656.21		2,902.90	57,343.79	30.91	
Total Dept 540.000 - SEWER MAINTENANCE		206,190.00	47,283.36		6,727.80	158,906.64	22.93	
ept 545.000 - LIFT STATIONS								
10-545.000-704.100	STAFF - OVERTIME	4,640.00	833.74		172.57	3,806.26	17.97	
10-545.000-704.200	HOLIDAY COMPENSATION	275.00	0.00		0.00	275.00	0.00	
10-545.000-706.000	CITY LABOR - DPW	15,510.00	3,598.83		510.69	11,911.17	23.20	
10-545.000-721.000	FICA/MEDICARE - CITY SHARE	1,580.00	337.23		52.03	1,242.77	21.34	
10-545.000-722.000	ICMA - CITY SHARE	265.00	9.81		1.41	255.19	3.70	
10-545.000-728.000	RETIREMENT PLANS	6,855.00	1,297.31		199.71	5,557.69	18.93	
10-545.000-731.000	MATERIALS & SUPPLIES	9,100.00	981.81		0.00	8,118.19	10.79	
10-545.000-810.000	CONTRACTUAL SERVICES	24,865.00	7,892.24		2,599.80	16,972.76	31.74	
10-545.000-920.000	UTILITIES	83,460.00	18,945.19		71.62	64,514.81	22.70	
10-545.000-941.000	MVP EQUIPMENT RENTAL	14,200.00	3,732.60		284.44	10,467.40	26.29	
Total Dept 545.000 - LIFT STATIONS		160,750.00	37,628.76		3,892.27	123,121.24	23.41	
ept 550.000 - W.W.T.P. OPERATIONS								
10-550.000-704.100	STAFF - OVERTIME	11,615.00	4,197.85		748.86	7,417.15	36.14	
10-550.000-704.200	HOLIDAY COMPENSATION	3,040.00	886.18		443.09	2,153.82	29.15	
10-550.000-706.000	CITY LABOR - DPW	164,005.00	48,107.17		10,446.22	115,897.83	29.33	
10-550.000-721.000	FICA/MEDICARE - CITY SHARE	13,665.00	4,074.18		891.60	9,590.82	29.81	
10-550.000-722.000	ICMA - CITY SHARE	1,510.00	596.12		121.98	913.88	39.48	
10-550.000-728.000	RETIREMENT PLANS	50,300.00	14,773.09		3,219.88	35,526.91	29.37	
10-550.000-731.000	MATERIALS & SUPPLIES	56,500.00	7,800.67		230.21	48,699.33	13.81	
10-550.000-738.000	OPERATING SUPPLIES	60,000.00	48,631.15		0.00	11,368.85	81.05	
10-550.000-739.000	LABORATORY SUPPLIES	30,000.00	7,314.32		0.00	22,685.68	24.38	
10-550.000-801.000	PROFESSIONAL SERVICES	35,000.00	15,705.14		0.00	19,294.86	44.87	
10-550.000-810.000	CONTRACTUAL SERVICES	127,080.00	36,988.37		9,241.68	90,091.63	29.11	
10-550.000-920.000	UTILITIES	152,000.00	32,267.75		5,853.02	119,732.25	21.23	
10-550.000-941.000	MVP EQUIPMENT RENTAL	9,500.00	2,576.17		363.63	6,923.83	27.12	
10-550.000-965.000	CONFERENCES & TRAINING	4,500.00	1,658.16		178.16	2,841.84	36.85	
Total Dept 550.000 - W.W.T.P. OPERATIONS		718,715.00	225,576.32		31,738.33	493,138.68	31.39	
ept 555.000 - WATER ADMINISTRATION								
10-555.000-703.000	ADMINISTRATIVE SALARIES	89,065.00	34,445.71		7,245.94	54,619.29	38.67	
10-555.000-704.000	STAFF WAGES	38,115.00	10,615.32		2,454.48	27,499.68	27.85	
10-555.000-704.100	STAFF - OVERTIME	1,010.00	373.41		209.26	636.59	36.97	
10-555.000-704.200	HOLIDAY COMPENSATION	2,675.00	709.45		279.42	1,965.55	26.52	
10-555.000-710.000	COMPENSATED ABSENCES	35,150.00	26,184.88		4,513.56	8,965.12	74.49	
10-555.000-711.000	LONGEVITY	4,710.00	6,445.08		6,210.36	(1,735.08)	136.84	
10-555.000-712.000	SPECIAL COMPENSATION	1,675.00	875.02		148.84	799.98	52.24	

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)		
Fund 510 - WATER & SEWER FUND							
Expenditures							
10-555.000-715.000	HEALTH REIMBURSEMENT	1,500.00	925.00	225.01		575.00	61.67
10-555.000-718.000	AUTO ALLOWANCE	615.00	222.99	46.60		392.01	36.26
10-555.000-719.000	CLOTHING ALLOWANCE	3,000.00	1,790.09	80.02		1,209.91	59.67
10-555.000-721.000	FICA/MEDICARE - CITY SHARE	13,225.00	6,267.60	1,626.94		6,957.40	47.39
10-555.000-722.000	ICMA - CITY SHARE	1,250.00	606.54	145.90		643.46	48.52
10-555.000-723.000	VISION CARE	1,610.00	1,163.61	195.54		446.39	72.27
10-555.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	5,775.00	969.53	140.44		4,805.47	16.79
10-555.000-725.604	DENTAL & HEALTH BENEFITS	88,455.00	27,476.64	532.63		60,978.36	31.06
10-555.000-728.000	RETIREMENT PLANS	62,465.00	29,066.10	7,598.47		33,398.90	46.53
10-555.000-731.000	MATERIALS & SUPPLIES	250.00	49.26	0.00		200.74	19.70
10-555.000-732.000	POSTAGE	4,000.00	2,185.50	555.42		1,814.50	54.64
10-555.000-801.000	PROFESSIONAL SERVICES	150,000.00	161,182.99	2,034.31		(11,182.99)	107.46
10-555.000-810.000	CONTRACTUAL SERVICES	19,000.00	8,713.68	1,217.70		10,286.32	45.86
10-555.000-900.000	PRINTING & PUBLISHING	3,900.00	1,262.29	197.87		2,637.71	32.37
10-555.000-942.000	HYDRANT RENTAL	23,850.00	21,868.00	0.00		1,982.00	91.69
10-555.000-955.001	INSURANCE & BONDS	4,350.00	0.00	0.00		4,350.00	0.00
10-555.000-960.000	DUES & SUBSCRIPTIONS	1,400.00	1,719.00	0.00		(319.00)	122.79
10-555.000-965.000	CONFERENCES & TRAINING	2,000.00	180.00	0.00		1,820.00	9.00
Total Dept 555.000 - WATER ADMINISTRATION		559,045.00	345,297.69	35,658.71		213,747.31	61.77
Dept 560.000 - WATER MAINTENANCE							
10-560.000-704.100	STAFF - OVERTIME	5,860.00	2,283.97	0.00		3,576.03	38.98
10-560.000-706.000	CITY LABOR - DPW	63,180.00	37,366.93	3,713.86		25,813.07	59.14
10-560.000-721.000	FICA/MEDICARE - CITY SHARE	5,285.00	3,004.14	279.37		2,280.86	56.84
10-560.000-722.000	ICMA - CITY SHARE	145.00	65.53	0.00		79.47	45.19
10-560.000-728.000	RETIREMENT PLANS	21,005.00	11,740.03	1,101.15		9,264.97	55.89
10-560.000-731.000	MATERIALS & SUPPLIES	42,800.00	45,461.50	5,092.60		(2,661.50)	106.22
10-560.000-810.000	CONTRACTUAL SERVICES	15,400.00	22,538.20	6,000.00		(7,138.20)	146.35
10-560.000-941.000	MVP EQUIPMENT RENTAL	96,800.00	106,405.43	7,542.38		(9,605.43)	109.92
Total Dept 560.000 - WATER MAINTENANCE		250,475.00	228,865.73	23,729.36		21,609.27	91.37
Dept 561.000 - WATER METER READING							
10-561.000-704.100	STAFF - OVERTIME	505.00	0.00	0.00		505.00	0.00
10-561.000-706.000	CITY LABOR - DPW	28,660.00	7,023.29	1,396.28		21,636.71	24.51
10-561.000-721.000	FICA/MEDICARE - CITY SHARE	2,230.00	545.92	108.27		1,684.08	24.48
10-561.000-722.000	ICMA - CITY SHARE	1,040.00	185.37	30.37		854.63	17.82
10-561.000-728.000	RETIREMENT PLANS	8,465.00	1,779.66	353.12		6,685.34	21.02
10-561.000-941.000	MVP EQUIPMENT RENTAL	15,000.00	3,519.13	614.16		11,480.87	23.46
Total Dept 561.000 - WATER METER READING		55,900.00	13,053.37	2,502.20		42,846.63	23.35
Dept 562.000 - WATER PRODUCTION AND OPERATION							
10-562.000-704.100	STAFF - OVERTIME	9,090.00	4,621.53	680.39		4,468.47	50.84
10-562.000-704.200	HOLIDAY COMPENSATION	860.00	110.77	110.77		749.23	12.88
10-562.000-706.000	CITY LABOR - DPW	63,240.00	23,485.95	6,076.20		39,754.05	37.14
10-562.000-721.000	FICA/MEDICARE - CITY SHARE	5,600.00	2,101.14	501.83		3,498.86	37.52
10-562.000-722.000	ICMA - CITY SHARE	1,900.00	444.20	68.86		1,455.80	23.38
10-562.000-728.000	RETIREMENT PLANS	22,175.00	7,664.13	1,929.62		14,510.87	34.56
10-562.000-731.000	MATERIALS & SUPPLIES	2,500.00	2,465.84	0.00		34.16	98.63
10-562.000-738.000	OPERATING SUPPLIES	68,000.00	33,400.93	4,875.00		34,599.07	49.12
10-562.000-739.000	LABORATORY SUPPLIES	3,000.00	564.77	0.00		2,435.23	18.83

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PERIOD ENDING 11/30/2023

		2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
L NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
und 510 - WATER & SEWER FUND						
xpenditures						
10-562.000-801.000	PROFESSIONAL SERVICES	5,000.00	107.50	107.50	4,892.50	2.15
10-562.000-810.000	CONTRACTUAL SERVICES	62,600.00	14,497.22	(634.00)	48,102.78	23.16
10-562.000-850.000	TELEPHONE & INTERNET	2,655.00	1,109.70	221.94	1,545.30	41.80
10-562.000-920.000	UTILITIES	82,000.00	16,605.07	0.00	65,394.93	20.25
10-562.000-941.000	MVP EQUIPMENT RENTAL	22,400.00	8,634.13	2,229.08	13,765.87	38.55
10-562.000-965.000	CONFERENCES & TRAINING	1,800.00	70.00	0.00	1,730.00	3.89
Total Dept 562.000 - WATER PRODUCTION AND OPERATION		352,820.00	115,882.88	16,167.19	236,937.12	32.84
ept 565.000 - SEWER SERVICE NEW						
10-565.000-731.000	MATERIALS & SUPPLIES	1,600.00	0.00	0.00	1,600.00	0.00
Total Dept 565.000 - SEWER SERVICE NEW		1,600.00	0.00	0.00	1,600.00	0.00
ept 566.000 - SEWER REPLACEMENT MAINS						
10-566.000-706.000	CITY LABOR - DPW	80.00	53.75	0.00	26.25	67.19
10-566.000-721.000	FICA/MEDICARE - CITY SHARE	5.00	4.07	0.00	0.93	81.40
10-566.000-728.000	RETIREMENT PLANS	50.00	15.94	0.00	34.06	31.88
10-566.000-731.000	MATERIALS & SUPPLIES	8,000.00	0.00	0.00	8,000.00	0.00
10-566.000-941.000	MVP EQUIPMENT RENTAL	0.00	47.60	0.00	(47.60)	100.00
Total Dept 566.000 - SEWER REPLACEMENT MAINS		8,135.00	121.36	0.00	8,013.64	1.49
ept 570.000 - WATER SERVICES NEW						
10-570.000-706.000	CITY LABOR - DPW	125.00	0.00	0.00	125.00	0.00
10-570.000-721.000	FICA/MEDICARE - CITY SHARE	10.00	0.00	0.00	10.00	0.00
10-570.000-728.000	RETIREMENT PLANS	75.00	0.00	0.00	75.00	0.00
10-570.000-731.000	MATERIALS & SUPPLIES	55,000.00	775.00	0.00	54,225.00	1.41
Total Dept 570.000 - WATER SERVICES NEW		55,210.00	775.00	0.00	54,435.00	1.40
ept 571.000 - WATER TOWER						
10-571.000-801.000	PROFESSIONAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
10-571.000-810.000	CONTRACTUAL SERVICES	2,500.00	332.00	0.00	2,168.00	13.28
Total Dept 571.000 - WATER TOWER		7,500.00	332.00	0.00	7,168.00	4.43
ept 572.000 - WATER REPLACEMENT SERVICES						
10-572.000-704.100	STAFF - OVERTIME	100.00	0.00	0.00	100.00	0.00
10-572.000-706.000	CITY LABOR - DPW	3,110.00	0.00	0.00	3,110.00	0.00
10-572.000-721.000	FICA/MEDICARE - CITY SHARE	245.00	0.00	0.00	245.00	0.00
10-572.000-722.000	ICMA - CITY SHARE	75.00	0.00	0.00	75.00	0.00
10-572.000-728.000	RETIREMENT PLANS	1,070.00	0.00	0.00	1,070.00	0.00
10-572.000-731.000	MATERIALS & SUPPLIES	30,000.00	374.00	0.00	29,626.00	1.25
10-572.000-810.000	CONTRACTUAL SERVICES	140,000.00	19,145.96	0.00	120,854.04	13.68
10-572.000-941.000	MVP EQUIPMENT RENTAL	9,000.00	0.00	0.00	9,000.00	0.00
Total Dept 572.000 - WATER REPLACEMENT SERVICES		183,600.00	19,519.96	0.00	164,080.04	10.63
ept 573.000 - WATER REPLACEMENT EQUIPMENT						

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 510 - WATER & SEWER FUND						
Expenditures						
10-573.000-706.000	CITY LABOR - DPW	1,010.00	0.00	0.00	1,010.00	0.00
10-573.000-721.000	FICA/MEDICARE - CITY SHARE	75.00	0.00	0.00	75.00	0.00
10-573.000-728.000	RETIREMENT PLANS	250.00	0.00	0.00	250.00	0.00
10-573.000-731.000	MATERIALS & SUPPLIES	500.00	0.00	0.00	500.00	0.00
10-573.000-941.000	MVP EQUIPMENT RENTAL	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 573.000 - WATER REPLACEMENT EQUIPMENT		2,835.00	0.00	0.00	2,835.00	0.00
Dept 574.000 - WELLHEAD PROTECTION						
10-574.000-731.000	MATERIALS & SUPPLIES	500.00	0.00	0.00	500.00	0.00
Total Dept 574.000 - WELLHEAD PROTECTION		500.00	0.00	0.00	500.00	0.00
Dept 901.000 - SEWER CAPITAL OUTLAY						
10-901.000-974.625	MEYER LIFT STATION	0.00	8,054.14	8,054.14	(8,054.14)	100.00
10-901.000-974.631	CAPITAL OUTLAY - WWTP	15,000.00	102,326.00	41,862.00	(87,326.00)	682.17
10-901.000-974.661	CAPITAL OUTLAY - WATER P&O	50,000.00	0.00	0.00	50,000.00	0.00
10-901.000-974.673	CAP OUTLAY - SEWER RPL MAINS	228,000.00	367,946.22	51,931.22	(139,946.22)	161.38
10-901.000-974.682	CAPITAL OUTLAY - WTR RPLC MAI	544,000.00	449,792.00	(4,508.00)	94,208.00	82.68
Total Dept 901.000 - SEWER CAPITAL OUTLAY		837,000.00	928,118.36	97,339.36	(91,118.36)	110.89
Dept 999.000 - GASB 34						
10-999.000-995.101	CONTRIB. TO GENERAL FUND	350,000.00	58,332.00	0.00	291,668.00	16.67
Total Dept 999.000 - GASB 34		350,000.00	58,332.00	0.00	291,668.00	16.67
TOTAL EXPENDITURES		5,531,190.00	2,253,038.73	254,826.41	3,278,151.27	40.73
und 510 - WATER & SEWER FUND:						
TOTAL REVENUES		4,929,325.00	2,312,706.58	897,887.81	2,616,618.42	46.92
TOTAL EXPENDITURES		5,531,190.00	2,253,038.73	254,826.41	3,278,151.27	40.73
NET OF REVENUES & EXPENDITURES		(601,865.00)	59,667.85	643,061.40	(661,532.85)	9.91

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 518 - RECYCLING FUND						
Revenues						
Dept 000.000						
18-000.000-402.000	CURRENT PROPERTY TAXES	18,000.00	23,904.45	243.20	(5,904.45)	132.80
18-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	0.00	0.77	0.00	(0.77)	100.00
18-000.000-581.000	COUNTY/LOCAL GRANTS	26,000.00	10,854.67	0.00	15,145.33	41.75
18-000.000-644.000	SALE OF RECYCLABLE MATERIAL	20,000.00	6,280.40	3,235.60	13,719.60	31.40
18-000.000-665.000	INTEREST INCOME	1,200.00	816.75	0.00	383.25	68.06
18-000.000-680.000	SUNDRY REVENUE	18,000.00	6,110.50	1,075.00	11,889.50	33.95
Total Dept 000.000		83,200.00	47,967.54	4,553.80	35,232.46	57.65
TOTAL REVENUES		83,200.00	47,967.54	4,553.80	35,232.46	57.65
Expenditures						
Dept 530.000						
18-530.000-704.000	STAFF WAGES	780.00	120.25	0.00	659.75	15.42
18-530.000-706.000	CITY LABOR - DPW	1,070.00	249.62	124.22	820.38	23.33
18-530.000-707.000	PART-TIME STAFF WAGES	40,400.00	15,081.72	3,315.71	25,318.28	37.33
18-530.000-721.000	FICA/MEDICARE - CITY SHARE	3,170.00	1,181.81	263.06	1,988.19	37.28
18-530.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,050.00	25.89	25.53	1,024.11	2.47
18-530.000-728.000	RETIREMENT PLANS	405.00	109.68	36.84	295.32	27.08
18-530.000-731.000	MATERIALS & SUPPLIES	2,800.00	140.49	0.00	2,659.51	5.02
18-530.000-810.000	CONTRACTUAL SERVICES	4,500.00	2,441.49	257.65	2,058.51	54.26
18-530.000-920.000	UTILITIES	3,500.00	1,077.71	360.04	2,422.29	30.79
18-530.000-941.000	MVP EQUIPMENT RENTAL	1,900.00	323.36	104.20	1,576.64	17.02
18-530.000-955.001	INSURANCE & BONDS	65.00	0.00	0.00	65.00	0.00
Total Dept 530.000		59,640.00	20,752.02	4,487.25	38,887.98	34.80
TOTAL EXPENDITURES		59,640.00	20,752.02	4,487.25	38,887.98	34.80
Fund 518 - RECYCLING FUND:						
TOTAL REVENUES		83,200.00	47,967.54	4,553.80	35,232.46	57.65
TOTAL EXPENDITURES		59,640.00	20,752.02	4,487.25	38,887.98	34.80
NET OF REVENUES & EXPENDITURES		23,560.00	27,215.52	66.55	(3,655.52)	115.52

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PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 601 - MOTOR VEHICLE POOL						
Revenues						
Dept 000.000						
01-000.000-651.003	BILLINGS TO DEPARTMENTS	549,050.00	240,926.53	40,482.24	308,123.47	43.88
01-000.000-665.000	INTEREST INCOME	5,000.00	3,432.14	0.00	1,567.86	68.64
01-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	5,000.00	0.00	0.00	5,000.00	0.00
01-000.000-680.000	SUNDRY REVENUE	500.00	0.00	0.00	500.00	0.00
Total Dept 000.000		559,550.00	244,358.67	40,482.24	315,191.33	43.67
TOTAL REVENUES		559,550.00	244,358.67	40,482.24	315,191.33	43.67
Expenditures						
Dept 580.000 - MVP ADMINISTRATION						
01-580.000-703.000	ADMINSTRATIVE SALARIES	5,860.00	2,131.52	461.07	3,728.48	36.37
01-580.000-704.100	STAFF - OVERTIME	125.00	322.72	28.54	(197.72)	258.18
01-580.000-704.200	HOLIDAY COMPENSATION	2,450.00	451.13	287.24	1,998.87	18.41
01-580.000-706.000	CITY LABOR - DPW	1,155.00	541.13	81.44	613.87	46.85
01-580.000-710.000	COMPENSATED ABSENCES	6,565.00	5,556.17	993.51	1,008.83	84.63
01-580.000-711.000	LONGEVITY	960.00	1,339.68	1,278.64	(379.68)	139.55
01-580.000-712.000	SPECIAL COMPENSATION	500.00	208.95	32.16	291.05	41.79
01-580.000-715.000	HEALTH REIMBURSEMENT	0.00	78.03	26.01	(78.03)	100.00
01-580.000-719.000	CLOTHING ALLOWANCE	575.00	383.59	20.81	191.41	66.71
01-580.000-721.000	FICA/MEDICARE - CITY SHARE	850.00	835.34	243.66	14.66	98.28
01-580.000-722.000	ICMA - CITY SHARE	235.00	138.26	35.19	96.74	58.83
01-580.000-723.000	VISION CARE	220.00	152.95	28.47	67.05	69.52
01-580.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,575.00	237.58	38.31	1,337.42	15.08
01-580.000-725.604	DENTAL & HEALTH BENEFITS	25,500.00	7,921.03	153.55	17,578.97	31.06
01-580.000-728.000	RETIREMENT PLANS	6,140.00	3,515.51	1,036.30	2,624.49	57.26
Total Dept 580.000 - MVP ADMINISTRATION		52,710.00	23,813.59	4,744.90	28,896.41	45.18
Dept 581.000 - MVP EQUIPMENT MAINTENANCE						
01-581.000-704.100	STAFF - OVERTIME	255.00	19.06	0.00	235.94	7.47
01-581.000-706.000	CITY LABOR - DPW	38,430.00	15,052.77	2,693.27	23,377.23	39.17
01-581.000-721.000	FICA/MEDICARE - CITY SHARE	2,940.00	1,141.13	203.78	1,798.87	38.81
01-581.000-722.000	ICMA - CITY SHARE	250.00	0.00	0.00	250.00	0.00
01-581.000-728.000	RETIREMENT PLANS	11,920.00	4,468.85	798.57	7,451.15	37.49
01-581.000-731.000	MATERIALS & SUPPLIES	70,000.00	34,237.65	5,032.02	35,762.35	48.91
01-581.000-734.000	GASOLINE & OIL	50,000.00	20,396.21	1,658.23	29,603.79	40.79
01-581.000-810.000	CONTRACTUAL SERVICES	15,000.00	2,162.24	0.00	12,837.76	14.41
01-581.000-955.001	INSURANCE & BONDS	17,470.00	0.00	0.00	17,470.00	0.00
01-581.000-968.000	DEPRECIATION EXPENSE	180,000.00	0.00	0.00	180,000.00	0.00
01-581.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	274,500.00	105,164.00	0.00	169,336.00	38.31
01-581.000-974.000	CAPITAL OUTLAY - EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 581.000 - MVP EQUIPMENT MAINTENANCE		665,765.00	182,641.91	10,385.87	483,123.09	27.43
Dept 582.000 - DPW GARAGE BLDG & GROUNDS						
01-582.000-704.100	STAFF - OVERTIME	505.00	205.88	0.00	299.12	40.77
01-582.000-706.000	CITY LABOR - DPW	16,195.00	1,905.87	400.79	14,289.13	11.77
01-582.000-721.000	FICA/MEDICARE - CITY SHARE	1,240.00	160.12	30.33	1,079.88	12.91
01-582.000-722.000	ICMA -CITY SHARE	150.00	0.00	0.00	150.00	0.00
01-582.000-728.000	RETIREMENT PLANS	5,905.00	626.13	118.83	5,278.87	10.60

User: JBARTLETT

B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2023 NORMAL (ABNORMAL)	MONTH 11/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
und 601 - MOTOR VEHICLE POOL						
xpenditures						
01-582.000-731.000	MATERIALS & SUPPLIES	6,000.00	1,153.30	189.99	4,846.70	19.22
01-582.000-810.000	CONTRACTUAL SERVICES	9,000.00	4,971.66	2,260.05	4,028.34	55.24
01-582.000-850.000	TELEPHONE & INTERNET	5,835.00	2,438.80	487.76	3,396.20	41.80
01-582.000-920.000	UTILITIES	32,000.00	3,286.48	0.00	28,713.52	10.27
01-582.000-941.000	MVP EQUIPMENT RENTAL	500.00	0.00	0.00	500.00	0.00
total Dept 582.000 - DPW GARAGE BLDG & GROUNDS		77,330.00	14,748.24	3,487.75	62,581.76	19.07
OTAL EXPENDITURES		795,805.00	221,203.74	18,618.52	574,601.26	27.80
und 601 - MOTOR VEHICLE POOL:						
OTAL REVENUES		559,550.00	244,358.67	40,482.24	315,191.33	43.67
OTAL EXPENDITURES		795,805.00	221,203.74	18,618.52	574,601.26	27.80
ET OF REVENUES & EXPENDITURES		(236,255.00)	23,154.93	21,863.72	(259,409.93)	9.80

ser: JBARTLETT

B: Charlotte

PERIOD ENDING 11/30/2023

L NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2023	INCREASE (DECREASE)	NORMAL BALANCE (ABNORMAL)		
und 666 - INFORMATION TECHNOLOGY POOL FUND								
Revenues								
Dept 000.000								
66-000.000-651.003	BILLINGS TO DEPARTMENTS	245,000.00	102,080.10		20,416.02	142,919.90		41.67
66-000.000-665.000	INTEREST INCOME	2,000.00	1,808.40		0.00	191.60		90.42
Total Dept 000.000		247,000.00	103,888.50		20,416.02	143,111.50		42.06
TOTAL REVENUES		247,000.00	103,888.50		20,416.02	143,111.50		42.06
Expenditures								
Dept 228.000 - INFORMATION TECHNOLOGY								
66-228.000-731.000	MATERIALS & SUPPLIES	5,000.00	1,222.30		129.69	3,777.70		24.45
66-228.000-801.000	PROFESSIONAL SERVICES	100,000.00	31,625.00		6,325.00	68,375.00		31.63
66-228.000-810.000	CONTRACTUAL SERVICES	80,000.00	34,211.99		1,684.87	45,788.01		42.76
66-228.000-850.000	TELEPHONE & INTERNET	20,000.00	8,944.11		1,918.86	11,055.89		44.72
66-228.000-975.000	CAP. OUTLAY - COMPUTER EQUIP	40,000.00	3,751.00		1,019.61	36,249.00		9.38
Total Dept 228.000 - INFORMATION TECHNOLOGY		245,000.00	79,754.40		11,078.03	165,245.60		32.55
TOTAL EXPENDITURES		245,000.00	79,754.40		11,078.03	165,245.60		32.55
und 666 - INFORMATION TECHNOLOGY POOL FUND:								
TOTAL REVENUES		247,000.00	103,888.50		20,416.02	143,111.50		42.06
TOTAL EXPENDITURES		245,000.00	79,754.40		11,078.03	165,245.60		32.55
NET OF REVENUES & EXPENDITURES		2,000.00	24,134.10		9,337.99	(22,134.10)		1,206.71
und 666 - INFORMATION TECHNOLOGY POOL FUND:								
TOTAL REVENUES - ALL FUNDS		16,898,943.18	9,960,786.54		2,732,562.54	6,938,156.64		58.94
TOTAL EXPENDITURES - ALL FUNDS		17,926,142.50	8,031,265.96		2,067,476.76	9,894,876.54		44.80
NET OF REVENUES & EXPENDITURES		(1,027,199.32)	1,929,520.58		665,085.78	(2,956,719.90)		187.84



To: Honorable Mayor Armitage; City Council
From: Mary LaRocque, City Clerk
Date: December 15, 2023
Re: Clerk Department updates

ELECTION

The City of Charlotte Election Commission by authority of MCL 168.658 as amended by 2023 PA 88, has permanently consolidated, by resolution, the precincts in each district effective with the February 27, 2024 Presidential Primary. Where District 1 precincts 1 and 2 were separate, they are now one and where District 2 precincts 1 and 2 were separate, they are now one. A copy of this resolution follows this report.

The polling location for District 1 is City Hall community room and District 2 is West Side Fire Station community room. Once the State has updated the Qualified Voter File, notice by mail will be sent to all active registered voters.

Ballots for the February 27, 2024 Presidential Primary election are separate for Democrat and Republican and one must choose which ballot they would like to vote on. Since we now have several voters who have chose to be on the "permanent ballot list", it requires Clerks statewide to mail these individuals a form "Presidential Primary Ballot Selection Form" that must be completed and returned in order to receive the correct ballot, otherwise a ballot will not be automatically mailed to you. A copy of this form follows this report for your review and individuals who are on the permanent ballot list will receive their form in the mail within the next week or two. The city is not holding a local election on February 27, 2024 so disregard the box to check for that option on this form.

CITY HALL HOLIDAY CLOSURES:

- Friday December 22, 2023
- Monday December 25, 2023
- Friday December 29, 2023
- Monday January 1, 2024

Emergency police and fire – Dial 9-1-1
Emergency DPW - Dial 517-543-8874

JOB OPENINGS:

Applications are being accepted for the following positions:

- DPW Laborer (full time)
- CARA recycling laborer (part time)

Visit our website for more information here: <https://charlottemi.gov/human-resources/current-job-openings/>

Boards and Commissions – citizen volunteers immediately needed:

- Board of Review (BOR)
- Local Officials Compensation Committee (LOCC)
- Airport Advisory Board, Knowledge of airports preferred
- Camp Frances Board
- Downtown Development Authority (DDA)
- Planning Commission (PC)

Additional information on the subject can be found in the tri-fold brochure accompanying this report. Opportunities to serve on alternative boards and commissions may become available in the upcoming year if existing members choose not to renew their expiring terms. We encourage you to apply online promptly.

Mayor Lewis has also asked Council members to regularly speak with residents they come into contact with to encourage volunteerism on these boards. Invite them to attend one of the open meetings. I will provide Council members with several copies of the tri-fold brochure at the Dec. 18th meeting for this purpose.

Park Rentals

Bennett Park Pavilion: Scheduling for the Bennett Park front pavilion will begin after January 2, 2024 for the 2024 calendar year. The cost to rent this pavilion is \$20.00. for information visit the city website; <https://charlottemi.gov/parks/park-reservation-applications/>

Camp Frances: Scheduling for Camp Frances requires at least a 7-day lead time as a background check is required. Rentals occur year-round. To find the guidelines for use and more information visit the city website; <https://charlottemi.gov/parks/camp-frances/>

Camp Frances also has their own website and Facebook page here:

<https://www.campfrances.org/> <https://www.facebook.com/CFeducationrecreationalcenter/>

RESOLUTION 2023-02 EC
CITY OF CHARLOTTE ELECTION COMMISSION
RESOLUTION TO PERMANENTLY CONSOLIDATE VOTING PRECINCTS

WHEREAS, the City of Charlotte Election Commission (Commission), comprised of the City Attorney, City Assessor and City Clerk, by authority of MCL 168.658 as amended by 2023 PA 88, wish to permanently consolidate, by resolution, the four voting precincts (two in each Ward (District) into two voting precincts, one in each District; and

WHEREAS, the city or ward is divided into two or more election precincts and by examination, there are not more than 4,999 active registered electors within each district; and

WHEREAS, a consolidation must be made no later than 120 days before a primary or election (December 29, 2023); and

WHEREAS, the Commission has determined that permanently consolidating the two precincts within each district is appropriate; and

IT IS HEREBY RESOLVED the Commission approves the permanent consolidation of voting precincts District 1 Precinct 1 and District 1 Precinct 2 into one new District 1 Precinct 1; and

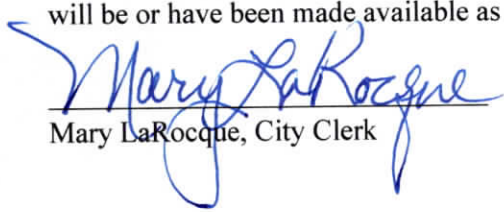
BE IT FURTHER RESOLVED the Commission approves the permanent consolidation of voting precincts District 2 Precincts 1 and District 2 Precinct 2 into one new District 2 Precinct 1, and authorizes the City Clerk to file the appropriate documentation with the State of Michigan, Bureau of Elections to effectuate such consolidation; and

BE IT FURTHER RESOLVED the consolidation will take effect commencing with the February 27, 2024 Presidential Primary election

Motion by Jewell supported by Revore to approve. Carried Yea 3; Nay 0

CERTIFICATION

I, Mary LaRocque, City Clerk for 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 duly adopted by the Election Commission of the City of Charlotte during a meeting held on Monday December 11, 2023, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 P.A. 267, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.


Mary LaRocque, City Clerk



Permanent Absent Voter Ballot List:
February 27, 2024
Presidential Primary
Ballot Selection

Sample Township
1234 Main Street
Somewhere MI 400000

Important Voter
123 Citizen Way
Patriot MI 400000

Sample Township Clerk
1234 Main Street
Somewhere MI 400000

You requested an absentee ballot for the 2024 presidential primary but you have not selected a ballot type. If you do not select a primary ballot type, you will not receive a ballot for the primary or will receive a local item-only ballot (if available).

Your voter registration information (REQUIRED)

.....
LAST NAME FIRST NAME M.I.
.....
STREET ADDRESS
.....
CITY / STATE / ZIP

Ballot Selection (REQUIRED. Please select only one ballot type for the Presidential-Primary)

☐ **DEMOCRAT** ☐ **REPUBLICAN** ☐ **LOCAL ONLY** (only available if jurisdiction is holding a local election)

Address to mail ballot (if different from above)

.....
STREET ADDRESS
.....
CITY / STATE / ZIP

I certify that I am a United States citizen and that the statements in this application are true.

X / /
Voter's Signature (Voter must sign - power of attorney is not acceptable) Date

Return this form to your city or township clerk by: 1) mail using the provided pre-paid envelope;
2) email (attach a picture or scan); **3) in person** to the address on form; **4) online** at Michigan.gov/Vote

Return this to township Clerk

[Barcode Area]

Personally identifiable information collected on this form is limited to what's needed to complete your transaction. As a public body, MDOS is subject to the Michigan Freedom of Information Act (FOIA), MCL 15.231 et seq., and information such as a name or address may be disclosed in response to a FOIA request. For other ways your information may be used, visit Michigan.gov/sos/policies.

**“Volunteers
do not
necessarily
have the
time; they
just have the
heart”**

-Elizabeth Andrew

*Benefits of
Volunteering with
the City*

- Connect to your community and make it a better place.
- Engage in discussions that bring about change
- Offer your valuable skillset
- Learn a new skillset
- Serve your local government
- Be a part of the solution

Application

Name _____

Address _____

Charlotte, MI 48813

Phone # _____

Email _____

Are you an elector in the City of
Charlotte for at least 6 months?

___Y___N

I am interested in serving on the
following board(s) or commission(s)
(Number preferences 1 to 8)

___Airport Advisory

___Board of Review (BOR)

___Camp Frances

___Local Officers Comp. Comm.

___Downtown Development Auth.

___Charlotte Area Rec Co-op

___Park Advisory

___Planning Commission

List interests and experiences

Are you able to attend majority of
meetings? ___Y___N

Are you willing to attend training
if needed? ___Y___N



Make a difference in your
community.



Boards and Commissions

by
Mayoral appointment
Tim Lewis, Mayor

City Hall
111 E. Lawrence Ave.
Charlotte, MI 48813
(517) 543-2750

Get involved with your community

If you are an elector in the City of Charlotte for at least six months, apply for a position on a City Commission, Committee or Board to be involved in upcoming projects and initiatives in Charlotte.

Come and attend any meeting as an audience member. Meetings are open to the public and are held regularly to discuss City business - and we want to hear from you!

Find the right fit for you

Airport Advisory Board – 3-year term. Meets 4 times a year to discuss short- and long-term goals and business of the Fitch H. Beech airport.

Board of Review (BOR) – 5-year term. Training provided. Meets 7 days a year to hear appeals from tax payers regarding the taxable value and classification of their property as determined by the Assessor, and or to correct clerical errors. Paid stipend.

Camp Frances Board – 3-year term. Meets monthly to discuss short- and long-term goals and business of Camp Frances (located within Veterans Park).

Board and Commission members serve in an advisory role to help to direct policy by making suggestions and recommendations to their local elected policymakers and government management. It is a role that is intended to be representative of, and responsive to, the communities they serve.

Local Officer's Compensation Commission (LOCC) – 5-year term. Meets in January of every odd year to review City Council's compensation.

Downtown Development Authority (DDA) – 4-year term. Meets monthly to discuss economical and residential issues related to Charlottes' downtown area.

Charlotte Area Recreational Cooperative (CARC) – 2-year term. Serve as the Charlotte Citizen Rep on this board that meets monthly to develop recreational opportunities for the City and Carmel and Eaton Townships.

Park Advisory Board – 3-year term. Meets 6 times a year to discuss and plan for the City's parks and recreation.

Planning Commission – 3-year term. Meets monthly when there is business at hand to prepare and adopt physical plans for the City and review developmental proposals.

Contact us

For more information visit:

<https://charlottemi.gov/councilboard/s/boards-commissions/>

Complete an application on reverse side or online:

<https://www.charlottemi.org/councilboards/boards-commissions/board-and-commission-application/>

Drop off or mail application to:

City Hall 111 E. Lawrence Ave.
Charlotte, MI 48813; email:
clerk@charlottemi.org

"You can study government and politics in school, but the best way to really understand the process is to volunteer your time"

- Rob McKenna

DEPARTMENT OF PUBLIC WORKS

PROJECT STATUS REPORT

December 15, 2023

PROJECTS IN PROGRESS

Staffing

We recently extended an offer to a gentleman for the open position at the garage. He should be starting mid-January. Today we accepted the resignation of another garage employee who will be entering the armed forces. We wish him well and pray for his safety. We are back to square one looking for another employee.

DWAM Grant

Potholing for lead service lines through the grant's contractor is complete. The DPW is continuing to complete potholing, some of which will be reimbursed by the grant. The Arc GIS Online account has been migrated to the City's account.

Lead Service Line Identification

When time allows, the DPW staff has been potholing services. Additionally, both divisions are working on obtaining service material inside of houses. New EPA guidelines say we need a complete inventory by October 2025, which we should be able to meet.

Wellhead Protection

While we don't have a grant, the wellhead protection team still meets quarterly.

Sanitary Survey for the Water System

We have submitted answers to the inane questions and comments from EGLE. We will continue to wait to see if there is another response.

Wastewater Plant Inspection

We had our inspection from EGLE, and they only had a couple of minor comments. We have responded and are awaiting confirmation from the state.

Hall Washington McClure Street Reconstruction

The engineer is working with the contractor to close out the MDOT paperwork on the project.

Safe Routes to School Project

The contractor has pulled off the job for the winter. The contractor has a lot of punch list work to complete, and it's going to happen in the spring. We are continuing to stay up with the MDOT paperwork.

BL-69 Bridge Replacement-MDOT

We continue to work with MDOT on this project. We have submitted a permit to the State for bypass pumping of the sanitary sewer and are awaiting an answer. The valve has been inserted on the watermain north of the drain so that it can be isolated if necessary. Please note that this will be a complete road closure.

Exempt Railroad Crossings

I submitted paperwork to make exempt three other crossings owned by Charlotte Southern on our City roads. The DSTRs for all of these crossings were held. MDOT also submitted DSTRs for crossings on their trunklines (N. Cochran and Lansing Road). All were approved and are in the comment period. We will be receiving an order soon to post the signs.

Island Highway Drain/ Road Project

The contractor is still working on the drain project. We have been working with the Drain Office and their engineer regarding some utility conflicts that have shown up. The paving of Island Hwy. portion of the project has been completed.

Five Year Park Plan Update

This plan is required by the state to be updated every five years if the municipality wants to apply for DNR grants. The Plan is currently out for the required 30-day review and comment period. City council will need to hold a public hearing on the Plan at their meeting on December 18th. Anticipated completion date is January, 2024.

Park Advisory Board

We had our October meeting. I continue to prepare minutes and agendas for this Board. Our next regularly scheduled meeting is in January.

Site Plan Reviews

Reviews are being performed on an ongoing basis. We continue to work with different projects as they work toward completion of their construction. We have been meeting with MI Can regarding their site utilities and improvements.

Permitting

We continue to review and issue permits for work in the right-of-way. Water and sewer permits continue as well as work on Industrial Pretreatment Permits. Driveway and dumpster permits continue as well.

Year End Reports

Several year end reports for the State are also in progress or have been submitted including, but not limited to Act 51, and various other MDOT reports and permit requests.

Leaf Pickup

Please note that with the new hours at the garage, regular drop off hours will continue Monday-Friday 7:30 am to 3:30 pm.

Miscellaneous

I have not had time to delve into any of the outstanding issues such as reclassifying S. Lincoln St., excavation bids, and a street report. As I feel it is the most critical, I hope to start on an analysis of the roads in January and present a report to council at a later date.

— THE CITY OF —
CHARLOTTE
— MICHIGAN —

Memo

To: Honorable Mayor Lewis; City Council
From: Mary LaRocque, City Clerk
Date: December 13, 2023
Re: Claims and Expenditures for Council approval on Monday December 18, 2023

Background

Section 7.7(B) of the City Charter requires Council approval for the expenditure of city funds.

Recommendation

A report of claims is provided to council for review on the Wednesday preceding a council meeting at which the claims are approved. Questions about these claims should be directed to the Finance Director and answers resolved by the Friday preceding said council meeting. Claims and expenditures are budgeted items and/or larger purchases pre-approved by Council. While review is recommended, approval should not be hindered.

Answers to Council inquiries, if any, are included in the meeting packet.

Financial Impacts

Insurance claims week of December 04, 2023	\$ 1,075.90
Insurance claims week of December 11, 2023	\$ 1,365.32
Payroll paid Friday December 15, 2023	\$ 96,577.34
Invoiced claims as of December 13, 2023	<u>\$151,896.96</u>
Total	<u>\$250,915.52</u>

Suggested Motion

Motion to approve Claims and Expenditures in the amount of **\$250,915.52**

12/14/2023 11:53 AM

User: CKOENIG

DB: Charlotte

APPROVAL LIST FOR CITY OF CHARLOTTE
EXP CHECK RUN DATES 12/19/2023 - 12/19/2023
UNJOURNALIZED OPEN
BANK CODE: POOL

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INVOICE NUMBER	DESCRIPTION	AMOUNT	EXPECTED CHECK RUN
VENDOR NAME: 1ST AYD CORPORATION			
PSI660329	TOWELS/NITRILE GLOVES	759.23	12/19/2023
TOTAL VENDOR 1ST AYD CORPORATION		759.23	
VENDOR NAME: ABC FASTENER GROUP INC			
A529276	FINISHED HEX NUT, ALLOY LOCK WASHER	308.49	12/19/2023
TOTAL VENDOR ABC FASTENER GROUP INC		308.49	
VENDOR NAME: ACD.NET			
81518-277	CHARGES FOR DECEMBER 2023	870.11	12/19/2023
91177-129	WASTE TREATMENT DECEMBER 2023 CHARGES	565.84	12/19/2023
TOTAL VENDOR ACD.NET		1,435.95	
VENDOR NAME: ACTIVE911, INC.			
535456	ADDITIONAL LICENSES TO BE ADDED TO EXIST	38.50	12/19/2023
TOTAL VENDOR ACTIVE911, INC.		38.50	
VENDOR NAME: ADVANCE AUTO PARTS			
5565333254723	WIPER BLADES	28.98	12/19/2023
TOTAL VENDOR ADVANCE AUTO PARTS		28.98	
VENDOR NAME: AIRPORT			
924047	AIRPORT- ACCOUNT #12290746 (PROPANE)	1,387.41	12/19/2023
TOTAL VENDOR AIRPORT		1,387.41	
VENDOR NAME: AMAZON CAPITAL SERVICES			
1G4H-MK3V-4F3V	ACCOUNT # A264N6SLCWDWHU (OFFROADTOWN	209.28	12/19/2023
1HDM-K9PK-G196	ACCOUNT # A264N6SLCWDWHU IMPACT TOOL	211.81	12/19/2023
1HRQ-G3VF-3GRK	ACCOUNT # A264N6SLCWDWHU (FLOOR STANDIN	67.98	12/19/2023
1CKP-HHRR-76LX	ACCOUNT # A264N6SLCWDWHU (SPACE HEATER	244.02	12/19/2023
1LM7-76X9-6MF3	ACCOUNT # A264N6SLCWDWHU (CALENDAR FOR	128.07	12/19/2023
1XD4-P9QL-CXTT	ACCOUNT # A264N6SLCWDWHU (LYSOL SURFAC	145.10	12/19/2023
TOTAL VENDOR AMAZON CAPITAL SERVICES		1,006.26	
VENDOR NAME: AMAZON CAPITAL SERVICES - POLICE			
1YWK-66WD-3WWL	ACCT # A1K517P63NLQUT(POLICE) UNIFI	424.04	12/19/2023
16G7-GRP-V-9H4C	ACCT # A1K517P63NLQUT(POLICE)	299.99	12/19/2023
1QFV-WYG3-XMJW	ACCT # A1K517P63NLQUT (POLICE) CORD COV	16.99	12/19/2023
1QFV-WYG3-XMG3	ACCT # A1K517P63NLQUT(POLICE) ANTENNA	53.56	12/19/2023
1T9P-KMQG-WXW7	ACCT # A1K517P63NLQUT(POLICE) DISPLAY	64.98	12/19/2023
11DT-4DFQ-QYM7	ACCT # A1K517P63NLQUT(POLICE)	855.92	12/19/2023
1QYM-FPKG-KF7D	ACCT # A1K517P63NLQUT(POLICE) OFFICE S	121.18	12/19/2023
TOTAL VENDOR AMAZON CAPITAL SERVICES - POLICE		1,836.66	
VENDOR NAME: AMBS MESSAGE CENTER INC.			
231111126	ANSWERING SERVICE	119.14	12/19/2023
TOTAL VENDOR AMBS MESSAGE CENTER INC.		119.14	
VENDOR NAME: AT&T LONG DISTANCE			
131573146.11	AIRPORT INTERNET	51.38	12/19/2023
TOTAL VENDOR AT&T LONG DISTANCE		51.38	
VENDOR NAME: BECKETT & RAEDER			
20231069	CHARLOTTE MASTER PLAN & ZONING ORDINANCE	4,707.62	12/19/2023
TOTAL VENDOR BECKETT & RAEDER		4,707.62	
VENDOR NAME: BEST BARRICADING, INC.			
6773	BARRICADE FOR VALVE	1,132.50	12/19/2023
TOTAL VENDOR BEST BARRICADING, INC.		1,132.50	
VENDOR NAME: BOWSER, BARB			
12/05/2023	UB refund for account: 01231	40.93	12/19/2023
TOTAL VENDOR BOWSER, BARB		40.93	
VENDOR NAME: BROTZ, JAMES			

12/14/2023 11:53 AM

User: CKOENIG

DB: Charlotte

APPROVAL LIST FOR CITY OF CHARLOTTE
EXP CHECK RUN DATES 12/19/2023 - 12/19/2023
UNJOURNALIZED OPEN
BANK CODE: POOL

Page: 2/7

INVOICE NUMBER	DESCRIPTION	AMOUNT	EXPECTED CHECK RUN
VENDOR NAME: BROTZ, JAMES			
12/05/2023	UB refund for account: 05576	6.00	12/19/2023
	TOTAL VENDOR BROTZ, JAMES	6.00	
VENDOR NAME: BS&A SOFTWARE			
151086	HUMAN RESOURCE NET PROGRAM	5,595.00	12/19/2023
	TOTAL VENDOR BS&A SOFTWARE	5,595.00	
VENDOR NAME: BUTLER, ADRIANNA			
12/05/2023	UB refund for account: 15912	182.77	12/19/2023
	TOTAL VENDOR BUTLER, ADRIANNA	182.77	
VENDOR NAME: BYRUM ACE HARDWARE			
328969	HILLMAN FASTENERS	8.45	12/19/2023
329425	VOLT TESTER, DIGITAL CLAMP METER	106.98	12/19/2023
328928	SNOW SHOVELS	119.98	12/19/2023
329580	EXTENSION CORD, CONNECTOR FITTINGS	56.97	12/19/2023
329584	RETURN ITEMS ON INVOICE #329580	(24.98)	12/19/2023
330827	MARKER & EXTENTION CORD	34.17	12/19/2023
331009	SUPPLIES	22.98	12/19/2023
329651	SUPPLIES	103.94	12/19/2023
330340	EXTENTION CORD	20.97	12/19/2023
331713	NAILS & HOOKS	15.77	12/19/2023
330826	CITY HALL PLUG	7.59	12/19/2023
330718	SURGE PROTECTOR OUTLET	31.99	12/19/2023
	TOTAL VENDOR BYRUM ACE HARDWARE	504.81	
VENDOR NAME: CALEDONIA FARMERS ELEVATOR			
439645	BUILDING MAINTENANCE WEST SIDE	37.80	12/19/2023
	TOTAL VENDOR CALEDONIA FARMERS ELEVATOR	37.80	
VENDOR NAME: CAPITAL ASPHALT			
5520	COLD PATCH	2,428.80	12/19/2023
	TOTAL VENDOR CAPITAL ASPHALT	2,428.80	
VENDOR NAME: CHROUCH COMMUNICATIONS			
12386900	INSTALL HARDWARE KIT IN DETECTIVE VEHICLE	90.00	12/19/2023
12388300	SWITCH	314.90	12/19/2023
	TOTAL VENDOR CHROUCH COMMUNICATIONS	404.90	
VENDOR NAME: CMP DISTRIBUTORS INC			
79165	VELCRO LINED DUTY BELT WITH GRAB RESISTA	118.77	12/19/2023
	TOTAL VENDOR CMP DISTRIBUTORS INC	118.77	
VENDOR NAME: CONSULTANTS ON CALL, LLC			
20230712-58	MANAGED SERVICES	2,800.00	12/19/2023
	TOTAL VENDOR CONSULTANTS ON CALL, LLC	2,800.00	
VENDOR NAME: CONSUMERS ENERGY			
206969946445	544 LANSING ST/WWTP LIFT STATION	61.67	12/19/2023
206969946446	544 LANSING ST	616.65	12/19/2023
206080610367	065 & 068 -460 STREETLIGHTS	4,809.49	12/19/2023
206969946447	700 E. SHEPHERD ST.	157.56	12/19/2023
206969946452	1075 INDEPENDENCE BLVD	233.30	12/19/2023
206969946455	1305 S COCHRAN AVE	83.65	12/19/2023
206969946487	1216 S COCHRAN AVE	2,098.24	12/19/2023
206969946530	111 E LAWRENCE AVE	3,022.61	12/19/2023
207058759730	111 E LAWRENCE AVE	681.34	12/19/2023
202609995260	AREA LIGHTING	487.14	12/19/2023
206169498790	811 CHADS WAY	110.68	12/19/2023
206969918099	TULLY BROWN DR (AREA LIGHTING)	110.28	12/19/2023
207586852167	076 - 12 TRAFFIC LIGHTS	424.49	12/19/2023
201008533667	1325 ISLAND HWY #C	99.26	12/19/2023
201453129534	1310 S COCHRAN AVE	507.99	12/19/2023
201720103085	911 W SHEPHERD ST FIRE DEPT 2	2,056.76	12/19/2023
201809090498	1225 S COCHRAN AVE	139.44	12/19/2023
201987086624	1005 PAINE DR. FRNT GEN CHARLOTTE	22.37	12/19/2023
202521022588	1213 S COCHRAN AVE	61.95	12/19/2023

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INVOICE NUMBER	DESCRIPTION	AMOUNT	EXPECTED CHECK RUN
VENDOR NAME: CONSUMERS ENERGY			
202521022589	1216 S COCHRAN AVE	21.10	12/19/2023
202521022590	1216 1/2 S COCHRAN AVE	16.00	12/19/2023
202521022591	1216 S COCHRAN AVE	53.15	12/19/2023
202165020302	076 - 2 TRAFFIC LIGHTS	3.03	12/19/2023
202343013412	245 S COCHRAN AVE	18.29	12/19/2023
202698960503	201 HALL ST (AREA LIGHTING)	82.71	12/19/2023
202698993758	1152 S COCHRAN AVE CAMP FRANCIS	78.61	12/19/2023
202698993760	301 TIRRELL RD	221.70	12/19/2023
202698995157	108 E LAWRENCE AVE	52.95	12/19/2023
202698995158	108 E LAWRENCE AVE	16.00	12/19/2023
202965956389	301 TIRRELL RD R2	388.77	12/19/2023
202965956390	301 TIRELL RD MAINTENANCE	171.49	12/19/2023
203499928901	508 N. SHELDON ST.	84.08	12/19/2023
203766880593	112 1/2 S COCHRAN	28.79	12/19/2023
204122825347	1005 PAINE DR	10,607.22	12/19/2023
204122859204	103 VAN LIEU ST	40.49	12/19/2023
204122859512	620 W SHEPHERD ST	22.76	12/19/2023
204300848978	811 CHADS WAY	18.56	12/19/2023
204389844063	619 W SHEPHERD ST	82.87	12/19/2023
204389844064	620 W SHEPHERD ST	109.57	12/19/2023
204567807085	526 W STODDARD ST	31.52	12/19/2023
204656787516	1325 ISLAND HWY	403.98	12/19/2023
204656787517	1329 1/2 ISLAND HWY	42.14	12/19/2023
205190730349	1800 PACKARD HWY	39.95	12/19/2023
205368689104	700 LANSING RD	32.51	12/19/2023
205368689671	203 HALL ST	61.81	12/19/2023
205457671244	1167 E CLINTON TRAIL	68.85	12/19/2023
206169511009	065 & 068 -460 STREETLIGHTS	4,837.77	12/19/2023
206436298829	201 HALL ST (AREA LIGHTING)	82.71	12/19/2023
205457673168	1227 S COCHRAN AVE	4,702.12	12/19/2023
205546660471	1325 ISLAND HWY GATE-AIRPORT	34.69	12/19/2023
205902621240	1064 NORTHWAY	42.55	12/19/2023
206169498368	201 HALL ST	69.58	12/19/2023
206169500612	1005 PAINE DR	99.83	12/19/2023
206169511006	076 - 12 TRAFFIC LIGHTS	424.99	12/19/2023
206169511007	AREA LIGHTING	487.18	12/19/2023
206169511008	076 - 2 TRAFFIC LIGHTS	3.03	12/19/2023
206169511010	TULLY BROWN DR (AREA LIGHTING)	110.28	12/19/2023
206436298863	245 S COCHRAN AVE	18.29	12/19/2023
206436298886	1005 PAINE DR	10,254.65	12/19/2023
206969946441	1104 MIKESELL ST	228.24	12/19/2023
TOTAL VENDOR CONSUMERS ENERGY		49,979.68	
VENDOR NAME: CROZIER, ANGELA			
12/05/2023	UB refund for account: 01025	244.36	12/19/2023
TOTAL VENDOR CROZIER, ANGELA		244.36	
VENDOR NAME: CULLIGAN WATER CONDITIONING			
72147TM	40 LB DURA CUBE SALT	25.44	12/19/2023
TOTAL VENDOR CULLIGAN WATER CONDITIONING		25.44	
VENDOR NAME: CVE HOMES			
12/05/2023	UB refund for account: 16194	71.29	12/19/2023
TOTAL VENDOR CVE HOMES		71.29	
VENDOR NAME: DINGES FIRE COMPANY			
47657	EMERY & SLOAN WATERPROOF TACTICAL BOOTS	220.75	12/19/2023
TOTAL VENDOR DINGES FIRE COMPANY		220.75	
VENDOR NAME: DR LAB SERVICES LLC			
1200	THERMO CALIBRATION	40.00	12/19/2023
TOTAL VENDOR DR LAB SERVICES LLC		40.00	
VENDOR NAME: DUTCH BROS DEVELOPEMENT			
12/05/2023	UB refund for account: 15868	24.46	12/19/2023
TOTAL VENDOR DUTCH BROS DEVELOPEMENT		24.46	
VENDOR NAME: ELARTON, GABE & NICOLE			

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VENDOR NAME: ELARTON, GABE & NICOLE			
12/05/2023	UB refund for account: 15392	11.32	12/19/2023
	TOTAL VENDOR ELARTON, GABE & NICOLE	11.32	
VENDOR NAME: ELHORN ENGINEERING COMPANY			
300047	HYPOCHLORITE	835.00	12/19/2023
300001	ACCUTABS - WATER	3,865.00	12/19/2023
	TOTAL VENDOR ELHORN ENGINEERING COMPANY	4,700.00	
VENDOR NAME: ETNA SUPPLY			
S105389031.001	WALL CHARGER	207.01	12/19/2023
S105411703.001	CIRC PUMP MOTOR	658.00	12/19/2023
S105161478.008	COUPLING NO LEAD	75.00	12/19/2023
S105277036.004	COUPLING NO LEAD, 3/4 PACKS JOINT	539.00	12/19/2023
	TOTAL VENDOR ETNA SUPPLY	1,479.01	
VENDOR NAME: FAMILY FARM & HOME			
001706/C	SOFTNER SALT	328.58	12/19/2023
1708/36	STIR KIT FORGED, BLOW GUN-LEVER	114.98	12/19/2023
	TOTAL VENDOR FAMILY FARM & HOME	443.56	
VENDOR NAME: FEDERAL SUPPLY-LANSING			
2-107947	LIGHTS FOR THE TREE	1,203.75	12/19/2023
	TOTAL VENDOR FEDERAL SUPPLY-LANSING	1,203.75	
VENDOR NAME: FERGUSON WATER WORKS FKA			
0180868	3/4" CURB STOPS	1,484.00	12/19/2023
0176520	3/4" ELBOWS	1,260.00	12/19/2023
	TOTAL VENDOR FERGUSON WATER WORKS FKA	2,744.00	
VENDOR NAME: FIRE SUPPRESSION PRODUCTS			
16505	FIRE EXTINGUISHERS	1,220.00	12/19/2023
	TOTAL VENDOR FIRE SUPPRESSION PRODUCTS	1,220.00	
VENDOR NAME: FISHBECK, THOMPSON, CARR			
430651	PROFESSIONAL SERVICES RENDERED THROUGH 1	3,306.00	12/19/2023
	TOTAL VENDOR FISHBECK, THOMPSON, CARR	3,306.00	
VENDOR NAME: HASSEL FREE /DPW-WWTP ACCT#010107			
CFSI-9927	ACCNT #010107 (DPW/WWTP) FUEL	912.49	12/19/2023
	TOTAL VENDOR HASSEL FREE /DPW-WWTP ACCT#010107	912.49	
VENDOR NAME: HASSEL FREE /FIRE ACCT #010109			
CFSI-9981	ACCOUNT # 010109 (FIRE) FUEL	738.57	12/19/2023
	TOTAL VENDOR HASSEL FREE /FIRE ACCT #010109	738.57	
VENDOR NAME: IMAGE TREND			
PS-INV104668	NEW SOFTWARE SETUP, WEBINAR TRAINING	6,650.00	12/19/2023
PS-INV104670	NEW SOFTWARE FOR FIRE DEPARTMENT SCHEDULE	3,062.00	12/19/2023
	TOTAL VENDOR IMAGE TREND	9,712.00	
VENDOR NAME: INDEPENDENT BANK			
586711.14.2023	NOVEMBER 2023	4,971.41	12/19/2023
	TOTAL VENDOR INDEPENDENT BANK	4,971.41	
VENDOR NAME: INTERNATIONAL MINUTE PRESS			
35018	A/P ENVELOPES	264.51	12/19/2023
	TOTAL VENDOR INTERNATIONAL MINUTE PRESS	264.51	
VENDOR NAME: JGM VALVE			
23-16084	BUTTERFLY VALVE	192.50	12/19/2023
	TOTAL VENDOR JGM VALVE	192.50	
VENDOR NAME: KENNEDY INDUSTRIES INC.			
639374	T.F. PUMP INSTALL	985.50	12/19/2023

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VENDOR NAME: KENNEDY INDUSTRIES INC.			
	TOTAL VENDOR KENNEDY INDUSTRIES INC.	985.50	
VENDOR NAME: KENT COMMUNICATIONS INC			
329343	UTILITY BILLS	1,336.54	12/19/2023
328672	WINTER 2023 TAX BILLS	852.32	12/19/2023
	TOTAL VENDOR KENT COMMUNICATIONS INC	2,188.86	
VENDOR NAME: LANSING UNIFORM CO.			
100536-A	UNIFORM SHIRTS, UNIFORM PANTS, NAME TAGS	1,088.40	12/19/2023
101689-A	UNIFORM SHIRTS	104.90	12/19/2023
100540-A	UNIFORMS	392.40	12/19/2023
100578-A	UNIFORMS	139.90	12/19/2023
	TOTAL VENDOR LANSING UNIFORM CO.	1,725.60	
VENDOR NAME: LEA'S AUTO BODY			
7709	2021 CHEVY TAHOE- OIL CHANGE	82.45	12/19/2023
7706	2022 CHEVROLET TAHOE, REPLACE ROTORS AND	1,837.01	12/19/2023
	TOTAL VENDOR LEA'S AUTO BODY	1,919.46	
VENDOR NAME: LEXISNEXIS RISK SOLUTIONS			
1275544-20231130	NOVEMBER 2023 MINIMUM COMMITMENT	200.00	12/19/2023
	TOTAL VENDOR LEXISNEXIS RISK SOLUTIONS	200.00	
VENDOR NAME: MACQUEEN EMERGENCY			
P02805	GAS MONITOR CALIBRATION	80.00	12/19/2023
	TOTAL VENDOR MACQUEEN EMERGENCY	80.00	
VENDOR NAME: MARTINI, DRITA			
12/05/2023	UB refund for account: 15478	270.12	12/19/2023
	TOTAL VENDOR MARTINI, DRITA	270.12	
VENDOR NAME: MENG-WU WHANG			
12/05/2023	UB refund for account: 00891	32.04	12/19/2023
	TOTAL VENDOR MENG-WU WHANG	32.04	
VENDOR NAME: MICH ASSOC. CHIEFS OF POLICE			
300009851	ACTIVE (SWORN LE PERSONNEL)	100.00	12/19/2023
200012353	WIN 24 - FULL CONFERENCE - BROOKS	280.00	12/19/2023
	TOTAL VENDOR MICH ASSOC. CHIEFS OF POLICE	380.00	
VENDOR NAME: MICHIGAN NETWORK CONSULTANTS			
20230712-64	DECEMBER 2023 - 1ST HALF	3,150.00	12/19/2023
	TOTAL VENDOR MICHIGAN NETWORK CONSULTANTS	3,150.00	
VENDOR NAME: MML			
26498	BREAKFAST 2023 MML CONVENTION	30.00	12/19/2023
	TOTAL VENDOR MML	30.00	
VENDOR NAME: MONROE, MARILYN J.			
12/05/2023	UB refund for account: 05846	153.52	12/19/2023
	TOTAL VENDOR MONROE, MARILYN J.	153.52	
VENDOR NAME: MUNICIPAL SUPPLY COMPANY			
INV81667	COMPRESSSION COUPLING	316.02	12/19/2023
	TOTAL VENDOR MUNICIPAL SUPPLY COMPANY	316.02	
VENDOR NAME: MWEA			
22350	MWEA RENEWAL 08.02.2023 - 08.02.2024	95.00	12/19/2023
	TOTAL VENDOR MWEA	95.00	
VENDOR NAME: NALCO CROSSBOW WATER			
6660226218	LAB WATER TREATMENT	851.40	12/19/2023
	TOTAL VENDOR NALCO CROSSBOW WATER	851.40	

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INVOICE NUMBER	DESCRIPTION	AMOUNT	EXPECTED CHECK RUN
VENDOR NAME: NAPA MPEC			
259067	SPIN ON FLUID FILTER	35.52	12/19/2023
259013	IGNITION LOCK CYCLINDER	41.54	12/19/2023
259011	REMAN STARTER	136.47	12/19/2023
TOTAL VENDOR NAPA MPEC		213.53	
VENDOR NAME: NELSON, KRISTI			
12/05/2023	UB refund for account: 14794	117.61	12/19/2023
TOTAL VENDOR NELSON, KRISTI		117.61	
VENDOR NAME: NOWELL, JESSICA			
12/05/2023	UB refund for account: 15691	52.28	12/19/2023
TOTAL VENDOR NOWELL, JESSICA		52.28	
VENDOR NAME: OVERHEAD DOOR CO. OF LANSING			
482330	CHAMBERLAIN RECEIVER, TRANSMITTER	350.00	12/19/2023
TOTAL VENDOR OVERHEAD DOOR CO. OF LANSING		350.00	
VENDOR NAME: PETERS, GRACE			
12/05/2023	UB refund for account: 15280	181.32	12/19/2023
TOTAL VENDOR PETERS, GRACE		181.32	
VENDOR NAME: POLLY PRODUCTS LLC			
172067	BENCH 15 WESEMAN 2	1,043.80	12/19/2023
TOTAL VENDOR POLLY PRODUCTS LLC		1,043.80	
VENDOR NAME: PVS TECHNOLOGIES INC			
346738	FERRIC CHLORIDE	10,727.53	12/19/2023
TOTAL VENDOR PVS TECHNOLOGIES INC		10,727.53	
VENDOR NAME: ROBERT RICH			
0045122	BOOT ALLOWANCE PER SEIU CONTRACT	135.64	12/19/2023
TOTAL VENDOR ROBERT RICH		135.64	
VENDOR NAME: ROGERS LLC ERIC			
31824	2 OF 10 DDA SNOW REMOVAL	1,180.00	12/19/2023
TOTAL VENDOR ROGERS LLC ERIC		1,180.00	
VENDOR NAME: SAMANTHA SHIPMAN			
12.06.2023	REINBURSEMENT FOR CAMP FRANCES RENTAL	70.00	12/19/2023
TOTAL VENDOR SAMANTHA SHIPMAN		70.00	
VENDOR NAME: SCHANTZ, CHRIS			
12/05/2023	UB refund for account: 00328	22.02	12/19/2023
TOTAL VENDOR SCHANTZ, CHRIS		22.02	
VENDOR NAME: SERVPRO OF EATON COUNTY			
2023-11-07-1251	SEWAGE LEAK IN CITY HALL BASEMENT	2,691.17	12/19/2023
TOTAL VENDOR SERVPRO OF EATON COUNTY		2,691.17	
VENDOR NAME: SHILA KIANDER			
12.12.2023	END OF YEAR ASSESSMENT CYCLE PREPARATION	25.00	12/19/2023
TOTAL VENDOR SHILA KIANDER		25.00	
VENDOR NAME: STATE OF MICHIGAN WATER TESTING			
761-11163167	NPDES WWTP PERMIT	5,500.00	12/19/2023
TOTAL VENDOR STATE OF MICHIGAN WATER TESTING		5,500.00	
VENDOR NAME: SUPERFLEET MASTERCARD PROG.			
FB749-12.01.2023	FUEL POLICE	2,867.69	12/19/2023
TOTAL VENDOR SUPERFLEET MASTERCARD PROG.		2,867.69	
VENDOR NAME: TECHNOLOGY REFLECTIONS, INC.			
7797	WEBSITE DOMAIN	904.40	12/19/2023

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INVOICE NUMBER	DESCRIPTION	AMOUNT	EXPECTED CHECK RUN
VENDOR NAME: TECHNOLOGY REFLECTIONS, INC.			
	TOTAL VENDOR TECHNOLOGY REFLECTIONS, INC.	904.40	
VENDOR NAME: THE RAPID GROUP, LLC			
160901	96 GALLON SHRED CART	25.00	12/19/2023
	TOTAL VENDOR THE RAPID GROUP, LLC	25.00	
VENDOR NAME: THE ROSSOW GROUP			
01312024-3	BASIC FOIA CLASS	390.00	12/19/2023
	TOTAL VENDOR THE ROSSOW GROUP	390.00	
VENDOR NAME: THIS & THAT			
12/05/2023	UB refund for account: 15445	154.36	12/19/2023
	TOTAL VENDOR THIS & THAT	154.36	
VENDOR NAME: TRACE ANALYTICAL LABORATORIES			
3120033	WATER TESTING	107.00	12/19/2023
3120170	DISCHARGE SAMPLE (CHARLOTTE ANODIZING)	861.25	12/19/2023
3120169	DISCHARGE SAMPLE (LINN)	841.25	12/19/2023
	TOTAL VENDOR TRACE ANALYTICAL LABORATORIES	1,809.50	
VENDOR NAME: USA BLUE BOOK			
INV00205683	HCI - ACID	234.77	12/19/2023
INV00205777	HCI - ACID	129.45	12/19/2023
	TOTAL VENDOR USA BLUE BOOK	364.22	
VENDOR NAME: VERIZON WIRELESS			
9950697106	NOVEMBER 2 - DECEMBER 01	1,319.11	12/19/2023
	TOTAL VENDOR VERIZON WIRELESS	1,319.11	
VENDOR NAME: WALDRON FUELS			
5774	FUEL	1,062.60	12/19/2023
	TOTAL VENDOR WALDRON FUELS	1,062.60	
VENDOR NAME: WASTE MANAGEMENT-			
8474946-1710-7-12	REFUSE PICKUP	502.32	12/19/2023
	TOTAL VENDOR WASTE MANAGEMENT-	502.32	
VENDOR NAME: WILLIAMS, CARRIE			
12/05/2023	UB refund for account: 01516	329.75	12/19/2023
	TOTAL VENDOR WILLIAMS, CARRIE	329.75	
VENDOR NAME: WOOTEN, RYAN			
12/05/2023	UB refund for account: 05432	43.59	12/19/2023
	TOTAL VENDOR WOOTEN, RYAN	43.59	
GRAND TOTAL:		151,896.96	

COMMERCIAL CREDIT CARD STATEMENT 2023

November, 2023

	DATE	VENDOR	DESCRIPTION	ACCOUNT #	AMOUNT	
Christiansen, K.	11/9/2023	UPS	Shipping- 4 gas monitor	206-336.000-732.000	\$ 15.35	✓
			Subtotal		\$ 15.35	
Fullerton, T	10/23/2023	Walmart	Fire Prevention Candy	206-336.000-738.000	\$ 206.27	✓
	10/27/2023	NFPA National Fire	Link Membership	206-336.000-960.000	\$ 114.99	✓
			Subtotal		\$ 321.26	
Griffith, M	10/24/2023	Municipal Wastewater	License Renewal	510-537.000-960.000	\$ 96.90	✓
			Subtotal		\$ 96.90	
Brentar, P	11/6/2023	Amazon	Dell Vostro 3910/ TV/ Bmax	666-228.000-975.000	\$ 1,754.20	✓
			Subtotal		\$ 1,754.20	
Antcliff, R.	10/23/2023	USPS	Shipping	101-301.000-732.000	\$ 9.74	✓
	11/10/2023	Martin's Market	Castle/Glidden Training Lunch	232-303.000-965.000	\$ 24.94	✓
	11/10/2023	Charlevoix Inn	Castle/Glidden Taser Training	232-303.000-965.000	\$ 81.77	✓
			Subtotal		\$ 116.45	
Lapere, E	10/21/2023	Grand Trav Resort	Council Training - Chin	101-101.000-965.000	\$ 526.17	
	11/1/2023	Google Gsuite	GSuite - Monthly Subscription	666-228.000-810.000	\$ 980.87	✓
			Subtotal		\$ 1,507.04	
LaRocque, M.	10/18/2023	Michiganclerks.org	LaRocque MAMC Masters Class	101-215.000-965.000	\$ 525.00	✓
	10/25/2023	Sec of State	Notary Application	101-215.000-960.000	\$ 10.17	✓
	11/1/2023	Michiganclerks.org	LaRocque MAMC Membership	101-215.000-960.000	\$ 81.00	✓
	11/2/2023	Michiganclerks.org	Middaugh MAMC Membership	101-215.000-960.000	\$ 75.00	✓
	11/6/2023	Walmart	Election Supplies	101-262.000-731.000	\$ 65.09	✓
	11/7/2023	QD	Election Inspector Donuts	101-262.000-731.000	\$ 60.51	✓
	11/7/2023	North End Party Store	Election Inspector Pizza	101-262.000-731.000	\$ 111.23	✓
	11/7/2023	Subway	Election Inspector Lunch	101-262.000-731.000	\$ 77.71	✓
			Subtotal		\$ 1,005.71	
Gilson, A	10/16/2023	Adobe		666-228.000-810.000	\$ 87.72	
	10/18/2023	Driversupport.com	Recurring Monthly Charge	666-228.000-810.000	\$ 9.99	Recurring
			Subtotal		\$ 97.71	
Myrkle, B	11/13/2023	Meijer	Landlord Forum expense	101-703.000-731.000	\$ 56.79	✓
			Subtotal		\$ 56.79	
			Total		\$ 4,971.41	

**CITY OF CHARLOTTE
GUIDELINES FOR POVERTY EXEMPTIONS - 2024
RESOLUTION 2023-52**

WHEREAS, the adoption of guidelines for poverty exemptions is required of the City Council; and

WHEREAS, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City of Charlotte, County of Eaton, State of Michigan adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year, which are as follows;

<u>Persons Residing in Residence</u>	<u>Annual Allowable Income</u>
1 person	\$ 14,580
2 persons	\$ 19,720
3 persons	\$ 24,860
4 persons	\$ 30,000
5 persons	\$ 35,140
6 persons	\$ 40,280
7 persons	\$ 45,420
8 persons	\$ 50,560
For Each Additional Person add.....	\$ 5,140

MAXIMUM ASSET STANDARDS TO BE ELIGIBLE FOR A POVERTY

EXEMPTION. PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall include an asset level test. This asset test CANNOT include the value of the principal residence. The asset test can include assets such as, but not limited to, a second home, land, vehicles including recreational vehicles, buildings other than the principal residence, jewelry, antiques, artwork, bank accounts, stocks, withdrawals of bank deposits and borrowed money, gifts, loans, lump-sum inheritances, one-time insurance payments, etc. The maximum asset limits are as follows:

<u>Persons Residing in Residence</u>	<u>Annual Allowable Income</u>
1 person	\$ 20,000
2 persons	\$ 25,000
3 persons.....	\$ 30,000
4 persons.....	\$ 35,000
5 persons.....	\$ 40,000
6 persons.....	\$ 45,000
7 persons.....	\$ 50,000
8 persons.....	\$ 55,000
For Each Additional Person add	\$ 5,000

NOW THEREFORE BE IT RESOLVED that the City of Charlotte Board of Review shall follow the

above stated income and asset level guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

The foregoing resolution was presented by _____ and supported by _____ for approval.
Carried; Yea ; Nay ; Absent

CERTIFICATION

I, Mary LaRocque, City Clerk for 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 duly adopted by the City Council of the City of Charlotte during its regular meeting held on December 18, 2023, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 P.A. 267, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Mary LaRocque, City Clerk

MCL 211.7u Poverty Exemption Taxpayer Fact Sheet

[MCL 211.7u](#) provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. For purposes of the poverty exemption, the term “principal residence” means how principal residence exemption and qualified agricultural property are defined in MCL 211.7dd. The exemption does not apply to property of a corporation. This Taxpayer Fact Sheet includes updates made to MCL 211.7u by Public Act 253 of 2020.

How To Apply For The Poverty Exemption

To request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Forms 5737 and 5739, along with any additional documentation, must be filed with the local assessing unit where the property is located. **Do not file these forms with the Department of Treasury or the State Tax Commission.** The forms may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

Taxpayers should contact the local assessing unit directly to verify deadline dates for submission of the forms to ensure the application gets reviewed by a Board of Review during that calendar year.

In addition to filing Forms 5737 and 5739 and any supporting documentation, a taxpayer must do all the following to be eligible for the poverty exemption:

1. Own and occupy the property as a principal residence.
2. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons **residing in the principal residence** (disclosure of the income of an owner who is not residing in the principal residence is not required). Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return. Instead, Form 4988, *Poverty Exemption Affidavit* may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.

3. Produce a valid driver license or other form of identification, if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
5. Meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services **or** alternative guidelines adopted by the local assessing unit. The alternative guidelines cannot provide income eligibility requirements less than the federal guidelines.
6. Meet the asset level test adopted by the local assessing unit.

Appeal Rights

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.