THE CITY OF
CHARLOTTE
MICHIGAN

PROPOSED AGENDA
WORKSHOP MEETING OF THE CHARLOTTE CITY COUNCIL
111 E. Lawrence Ave, Charlotte, MI 48813 (517) 543-2750
7:00 P.M. Monday July 29, 2024

Interested persons can participate in-person or via Zoom
Connect to Zoom from your computer, tablet, or smartphone
Website:https://us02web.zoom.us/j/86024036717
One tap mobile: +16465588656,,86024036717#
Telephone: (312) 626-6799 Webinar ID: 860 2403 6717

1. **Call to Order**

2. **Roll Call**

3. **Pledge of Allegiance**

4. **Absence of Council Members**

5. **Public Comment -** Limit presentation to five (5) minutes. Attendees desiring to address council who are participating with ZOOM may raise your hand now or if attending via a phone call, press *9 (star nine) on your keypad

6. **Approval of Agenda**

7. **Discussion Items**
    a. 24/25 FY budget presentation review
    b. 24/25 Approved Budget
    c. MERS DB Pension Review
    d. Special Assessment District discussion

8. **Public Comment -** Limit presentation to five (5) minutes. Attendees desiring to address council who are participating with ZOOM may raise your hand now or if attending via a phone call, press *9 (star nine) on your keypad

9. **Mayor and Council Comments**

10. **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

APRIL 15TH WORK SESSION

FISCAL YEAR 2025 BUDGET REVIEW

Overview

- Tonight
  - Introduction to the Budget Process
  - Overview for Fiscal Year (FY) 2025- July 1, 2024- June 30, 2025
- Upcoming Key Dates
  - 5/28/2024-Public Hearing on Budget
  - 6/10/2024- City Council consideration of the budget

Introduction to the Budget Process

- Legal Requirements of a Budget
- Financial Environment
  - Key Budget Assumptions
  - General Fund Revenues
  - General Fund Expenditures
  - Fund Balance of the General Fund
  - Pension Liability
  - All Other Funds

Legal requirements for a municipal budget (State law)

- Public Act 2 of 1968, as amended, Uniform Budgeting and Accounting Act defines the following:
  - Budget appropriation MUST be in place before a governmental unit may commit to spending money. (Section 14 (3))
  - Must include prior year actual, current year estimates, and the proposed budget amount (Section 15 (1))
  - Balanced Budget: A budget in which revenues equal or exceed expenditures. Revenues can include a use of fund balance. (Section 15 (2))

Legal requirements for a municipal budget (State law)

- **Public Act 2 of 1968, as amended, Uniform Budgeting and Accounting Act, defines the following:**
  - Must include ALL special revenue funds & the General Fund (Section 16 (1)). This is called the General Appropriations Act. You may adopt budgets for other fund types and this is called a special appropriation act.
  - The General Appropriations Act must include the numbers of mills of ad valorem taxes to be levied and the purpose for the levy. This is also known as the "Truth in Budgeting Act". (Section 16 (2))
  - The governing body may adopt the budget by line item, by department, or by fund.

Legal requirements for a municipal budget (City Charter)

SECTION 7.2. BUDGET PROCEDURE.

...Not later than the first meeting of the Council in April of each year, he shall submit to the Council a recommended budget for the next fiscal year which, considering any anticipated unexpended balance or deficit at the end of the current fiscal year, is within the tax limit and other anticipated revenue of the city....

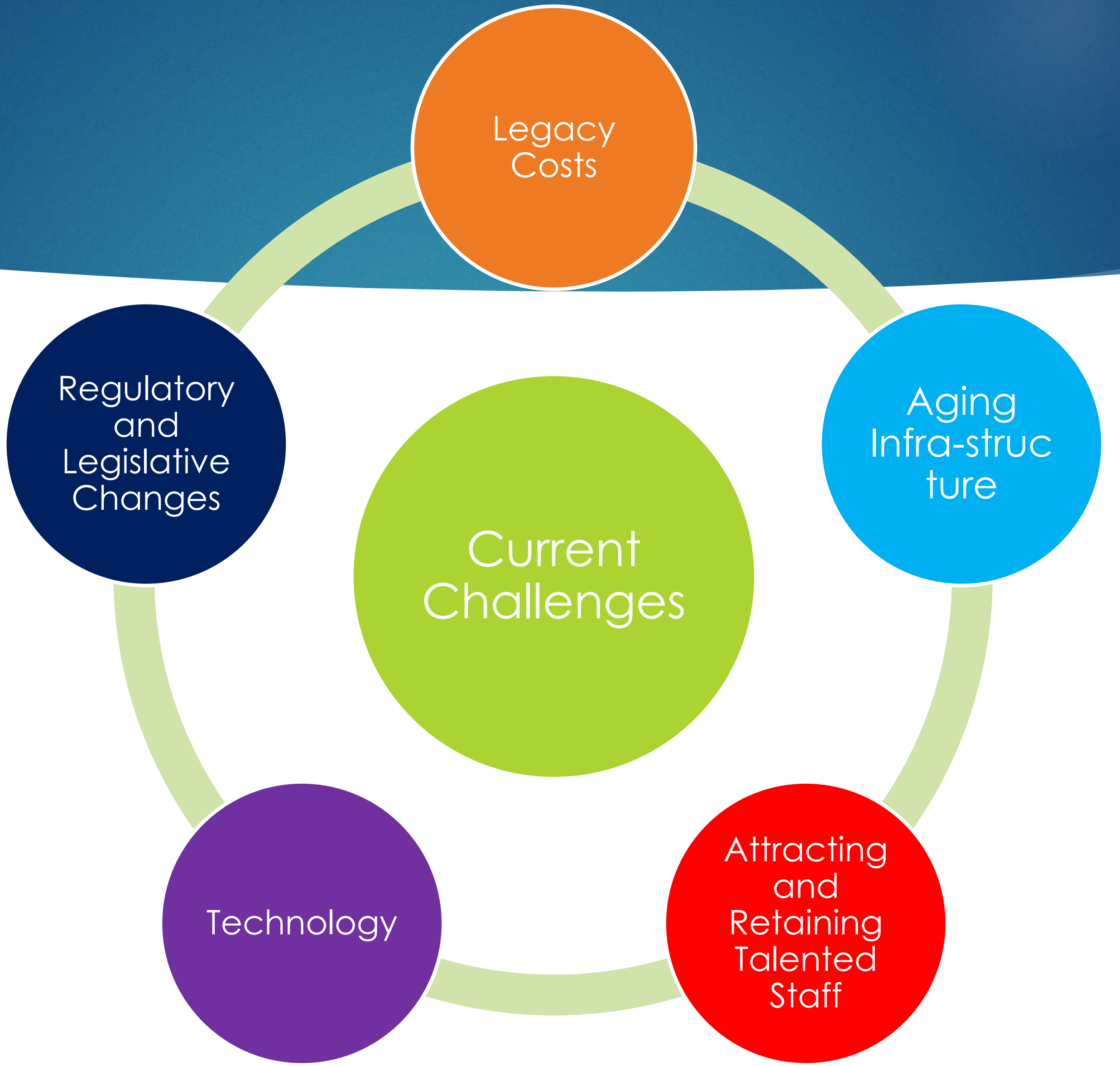
SECTION 7.3. PUBLIC INSPECTION OF BUDGET PROPOSAL.

The budget proposal of the City Manager, together with his recommendations and supporting schedules and information shall be available for public inspection in the office of the Clerk for at least one week in advance of the meeting of the Council at which it is adopted.

SECTION 7.4. ADOPTION OF BUDGET.

(A) At a regular meeting, held not later than the second Monday in June of each year, the Council shall, by resolution, adopt a budget for the ensuing fiscal year and make an appropriation of the money needed therefor. Such resolution shall designate the sum to be raised by taxation for the general purposes of the city and for the payment of principal and interest on its indebtedness. Failure to adopt such resolution within the time herein set shall not invalidate either the budget or the tax levy therefor. Should the Council fail to adopt a budget by the thirtieth day of June in any year, the budget proposal of the City Manager shall constitute a de facto budget for the city, until such time as the Council shall adopt a budget and an appropriation for all expenditures thereunder shall exist as though made by the Council.

(B) A copy of the appropriations for each fiscal year, certified by the Clerk, shall be furnished to the City Manager and the Assessor within ten days after the date of the adoption of the budget resolution.


Legacy Costs
Aging Infra-structure
Attracting and Retaining Talented Staff
Technology
Regulatory and Legislative Changes
Current Challenges

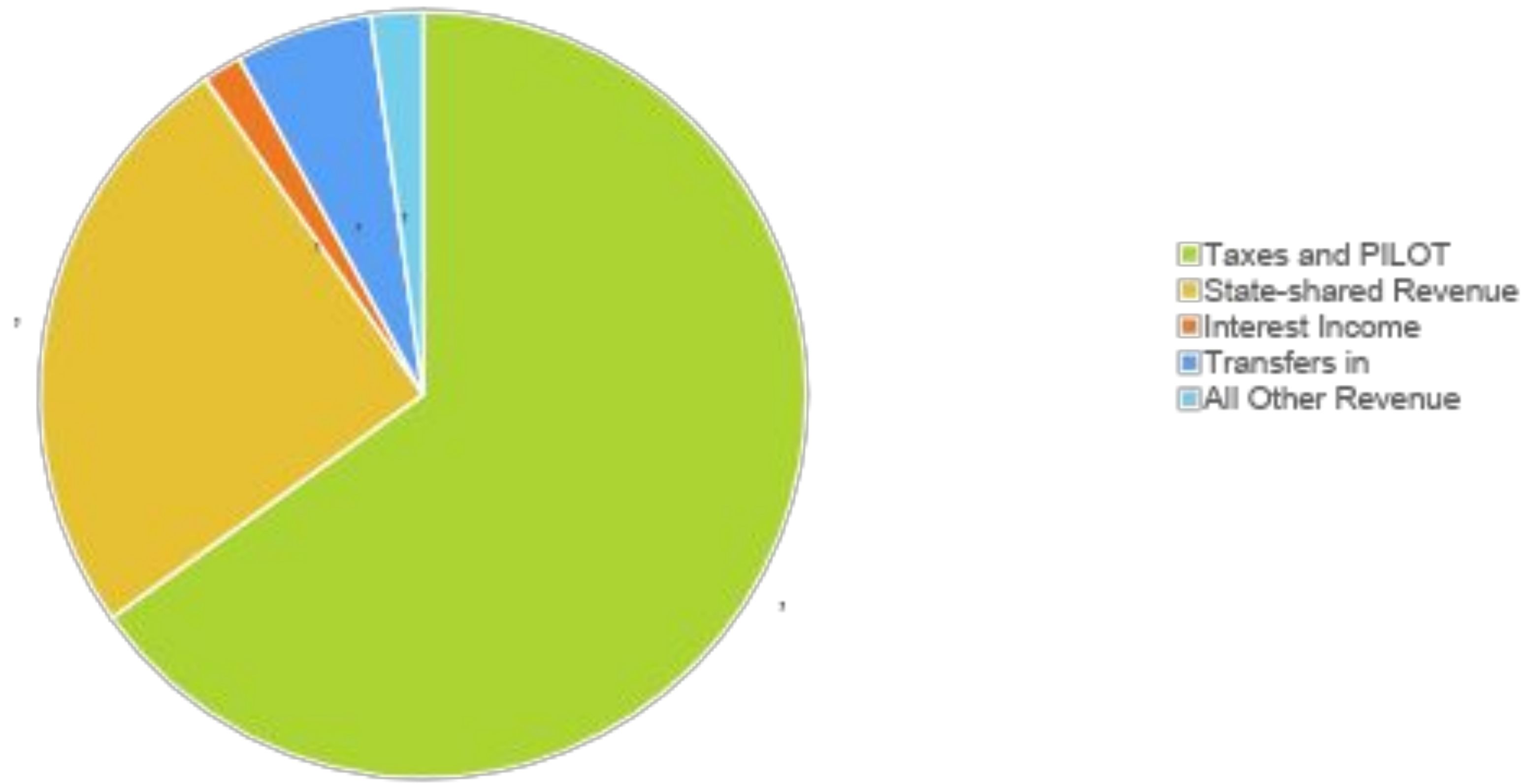
Financial Environment

- Property Tax Revenue
  - Headlee and Proposal A Constraints
    - Proposal A of 1994
      - Created new methodology to determine property values for tax purposes.
      - Prior to Proposal A, property taxes were levied on State Equalized Value (SEV). Now taxes are levied on Taxable Value.
      - Under Proposal A, each property has an Assessed Value, a Capped Value and a Taxable Value.
      - Assessed Value is one-half of the assessor's estimate of true market value.
      - Capped Value is equal to the prior year's Taxable Value adjusted for inflation. The inflation rate multiplier is limited to the lesser of inflation or 5 percent, and can sometimes be a reduction.
      - Taxable Value is equal to the lesser of Assessed Value or Capped Value.
      - Upon transfer, Taxable Value is "uncapped" and reset to Assessed Value.
- State-shared revenue
  - Dependent on the State of Michigan budget appropriations
  - Does not keep pace with inflation
  - Very sensitive to the economy (sales and use tax)

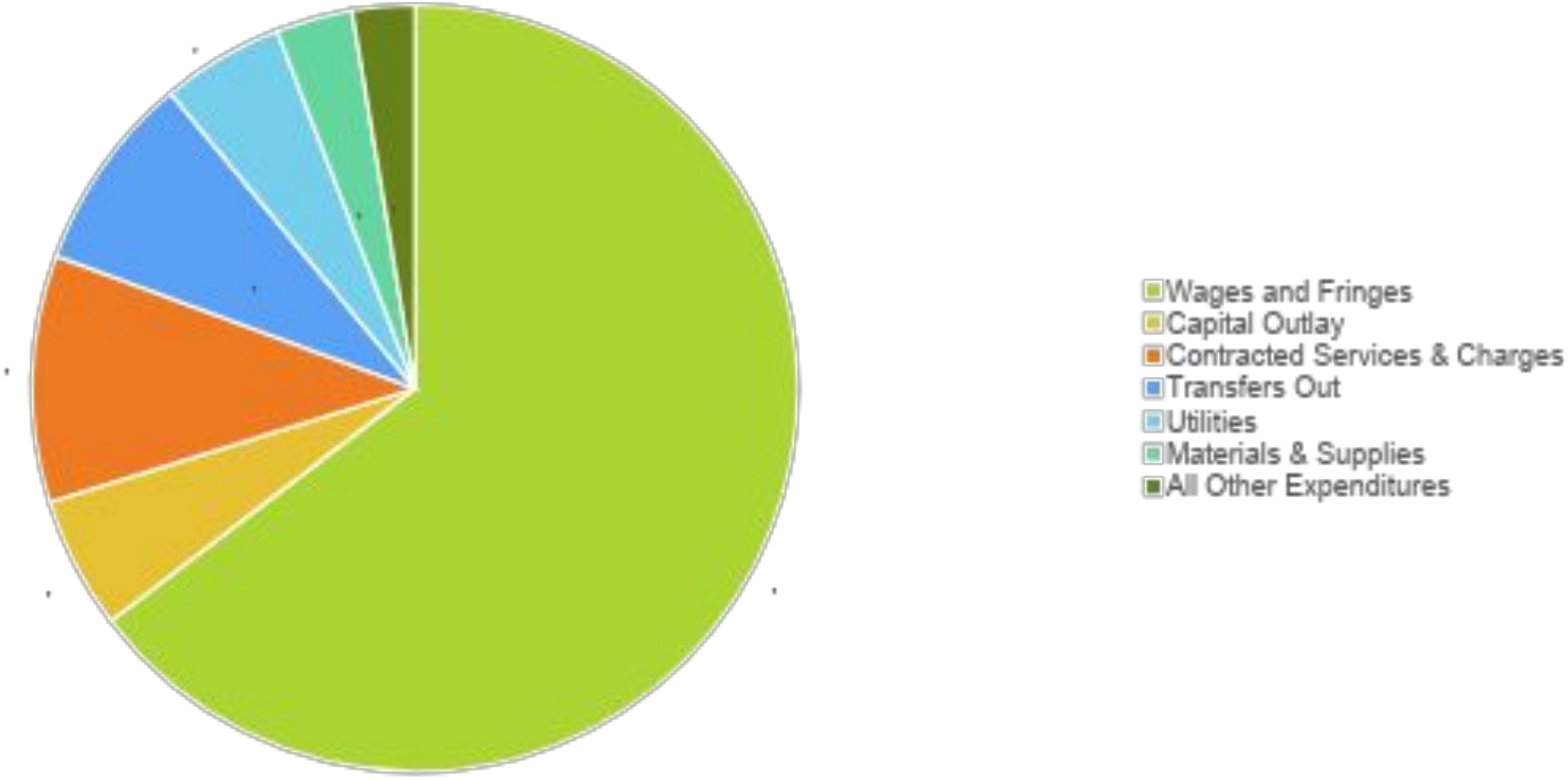
Key Budget Assumptions

Category	Assumption
Tax Revenue	5%
State-shared Revenue	Relatively Flat
Interest Income	~250% due to interest rate increases
Wages	No across the board until union contracts are settled
Fringes-Health Care	8% increase in premium
Fringes-Defined Benefit Pension	Per the actuary report
Fringes-All Other	Relatively Flat
Property and Liability Insurance	10% Increase
Utility Rates	Relatively Flat

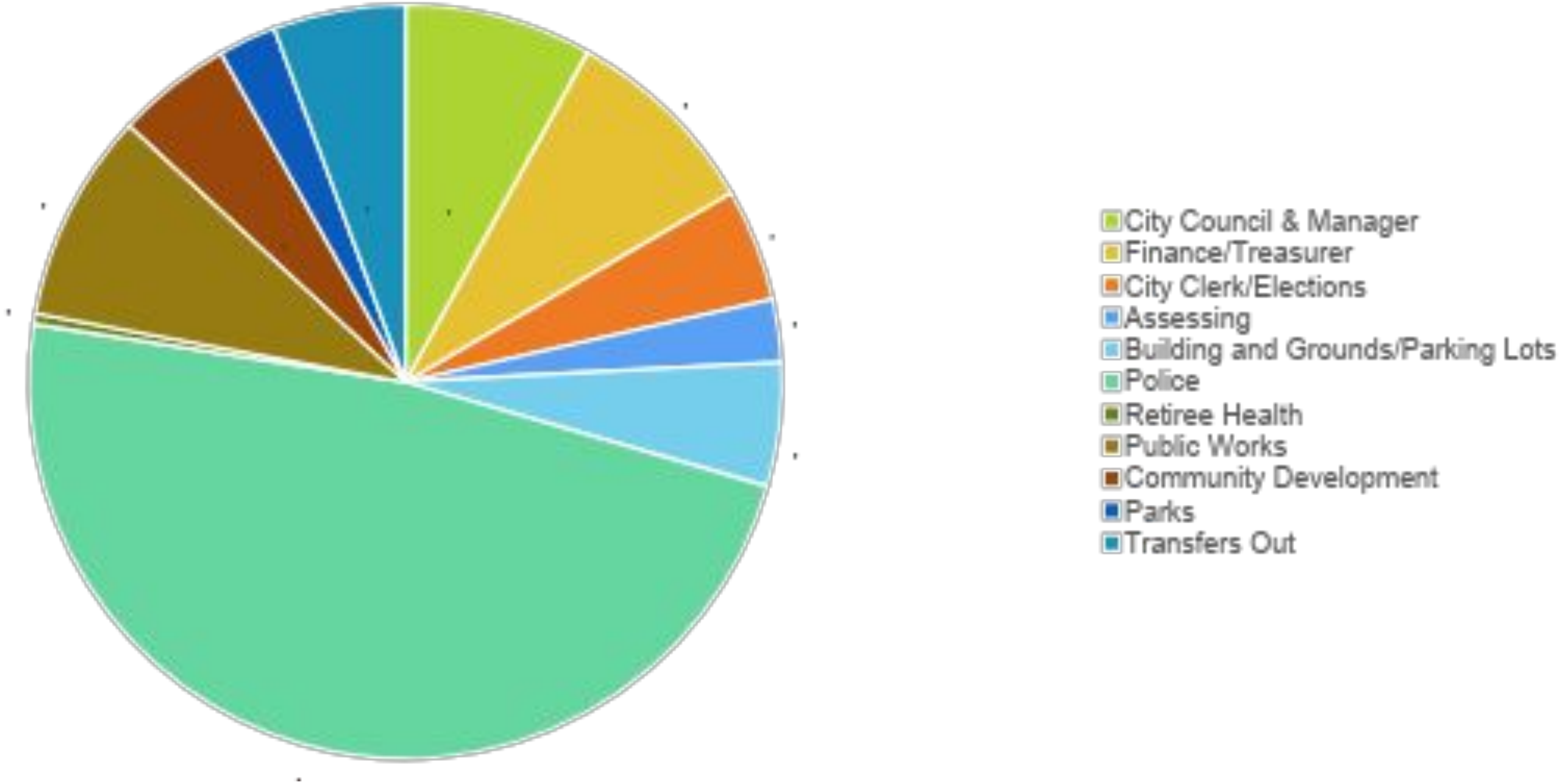
Fiscal Year 2025 Proposed General Fund Revenue-$6,061,910



Fiscal Year 2025 Proposed General Fund Expenditures by Type-$6,061,910



Fiscal Year 2025 Proposed General Fund Expenditures by Department-$6,061,910



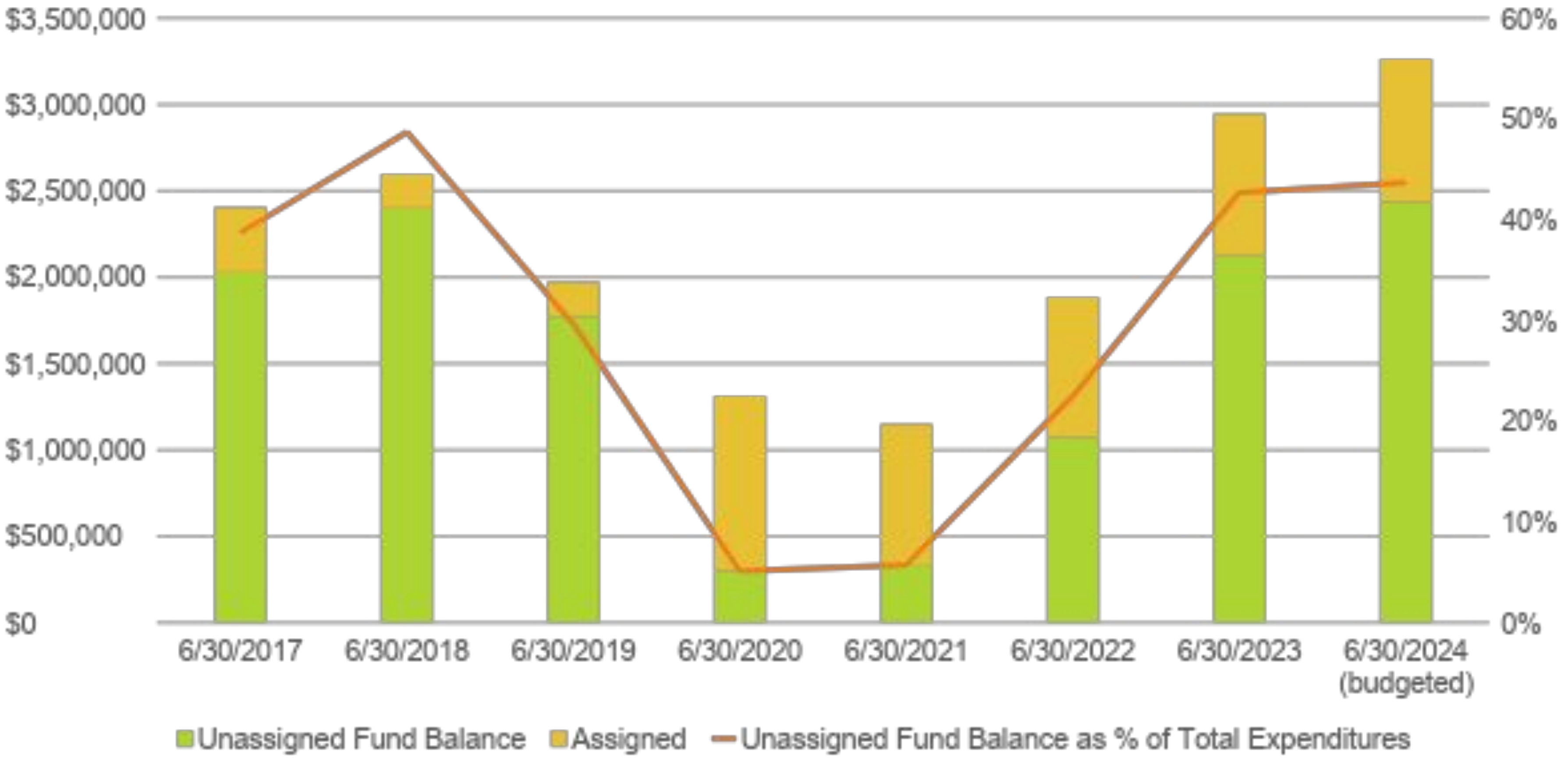
Proposed General Fund Capital-$338,500

Project	Amount
Upgrade flooring in City Hall	$24,000
HVAC Controls Upgrade	$40,000
Rear Approach Cement	$12,000
Bathroom Upgrade	$30,000
Police Work Stations/Carpet	$20,000
Replace 2 Patrol Cars	$125,000
Police Axon Contract	$50,000
Officer Purchase Program (reimbursed)	$10,000
Night Vision/Thermal Imaging	$2,500
Playground Equipment	$15,000
Other Building Equipment	$10,000

General Fund Revenues and Expenditures Summary

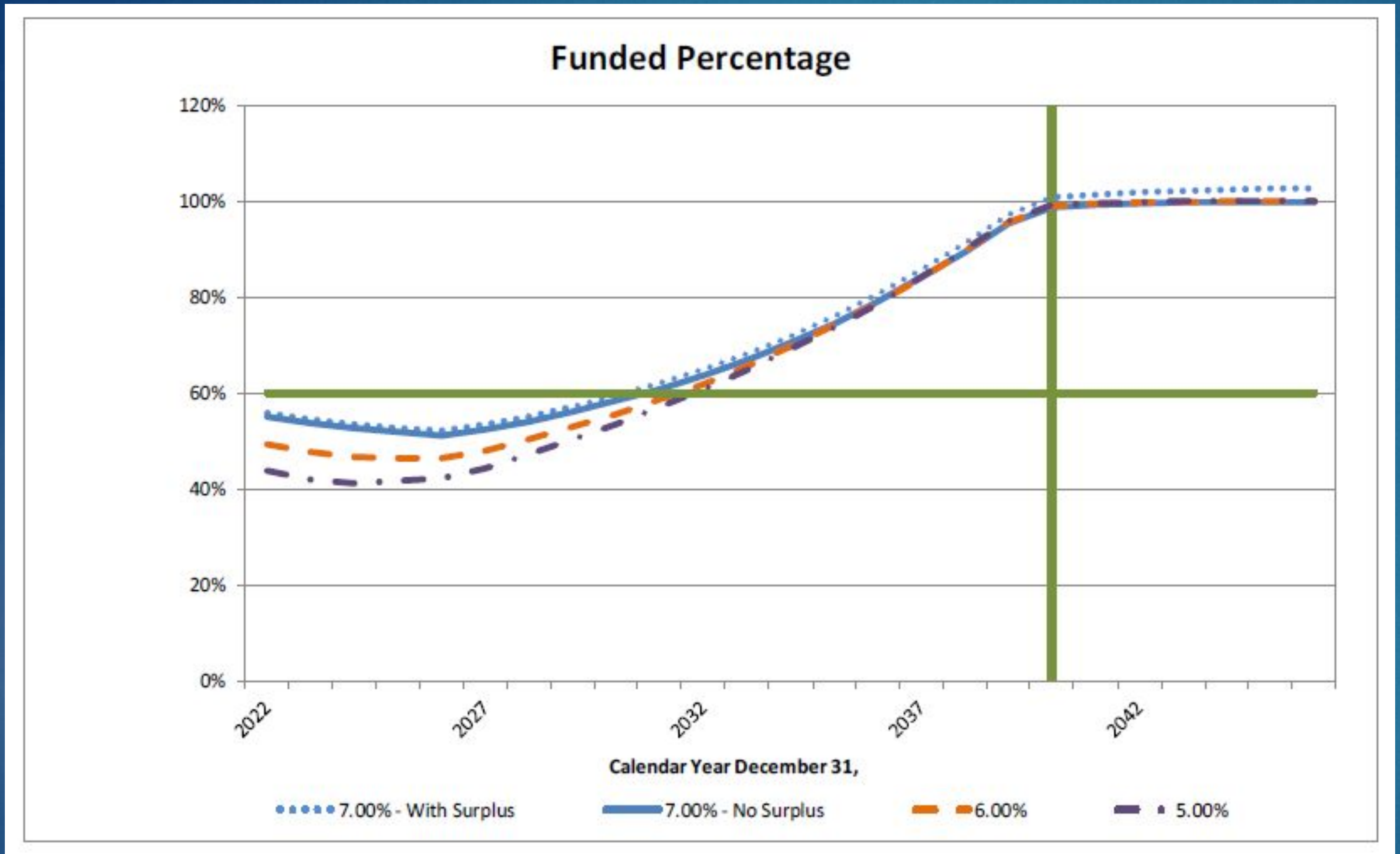
	Fiscal Year 2024-2025
General Fund Projected Recurring Revenues	$6,061,910
General Fund Projected Recurring Expenditures	($5,723,410)
General Fund Recurring Revenues Net of Recurring Expenditures for FY24-25 prior to wage and related fringe increases	$338,500
General Fund Capital (Non-recurring)	($338,500)
General Fund Revenues Net of Expenditures	$-

Fund Balance Summary for the General Fund

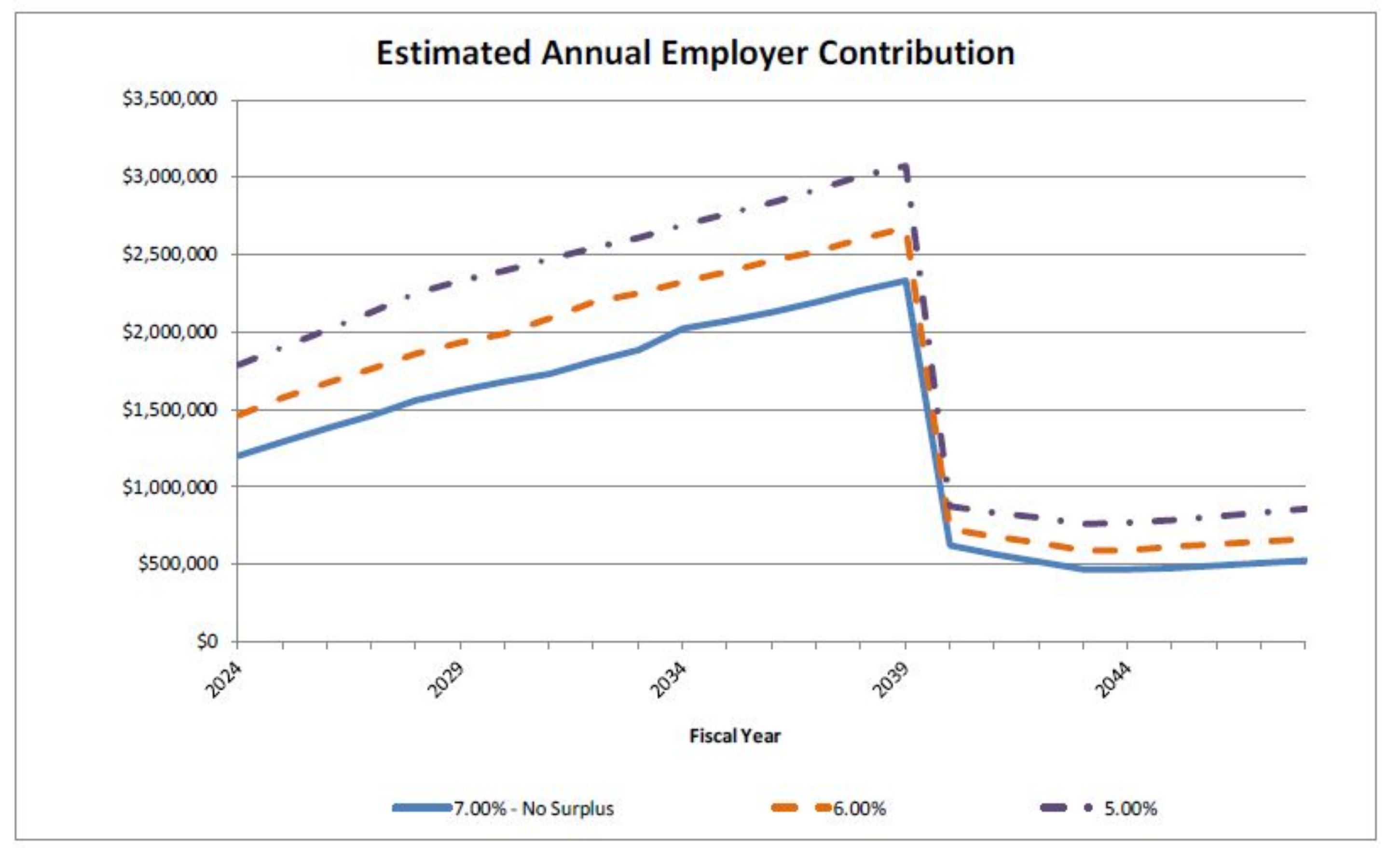


Long-term obligations-Defined Benefit Pension

	12/31/22	12/31/21	12/31/20	12/31/19	12/31/18
Pension Liability	$25,525,414	$25,447,195	$24,333,180	$23,428,101	$22,446,386
Pension Investments	$12,654,914	$14,655,970	$13,381,396	$12,580,689	$11,845,347
Net liability	$12,870,500	$10,791,225	$10,951,784	$10,847,412	$10,601,039
% Funded	49.58%	57.59%	54.99%	53.70%	52.77%
Annual Contributions	$1,281,922	$1,011,779	$911,923	$769,903	$726,016



Pension Future Funding Percentage



Pension Future Contributions

Other Operating Funds

Department of Public Works (DPW)

- Major Streets-Fund 202
- Local Streets-Fund 203
- Water/Sewer-Fund 510
- Recycling-Fund 518
- Motor Pool-Fund 601

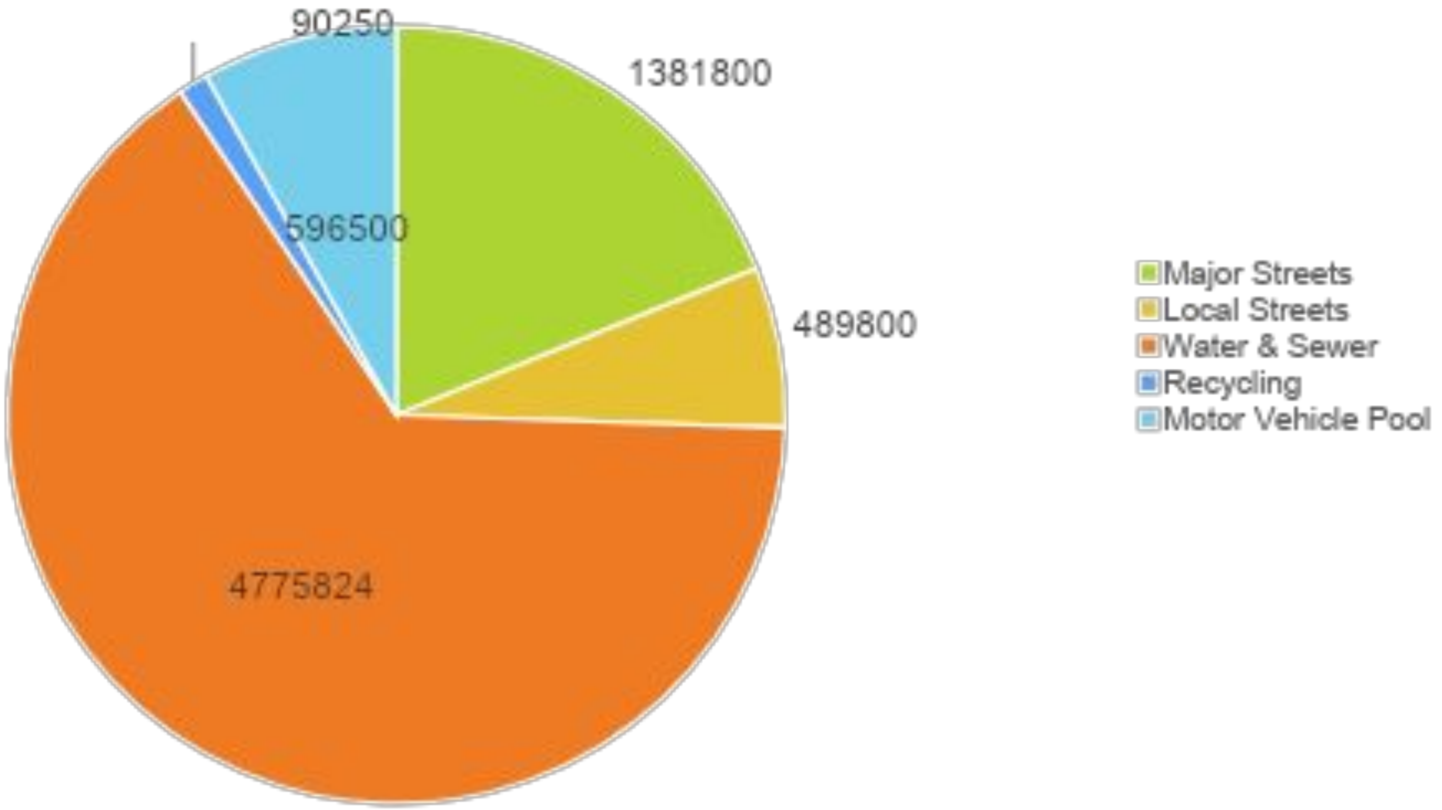
Fire

- Fire Operating-Fund 206
- Fire Equipment-Fund 403

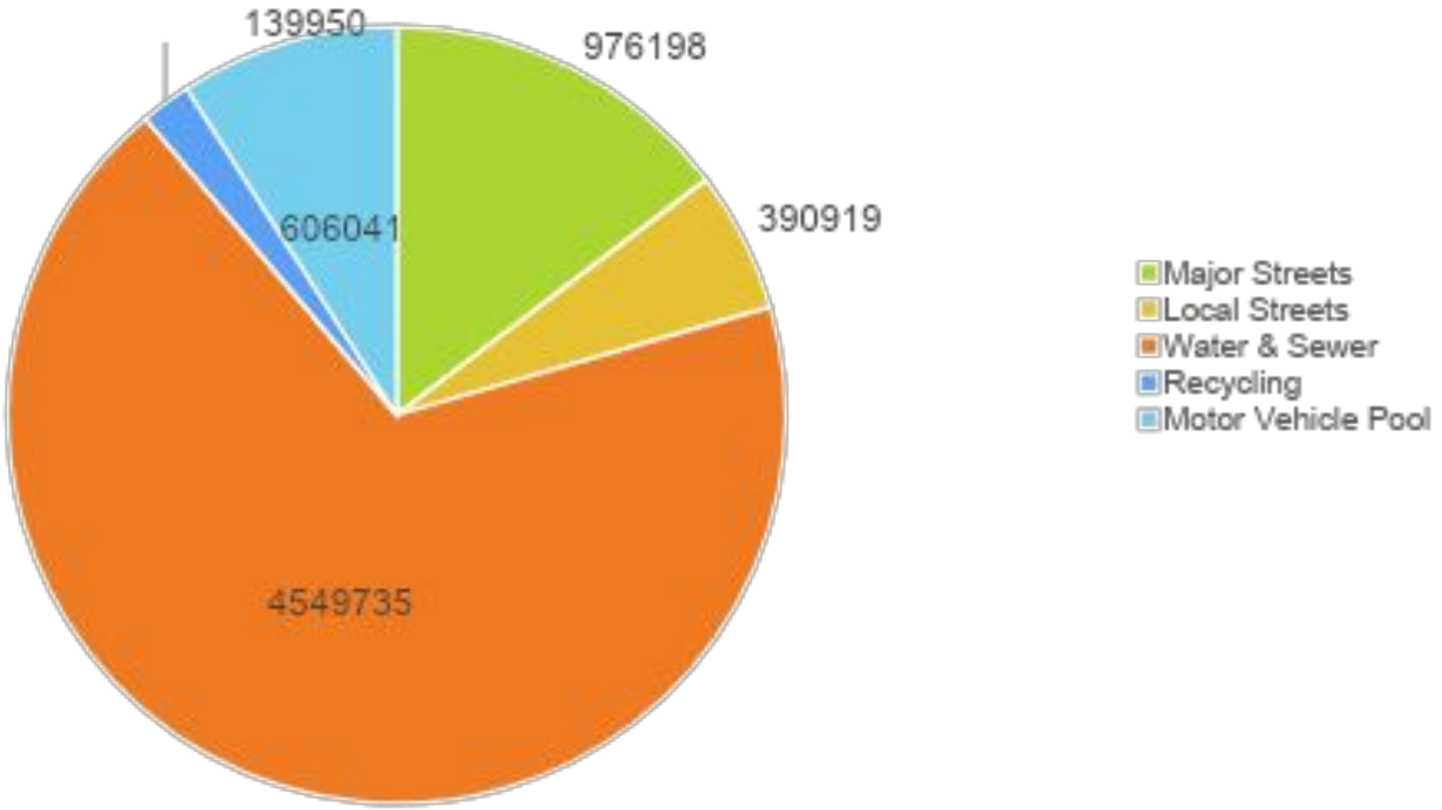
Other

- Police Drug Enforcement-Fund 230
- Act 302 Police Training-Fund 232
- Brownfield-Fund 243
- Economic Development-Fund 244
- Downtown Development Authority-Fund 248
- Local Development Finance Authority-Fund 250
- Camp Frances-Fund 285
- Federal & State Grants-Fund 286
- Airport-Fund 295
- 2008 Debt-Fund 304
- Revolving Capital-Fund 403
- Information Technology-Fund 666
- Charlotte Area Rec Co-op-Fund 800

Fiscal Year 2025 Proposed DPW Funds Revenue



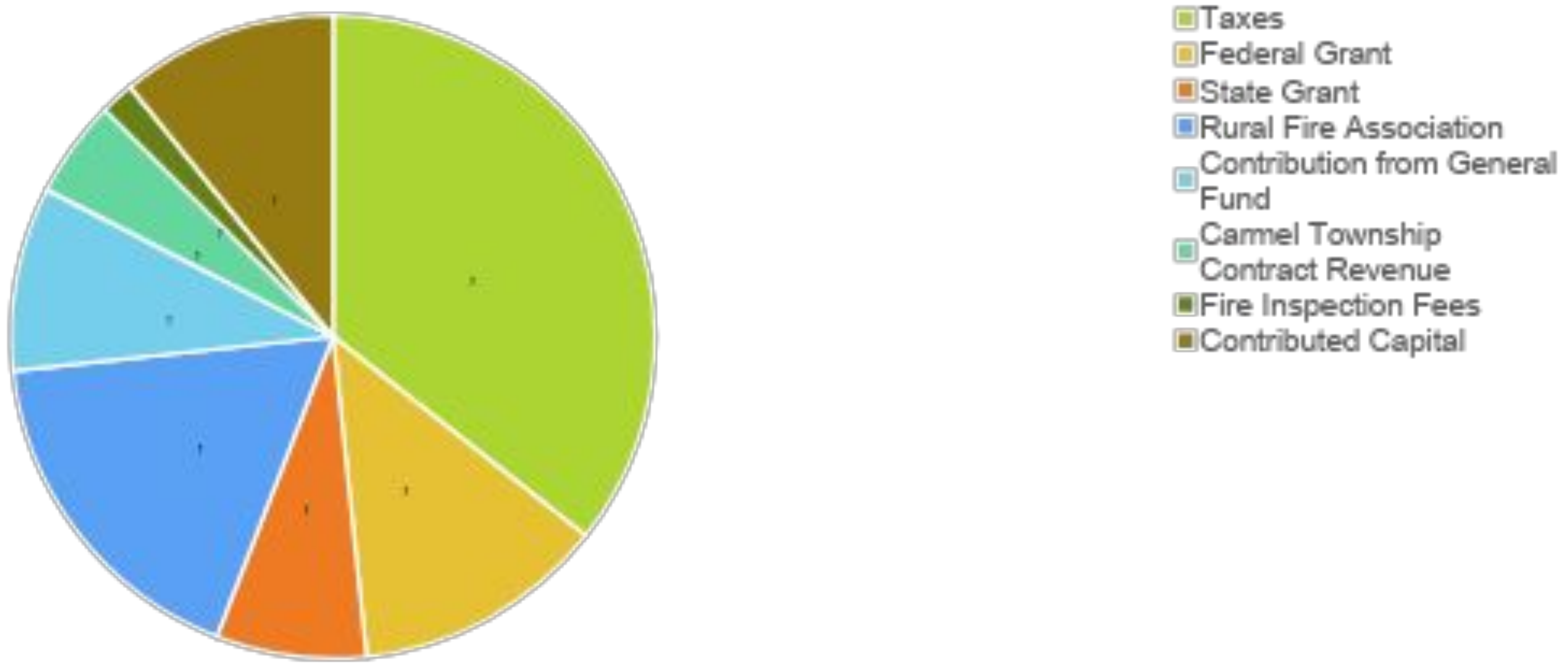
Fiscal Year 2025 Proposed DPW Funds Expenditures



Proposed DPW Fund Capital-$1,936,500

Project	Amount
Major Streets	$500,000
Water & Sewer-Lift Stations	$125,000
Water & Sewer-WWTP	$45,000
Water & Sewer-Mains	$750,000
Water & Sewer-Water Tower	$150,000
Water & Sewer-Water Improvements	$40,000
Recycling-Storage Building & Jack	$84,500
Motor Vehicle Pool-Backhoe	$170,000
Motor Vehicle Pool-Pickup	$50,000
Motor Vehicle Pool-Radios, Bobcat Accessories, Other	$22,000

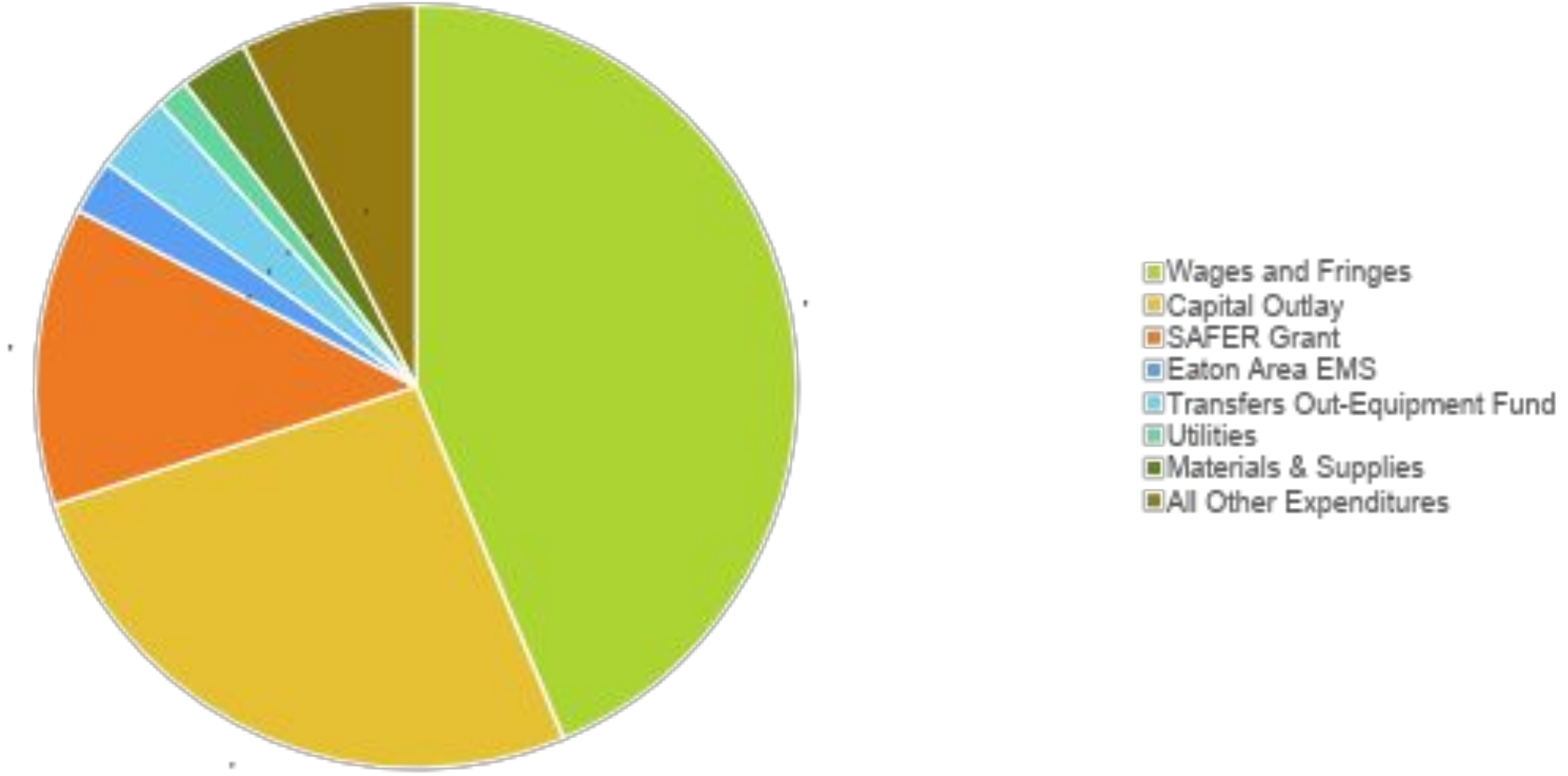
Fiscal Year 2025 Proposed Fire Fund Revenue-$2,989,276



Fire Fund Revenue Update from the 4/8/2024 Draft Budget to Council

- 626.001 Rural Fire Association-was $518,525- Should be $428,906
- 690.000 Contributed Capital- was $322,837- Should be $257,837
- The total reduction in revenue is $154,619. The implication would be an increase to the following revenue lines:
  - 402.000 Property Taxes- was $1,059,230-Should be $1,190,657
  - 699.101 General Fund Contribution-was $274,665- Should be $297,858
- The impact to the Property Tax Special Assessment would be a .6767 mill increase from the prior year. For the average homeowner with a taxable value of $53,977, the increase is approximately $37 annually.

Fiscal Year 2025 Proposed Fire Fund Expenditures by Type-$2,989,276



Proposed Fire Fund Capital-$785,623

Project	Amount
Unit 314 Rescue Pumper	$749,673
Radio/Pager	$6,000
Saw	$1,250
Confined Space Rescue Equipment	$12,000
Hoses & Nozzles	$6,000
Dorm Equipment	$4,000
Bumper Winch Unit	$4,700
Washer/Dryer	$2,000

Questions?

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
101-000.000-402.000	CURRENT PROPERTY TAXES	3,317,028	3,450,188	3,660,720	3,633,452	3,724,300
101-000.000-402.001	YARD WASTE PROPERTY TAX	41,891	44,038	46,550	46,207	49,030
101-000.000-404.000	PRIOR YEAR TAXES				(1,704)	(2,000)
101-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	25,186	(10)		262	250
101-000.000-432.000	PAYMENT IN LIEU OF TAXES	11,030	11,638	18,000	125,682	18,000
101-000.000-434.000	TRAILER PARK TAX	5,391	1,017	5,000	834	800
101-000.000-445.000	TAXES - INTEREST & PENALTIES	9,110	10,496	7,000	10,853	9,000
101-000.000-447.000	TAXES - COLLECTION FEES	129,537	139,251	135,975	143,965	147,000
101-000.000-477.000	CABLE FRANCHISE FEES	37,683	35,551	30,000	17,804	35,000
101-000.000-479.000	MARIHUANA LICENSE & APPLICATION				15,000	
101-000.000-490.003	ZONING PERMITS				280	
101-000.000-490.004	OTHER PERMITS & FEES	1,065	515	750	1,130	750
101-000.000-506.000	FEDERAL - DOJ		1,725			
101-000.000-528.000	FEDERAL GRANTS - OTHER	39,728	194,933			
101-000.000-543.001	LIQUOR LICENSE	11,042	11,097	10,970	18,005	11,000
101-000.000-543.100	STATE FUNDING-POLICE CPE				7,000	
101-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	328,942	382,027	300,000	389,495	325,000
101-000.000-574.000	REVENUE SHARING	1,141,308	1,162,995	1,207,495	838,200	1,010,000
101-000.000-574.001	REVENUE SHARING - CVTRS				148,995	194,000
101-000.000-574.002	REVENUE SHARING - CVTRS PS				2,865	3,600
101-000.000-576.000	STATE GRANTS - ELECTION REIMBURSEM				10,564	
101-000.000-626.002	WEED CUTTING				765	
101-000.000-628.000	COST RECOVERY	2,500	5,000			
101-000.000-628.001	ACCIDENT, FOIA, COPIES	3,994	3,589	3,500	2,912	3,500
101-000.000-628.002	RENTAL REGISTRATION FEE	63,550	17,100	5,000	39,500	5,000
101-000.000-629.000	SCHOOL PARTICIPATION REIMB.	43,053	43,339	35,000	45,845	43,000
101-000.000-656.000	DISTRICT COURT FINES	7,318	9,583	7,000	8,281	7,000
101-000.000-656.001	PARKING FINES	4,845	2,080	4,000	6,119	4,000
101-000.000-657.000	CIVIL INFRACTIONS		455			
101-000.000-665.000	INTEREST INCOME	2,197	104,574	40,000	147,745	100,000
101-000.000-667.001	RENT EARNED-CITY PROPERTY	1,000	880	750	860	880
101-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	14,193	11,923			
101-000.000-676.000	REIMBURSEMENTS	9,698	21		15,083	
101-000.000-680.000	SUNDRY REVENUE	40,953	67,390	15,000	70,514	15,000
101-000.000-689.000	CASH OVER/SHORT	(10)				
101-000.000-692.001	CONTRIBUTIONS FROM RETIREES	7,164	2,126	3,500	7,888	7,000
101-000.000-692.002	CONTRIBUTIONS FROM OTHERS		2,000		3,637	
101-000.000-692.003	CONTRIBUTIONS FROM RETIREES - OTHI				6,011	
101-000.000-692.004	CONTRIBUTIONS - SCIENCE CAMP		500		101	800
101-000.000-692.005	CONTRIBUTIONS FOR POLICE				6,500	
101-000.000-699.510	CONTRIBUTION FROM W & S FUND	349,992	349,992	350,000	349,992	350,000
Totals for dept 000.000 -		5,649,388	6,066,013	5,886,210	6,120,642	6,061,910
Dept 215.000 - CITY CLERK						
101-215.000-680.000	SUNDRY REVENUE		1,302			
Totals for dept 215.000 - CITY CLERK			1,302			
Dept 751.000 - PARKS & RECREATION						
101-751.000-670.000	SCIENCE CAMP REVENUE		723			
Totals for dept 751.000 - PARKS & RECREATION			723			
TOTAL ESTIMATED REVENUES		5,649,388	6,068,038	5,886,210	6,120,642	6,061,910

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 000.000						
101-000.000-999.999	ADDED FOR CR RECEIPT - EXRMB	(3,072)				
Totals for dept 000.000 -		(3,072)				
Dept 101.000 - MAYOR, CITY COUNCIL & BOARDS						
101-101.000-708.000	COUNCIL COMPENSATION	14,656	13,818	15,000	13,898	12,650
101-101.000-721.000	FICA/MEDICARE - CITY SHARE	1,121	1,057	1,150	1,063	968
101-101.000-731.000	MATERIALS & SUPPLIES	488			479	1,000
101-101.000-801.000	PROFESSIONAL SERVICES	336				
101-101.000-956.000	MEETING EXPENSE				259	5,000
101-101.000-960.000	DUES & SUBSCRIPTIONS	4,776	(1,006)	4,800	5,676	5,000
101-101.000-963.000	MISCELLANEOUS	13				
101-101.000-965.000	CONFERENCES & TRAINING	855	2,983	7,500	4,378	7,500
Totals for dept 101.000 - MAYOR, CITY COUNCIL & BOARD:		22,245	16,852	28,450	25,753	32,118
Dept 172.000 - CITY MANAGER						
101-172.000-703.000	ADMINSTRATIVE SALARIES	84,891	86,415	87,070	75,718	150,000
101-172.000-704.000	STAFF WAGES				6,000	
101-172.000-704.200	HOLIDAY COMPENSATION	4,261	3,564	4,935	2,469	
101-172.000-709.420	MARIJUANA OVERSITE				759	
101-172.000-710.000	COMPENSATED ABSENCES	11,150	12,332	32,267	32,267	
101-172.000-715.000	HEALTH REIMBURSEMENT				1,000	
101-172.000-718.000	AUTO ALLOWANCE				5,462	
101-172.000-721.000	FICA/MEDICARE - CITY SHARE	7,477	7,378	8,175	8,950	11,475
101-172.000-723.000	VISION CARE	644	273	415	61	400
101-172.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,314	881	630	1,303	1,300
101-172.000-725.604	DENTAL & HEALTH BENEFITS	20,589	20,442	23,800	18,454	22,807
101-172.000-728.000	RETIREMENT PLANS	13,030	11,786	14,465	10,439	29,400
101-172.000-731.000	MATERIALS & SUPPLIES	20		300	120	300
101-172.000-732.000	POSTAGE	187	250	200	116	200
101-172.000-801.000	PROFESSIONAL SERVICES	37,855	73,830	150,000	129,746	80,000
101-172.000-850.000	TELEPHONE & INTERNET	7,562	7,576	6,500	6,659	6,500
101-172.000-861.000	MILEAGE ALLOWANCE			500	261	500
101-172.000-900.000	PRINTING & PUBLISHING	447	2	200	365	200
101-172.000-955.001	INSURANCE & BONDS	17	23	25	23	25
101-172.000-960.000	DUES & SUBSCRIPTIONS	145		1,800	729	1,800
101-172.000-963.000	MISCELLANEOUS	175,000	151,090	210,339	210,588	150,000
101-172.000-965.000	CONFERENCES & TRAINING	800	2,782	1,500	1,405	1,500
Totals for dept 172.000 - CITY MANAGER		365,389	378,624	543,121	512,894	456,407
Dept 215.000 - CITY CLERK						
101-215.000-703.000	ADMINSTRATIVE SALARIES	57,320	60,195	57,435	64,311	61,952
101-215.000-704.000	STAFF WAGES	43,821	44,736	43,725	40,219	47,297
101-215.000-704.001	COUNCIL MEETING RECORDING				2,634	3,600
101-215.000-704.100	STAFF - OVERTIME	2,004	2,964	775	1,109	775
101-215.000-704.200	HOLIDAY COMPENSATION	3,583	5,457	5,590	4,857	
101-215.000-706.000	CITY LABOR - DPW	92		100		
101-215.000-709.000	OTHER COMPENSATION	957				
101-215.000-709.350	OTHER COMPENSATION	5,112	14,085			
101-215.000-709.420	MARIJUANA OVERSITE				989	
101-215.000-710.000	COMPENSATED ABSENCES	3,216	7,465	7,070	10,519	
101-215.000-711.000	LONGEVITY		1,025	1,045	1,046	1,500
101-215.000-719.000	CLOTHING ALLOWANCE	450	429	500	446	500
101-215.000-721.000	FICA/MEDICARE - CITY SHARE	8,644	9,117	7,590	9,374	8,358
101-215.000-723.000	VISION CARE	600	421	420	501	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 215.000 - CITY CLERK						
101-215.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,288	2,275	2,040	1,945	2,400
101-215.000-725.603	RETIREMENT HEALTH BENEFITS	7,417	7,645	10,000	4,264	
101-215.000-725.604	DENTAL & HEALTH BENEFITS	42,884	41,838	48,700	37,805	30,379
101-215.000-728.000	RETIREMENT PLANS	21,233	24,146	32,875	28,415	29,021
101-215.000-730.000	SAFETY SUPPLIES	75				
101-215.000-731.000	MATERIALS & SUPPLIES	6,134	6,604	9,900	3,519	5,000
101-215.000-732.000	POSTAGE	2,048	964	2,500	3,609	1,000
101-215.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS			500		500
101-215.000-801.000	PROFESSIONAL SERVICES	15,552	14,936	8,000	2,249	8,000
101-215.000-810.000	CONTRACTUAL SERVICES	1,916	3,186	700	739	2,000
101-215.000-850.000	TELEPHONE & INTERNET	24,645	21,768	20,415	21,116	20,415
101-215.000-861.000	MILEAGE ALLOWANCE			200	1,198	500
101-215.000-900.000	PRINTING & PUBLISHING	6,517	9,281	6,200	8,314	10,000
101-215.000-955.001	INSURANCE & BONDS	100	116	120	102	150
101-215.000-956.000	MEETING EXPENSE			500	137	500
101-215.000-956.001	SPECIAL PURPOSE EXPENSES	15,444				
101-215.000-960.000	DUES & SUBSCRIPTIONS	694	520	420	571	420
101-215.000-963.000	MISCELLANEOUS		10	100		100
101-215.000-965.000	CONFERENCES & TRAINING	1,441	1,274	5,500	4,187	5,500
101-215.000-974.000	CAPITAL OUTLAY - EQUIPMENT				61	
Totals for dept 215.000 - CITY CLERK		273,187	280,457	272,920	254,236	239,867
Dept 221.000 - PAYROLL TO BE DISTRIBUTED						
101-221.000-704.200	HOLIDAY COMPENSATION				2,773	
101-221.000-710.000	COMPENSATED ABSENCES				13,193	
101-221.000-712.000	SPECIAL COMPENSATION				720	
101-221.000-715.000	HEALTH REIMBURSEMENT				250	
101-221.000-719.000	CLOTHING ALLOWANCE				200	
101-221.000-721.000	FICA/MEDICARE - CITY SHARE				1,281	
101-221.000-722.000	ICMA - CITY SHARE				121	
101-221.000-723.000	VISION CARE				325	
101-221.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT				517	
101-221.000-725.604	DENTAL & HEALTH BENEFITS				(223)	
101-221.000-728.000	RETIREMENT PLANS				4,198	
Totals for dept 221.000 - PAYROLL TO BE DISTRIBUTED					23,355	
Dept 253.000 - FINANCE & TREASURY						
101-253.000-703.000	ADMINSTRATIVE SALARIES	67,961	66,889	73,405	39,031	90,000
101-253.000-704.000	STAFF WAGES	50,862	63,417	83,325	66,621	96,622
101-253.000-704.100	STAFF - OVERTIME	144	48	505	621	505
101-253.000-704.200	HOLIDAY COMPENSATION	4,351	7,084	8,165	7,029	
101-253.000-709.000	OTHER COMPENSATION	1,160				
101-253.000-710.000	COMPENSATED ABSENCES	24,952	22,942	17,524	17,556	
101-253.000-711.000	LONGEVITY	1,500	740			
101-253.000-715.000	HEALTH REIMBURSEMENT	2,839	2,911	3,000	1,250	
101-253.000-719.000	CLOTHING ALLOWANCE	375				
101-253.000-721.000	FICA/MEDICARE - CITY SHARE	11,447	12,154	13,655	9,763	14,277
101-253.000-723.000	VISION CARE	510	569	460	776	
101-253.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,516	1,064	1,080	2,457	1,080
101-253.000-725.604	DENTAL & HEALTH BENEFITS	34,889	35,861	42,500	32,956	68,420
101-253.000-728.000	RETIREMENT PLANS	28,645	36,806	38,725	29,855	46,288
101-253.000-728.001	RETIREMENT HEALTH SAVINGS	1,747				
101-253.000-731.000	MATERIALS & SUPPLIES	1,103	1,608	3,000	1,468	3,000
101-253.000-732.000	POSTAGE	2,063	4,457	5,000	5,831	5,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 253.000 - FINANCE & TREASURY						
101-253.000-801.000	PROFESSIONAL SERVICES	113,636	72,048	45,000	132,410	45,000
101-253.000-810.000	CONTRACTUAL SERVICES	848	(301)	1,000	3,088	1,000
101-253.000-850.000	TELEPHONE & INTERNET	14,339	12,438	11,665	12,339	11,665
101-253.000-900.000	PRINTING & PUBLISHING	2,344	894	3,500	2,101	3,500
101-253.000-955.001	INSURANCE & BONDS	33,672	40,254	44,932	41,031	44,732
101-253.000-959.001	ANNEXATION TAX SHARING	66,190	68,139	79,500	59,084	79,500
101-253.000-960.000	DUES & SUBSCRIPTIONS	75	198	1,260	198	1,260
101-253.000-963.000	MISCELLANEOUS	14,386	5,871	5,000	1,160	5,000
101-253.000-963.001	SUNDRY - MISC CLEARING	204	(30)			
101-253.000-965.000	CONFERENCES & TRAINING		1,383	3,500	261	3,500
Totals for dept 253.000 - FINANCE & TREASURY		481,758	457,444	485,701	466,886	520,349
Dept 257.000 - CITY ASSESSOR						
101-257.000-704.000	STAFF WAGES	38,940	41,185	41,715	42,044	51,266
101-257.000-704.200	HOLIDAY COMPENSATION	2,097	2,334	2,375	2,082	
101-257.000-709.000	OTHER COMPENSATION	525	420	505	455	1,800
101-257.000-710.000	COMPENSATED ABSENCES	8,361	6,883	7,140	6,271	
101-257.000-711.000	LONGEVITY	1,500	1,500	1,500	1,500	1,500
101-257.000-721.000	FICA/MEDICARE - CITY SHARE	3,894	3,951	4,230	3,922	3,922
101-257.000-723.000	VISION CARE	454	176	175	126	
101-257.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	641	589	540	1,213	540
101-257.000-725.604	DENTAL & HEALTH BENEFITS	18,389	17,930	21,250	16,463	17,778
101-257.000-728.000	RETIREMENT PLANS	24,985	26,255	30,525	24,942	24,526
101-257.000-731.000	MATERIALS & SUPPLIES	370	106	1,250	1,042	600
101-257.000-732.000	POSTAGE	2,078	2,239	2,250	15	100
101-257.000-801.000	PROFESSIONAL SERVICES	4,119				
101-257.000-810.000	CONTRACTUAL SERVICES	37,031	55,038	48,870	50,984	50,500
101-257.000-850.000	TELEPHONE & INTERNET	7,080	6,217	5,835	5,891	5,835
101-257.000-861.000	MILEAGE ALLOWANCE			265		
101-257.000-900.000	PRINTING & PUBLISHING	1,152	300	1,300	3,389	1,300
101-257.000-960.000	DUES & SUBSCRIPTIONS	267	409	300	377	400
101-257.000-963.000	MISCELLANEOUS		10			
101-257.000-965.000	CONFERENCES & TRAINING	110	325	820	629	1,200
101-257.000-974.000	CAPITAL OUTLAY - EQUIPMENT					900
101-257.000-975.000	CAP. OUTLAY - COMPUTER EQUIP					660
Totals for dept 257.000 - CITY ASSESSOR		151,993	165,867	170,845	161,345	162,827
Dept 262.000 - ELECTIONS						
101-262.000-703.000	ADMINSTRATIVE SALARIES			5,600	431	7,000
101-262.000-704.000	STAFF WAGES			4,000	805	5,000
101-262.000-704.100	STAFF - OVERTIME			800	1,509	2,000
101-262.000-709.350	OTHER COMPENSATION			16,500	9,525	17,000
101-262.000-721.000	FICA/MEDICARE - CITY SHARE				932	918
101-262.000-728.000	RETIREMENT PLANS				703	
101-262.000-730.000	SAFETY SUPPLIES			2,060		
101-262.000-731.000	MATERIALS & SUPPLIES			3,000	4,782	5,000
101-262.000-732.000	POSTAGE			3,600	7,937	6,000
101-262.000-801.000	PROFESSIONAL SERVICES			2,500		6,000
101-262.000-810.000	CONTRACTUAL SERVICES			2,800	6,346	3,200
101-262.000-861.000	MILEAGE ALLOWANCE				16	500
101-262.000-900.000	PRINTING & PUBLISHING			600	3,106	1,000
101-262.000-941.000	MVP EQUIPMENT RENTAL			200		200
101-262.000-960.000	DUES & SUBSCRIPTIONS			80		100
101-262.000-963.000	MISCELLANEOUS			100		100

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 262.000 - ELECTIONS						
101-262.000-975.000	CAP. OUTLAY - COMPUTER EQUIP				420	
Totals for dept 262.000 - ELECTIONS				41,840	36,512	54,018
Dept 265.000 - CITY HALL BUILDING & GROUNDS						
101-265.000-704.000	STAFF WAGES				1,469	
101-265.000-706.000	CITY LABOR - DPW	2,103	719	910	829	1,000
101-265.000-721.000	FICA/MEDICARE - CITY SHARE	162	55	70	84	
101-265.000-722.000	ICMA - CITY SHARE	28		20	1	
101-265.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	305				
101-265.000-725.604	DENTAL & HEALTH BENEFITS				(8)	
101-265.000-728.000	RETIREMENT PLANS	534	212	290	1,065	
101-265.000-731.000	MATERIALS & SUPPLIES	5,278	4,359	6,500	5,198	8,000
101-265.000-810.000	CONTRACTUAL SERVICES	37,104	44,615	48,500	54,538	48,500
101-265.000-850.000	TELEPHONE & INTERNET	7,080	6,217	5,835	5,853	8,000
101-265.000-920.000	UTILITIES	134,687	116,059	148,000	102,294	130,000
101-265.000-941.000	MVP EQUIPMENT RENTAL	1,804	362	1,000	733	1,000
101-265.000-955.001	INSURANCE & BONDS	6,140	6,749	7,715	7,087	8,000
101-265.000-963.000	MISCELLANEOUS	185				
101-265.000-971.000	CAP. OUTLAY-IMPROVEMENTS		198,480	140,000	94,884	106,000
101-265.000-974.000	CAPITAL OUTLAY - EQUIPMENT	491	125	10,000	4,154	10,000
Totals for dept 265.000 - CITY HALL BUILDING & GROUND:		195,901	377,952	368,840	278,181	320,500
Dept 271.000 - HEALTH INSURANCE EXPENSES						
101-271.000-725.000	MEDICAL CLAIMS DEDUCTABLE				25,716	
101-271.000-727.000	HEALTH INSURANCE PREMIUMS		60,699		58,033	
101-271.000-729.000	DENTAL PREMIUMS				4,424	
Totals for dept 271.000 - HEALTH INSURANCE EXPENSES			60,699		88,173	
Dept 272.000 - RETIREMENT HEALTH BENEFITS						
101-272.000-725.000	MEDICAL CLAIMS DEDUCTABLE	34			69	
101-272.000-727.000	HEALTH INSURANCE PREMIUMS		3,406		2,361	27,490
Totals for dept 272.000 - RETIREMENT HEALTH BENEFITS		34	3,406		2,430	27,490
Dept 301.000 - POLICE DEPARTMENT						
101-301.000-703.000	ADMINSTRATIVE SALARIES	68,349	70,602	130,000	112,700	161,585
101-301.000-704.000	STAFF WAGES	746,611	705,198	745,000	704,096	1,007,537
101-301.000-704.100	STAFF - OVERTIME	114,942	146,706	150,000	144,192	175,000
101-301.000-704.200	HOLIDAY COMPENSATION	41,892	38,050	41,000	47,086	
101-301.000-706.000	CITY LABOR - DPW	346	348	350	169	350
101-301.000-709.000	OTHER COMPENSATION	18,221				
101-301.000-709.420	MARIJUANA OVERSITE				663	
101-301.000-710.000	COMPENSATED ABSENCES	137,763	124,329	142,000	98,822	
101-301.000-711.000	LONGEVITY	15,489	15,665	14,660	15,035	16,328
101-301.000-712.000	SPECIAL COMPENSATION	1,000		3,000		
101-301.000-715.000	HEALTH REIMBURSEMENT	7,518	1,411		1,750	
101-301.000-719.000	CLOTHING ALLOWANCE	500	554	500	746	500
101-301.000-721.000	FICA/MEDICARE - CITY SHARE	19,888	19,207	22,990	19,574	34,399
101-301.000-722.000	ICMA - CITY SHARE	18,986	21,410	15,435	10,900	17,500
101-301.000-723.000	VISION CARE	5,197	3,814	4,550	4,145	
101-301.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	16,555	15,693	21,000	47,993	21,000
101-301.000-725.603	RETIREMENT HEALTH BENEFITS	15,175	12,742	16,000	6,978	
101-301.000-725.604	DENTAL & HEALTH BENEFITS	258,157	245,050	285,300	220,937	334,264
101-301.000-728.000	RETIREMENT PLANS	487,415	464,528	550,000	517,552	566,879
101-301.000-730.000	SAFETY SUPPLIES	17,530	11,812	14,000	14,000	15,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 301.000 - POLICE DEPARTMENT						
101-301.000-731.000	MATERIALS & SUPPLIES	12,525	11,603	14,000	14,079	16,000
101-301.000-732.000	POSTAGE	2,184	2,970	4,500	1,701	4,000
101-301.000-734.000	GASOLINE & OIL	51,644	55,007	50,000	40,994	60,000
101-301.000-740.000	VEHICLE MAINTENANCE	13,172	19,480	17,000	12,502	20,000
101-301.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	9				
101-301.000-801.000	PROFESSIONAL SERVICES	47,093	58,864	60,000	50,288	65,000
101-301.000-810.000	CONTRACTUAL SERVICES	13,985	18,521	25,000	17,728	49,000
101-301.000-815.000	UNIFORM & CLEANING	13,733	15,989	20,000	17,284	22,000
101-301.000-850.000	TELEPHONE & INTERNET	73,329	65,996	57,650	58,851	57,650
101-301.000-861.000	MILEAGE ALLOWANCE	644	205	750	334	750
101-301.000-900.000	PRINTING & PUBLISHING	3,044	600	1,000	591	2,000
101-301.000-940.000	RENTAL EXPENSE	1,989				
101-301.000-941.000	MVP EQUIPMENT RENTAL	71	101	100		100
101-301.000-955.001	INSURANCE & BONDS	20,081	23,861	24,160	23,896	25,000
101-301.000-960.000	DUES & SUBSCRIPTIONS	1,005	685	1,500	1,255	1,500
101-301.000-963.000	MISCELLANEOUS	329	9,094	500	(5,330)	500
101-301.000-965.000	CONFERENCES & TRAINING	1,528	2,962	6,300	4,504	27,500
101-301.000-971.000	CAP. OUTLAY-IMPROVEMENTS			15,000	17,036	20,000
101-301.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	49,242	109,750	110,000	108,958	125,000
101-301.000-974.000	CAPITAL OUTLAY - EQUIPMENT	23,040	57,373	54,000	63,178	62,500
Totals for dept 301.000 - POLICE DEPARTMENT		2,320,181	2,350,180	2,617,245	2,395,187	2,908,842
Dept 336.000 - FIRE DEPARTMENT						
101-336.000-810.000	CONTRACTUAL SERVICES		55			
Totals for dept 336.000 - FIRE DEPARTMENT			55			
Dept 441.000 - PUBLIC WORKS ADMINISTRATION						
101-441.000-703.000	ADMINSTRATIVE SALARIES	32,578	42,165	42,230	42,217	58,016
101-441.000-704.000	STAFF WAGES	3,621	14,260	20,650	17,985	28,289
101-441.000-704.100	STAFF - OVERTIME	836	949	810	729	810
101-441.000-704.200	HOLIDAY COMPENSATION	1,186	1,506	1,415	1,764	
101-441.000-706.000	CITY LABOR - DPW	7,932			45	
101-441.000-709.000	OTHER COMPENSATION	19,390				
101-441.000-710.000	COMPENSATED ABSENCES	20,048	14,723	16,550	15,231	
101-441.000-711.000	LONGEVITY	2,342	2,161	2,175	1,927	2,139
101-441.000-712.000	SPECIAL COMPENSATION	753	767	785	517	
101-441.000-715.000	HEALTH REIMBURSEMENT	289			183	
101-441.000-718.000	AUTO ALLOWANCE	911	911	935	893	950
101-441.000-719.000	CLOTHING ALLOWANCE	1,441	1,154	1,100	792	1,150
101-441.000-721.000	FICA/MEDICARE - CITY SHARE	6,982	6,021	6,500	6,247	6,602
101-441.000-722.000	ICMA - CITY SHARE	660	888	920	509	875
101-441.000-723.000	VISION CARE	427	400	470	765	
101-441.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	3,149	2,402	4,200	2,250	4,200
101-441.000-725.603	RETIREMENT HEALTH BENEFITS	14,232	12,742	15,000	6,786	
101-441.000-725.604	DENTAL & HEALTH BENEFITS	1,690	598	700	324	21,563
101-441.000-728.000	RETIREMENT PLANS	28,465	26,682	32,850	34,096	33,610
101-441.000-730.000	SAFETY SUPPLIES			100		1,200
101-441.000-731.000	MATERIALS & SUPPLIES	579	771	500	659	500
101-441.000-732.000	POSTAGE	2,180	2,938	2,400	1,189	3,000
101-441.000-801.000	PROFESSIONAL SERVICES	735		500		500
101-441.000-810.000	CONTRACTUAL SERVICES	7,425	8,497	7,700	9,499	9,000
101-441.000-850.000	TELEPHONE & INTERNET	30,032	26,818	25,850	25,866	25,850
101-441.000-900.000	PRINTING & PUBLISHING	637	2,224	1,200	2,936	2,000
101-441.000-955.001	INSURANCE & BONDS	1,108	1,301	1,370	1,465	1,400

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 441.000 - PUBLIC WORKS ADMINISTRATION						
101-441.000-960.000	DUES & SUBSCRIPTIONS	1,125	654	1,200	920	1,025
101-441.000-962.000	EATON COUNTY DRAIN ASSESSMENT	14,570	13,245	40,364	40,364	15,000
101-441.000-963.000	MISCELLANEOUS	8	44	50		50
101-441.000-965.000	CONFERENCES & TRAINING		1,940	2,500	1,056	2,600
101-441.000-975.000	CAP. OUTLAY - COMPUTER EQUIP				322	
Totals for dept 441.000 - PUBLIC WORKS ADMINISTRATION		205,331	186,761	231,024	217,536	220,329
Dept 442.000 - PARKING LOTS						
101-442.000-704.100	STAFF - OVERTIME		1,176	1,515		1,515
101-442.000-706.000	CITY LABOR - DPW	1,031	341	1,010	146	
101-442.000-721.000	FICA/MEDICARE - CITY SHARE	79	116	230	11	
101-442.000-722.000	ICMA - CITY SHARE	11		20		
101-442.000-728.000	RETIREMENT PLANS	266	438	1,125	40	
101-442.000-731.000	MATERIALS & SUPPLIES	990	405	800		700
101-442.000-801.000	PROFESSIONAL SERVICES	7,938				
101-442.000-810.000	CONTRACTUAL SERVICES	810	840	850	1,553	3,000
101-442.000-920.000	UTILITIES	7,589	6,918	8,500	6,572	8,000
101-442.000-941.000	MVP EQUIPMENT RENTAL	1,634	1,297	1,400	329	1,400
101-442.000-971.000	CAP. OUTLAY-IMPROVEMENTS	36,461				
101-442.000-991.000	PRINCIPAL			50,000		50,000
Totals for dept 442.000 - PARKING LOTS		56,809	11,531	65,450	8,651	64,615
Dept 443.000 - LEAF COLLECTION						
101-443.000-704.100	STAFF - OVERTIME	1,306	2,095	2,020	1,920	2,020
101-443.000-706.000	CITY LABOR - DPW	8,930	6,655	9,050	9,128	14,218
101-443.000-711.000	LONGEVITY					326
101-443.000-721.000	FICA/MEDICARE - CITY SHARE	782	666	865	839	1,088
101-443.000-722.000	ICMA - CITY SHARE	17		20		150
101-443.000-725.604	DENTAL & HEALTH BENEFITS				(23)	4,612
101-443.000-728.000	RETIREMENT PLANS	2,759	2,424	4,795	3,140	4,057
101-443.000-731.000	MATERIALS & SUPPLIES			200	383	200
101-443.000-810.000	CONTRACTUAL SERVICES	31,308	26,955	35,293	28,793	35,100
101-443.000-941.000	MVP EQUIPMENT RENTAL	12,890	11,632	16,000	14,449	14,700
Totals for dept 443.000 - LEAF COLLECTION		57,992	50,427	68,243	58,629	76,471
Dept 444.000 - PARKING SERVICES/WINTER MAINT.						
101-444.000-704.100	STAFF - OVERTIME	1,862	1,354	1,515	237	1,515
101-444.000-706.000	CITY LABOR - DPW	5,364	2,370	3,030	1,625	7,109
101-444.000-711.000	LONGEVITY					163
101-444.000-721.000	FICA/MEDICARE - CITY SHARE	553	283	330	141	544
101-444.000-722.000	ICMA - CITY SHARE	72		65		75
101-444.000-725.604	DENTAL & HEALTH BENEFITS					2,306
101-444.000-728.000	RETIREMENT PLANS	1,864	1,080	1,375	467	2,028
101-444.000-731.000	MATERIALS & SUPPLIES	4,414	1,058	5,000		4,000
101-444.000-941.000	MVP EQUIPMENT RENTAL	15,306	6,342	13,000	3,325	13,000
Totals for dept 444.000 - PARKING SERVICES/WINTER MAI		29,435	12,487	24,315	5,795	30,740
Dept 445.000 - TREE WORK						
101-445.000-704.100	STAFF - OVERTIME	650	232	505	682	505
101-445.000-706.000	CITY LABOR - DPW	21,945	22,812	25,790	20,419	42,655
101-445.000-707.000	PART-TIME STAFF WAGES				132	
101-445.000-711.000	LONGEVITY					977
101-445.000-721.000	FICA/MEDICARE - CITY SHARE	1,728	1,752	2,010	1,613	3,263
101-445.000-722.000	ICMA - CITY SHARE	125	1	5		450

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 445.000 - TREE WORK						
101-445.000-725.604	DENTAL & HEALTH BENEFITS				(6)	13,835
101-445.000-728.000	RETIREMENT PLANS	5,988	6,620	7,600	5,932	12,170
101-445.000-731.000	MATERIALS & SUPPLIES	1,910	1,772	1,800	2,190	1,900
101-445.000-801.000	PROFESSIONAL SERVICES			200		200
101-445.000-810.000	CONTRACTUAL SERVICES	1,037	1,430	1,500	1,370	13,300
101-445.000-941.000	MVP EQUIPMENT RENTAL	52,426	59,123	65,000	40,731	63,000
Totals for dept 445.000 - TREE WORK		85,809	93,742	104,410	73,063	152,255
Dept 460.000 - STREET MAINTENANCE						
101-460.000-706.000	CITY LABOR - DPW		187			
101-460.000-721.000	FICA/MEDICARE - CITY SHARE		14			
101-460.000-728.000	RETIREMENT PLANS		55	115		
101-460.000-731.000	MATERIALS & SUPPLIES		(6)			
101-460.000-941.000	MVP EQUIPMENT RENTAL		29			
Totals for dept 460.000 - STREET MAINTENANCE			279	115		
Dept 703.000 - COMMUNITY DEVELOPMENT						
101-703.000-703.000	ADMINSTRATIVE SALARIES	60,206	61,252	62,540	54,774	73,861
101-703.000-704.000	STAFF WAGES	28,192	45,929	57,930	59,419	59,033
101-703.000-704.100	STAFF - OVERTIME	385	264	515	1,819	515
101-703.000-704.200	HOLIDAY COMPENSATION	4,214	5,846	5,925	5,857	
101-703.000-706.000	CITY LABOR - DPW	6,134	4,370	5,930	4,013	7,109
101-703.000-709.420	MARIJUANA OVERSITE				1,527	
101-703.000-710.000	COMPENSATED ABSENCES	9,659	9,571	29,745	29,745	
101-703.000-711.000	LONGEVITY	1,500	1,500	1,500	2,075	1,663
101-703.000-721.000	FICA/MEDICARE - CITY SHARE	8,213	9,657	10,645	11,408	10,710
101-703.000-722.000	ICMA - CITY SHARE	41		50	236	75
101-703.000-723.000	VISION CARE	373	298	290	275	
101-703.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	739	626	525	1,566	525
101-703.000-725.604	DENTAL & HEALTH BENEFITS	24,303	22,712	26,750	20,800	25,113
101-703.000-728.000	RETIREMENT PLANS	40,465	42,021	49,670	48,292	39,579
101-703.000-728.001	RETIREMENT HEALTH SAVINGS				38	2,216
101-703.000-731.000	MATERIALS & SUPPLIES	1,496	3,521	2,000	3,351	2,500
101-703.000-732.000	POSTAGE	748	250	500	314	500
101-703.000-755.000	CONTRIBUTION TO OTHERS	3,000	36,000	8,000	8,000	
101-703.000-801.000	PROFESSIONAL SERVICES			65,000	44,409	60,027
101-703.000-810.000	CONTRACTUAL SERVICES	1,915	1,921	2,000	1,518	2,000
101-703.000-850.000	TELEPHONE & INTERNET	11,877	12,838	10,350	10,858	10,350
101-703.000-900.000	PRINTING & PUBLISHING	2,410	490	1,000	435	1,000
101-703.000-940.000	RENTAL EXPENSE	2,466				
101-703.000-941.000	MVP EQUIPMENT RENTAL	6,419	5,318	5,500	7,661	
101-703.000-955.001	INSURANCE & BONDS	(12)	553	30	521	
101-703.000-956.001	SPECIAL PURPOSE EXPENSES	1,565			1,300	1,500
101-703.000-960.000	DUES & SUBSCRIPTIONS	410	230	400	924	400
101-703.000-963.000	MISCELLANEOUS		10		5,012	100
101-703.000-965.000	CONFERENCES & TRAINING	1,573	455	1,500	125	1,500
Totals for dept 703.000 - COMMUNITY DEVELOPMENT		218,291	265,632	348,295	326,272	300,276
Dept 751.000 - PARKS & RECREATION						
101-751.000-704.100	STAFF - OVERTIME	638	988	1,515	2,487	1,515
101-751.000-706.000	CITY LABOR - DPW	15,560	12,526	17,340	12,418	21,327
101-751.000-707.000	PART-TIME STAFF WAGES			6,060	3,366	6,060
101-751.000-711.000	LONGEVITY					489
101-751.000-721.000	FICA/MEDICARE - CITY SHARE	1,244	1,029	1,910	1,390	1,632

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 751.000 - PARKS & RECREATION						
101-751.000-722.000	ICMA - CITY SHARE	154	2	5		225
101-751.000-725.604	DENTAL & HEALTH BENEFITS				(38)	6,918
101-751.000-728.000	RETIREMENT PLANS	4,208	3,880	7,410	4,175	6,085
101-751.000-731.000	MATERIALS & SUPPLIES	5,456	9,850	5,600	8,110	8,000
101-751.000-755.000	CONTRIBUTION TO OTHERS	15,343	15,162	15,500	15,162	15,500
101-751.000-757.000	SCIENCE CAMP EXPENSES		770	1,000	687	1,000
101-751.000-801.000	PROFESSIONAL SERVICES			12,000	11,000	9,000
101-751.000-810.000	CONTRACTUAL SERVICES	11,905	22,373	26,000	28,132	24,600
101-751.000-920.000	UTILITIES	7,953	9,304	8,200	6,461	12,500
101-751.000-941.000	MVP EQUIPMENT RENTAL	19,623	15,242	19,000	21,867	19,000
101-751.000-941.008	CAPITAL OUTLAY - POCKET PARK					1,000
101-751.000-955.001	INSURANCE & BONDS	713	856	830	680	850
101-751.000-971.000	CAP. OUTLAY-IMPROVEMENTS					15,000
Totals for dept 751.000 - PARKS & RECREATION		82,797	91,982	122,370	115,897	150,701
Dept 999.000 - TRANSFERS TO OTHER FUNDS						
101-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	15,000	15,000	15,000	15,000	
101-999.000-995.206	CONTRIB TO FIRE FUND	212,675	153,300	172,235	172,200	274,665
101-999.000-995.232	CONTRIB. TO POL. TRAINING FUN	3,000	4,659	4,850	4,860	
101-999.000-995.248	CONTRIBUTION TO DDA			10,000	10,000	
101-999.000-995.295	CONTRIB TO AIRPORT FUND			80,700		69,440
Totals for dept 999.000 - TRANSFERS TO OTHER FUNDS		230,675	172,959	282,785	202,060	344,105
TOTAL APPROPRIATIONS		4,774,755	4,977,336	5,775,969	5,252,855	6,061,910
NET OF REVENUES/APPROPRIATIONS - FUND 101		874,633	1,090,702	110,241	867,787	
BEGINNING FUND BALANCE		600,876	1,475,519	2,566,219	2,566,219	
ENDING FUND BALANCE		1,475,509	2,566,221	2,676,460	3,434,006	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
202-000.000-418.000	COUNTY ROAD MILLAGE FUNDS	341,271	361,493	359,575	378,399	360,000
202-000.000-528.000	FEDERAL GRANTS - OTHER			673,720	673,753	
202-000.000-546.000	STATE AID	783,900	816,281	794,000	767,499	970,000
202-000.000-546.001	STATE REV SHARING-TRUNKLINES	16,425	4,450	12,000	10,378	12,000
202-000.000-548.000	METRO ACT	35,391	37,735	35,000	36,000	38,000
202-000.000-665.000	INTEREST INCOME	711	25,063	7,500	38,183	
202-000.000-676.000	REIMBURSEMENTS	2,210			74,459	1,000
202-000.000-680.000	SUNDRY REVENUE	30,419	962		1,974	800
Totals for dept 000.000 -		1,210,327	1,245,984	1,881,795	1,980,645	1,381,800
TOTAL ESTIMATED REVENUES		1,210,327	1,245,984	1,881,795	1,980,645	1,381,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 446.000 - SIDEWALK MAINTENANCE						
202-446.000-706.000	CITY LABOR - DPW				846	3,100
202-446.000-721.000	FICA/MEDICARE - CITY SHARE				64	
202-446.000-728.000	RETIREMENT PLANS				229	
202-446.000-731.000	MATERIALS & SUPPLIES				403	5,000
202-446.000-801.000	PROFESSIONAL SERVICES				35,806	2,000
202-446.000-941.000	MVP EQUIPMENT RENTAL				882	6,000
Totals for dept 446.000 - SIDEWALK MAINTENANCE					38,230	16,100
Dept 460.000 - STREET MAINTENANCE						
202-460.000-704.100	STAFF - OVERTIME	1,121	94	605	746	605
202-460.000-706.000	CITY LABOR - DPW	21,815	9,828	18,990	12,519	21,327
202-460.000-711.000	LONGEVITY					489
202-460.000-721.000	FICA/MEDICARE - CITY SHARE	1,756	756	1,495	1,006	1,632
202-460.000-722.000	ICMA - CITY SHARE	97		105		225
202-460.000-725.604	DENTAL & HEALTH BENEFITS				(54)	6,918
202-460.000-728.000	RETIREMENT PLANS	6,102	2,807	7,175	3,674	6,085
202-460.000-731.000	MATERIALS & SUPPLIES	19,286	10,523	20,500	17,155	21,000
202-460.000-801.000	PROFESSIONAL SERVICES	133,917	94,185	179,880	40,969	76,500
202-460.000-810.000	CONTRACTUAL SERVICES	10,127	6,572	34,500	22,664	25,300
202-460.000-941.000	MVP EQUIPMENT RENTAL	46,931	26,598	33,500	35,801	33,000
202-460.000-942.000	HYDRANT RENTAL	8,400	8,400	9,300	8,525	9,300
202-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS	429,186	576,936	1,363,400	1,260,413	500,000
Totals for dept 460.000 - STREET MAINTENANCE		678,738	736,699	1,669,450	1,403,418	702,381
Dept 470.000 - TRAFFIC SERVICES						
202-470.000-704.100	STAFF - OVERTIME	69	143	100		100
202-470.000-706.000	CITY LABOR - DPW	1,030	1,574	1,945	1,709	
202-470.000-721.000	FICA/MEDICARE - CITY SHARE	85	131	155	130	
202-470.000-722.000	ICMA - CITY SHARE	11		20		
202-470.000-725.604	DENTAL & HEALTH BENEFITS				(3)	
202-470.000-728.000	RETIREMENT PLANS	284	506	915	502	
202-470.000-731.000	MATERIALS & SUPPLIES	1,734	805	1,200	719	1,200
202-470.000-810.000	CONTRACTUAL SERVICES	7,912	9,956	9,000	9,205	9,400
202-470.000-941.000	MVP EQUIPMENT RENTAL	793	2,972	2,000	1,010	2,000
Totals for dept 470.000 - TRAFFIC SERVICES		11,918	16,087	15,335	13,272	12,700
Dept 480.000 - WINTER STREET MAINTENANCE						
202-480.000-704.100	STAFF - OVERTIME	3,174	3,783	2,880	1,265	2,880
202-480.000-704.200	HOLIDAY COMPENSATION	69		100		
202-480.000-706.000	CITY LABOR - DPW	3,519	1,136	3,220	2,283	
202-480.000-721.000	FICA/MEDICARE - CITY SHARE	517	373	550	269	
202-480.000-722.000	ICMA - CITY SHARE	18		20		
202-480.000-728.000	RETIREMENT PLANS	1,812	1,419	2,765	912	
202-480.000-731.000	MATERIALS & SUPPLIES	15,713	16,122	13,000	14,636	16,000
202-480.000-941.000	MVP EQUIPMENT RENTAL	18,065	10,865	13,000	8,085	
Totals for dept 480.000 - WINTER STREET MAINTENANCE		42,887	33,698	35,535	27,450	18,880
Dept 490.000 - TRUNKLINE MAINTENANCE						
202-490.000-704.100	STAFF - OVERTIME	1,634	1,091	1,795	180	1,795
202-490.000-706.000	CITY LABOR - DPW	1,727	655	1,815	318	
202-490.000-721.000	FICA/MEDICARE - CITY SHARE	255	133	275	38	
202-490.000-722.000	ICMA - CITY SHARE	3		15		
202-490.000-728.000	RETIREMENT PLANS	911	515	1,300	142	
202-490.000-920.000	UTILITIES	4,760	5,166	5,000	4,408	5,200

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 490.000 - TRUNKLINE MAINTENANCE						
202-490.000-941.000	MVP EQUIPMENT RENTAL	10,071	6,553	8,300	2,061	9,000
202-490.000-942.000	HYDRANT RENTAL	3,000	3,000	3,000	2,750	3,000
Totals for dept 490.000 - TRUNKLINE MAINTENANCE		22,361	17,113	21,500	9,897	18,995
Dept 520.000 - STREET ADMINISTRATION						
202-520.000-703.000	ADMINSTRATIVE SALARIES	20,817	29,816	30,535	29,331	39,475
202-520.000-704.000	STAFF WAGES	1,836	9,727	11,350	10,597	20,796
202-520.000-704.100	STAFF - OVERTIME	671	796	770	602	770
202-520.000-704.200	HOLIDAY COMPENSATION	1,040	1,401	1,415	1,449	
202-520.000-706.000	CITY LABOR - DPW	6,741			18	
202-520.000-710.000	COMPENSATED ABSENCES	12,149	7,810	9,015	9,148	
202-520.000-711.000	LONGEVITY	1,429	1,104	1,125	1,077	1,015
202-520.000-712.000	SPECIAL COMPENSATION	420	319	375	270	
202-520.000-715.000	HEALTH REIMBURSEMENT	152			71	
202-520.000-718.000	AUTO ALLOWANCE	455	455	460	447	419
202-520.000-719.000	CLOTHING ALLOWANCE	675	483	500	416	
202-520.000-721.000	FICA/MEDICARE - CITY SHARE	3,566	3,997	4,400	4,068	4,611
202-520.000-722.000	ICMA - CITY SHARE	516	743	780	418	
202-520.000-723.000	VISION CARE	229	174	210	135	
202-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,501	4,514	1,650	949	1,650
202-520.000-725.604	DENTAL & HEALTH BENEFITS	9,370	7,006	10,935	8,462	14,656
202-520.000-728.000	RETIREMENT PLANS	18,317	17,555	21,330	22,719	23,392
202-520.000-728.001	RETIREMENT HEALTH SAVINGS					358
202-520.000-963.000	MISCELLANEOUS		160			
202-520.000-965.000	CONFERENCES & TRAINING	75		100	50	
Totals for dept 520.000 - STREET ADMINISTRATION		79,959	86,060	94,950	90,227	107,142
Dept 999.000 - TRANSFERS TO OTHER FUNDS						
202-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	499,992	166,664	100,000	99,996	100,000
Totals for dept 999.000 - TRANSFERS TO OTHER FUNDS		499,992	166,664	100,000	99,996	100,000
TOTAL APPROPRIATIONS		1,335,855	1,056,321	1,936,770	1,682,490	976,198
NET OF REVENUES/APPROPRIATIONS - FUND 202		(125,528)	189,663	(54,975)	298,155	405,602
BEGINNING FUND BALANCE		1,338,951	1,213,425	1,403,088	1,403,088	
ENDING FUND BALANCE		1,213,423	1,403,088	1,348,113	1,701,243	405,602

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
203-000.000-451.000	SPECIAL ASSESSMENT REVENUE	4,738	3,684	3,680	3,339	3,500
203-000.000-474.000	ASSESSMENT/LIEN INTEREST	443	339	340	261	300
203-000.000-546.000	STATE AID	300,984	313,183	300,000	294,834	370,000
203-000.000-665.000	INTEREST INCOME	377	19,642	7,500	31,243	
203-000.000-680.000	SUNDRY REVENUE	49,727	13,931	200	6,182	1,000
203-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	15,000	15,000	15,000	15,000	15,000
203-000.000-699.202	CONTRIBUTION FROM MAJOR STREE	499,992	166,664	100,000	99,996	100,000
Totals for dept 000.000 -		871,261	532,443	426,720	450,855	489,800
TOTAL ESTIMATED REVENUES		871,261	532,443	426,720	450,855	489,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 446.000 - SIDEWALK MAINTENANCE						
203-446.000-706.000	CITY LABOR - DPW				900	3,500
203-446.000-721.000	FICA/MEDICARE - CITY SHARE				68	
203-446.000-728.000	RETIREMENT PLANS				252	
203-446.000-731.000	MATERIALS & SUPPLIES					8,000
203-446.000-801.000	PROFESSIONAL SERVICES				53,709	4,000
203-446.000-941.000	MVP EQUIPMENT RENTAL				1,349	7,000
Totals for dept 446.000 - SIDEWALK MAINTENANCE					56,278	22,500
Dept 460.000 - STREET MAINTENANCE						
203-460.000-704.100	STAFF - OVERTIME	1,627	834	1,360	1,160	1,360
203-460.000-706.000	CITY LABOR - DPW	32,993	20,094	35,100	23,249	35,546
203-460.000-711.000	LONGEVITY					814
203-460.000-721.000	FICA/MEDICARE - CITY SHARE	2,643	1,594	2,745	1,855	2,719
203-460.000-722.000	ICMA - CITY SHARE	151	2	45		375
203-460.000-725.604	DENTAL & HEALTH BENEFITS				(53)	11,529
203-460.000-728.000	RETIREMENT PLANS	9,200	5,998	12,265	6,834	10,142
203-460.000-731.000	MATERIALS & SUPPLIES	15,199	17,691	16,300	23,186	21,000
203-460.000-801.000	PROFESSIONAL SERVICES	53,936	35,299	57,000	1,632	2,000
203-460.000-810.000	CONTRACTUAL SERVICES	6,082	5,409	33,000	725	26,500
203-460.000-941.000	MVP EQUIPMENT RENTAL	87,274	60,870	89,200	77,013	82,000
203-460.000-942.000	HYDRANT RENTAL	15,804	15,804	16,700	15,301	16,700
203-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS			192,600		
Totals for dept 460.000 - STREET MAINTENANCE		224,909	163,595	456,315	150,902	210,685
Dept 470.000 - TRAFFIC SERVICES						
203-470.000-704.100	STAFF - OVERTIME	27	59	100		100
203-470.000-706.000	CITY LABOR - DPW	937	585	1,010	1,014	
203-470.000-721.000	FICA/MEDICARE - CITY SHARE	74	49	80	77	
203-470.000-722.000	ICMA - CITY SHARE	3				
203-470.000-725.604	DENTAL & HEALTH BENEFITS				(2)	
203-470.000-728.000	RETIREMENT PLANS	260	180	290	289	
203-470.000-731.000	MATERIALS & SUPPLIES	1,356	777	1,200	1,562	1,200
203-470.000-810.000	CONTRACTUAL SERVICES	7,484	7,640	7,500	6,308	7,640
203-470.000-941.000	MVP EQUIPMENT RENTAL	466	1,269	1,300	1,093	1,300
Totals for dept 470.000 - TRAFFIC SERVICES		10,607	10,559	11,480	10,341	10,240
Dept 480.000 - WINTER STREET MAINTENANCE						
203-480.000-704.100	STAFF - OVERTIME	4,346	5,902	4,290	1,264	4,290
203-480.000-704.200	HOLIDAY COMPENSATION	69		100		
203-480.000-706.000	CITY LABOR - DPW	4,832	1,636	4,180	2,547	
203-480.000-721.000	FICA/MEDICARE - CITY SHARE	707	572	660	288	
203-480.000-722.000	ICMA - CITY SHARE	24				
203-480.000-728.000	RETIREMENT PLANS	2,478	2,072	2,845	1,004	
203-480.000-731.000	MATERIALS & SUPPLIES	15,713	16,167	14,000	15,109	14,000
203-480.000-941.000	MVP EQUIPMENT RENTAL	21,248	13,697	18,000	8,324	18,000
Totals for dept 480.000 - WINTER STREET MAINTENANCE		49,417	40,046	44,075	28,536	36,290
Dept 520.000 - STREET ADMINISTRATION						
203-520.000-703.000	ADMINSTRATIVE SALARIES	20,817	29,815	30,535	29,331	39,475
203-520.000-704.000	STAFF WAGES	2,725	12,294	14,165	12,722	23,065
203-520.000-704.100	STAFF - OVERTIME	816	986	830	744	830
203-520.000-704.200	HOLIDAY COMPENSATION	1,141	1,505	1,370	1,550	
203-520.000-706.000	CITY LABOR - DPW	8,382			23	
203-520.000-710.000	COMPENSATED ABSENCES	15,509	9,119	11,110	9,865	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 520.000 - STREET ADMINISTRATION						
203-520.000-711.000	LONGEVITY	1,796	1,383	1,415	1,245	1,095
203-520.000-712.000	SPECIAL COMPENSATION	604	442	560	332	
203-520.000-715.000	HEALTH REIMBURSEMENT	223			92	
203-520.000-718.000	AUTO ALLOWANCE	455	455	480	447	419
203-520.000-719.000	CLOTHING ALLOWANCE	948	627	650	457	
203-520.000-721.000	FICA/MEDICARE - CITY SHARE	4,105	4,360	4,585	4,325	4,784
203-520.000-722.000	ICMA - CITY SHARE	655	859	900	447	
203-520.000-723.000	VISION CARE	293	219	240	149	
203-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,504	419	1,650	1,131	1,650
203-520.000-725.604	DENTAL & HEALTH BENEFITS	9,024	6,057	10,285	7,947	15,569
203-520.000-728.000	RETIREMENT PLANS	19,965	18,657	22,610	23,530	23,959
203-520.000-728.001	RETIREMENT HEALTH SAVINGS					358
Totals for dept 520.000 - STREET ADMINISTRATION		88,962	87,197	101,385	94,337	111,204
TOTAL APPROPRIATIONS		373,895	301,397	613,255	340,394	390,919
NET OF REVENUES/APPROPRIATIONS - FUND 203		497,366	231,046	(186,535)	110,461	98,881
BEGINNING FUND BALANCE		317,412	814,778	1,045,824	1,045,824	
ENDING FUND BALANCE		814,778	1,045,824	859,289	1,156,285	98,881

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
206-000.000-402.000	CURRENT PROPERTY TAXES	817,791	879,936	932,155	919,760	1,063,969
206-000.000-404.000	PRIOR YEAR TAXES				(381)	
206-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	10			44	
206-000.000-528.000	FEDERAL GRANTS - OTHER	33,032		714,843	714,843	378,560
206-000.000-540.000	STATE GRANTS		740,618	85,000	55,000	224,382
206-000.000-626.001	RURAL FIRE ASSOCIATION	397,340	408,685	515,000	626,067	428,906
206-000.000-626.004	CARMEL TWP CONTRACT REV					146,077
206-000.000-628.000	COST RECOVERY	8,690	9,850	6,450	2,693	15,000
206-000.000-630.000	HAZMAT REVENUE	323			138	
206-000.000-631.000	FIRE INSPECTION FEE				1,400	50,000
206-000.000-665.000	INTEREST INCOME	34	4,385		6,987	
206-000.000-676.336	GRANT MATCH SHARE REIMBURSED FROM			47,686	47,686	
206-000.000-680.000	SUNDRY REVENUE	5	12,161		2,603	
206-000.000-690.000	Contributed Capital					257,837
206-000.000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED				39,951	
206-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	212,675	153,300	172,235	172,200	274,665
Totals for dept 000.000 -		1,469,900	2,208,935	2,473,369	2,588,991	2,839,396
TOTAL ESTIMATED REVENUES		1,469,900	2,208,935	2,473,369	2,588,991	2,839,396

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 336.000 - FIRE DEPARTMENT						
206-336.000-703.000	ADMINSTRATIVE SALARIES	54,416	15,132	70,725	62,479	160,000
206-336.000-704.000	STAFF WAGES	296,276	320,818	319,950	319,887	418,269
206-336.000-704.100	STAFF - OVERTIME	113,541	146,944	152,235	142,420	70,000
206-336.000-704.200	HOLIDAY COMPENSATION	23,110	23,836	28,215	27,063	30,000
206-336.000-706.000	CITY LABOR - DPW	48	20	80	74	
206-336.000-707.000	PART-TIME STAFF WAGES	19,708	22,335	23,370	21,870	10,000
206-336.000-709.000	OTHER COMPENSATION	15,460				
206-336.000-709.350	OTHER COMPENSATION	13,536				
206-336.000-709.420	MARIJUANA OVERSITE				436	
206-336.000-710.000	COMPENSATED ABSENCES	43,024	36,114	39,070	57,096	
206-336.000-711.000	LONGEVITY	2,657	2,680	3,000	3,000	4,982
206-336.000-712.000	SPECIAL COMPENSATION	3,303	6,016	7,785	3,795	7,260
206-336.000-713.000	FIRE STIPEND	13,160	28,220	27,000	22,610	65,000
206-336.000-715.000	HEALTH REIMBURSEMENT	1,002			2,500	3,000
206-336.000-718.000	AUTO ALLOWANCE	1,688	781			9,600
206-336.000-719.000	CLOTHING ALLOWANCE	14			96	
206-336.000-721.000	FICA/MEDICARE - CITY SHARE	14,160	12,817	14,150	16,581	19,063
206-336.000-722.000	ICMA - CITY SHARE	3,390	3,683	3,575	2,245	3,500
206-336.000-723.000	VISION CARE	2,251	1,881	2,255	2,086	5,000
206-336.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	6,996	11,277	17,850	9,522	15,000
206-336.000-725.603	RETIREMENT HEALTH BENEFITS	14,847	9,344	11,000	4,976	
206-336.000-725.604	DENTAL & HEALTH BENEFITS	122,113	113,560	132,000	102,309	167,133
206-336.000-728.000	RETIREMENT PLANS	273,031	302,906	315,489	310,327	306,835
206-336.000-728.001	RETIREMENT HEALTH SAVINGS	1,505	573		362	1,000
206-336.000-730.000	SAFETY SUPPLIES			1,500	982	10,000
206-336.000-731.000	MATERIALS & SUPPLIES	2,344	6,865	6,500	7,749	8,000
206-336.000-732.000	POSTAGE	810	1,429	500	283	750
206-336.000-734.000	GASOLINE & OIL	16,970	18,451	18,000	16,199	25,000
206-336.000-738.000	OPERATING SUPPLIES	10,180	11,042	15,000	17,698	38,000
206-336.000-738.001	HAZ-MAT SUPPLIES	3,392	2,446	5,000	1,936	5,000
206-336.000-740.000	VEHICLE MAINTENANCE	28,484	32,938	30,000	30,214	35,000
206-336.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	8,012	18,644	17,450	18,222	20,000
206-336.000-801.000	PROFESSIONAL SERVICES	19,629	9,275	10,500	5,307	10,000
206-336.000-810.000	CONTRACTUAL SERVICES	40,626	45,698	36,700	38,822	46,250
206-336.000-815.000	UNIFORM & CLEANING	30,747	19,210	26,000	12,776	12,000
206-336.000-835.000	EATON AREA EMS	71,069		35,520	69,273	68,822
206-336.000-850.000	TELEPHONE & INTERNET	81,287	83,117	67,165	66,951	20,000
206-336.000-851.000	INFORMATION TECHNOLOGY				1,659	14,750
206-336.000-861.000	MILEAGE ALLOWANCE	813	1,492	1,000	255	750
206-336.000-900.000	PRINTING & PUBLISHING	2,394	3,799	1,000	976	2,000
206-336.000-920.000	UTILITIES	37,876	43,607	40,000	29,624	40,000
206-336.000-941.000	MVP EQUIPMENT RENTAL	200	106	250	12	750
206-336.000-942.000	HYDRANT RENTAL	8,700	8,700	9,425	8,635	9,500
206-336.000-955.001	INSURANCE & BONDS	8,587	10,165	9,090	9,922	11,000
206-336.000-960.000	DUES & SUBSCRIPTIONS	440	1,991	2,000	3,627	2,500
206-336.000-963.000	MISCELLANEOUS	708	357		355	1,000
206-336.000-965.000	CONFERENCES & TRAINING	4,730	3,030	5,000	3,703	10,000
206-336.000-974.000	CAPITAL OUTLAY - EQUIPMENT	28,181	778,703	35,200	34,402	785,623
206-336.000-974.100	FEMA GRANT 2023			797,566	797,565	
206-336.000-974.200	FIRE EQUIPMENT STATE GRANT 2023			85,427	50,427	
206-336.000-975.000	CAP. OUTLAY - COMPUTER EQUIP	449	3,354			
206-336.000-991.000	PRINCIPAL	21,815	22,250	22,695	22,692	11,463
206-336.000-994.000	INTEREST EXPENSE	2,220	1,128	685	684	229
Totals for dept 336.000 - FIRE DEPARTMENT		1,469,899	2,186,734	2,446,922	2,362,684	2,484,029

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 338.000 - FEMA SAFER GRANT						
206-338.000-704.000	STAFF WAGES					159,719
206-338.000-704.100	STAFF - OVERTIME					13,989
206-338.000-704.200	HOLIDAY COMPENSATION					5,000
206-338.000-709.350	OTHER COMPENSATION					763
206-338.000-721.000	FICA/MEDICARE - CITY SHARE					13,671
206-338.000-723.000	VISION CARE					1,220
206-338.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT					8,389
206-338.000-725.604	DENTAL & HEALTH BENEFITS					54,406
206-338.000-728.000	RETIREMENT PLANS					121,402
Totals for dept 338.000 - FEMA SAFER GRANT						378,559
TOTAL APPROPRIATIONS		1,469,899	2,186,734	2,446,922	2,362,684	2,862,588
NET OF REVENUES/APPROPRIATIONS - FUND 206		1	22,201	26,447	226,307	(23,192)
BEGINNING FUND BALANCE				22,201	22,201	
ENDING FUND BALANCE		1	22,201	48,648	248,508	(23,192)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
230-000.000-658.000	FORFEITURES		50			
230-000.000-665.000	INTEREST INCOME	8	184		216	
230-000.000-680.000	SUNDRY REVENUE			1,500		
Totals for dept 000.000 -		8	234	1,500	216	
TOTAL ESTIMATED REVENUES		8	234	1,500	216	

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 302.000 - ACT 302 POLICE TRAINING						
230-302.000-731.000	MATERIALS & SUPPLIES	572	1,500	1,500	1,812	1,500
230-302.000-759.000	FORFEITURE REIMBURSEMENTS		1,942			
Totals for dept 302.000 - ACT 302 POLICE TRAINING		572	3,442	1,500	1,812	1,500
TOTAL APPROPRIATIONS		572	3,442	1,500	1,812	1,500
NET OF REVENUES/APPROPRIATIONS - FUND 230		(564)	(3,208)		(1,596)	(1,500)
BEGINNING FUND BALANCE		11,775	11,211	8,003	8,003	
ENDING FUND BALANCE		11,211	8,003	8,003	6,407	(1,500)

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
232-000.000-546.000	STATE AID	3,771	3,024	10,000	7,473	5,000
232-000.000-665.000	INTEREST INCOME	9	369	150	470	400
232-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	3,000	4,659	4,850	4,860	
Totals for dept 000.000 -		6,780	8,052	15,000	12,803	5,400
TOTAL ESTIMATED REVENUES		6,780	8,052	15,000	12,803	5,400

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 303.000 - ACT 302 POLICE TRAINING						
232-303.000-802.001	302 TRAINING	2,702	6,306	10,000		4,000
232-303.000-965.000	CONFERENCES & TRAINING	404	3,700	5,000	4,455	1,400
Totals for dept 303.000 - ACT 302 POLICE TRAINING		3,106	10,006	15,000	4,455	5,400
TOTAL APPROPRIATIONS		3,106	10,006	15,000	4,455	5,400
NET OF REVENUES/APPROPRIATIONS - FUND 232		3,674	(1,954)		8,348	
BEGINNING FUND BALANCE		10,018	13,691	11,735	11,735	
ENDING FUND BALANCE		13,692	11,737	11,735	20,083	

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
243-000.000-402.002	TAX CAPTURE	97,459	99,807	97,815	106,239	105,000
243-000.000-665.000	INTEREST INCOME	75	2,252	1,250	4,318	
Totals for dept 000.000 -		97,534	102,059	99,065	110,557	105,000
TOTAL ESTIMATED REVENUES		97,534	102,059	99,065	110,557	105,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 000.000						
243-000.000-957.000	TAX EXPENDITURES	89,433	89,635	85,895	85,893	90,000
Totals for dept 000.000 -		89,433	89,635	85,895	85,893	90,000
Dept 728.000 - ECONOMIC DEVELOPMENT						
243-728.000-810.000	CONTRACTUAL SERVICES		17,441			
Totals for dept 728.000 - ECONOMIC DEVELOPMENT			17,441			
TOTAL APPROPRIATIONS		89,433	107,076	85,895	85,893	90,000
NET OF REVENUES/APPROPRIATIONS - FUND 243		8,101	(5,017)	13,170	24,664	15,000
BEGINNING FUND BALANCE		34,697	42,798	37,782	37,782	
ENDING FUND BALANCE		42,798	37,781	50,952	62,446	15,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
244-000.000-665.000	INTEREST INCOME	39	1,262	800	4,191	
244-000.000-667.001	RENT EARNED-CITY PROPERTY	11,600	5,500	11,600	18,100	10,100
244-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS				196,843	
Totals for dept 000.000 -		11,639	6,762	12,400	219,134	10,100
TOTAL ESTIMATED REVENUES		11,639	6,762	12,400	219,134	10,100

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 728.000 - ECONOMIC DEVELOPMENT						
244-728.000-706.000	CITY LABOR - DPW	46				
244-728.000-721.000	FICA/MEDICARE - CITY SHARE	3				
244-728.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT		511			
244-728.000-728.000	RETIREMENT PLANS	13	(752)			
244-728.000-731.000	MATERIALS & SUPPLIES	208				
244-728.000-810.000	CONTRACTUAL SERVICES	2,460	4,794	31,000	2,271	33,000
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		2,730	4,553	31,000	2,271	33,000
TOTAL APPROPRIATIONS		2,730	4,553	31,000	2,271	33,000
NET OF REVENUES/APPROPRIATIONS - FUND 244		8,909	2,209	(18,600)	216,863	(22,900)
BEGINNING FUND BALANCE		51,148	60,056	62,266	62,266	
ENDING FUND BALANCE		60,057	62,265	43,666	279,129	(22,900)

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
248-000.000-402.000	CURRENT PROPERTY TAXES	22,910	13,839	13,500	56,080	14,175
248-000.000-402.002	TAX CAPTURE		30,363			
248-000.000-451.000	SPECIAL ASSESSMENT REVENUE	13,110	13,377	11,460	13,114	10,000
248-000.000-652.000	PARKING PERMITS	1,400	770	1,000	2,475	1,000
248-000.000-665.000	INTEREST INCOME	10	539		1,901	
248-000.000-680.000	SUNDRY REVENUE	5,611				
248-000.000-699.101	CONTRIBUTION FROM GENERAL FUND			10,000	10,000	
Totals for dept 000.000 -		43,041	58,888	35,960	83,570	25,175
TOTAL ESTIMATED REVENUES		43,041	58,888	35,960	83,570	25,175

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 728.000 - ECONOMIC DEVELOPMENT						
248-728.000-704.100	STAFF - OVERTIME		189	150	232	150
248-728.000-706.000	CITY LABOR - DPW	2,553	4,951	5,735	1,738	7,109
248-728.000-711.000	LONGEVITY					163
248-728.000-721.000	FICA/MEDICARE - CITY SHARE	196	392	450	150	544
248-728.000-722.000	ICMA - CITY SHARE	23				75
248-728.000-725.604	DENTAL & HEALTH BENEFITS				(4)	2,306
248-728.000-728.000	RETIREMENT PLANS	663	1,449	2,325	559	2,028
248-728.000-731.000	MATERIALS & SUPPLIES	1,319	1,536		760	
248-728.000-801.000	PROFESSIONAL SERVICES	1,718		10,000		
248-728.000-810.000	CONTRACTUAL SERVICES	18,966	20,069	20,000	17,869	20,000
248-728.000-900.000	PRINTING & PUBLISHING	240	273		341	
248-728.000-941.000	MVP EQUIPMENT RENTAL	833	5,130	5,000	2,382	
248-728.000-971.000	CAP. OUTLAY-IMPROVEMENTS		9,421			
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		26,511	43,410	43,660	24,027	32,375
TOTAL APPROPRIATIONS		26,511	43,410	43,660	24,027	32,375
NET OF REVENUES/APPROPRIATIONS - FUND 248		16,530	15,478	(7,700)	59,543	(7,200)
BEGINNING FUND BALANCE		207,093	223,622	239,101	239,101	
ENDING FUND BALANCE		223,623	239,100	231,401	298,644	(7,200)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
250-000.000-665.000	INTEREST INCOME	758	22,313	15,000	33,223	5,000
250-000.000-696.003	LOAN REPAYMENT	2,220	1,128	3,000	684	229
Totals for dept 000.000 -		2,978	23,441	18,000	33,907	5,229
TOTAL ESTIMATED REVENUES		2,978	23,441	18,000	33,907	5,229

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 728.000 - ECONOMIC DEVELOPMENT						
250-728.000-801.000	PROFESSIONAL SERVICES		14,442	1,750	4,150	50,000
250-728.000-971.000	CAP. OUTLAY-IMPROVEMENTS					450,000
Totals for dept 728.000 - ECONOMIC DEVELOPMENT			14,442	1,750	4,150	500,000
TOTAL APPROPRIATIONS			14,442	1,750	4,150	500,000
NET OF REVENUES/APPROPRIATIONS - FUND 250		2,978	8,999	16,250	29,757	(494,771)
BEGINNING FUND BALANCE		1,164,974	1,167,952	1,176,951	1,176,951	
ENDING FUND BALANCE		1,167,952	1,176,951	1,193,201	1,206,708	(494,771)

BUDGET REPORT FOR CITY OF CHARLOTTE
Fund: 285 CAMP FRANCES

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
285-000.000-665.000	INTEREST INCOME	14	320	100	443	300
285-000.000-667.001	RENT EARNED-CITY PROPERTY	3,510	5,216	3,200	5,392	3,200
285-000.000-692.002	CONTRIBUTIONS FROM OTHERS	300	190		375	
Totals for dept 000.000 -		3,824	5,726	3,300	6,210	3,500
TOTAL ESTIMATED REVENUES		3,824	5,726	3,300	6,210	3,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 751.000 - PARKS & RECREATION						
285-751.000-731.000	MATERIALS & SUPPLIES	491	522	500	1,081	500
285-751.000-734.000	GASOLINE & OIL				399	
285-751.000-810.000	CONTRACTUAL SERVICES	663	2,720	3,000	200	2,000
285-751.000-920.000	UTILITIES	1,091	1,345	1,200	1,175	1,000
285-751.000-955.001	INSURANCE & BONDS	(3)	39	40	34	
285-751.000-956.001	SPECIAL PURPOSE EXPENSES				150	
285-751.000-963.000	MISCELLANEOUS		8,250			
Totals for dept 751.000 - PARKS & RECREATION		2,242	12,876	4,740	3,039	3,500
TOTAL APPROPRIATIONS		2,242	12,876	4,740	3,039	3,500
NET OF REVENUES/APPROPRIATIONS - FUND 285		1,582	(7,150)	(1,440)	3,171	
BEGINNING FUND BALANCE		19,381	20,962	13,813	13,813	
ENDING FUND BALANCE		20,963	13,812	12,373	16,984	

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
286-000.000-522.000	CDBG					236,000
286-000.000-561.001	STATE GRANT - MSHDA	6,370				
286-000.000-665.000	INTEREST INCOME	24	420		626	
Totals for dept 000.000 -		6,394	420		626	236,000
TOTAL ESTIMATED REVENUES		6,394	420		626	236,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 729.000 - MSHDA GRANT						
286-729.000-801.000	PROFESSIONAL SERVICES					36,000
286-729.000-963.000	MISCELLANEOUS					200,000
Totals for dept 729.000 - MSHDA GRANT						236,000
Dept 736.000 - CDBG						
286-736.000-801.000	PROFESSIONAL SERVICES	6,370				
Totals for dept 736.000 - CDBG		6,370				
TOTAL APPROPRIATIONS		6,370				236,000
NET OF REVENUES/APPROPRIATIONS - FUND 286		24	420		626	
BEGINNING FUND BALANCE		21,258	21,283	21,703	21,703	
ENDING FUND BALANCE		21,282	21,703	21,703	22,329	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
295-000.000-528.000	FEDERAL GRANTS - OTHER	30,000	68,231	842,861	798,544	14,400
295-000.000-528.001	FEDERAL GRANT - FAA			53,999		
295-000.000-529.000	FEDERAL GRANTS				53,999	
295-000.000-540.000	STATE GRANTS				44,317	
295-000.000-645.000	FUEL SALES	48,053	64,124	50,000	79,122	65,000
295-000.000-667.000	AIRPORT HANGER RENT	34,475	43,860	41,000	39,490	44,000
295-000.000-667.001	RENT EARNED-CITY PROPERTY	5,000	12,500	8,000		8,000
295-000.000-680.000	SUNDRY REVENUE			50,000	225	
295-000.000-699.101	CONTRIBUTION FROM GENERAL FUND			80,700		69,440
Totals for dept 000.000 -		117,528	188,715	1,126,560	1,015,697	200,840
TOTAL ESTIMATED REVENUES		117,528	188,715	1,126,560	1,015,697	200,840

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 595.000 - AIRPORT						
295-595.000-704.100	STAFF - OVERTIME	690	226	505	119	505
295-595.000-706.000	CITY LABOR - DPW	1,692	2,099	1,430	1,041	
295-595.000-721.000	FICA/MEDICARE - CITY SHARE	182	177	145	88	
295-595.000-722.000	ICMA - CITY SHARE	9				
295-595.000-725.604	DENTAL & HEALTH BENEFITS				(3)	
295-595.000-728.000	RETIREMENT PLANS	643	667	685	293	
295-595.000-731.000	MATERIALS & SUPPLIES	819	423	2,000	1,301	2,000
295-595.000-734.000	GASOLINE & OIL	46,721	61,326	135,000	91,657	60,000
295-595.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	2,264	820	2,000	1,027	2,000
295-595.000-743.000	TAXES	10,606	12,037	13,060	13,060	13,000
295-595.000-801.000	PROFESSIONAL SERVICES	74,605	34,008	39,000	28,526	5,000
295-595.000-810.000	CONTRACTUAL SERVICES	24,450	12,607	18,000	28,085	36,000
295-595.000-850.000	TELEPHONE & INTERNET	4,481	6,217	5,835	6,201	5,835
295-595.000-920.000	UTILITIES	13,794	14,752	13,000	12,668	13,000
295-595.000-941.000	MVP EQUIPMENT RENTAL	4,622	4,069	4,000	2,038	4,000
295-595.000-955.001	INSURANCE & BONDS	8,858	9,360	2,100	14,410	11,000
295-595.000-963.000	MISCELLANEOUS	2,339	3,122	2,500	3,600	2,500
295-595.000-971.000	CAP. OUTLAY-IMPROVEMENTS	47,487	30,318	860,205	860,205	46,000
Totals for dept 595.000 - AIRPORT		244,262	192,228	1,099,465	1,064,316	200,840
TOTAL APPROPRIATIONS		244,262	192,228	1,099,465	1,064,316	200,840
NET OF REVENUES/APPROPRIATIONS - FUND 295		(126,734)	(3,513)	27,095	(48,619)	
BEGINNING FUND BALANCE		(154,150)	(280,884)	(284,396)	(284,396)	
ENDING FUND BALANCE		(280,884)	(284,397)	(257,301)	(333,015)	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
304-000.000-402.000	CURRENT PROPERTY TAXES	210,355	221,209	225,000	232,889	183,700
304-000.000-404.000	PRIOR YEAR TAXES				(90)	
304-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	11,942	13,409	13,000	15,065	15,000
304-000.000-665.000	INTEREST INCOME	118	3,522	3,000	7,489	5,000
Totals for dept 000.000 -		222,415	238,140	241,000	255,353	203,700
TOTAL ESTIMATED REVENUES		222,415	238,140	241,000	255,353	203,700

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 906.000 - DEBT SERVICE						
304-906.000-991.000	PRINCIPAL	145,000	150,000	160,000	160,000	165,000
304-906.000-994.000	INTEREST EXPENSE	52,350	48,000	43,500	43,500	38,700
Totals for dept 906.000 - DEBT SERVICE		197,350	198,000	203,500	203,500	203,700
TOTAL APPROPRIATIONS		197,350	198,000	203,500	203,500	203,700
NET OF REVENUES/APPROPRIATIONS - FUND 304		25,065	40,140	37,500	51,853	
BEGINNING FUND BALANCE		40,351	65,416	105,556	105,556	
ENDING FUND BALANCE		65,416	105,556	143,056	157,409	

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
403-000.000-665.000	INTEREST INCOME	318	10,131	6,000	16,948	12,000
Totals for dept 000.000 -		318	10,131	6,000	16,948	12,000
TOTAL ESTIMATED REVENUES		318	10,131	6,000	16,948	12,000
NET OF REVENUES/APPROPRIATIONS - FUND 403		318	10,131	6,000	16,948	12,000
BEGINNING FUND BALANCE		812,409	812,727	822,858	822,858	
ENDING FUND BALANCE		812,727	822,858	828,858	839,806	12,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
510-000.000-528.000	FEDERAL GRANTS - OTHER		12,248			
510-000.000-540.000	STATE GRANTS	97,164	139,720	50,000	114,524	
510-000.000-621.000	SEWER TAP FEES	1,750	1,750			
510-000.000-626.003	SEWER-CLEANOUT & AUGERING	8,400	14,015	9,000	10,285	9,000
510-000.000-642.000	WATER-UTILITY BILLING	1,634,784	1,683,314	1,657,500	1,751,856	1,658,000
510-000.000-642.001	WATER BILLING - SPRINKLING	66,335	66,285	65,000	66,816	66,000
510-000.000-642.002	WATER SYSTEM EQUITY CHARGE	15,500	4,850	11,700	7,750	7,600
510-000.000-642.003	WATER - SALES TO CITY	78,900	78,900	86,125	86,124	86,124
510-000.000-642.004	WATER - METERS SOLD	10,344	6,088	5,000	15,690	6,500
510-000.000-643.000	SEWER-UTILITY BILLING	2,888,833	2,871,608	2,900,000	2,930,439	2,800,000
510-000.000-643.001	SEWER SYSTEM EQUITY CHARGE	26,950	8,850	15,000	14,050	10,500
510-000.000-656.002	WATER-PENALTIES AND FINES	4,946	30,013	25,000	24,745	25,000
510-000.000-656.003	SEWER-PENALTIES & FINES	8,709	52,036	45,000	40,506	45,000
510-000.000-665.000	INTEREST INCOME	2,845	65,818	35,000	87,255	37,000
510-000.000-676.000	REIMBURSEMENTS	488				
510-000.000-679.001	WATER - MISCELLANEOUS CHARGES	2,335	14,020	5,000	13,667	11,000
510-000.000-679.002	WATER-SUNDRY	360	100		150	100
510-000.000-680.000	SUNDRY REVENUE	16,733	13,529	20,000	19,777	14,000
Totals for dept 000.000 -		4,865,376	5,063,144	4,929,325	5,183,634	4,775,824
TOTAL ESTIMATED REVENUES		4,865,376	5,063,144	4,929,325	5,183,634	4,775,824

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 221.000 - PAYROLL TO BE DISTRIBUTED						
510-221.000-706.000	CITY LABOR - DPW	629				
510-221.000-721.000	FICA/MEDICARE - CITY SHARE	48				
510-221.000-728.000	RETIREMENT PLANS	36				
Totals for dept 221.000 - PAYROLL TO BE DISTRIBUTED		713				
Dept 537.000 - SEWER ADMINISTRATION						
510-537.000-703.000	ADMINSTRATIVE SALARIES	105,307	119,243	119,435	118,517	100,893
510-537.000-704.000	STAFF WAGES	6,382	22,381	31,510	28,033	87,702
510-537.000-704.100	STAFF - OVERTIME	951	859	1,030	750	1,030
510-537.000-704.200	HOLIDAY COMPENSATION	3,861	4,308	4,290	4,741	
510-537.000-706.000	CITY LABOR - DPW	6,502			189	
510-537.000-710.000	COMPENSATED ABSENCES	38,588	985	47,305	50,418	
510-537.000-711.000	LONGEVITY	3,269	5,875	5,875	5,688	3,683
510-537.000-712.000	SPECIAL COMPENSATION	1,536	2,422	2,025	1,736	
510-537.000-715.000	HEALTH REIMBURSEMENT	1,375	1,455	1,500	2,269	
510-537.000-718.000	AUTO ALLOWANCE	607	607	605	596	620
510-537.000-719.000	CLOTHING ALLOWANCE	3,128	4,287	3,335	3,620	
510-537.000-721.000	FICA/MEDICARE - CITY SHARE	13,023	15,670	16,595	16,367	14,428
510-537.000-722.000	ICMA - CITY SHARE	724	1,285	1,235	1,117	
510-537.000-723.000	VISION CARE	2,454	2,216	2,205	2,108	
510-537.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	5,288	2,050	5,775	2,682	5,775
510-537.000-725.604	DENTAL & HEALTH BENEFITS	148,669	149,421	179,525	139,950	42,388
510-537.000-728.000	RETIREMENT PLANS	14,566	58,038	71,590	72,906	66,101
510-537.000-728.001	RETIREMENT HEALTH SAVINGS					1,790
510-537.000-731.000	MATERIALS & SUPPLIES	82	655	200	521	300
510-537.000-732.000	POSTAGE	3,725	2,979	3,900	5,247	
510-537.000-801.000	PROFESSIONAL SERVICES	500	6,650	500	750	500
510-537.000-850.000	TELEPHONE & INTERNET	38,535	39,249	35,260	35,369	35,260
510-537.000-900.000	PRINTING & PUBLISHING	3,545	2,566	3,800	2,869	2,700
510-537.000-940.000	RENTAL EXPENSE	4,110				
510-537.000-942.000	HYDRANT RENTAL	21,504	21,504	23,850	21,868	23,850
510-537.000-955.001	INSURANCE & BONDS	8,352	9,887	10,175	7,455	10,500
510-537.000-960.000	DUES & SUBSCRIPTIONS	1,909	2,092	2,000	848	2,000
510-537.000-963.000	MISCELLANEOUS		(221)	100		100
510-537.000-965.000	CONFERENCES & TRAINING	5,395	3,067	3,000	912	4,000
510-537.000-968.000	DEPRECIATION EXPENSE	606,103	574,052	650,000		
510-537.000-986.000	PENSION EXPENSE		129,104			
510-537.000-991.000	PRINCIPAL			495,000		
510-537.000-994.000	INTEREST EXPENSE	66,641	52,541	59,295	38,141	
Totals for dept 537.000 - SEWER ADMINISTRATION		1,116,631	1,235,227	1,780,915	565,667	403,620
Dept 540.000 - SEWER MAINTENANCE						
510-540.000-704.100	STAFF - OVERTIME	2,541	2,130	2,100	1,970	2,100
510-540.000-704.200	HOLIDAY COMPENSATION	220		250		
510-540.000-706.000	CITY LABOR - DPW	46,391	39,206	46,985	38,660	63,982
510-540.000-711.000	LONGEVITY					1,466
510-540.000-721.000	FICA/MEDICARE - CITY SHARE	3,750	3,117	3,770	3,048	4,895
510-540.000-722.000	ICMA - CITY SHARE	117	7	100		675
510-540.000-725.604	DENTAL & HEALTH BENEFITS				(108)	20,753
510-540.000-728.000	RETIREMENT PLANS	3,316	11,721	16,785	11,176	18,255
510-540.000-731.000	MATERIALS & SUPPLIES	7,461	9,183	7,200	4,401	7,500
510-540.000-810.000	CONTRACTUAL SERVICES	2,722	5,551	46,000	350	3,000
510-540.000-941.000	MVP EQUIPMENT RENTAL	103,123	86,335	83,000	82,479	83,000
Totals for dept 540.000 - SEWER MAINTENANCE		169,641	157,250	206,190	141,976	205,626

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 545.000 - LIFT STATIONS						
510-545.000-704.100	STAFF - OVERTIME	4,752	4,312	4,640	2,958	4,640
510-545.000-704.200	HOLIDAY COMPENSATION	141	196	275	182	
510-545.000-706.000	CITY LABOR - DPW	21,215	12,640	15,510	10,468	14,218
510-545.000-711.000	LONGEVITY					326
510-545.000-721.000	FICA/MEDICARE - CITY SHARE	2,012	1,321	1,580	1,036	1,088
510-545.000-722.000	ICMA - CITY SHARE	356	275	265	121	150
510-545.000-725.604	DENTAL & HEALTH BENEFITS				(30)	4,612
510-545.000-728.000	RETIREMENT PLANS	1,585	4,725	6,855	3,645	4,057
510-545.000-731.000	MATERIALS & SUPPLIES	10,840	7,171	9,100	9,603	9,000
510-545.000-810.000	CONTRACTUAL SERVICES	36,352	22,239	24,865	16,601	27,000
510-545.000-920.000	UTILITIES	65,612	84,095	83,460	61,869	72,000
510-545.000-941.000	MVP EQUIPMENT RENTAL	18,083	8,260	14,200	8,353	11,000
Totals for dept 545.000 - LIFT STATIONS		160,948	145,234	160,750	114,806	148,091
Dept 550.000 - W.W.T.P. OPERATIONS						
510-550.000-704.100	STAFF - OVERTIME	11,717	13,573	11,615	9,988	11,615
510-550.000-704.200	HOLIDAY COMPENSATION	2,779	2,174	3,040	3,979	
510-550.000-706.000	CITY LABOR - DPW	158,534	157,085	164,005	148,065	184,837
510-550.000-707.000	PART-TIME STAFF WAGES					7,500
510-550.000-711.000	LONGEVITY					4,235
510-550.000-721.000	FICA/MEDICARE - CITY SHARE	13,260	13,593	13,665	12,387	14,140
510-550.000-722.000	ICMA - CITY SHARE	1,194	6,571	1,510	2,316	1,950
510-550.000-725.604	DENTAL & HEALTH BENEFITS				(374)	59,952
510-550.000-728.000	RETIREMENT PLANS	10,441	46,652	50,300	42,016	52,736
510-550.000-731.000	MATERIALS & SUPPLIES	31,918	22,429	56,500	25,893	37,000
510-550.000-738.000	OPERATING SUPPLIES	63,568	65,723	60,000	108,584	66,000
510-550.000-739.000	LABORATORY SUPPLIES	26,680	25,548	30,000	22,300	30,000
510-550.000-801.000	PROFESSIONAL SERVICES	33,637	22,392	35,000	25,412	33,000
510-550.000-810.000	CONTRACTUAL SERVICES	103,899	122,621	127,080	134,498	132,600
510-550.000-850.000	TELEPHONE & INTERNET	978	116			
510-550.000-920.000	UTILITIES	146,140	151,484	152,000	132,307	160,000
510-550.000-941.000	MVP EQUIPMENT RENTAL	8,593	8,465	9,500	6,612	9,000
510-550.000-965.000	CONFERENCES & TRAINING	7,129	2,341	4,500	2,855	2,500
Totals for dept 550.000 - W.W.T.P. OPERATIONS		620,467	660,767	718,715	676,838	807,065
Dept 555.000 - WATER ADMINISTRATION						
510-555.000-703.000	ADMINSTRATIVE SALARIES	74,000	88,039	89,065	87,988	100,893
510-555.000-704.000	STAFF WAGES	14,065	20,676	38,115	32,017	53,657
510-555.000-704.100	STAFF - OVERTIME	1,131	1,073	1,010	950	1,010
510-555.000-704.200	HOLIDAY COMPENSATION	2,405	2,775	2,675	3,228	
510-555.000-706.000	CITY LABOR - DPW	8,950			221	
510-555.000-710.000	COMPENSATED ABSENCES	55,398	33,659	35,150	52,134	
510-555.000-711.000	LONGEVITY	7,846	4,612	4,710	6,445	3,045
510-555.000-712.000	SPECIAL COMPENSATION	2,389	1,687	1,675	2,060	
510-555.000-715.000	HEALTH REIMBURSEMENT	1,835	1,455	1,500	2,400	
510-555.000-718.000	AUTO ALLOWANCE	607	608	615	596	620
510-555.000-719.000	CLOTHING ALLOWANCE	4,673	2,810	3,000	3,887	
510-555.000-721.000	FICA/MEDICARE - CITY SHARE	13,204	12,006	13,225	14,534	11,823
510-555.000-722.000	ICMA - CITY SHARE	1,073	1,280	1,250	1,240	
510-555.000-723.000	VISION CARE	2,059	1,661	1,610	2,230	
510-555.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	5,339	8,206	5,775	6,719	5,775
510-555.000-725.604	DENTAL & HEALTH BENEFITS	82,371	75,906	88,455	68,900	32,862
510-555.000-728.000	RETIREMENT PLANS	15,581	53,994	62,465	70,269	60,872
510-555.000-728.001	RETIREMENT HEALTH SAVINGS					1,790

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 555.000 - WATER ADMINISTRATION						
510-555.000-731.000	MATERIALS & SUPPLIES	227	225	250	231	250
510-555.000-732.000	POSTAGE	3,355	4,934	4,000	5,149	
510-555.000-801.000	PROFESSIONAL SERVICES	119,246	282,942	150,000	174,053	
510-555.000-810.000	CONTRACTUAL SERVICES	19,290	29,770	19,000	18,715	19,000
510-555.000-850.000	TELEPHONE & INTERNET		116			
510-555.000-900.000	PRINTING & PUBLISHING	3,627	3,196	3,900	3,827	3,800
510-555.000-940.000	RENTAL EXPENSE	5,345				
510-555.000-942.000	HYDRANT RENTAL	21,492	21,492	23,850	21,868	23,850
510-555.000-955.001	INSURANCE & BONDS	3,565	4,158	4,350	4,261	4,600
510-555.000-960.000	DUES & SUBSCRIPTIONS	502	1,040	1,400	1,307	1,700
510-555.000-963.000	MISCELLANEOUS		113			
510-555.000-965.000	CONFERENCES & TRAINING	1,693	637	2,000	1,591	1,900
Totals for dept 555.000 - WATER ADMINISTRATION		471,268	659,070	559,045	586,820	327,447
Dept 560.000 - WATER MAINTENANCE						
510-560.000-704.100	STAFF - OVERTIME	6,537	4,762	5,860	6,929	5,860
510-560.000-706.000	CITY LABOR - DPW	54,742	56,285	63,180	85,883	113,746
510-560.000-711.000	LONGEVITY					2,606
510-560.000-721.000	FICA/MEDICARE - CITY SHARE	4,684	4,623	5,285	7,024	8,702
510-560.000-722.000	ICMA - CITY SHARE	303	30	145	131	1,200
510-560.000-725.604	DENTAL & HEALTH BENEFITS				(211)	36,893
510-560.000-728.000	RETIREMENT PLANS	4,069	17,598	21,005	25,515	32,453
510-560.000-731.000	MATERIALS & SUPPLIES	42,029	119,061	42,800	89,060	75,000
510-560.000-810.000	CONTRACTUAL SERVICES	35,807	39,737	15,400	68,093	40,000
510-560.000-941.000	MVP EQUIPMENT RENTAL	86,312	114,096	96,800	226,721	130,000
Totals for dept 560.000 - WATER MAINTENANCE		234,483	356,192	250,475	509,145	446,460
Dept 561.000 - WATER METER READING						
510-561.000-704.100	STAFF - OVERTIME	156	321	505	9	505
510-561.000-706.000	CITY LABOR - DPW	22,392	25,615	28,660	18,733	14,218
510-561.000-711.000	LONGEVITY					326
510-561.000-721.000	FICA/MEDICARE - CITY SHARE	1,731	2,022	2,230	1,450	1,088
510-561.000-722.000	ICMA - CITY SHARE	213	811	1,040	442	150
510-561.000-725.604	CITY LABOR - DPW				(18)	4,612
510-561.000-728.000	RETIREMENT PLANS	1,460	6,927	8,465	4,469	4,057
510-561.000-941.000	MVP EQUIPMENT RENTAL	12,681	14,828	15,000	9,144	17,200
Totals for dept 561.000 - WATER METER READING		38,633	50,524	55,900	34,229	42,156
Dept 562.000 - WATER PRODUCTION AND OPERATION						
510-562.000-704.100	STAFF - OVERTIME	9,293	9,829	9,090	11,364	9,090
510-562.000-704.200	HOLIDAY COMPENSATION	745	717	860	554	
510-562.000-706.000	CITY LABOR - DPW	47,685	68,380	63,240	72,174	85,309
510-562.000-711.000	LONGEVITY					1,955
510-562.000-721.000	FICA/MEDICARE - CITY SHARE	4,445	6,085	5,600	6,286	6,526
510-562.000-722.000	ICMA - CITY SHARE	546	1,597	1,900	1,023	900
510-562.000-725.604	DENTAL & HEALTH BENEFITS				(149)	27,670
510-562.000-728.000	RETIREMENT PLANS	3,706	21,868	22,175	21,924	24,340
510-562.000-731.000	MATERIALS & SUPPLIES	908	3,645	2,500	2,850	3,500
510-562.000-738.000	OPERATING SUPPLIES	63,455	65,245	68,000	72,388	70,000
510-562.000-739.000	LABORATORY SUPPLIES	1,666	2,071	3,000	1,688	3,000
510-562.000-801.000	PROFESSIONAL SERVICES	200		5,000	2,608	3,000
510-562.000-810.000	CONTRACTUAL SERVICES	23,946	25,222	62,600	28,235	63,500
510-562.000-850.000	TELEPHONE & INTERNET	3,894	3,431	2,655	2,663	2,655
510-562.000-920.000	UTILITIES	75,709	84,484	82,000	52,066	86,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 562.000 - WATER PRODUCTION AND OPERATION						
510-562.000-941.000	MVP EQUIPMENT RENTAL	20,308	20,851	22,400	23,835	22,000
510-562.000-963.000	MISCELLANEOUS	27				
510-562.000-965.000	CONFERENCES & TRAINING	1,253	1,341	1,800	1,073	1,800
Totals for dept 562.000 - WATER PRODUCTION AND OPERAT		257,786	314,766	352,820	300,582	411,245
Dept 565.000 - SEWER SERVICE NEW						
510-565.000-704.100	STAFF - OVERTIME	7				
510-565.000-706.000	CITY LABOR - DPW	74				
510-565.000-721.000	FICA/MEDICARE - CITY SHARE	6				
510-565.000-728.000	RETIREMENT PLANS	6				
510-565.000-731.000	MATERIALS & SUPPLIES		7,402	1,600	1,899	22,500
510-565.000-941.000	MVP EQUIPMENT RENTAL	61				
Totals for dept 565.000 - SEWER SERVICE NEW		154	7,402	1,600	1,899	22,500
Dept 566.000 - SEWER REPLACEMENT MAINS						
510-566.000-706.000	CITY LABOR - DPW	630	41	80	54	
510-566.000-721.000	FICA/MEDICARE - CITY SHARE	48	3	5	4	
510-566.000-722.000	ICMA - CITY SHARE	4				
510-566.000-728.000	RETIREMENT PLANS	43	12	50	16	
510-566.000-731.000	MATERIALS & SUPPLIES	9,925	3,086	8,000	3,656	5,000
510-566.000-810.000	CONTRACTUAL SERVICES	19,360	313			
510-566.000-941.000	MVP EQUIPMENT RENTAL	812			48	100
Totals for dept 566.000 - SEWER REPLACEMENT MAINS		30,822	3,455	8,135	3,778	5,100
Dept 570.000 - WATER SERVICES NEW						
510-570.000-704.100	STAFF - OVERTIME	49				
510-570.000-706.000	CITY LABOR - DPW	372	256	125		
510-570.000-721.000	FICA/MEDICARE - CITY SHARE	32	19	10		
510-570.000-722.000	ICMA - CITY SHARE	1				
510-570.000-728.000	RETIREMENT PLANS	28	76	75		
510-570.000-731.000	MATERIALS & SUPPLIES	(7,668)	(3,456)	55,000	49,877	69,000
510-570.000-941.000	MVP EQUIPMENT RENTAL	271	205			200
Totals for dept 570.000 - WATER SERVICES NEW		(6,915)	(2,900)	55,210	49,877	69,200
Dept 571.000 - WATER TOWER						
510-571.000-801.000	PROFESSIONAL SERVICES	10,270	900	5,000	5,615	15,000
510-571.000-810.000	CONTRACTUAL SERVICES	2,391	585	2,500	1,413	2,700
Totals for dept 571.000 - WATER TOWER		12,661	1,485	7,500	7,028	17,700
Dept 572.000 - WATER REPLACEMENT SERVICES						
510-572.000-704.100	STAFF - OVERTIME	105	270	100		100
510-572.000-706.000	CITY LABOR - DPW	2,948	4,968	3,110		7,109
510-572.000-711.000	LONGEVITY					163
510-572.000-721.000	FICA/MEDICARE - CITY SHARE	239	398	245		544
510-572.000-722.000	ICMA - CITY SHARE	96	5	75		75
510-572.000-725.604	DENTAL & HEALTH BENEFITS					2,306
510-572.000-728.000	RETIREMENT PLANS	176	1,521	1,070		2,028
510-572.000-731.000	MATERIALS & SUPPLIES	31,915	24,738	30,000	374	30,000
510-572.000-810.000	CONTRACTUAL SERVICES	135,646	316,431	140,000	64,414	130,000
510-572.000-941.000	MVP EQUIPMENT RENTAL	6,547	5,955	9,000		4,000
Totals for dept 572.000 - WATER REPLACEMENT SERVICES		177,672	354,286	183,600	64,788	176,325
Dept 573.000 - WATER REPLACEMENT EQUIPMENT						
510-573.000-706.000	CITY LABOR - DPW	895	408	1,010		

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 573.000 - WATER REPLACEMENT EQUIPMENT						
510-573.000-721.000	FICA/MEDICARE - CITY SHARE	69	31	75		
510-573.000-722.000	ICMA - CITY SHARE	8				
510-573.000-728.000	RETIREMENT PLANS	59	120	250		
510-573.000-731.000	MATERIALS & SUPPLIES	25,157		500	789	
510-573.000-810.000	CONTRACTUAL SERVICES		1,954			6,000
510-573.000-941.000	MVP EQUIPMENT RENTAL	2,999	845	1,000		800
Totals for dept 573.000 - WATER REPLACEMENT EQUIPMENT		29,187	3,358	2,835	789	6,800
Dept 574.000 - WELLHEAD PROTECTION						
510-574.000-731.000	MATERIALS & SUPPLIES	1,539		500		
510-574.000-810.000	CONTRACTUAL SERVICES					400
Totals for dept 574.000 - WELLHEAD PROTECTION		1,539		500		400
Dept 575.000 - WATER REPLACEMENT MAINS						
510-575.000-706.000	CITY LABOR - DPW	18				
510-575.000-721.000	FICA/MEDICARE - CITY SHARE	1				
510-575.000-728.000	RETIREMENT PLANS	1				
510-575.000-941.000	MVP EQUIPMENT RENTAL	18				
Totals for dept 575.000 - WATER REPLACEMENT MAINS		38				
Dept 901.000 - SEWER CAPITAL OUTLAY						
510-901.000-974.625	MEYER LIFT STATION				8,054	
510-901.000-974.627	CAPITAL OUTLAY - COUNTY LIFT STATI					75,000
510-901.000-974.628	CAPITAL OUTLAY - TIRRELL LIFT				23,280	50,000
510-901.000-974.631	CAPITAL OUTLAY - WWTP	2,459	42,879	28,100	118,126	45,000
510-901.000-974.661	CAPITAL OUTLAY - WATER P&O			50,000	29,064	40,000
510-901.000-974.673	CAP OUTLAY - SEWER RPL MAINS			228,000	364,729	400,000
510-901.000-974.681	CAPITAL OUTLAY - WATER TOWER					150,000
510-901.000-974.682	CAPITAL OUTLAY - WTR RPLC MAI			544,000	458,692	350,000
Totals for dept 901.000 - SEWER CAPITAL OUTLAY		2,459	42,879	850,100	1,001,945	1,110,000
Dept 999.000 - TRANSFERS TO OTHER FUNDS						
510-999.000-995.101	CONTRIB. TO GENERAL FUND	349,992	349,992	350,000	349,992	350,000
Totals for dept 999.000 - TRANSFERS TO OTHER FUNDS		349,992	349,992	350,000	349,992	350,000
TOTAL APPROPRIATIONS		3,668,179	4,338,987	5,544,290	4,410,159	4,549,735
NET OF REVENUES/APPROPRIATIONS - FUND 510		1,197,197	724,157	(614,965)	773,475	226,089
BEGINNING FUND BALANCE		14,546,574	15,743,773	16,467,927	16,467,927	
ENDING FUND BALANCE		15,743,771	16,467,930	15,852,962	17,241,402	226,089

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
518-000.000-402.000	CURRENT PROPERTY TAXES	17,088	17,941	18,000	24,636	26,140
518-000.000-404.000	PRIOR YEAR TAXES				(7)	
518-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX				1	
518-000.000-528.000	FEDERAL GRANTS - OTHER	2,096				
518-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX				2,838	1,110
518-000.000-581.000	COUNTY/LOCAL GRANTS	29,108	26,200	26,000	31,092	26,000
518-000.000-644.000	SALE OF RECYCLABLE MATERIAL	34,417	21,517	20,000	14,721	17,000
518-000.000-665.000	INTEREST INCOME	40	1,922	1,200	3,597	2,000
518-000.000-680.000	SUNDRY REVENUE	16,174	16,979	18,000	20,633	18,000
Totals for dept 000.000 -		98,923	84,559	83,200	97,511	90,250
TOTAL ESTIMATED REVENUES		98,923	84,559	83,200	97,511	90,250

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 530.000						
518-530.000-704.000	STAFF WAGES	448	679	780	4,449	
518-530.000-704.100	STAFF - OVERTIME				153	
518-530.000-706.000	CITY LABOR - DPW	1,283	346	1,070	912	
518-530.000-707.000	PART-TIME STAFF WAGES	39,132	38,253	40,400	36,558	40,400
518-530.000-709.000	OTHER COMPENSATION	2,096				
518-530.000-721.000	FICA/MEDICARE - CITY SHARE	3,287	3,004	3,170	3,218	
518-530.000-722.000	ICMA - CITY SHARE	21				
518-530.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	671	730	1,050	154	1,050
518-530.000-725.604	DENTAL & HEALTH BENEFITS				(2)	
518-530.000-728.000	RETIREMENT PLANS	1,335	297	405	313	
518-530.000-731.000	MATERIALS & SUPPLIES	2,212	4,006	2,800	793	2,900
518-530.000-810.000	CONTRACTUAL SERVICES	4,505	5,437	4,500	5,138	5,500
518-530.000-920.000	UTILITIES	3,314	3,493	3,500	3,238	3,600
518-530.000-941.000	MVP EQUIPMENT RENTAL	1,765	1,405	1,900	1,365	1,900
518-530.000-955.001	INSURANCE & BONDS	52	89	65	62	100
518-530.000-974.000	CAPITAL OUTLAY - EQUIPMENT					84,500
518-530.000-986.000	PENSION EXPENSE		(1,081)			
Totals for dept 530.000 -		60,121	56,658	59,640	56,351	139,950
TOTAL APPROPRIATIONS		60,121	56,658	59,640	56,351	139,950
NET OF REVENUES/APPROPRIATIONS - FUND 518		38,802	27,901	23,560	41,160	(49,700)
BEGINNING FUND BALANCE		30,746	69,548	97,451	97,451	
ENDING FUND BALANCE		69,548	97,449	121,011	138,611	(49,700)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
601-000.000-651.003	BILLINGS TO DEPARTMENTS	562,952	493,085	549,050	587,804	555,000
601-000.000-665.000	INTEREST INCOME	52	4,553	5,000	8,378	11,000
601-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS		(1,000)	5,000	13,035	30,000
601-000.000-676.000	REIMBURSEMENTS	14,476				
601-000.000-680.000	SUNDRY REVENUE	1,624		500	4,083	500
Totals for dept 000.000 -		579,104	496,638	559,550	613,300	596,500
TOTAL ESTIMATED REVENUES		579,104	496,638	559,550	613,300	596,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 580.000 - MVP ADMINISTRATION						
601-580.000-703.000	ADMINSTRATIVE SALARIES	3,019	5,822	5,860	5,482	8,754
601-580.000-704.100	STAFF - OVERTIME	109	140	125	425	125
601-580.000-704.200	HOLIDAY COMPENSATION	3,000	2,894	2,450	2,797	
601-580.000-706.000	CITY LABOR - DPW	1,187	1,456	1,155	1,444	
601-580.000-710.000	COMPENSATED ABSENCES	8,973	6,868	6,565	10,122	
601-580.000-711.000	LONGEVITY	1,021	938	960	1,340	210
601-580.000-712.000	SPECIAL COMPENSATION	510	543	500	507	
601-580.000-715.000	HEALTH REIMBURSEMENT	214			234	
601-580.000-719.000	CLOTHING ALLOWANCE	920	829	575	876	840
601-580.000-721.000	FICA/MEDICARE - CITY SHARE	1,445	1,486	850	1,759	670
601-580.000-722.000	ICMA - CITY SHARE	180	257	235	277	
601-580.000-723.000	VISION CARE	492	236	220	305	
601-580.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,043	1,627	1,575	1,414	1,575
601-580.000-725.604	DENTAL & HEALTH BENEFITS	22,223	20,919	25,500	19,898	2,203
601-580.000-728.000	RETIREMENT PLANS	11,313	4,291	6,140	7,639	4,098
601-580.000-728.001	RETIREMENT HEALTH SAVINGS					119
601-580.000-963.000	MISCELLANEOUS		113			
601-580.000-986.000	PENSION EXPENSE		(1,439)			
Totals for dept 580.000 - MVP ADMINISTRATION		55,649	46,980	52,710	54,519	18,594
Dept 581.000 - MVP EQUIPMENT MAINTENANCE						
601-581.000-704.100	STAFF - OVERTIME	215	90	255	50	255
601-581.000-706.000	CITY LABOR - DPW	40,834	40,521	38,430	42,203	56,873
601-581.000-711.000	LONGEVITY					1,303
601-581.000-721.000	FICA/MEDICARE - CITY SHARE	3,148	3,089	2,940	3,189	4,351
601-581.000-722.000	ICMA - CITY SHARE	151		250		600
601-581.000-725.604	DENTAL & HEALTH BENEFITS				(103)	18,447
601-581.000-728.000	RETIREMENT PLANS	22,223	11,944	11,920	11,769	16,227
601-581.000-731.000	MATERIALS & SUPPLIES	75,847	69,451	70,000	71,025	72,000
601-581.000-734.000	GASOLINE & OIL	50,916	58,366	50,000	48,233	52,000
601-581.000-739.000	LABORATORY SUPPLIES		19			
601-581.000-810.000	CONTRACTUAL SERVICES	18,140	10,021	15,000	6,380	15,000
601-581.000-955.001	INSURANCE & BONDS	14,522	16,621	17,470	13,221	18,000
601-581.000-965.000	CONFERENCES & TRAINING	100				
601-581.000-968.000	DEPRECIATION EXPENSE	164,818	151,925	180,000		
601-581.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	1,229		274,500	261,512	220,000
601-581.000-974.000	CAPITAL OUTLAY - EQUIPMENT	807		5,000		22,000
Totals for dept 581.000 - MVP EQUIPMENT MAINTENANCE		392,950	362,047	665,765	457,479	497,056
Dept 582.000 - DPW GARAGE BLDG & GROUNDS						
601-582.000-704.100	STAFF - OVERTIME	323	587	505	557	505
601-582.000-706.000	CITY LABOR - DPW	14,759	9,826	16,195	6,884	14,218
601-582.000-711.000	LONGEVITY					326
601-582.000-721.000	FICA/MEDICARE - CITY SHARE	1,146	785	1,240	559	1,088
601-582.000-722.000	ICMA - CITY SHARE	144	1	150		150
601-582.000-725.604	DENTAL & HEALTH BENEFITS				(7)	4,612
601-582.000-728.000	RETIREMENT PLANS	7,823	2,980	5,905	2,087	4,057
601-582.000-730.000	SAFETY SUPPLIES		362			
601-582.000-731.000	MATERIALS & SUPPLIES	2,536	5,469	6,000	6,588	6,300
601-582.000-801.000	PROFESSIONAL SERVICES	13,345	20,015			
601-582.000-810.000	CONTRACTUAL SERVICES	8,358	11,509	9,000	15,058	15,000
601-582.000-850.000	TELEPHONE & INTERNET	7,041	6,217	5,835	5,853	5,835
601-582.000-920.000	UTILITIES	36,930	50,310	32,000	28,998	38,000
601-582.000-941.000	MVP EQUIPMENT RENTAL	705	265	500	104	300

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 582.000 - DPW GARAGE BLDG & GROUNDS						
Totals for dept 582.000 - DPW GARAGE BLDG & GROUNDS		93,110	108,326	77,330	66,681	90,391
TOTAL APPROPRIATIONS		541,709	517,353	795,805	578,679	606,041
NET OF REVENUES/APPROPRIATIONS - FUND 601		37,395	(20,715)	(236,255)	34,621	(9,541)
BEGINNING FUND BALANCE		1,351,064	1,388,460	1,367,747	1,367,747	
ENDING FUND BALANCE		1,388,459	1,367,745	1,131,492	1,402,368	(9,541)

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
666-000.000-651.003	BILLINGS TO DEPARTMENTS	300,000	281,520	245,000	244,992	235,850
666-000.000-665.000	INTEREST INCOME	125	4,648	2,000	7,084	6,000
Totals for dept 000.000 -		300,125	286,168	247,000	252,076	241,850
TOTAL ESTIMATED REVENUES		300,125	286,168	247,000	252,076	241,850

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 228.000 - INFORMATION TECHNOLOGY						
666-228.000-731.000	MATERIALS & SUPPLIES	6,480	2,758	5,000	2,040	5,000
666-228.000-801.000	PROFESSIONAL SERVICES	84,042	78,925	100,000	84,331	100,000
666-228.000-810.000	CONTRACTUAL SERVICES	72,086	82,191	80,000	106,682	80,000
666-228.000-850.000	TELEPHONE & INTERNET	33,216	20,574	20,000	24,080	20,000
666-228.000-975.000	CAP. OUTLAY - COMPUTER EQUIP	7,787	21,954	40,000	18,903	44,000
Totals for dept 228.000 - INFORMATION TECHNOLOGY		203,611	206,402	245,000	236,036	249,000
TOTAL APPROPRIATIONS		203,611	206,402	245,000	236,036	249,000
NET OF REVENUES/APPROPRIATIONS - FUND 666		96,514	79,766	2,000	16,040	(7,150)
BEGINNING FUND BALANCE		127,874	224,388	304,154	304,154	
ENDING FUND BALANCE		224,388	304,154	306,154	320,194	(7,150)

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
ESTIMATED REVENUES						
Dept 000.000						
800-000.000-692.002	CONTRIBUTIONS FROM OTHERS	30,714	30,884	31,000	30,221	31,000
Totals for dept 000.000 -		30,714	30,884	31,000	30,221	31,000
TOTAL ESTIMATED REVENUES		30,714	30,884	31,000	30,221	31,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 ORIGINAL BUDGET
APPROPRIATIONS						
Dept 751.000 - PARKS & RECREATION						
800-751.000-731.000	MATERIALS & SUPPLIES	4,743	900	500		500
800-751.000-755.000	CONTRIBUTION TO OTHERS		5,272			
800-751.000-810.000	CONTRACTUAL SERVICES	6,560	3,770	4,300	4,355	3,300
800-751.000-955.001	INSURANCE & BONDS	2,503	2,623	2,650	2,784	2,650
800-751.000-971.000	CAP. OUTLAY-IMPROVEMENTS	393	6,418			
800-751.000-974.004	FACILITY DEVELOPMENT	3,365	4,268		1,494	
Totals for dept 751.000 - PARKS & RECREATION		17,564	23,251	7,450	8,633	6,450
TOTAL APPROPRIATIONS		17,564	23,251	7,450	8,633	6,450
NET OF REVENUES/APPROPRIATIONS - FUND 800		13,150	7,633	23,550	21,588	24,550
BEGINNING FUND BALANCE		67,831	80,981	88,614	88,614	
ENDING FUND BALANCE		80,981	88,614	112,164	110,202	24,550
ESTIMATED REVENUES - ALL FUNDS		15,587,577	16,659,361	18,076,954	19,072,896	17,315,274
APPROPRIATIONS - ALL FUNDS		13,018,164	14,250,472	18,911,611	16,321,744	17,149,106
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		2,569,413	2,408,889	(834,657)	2,751,152	166,168
BEGINNING FUND BALANCE - ALL FUNDS		20,600,282	23,169,706	25,578,596	25,578,596	
ENDING FUND BALANCE - ALL FUNDS		23,169,695	25,578,595	24,743,939	28,329,748	166,168

City of Charlotte

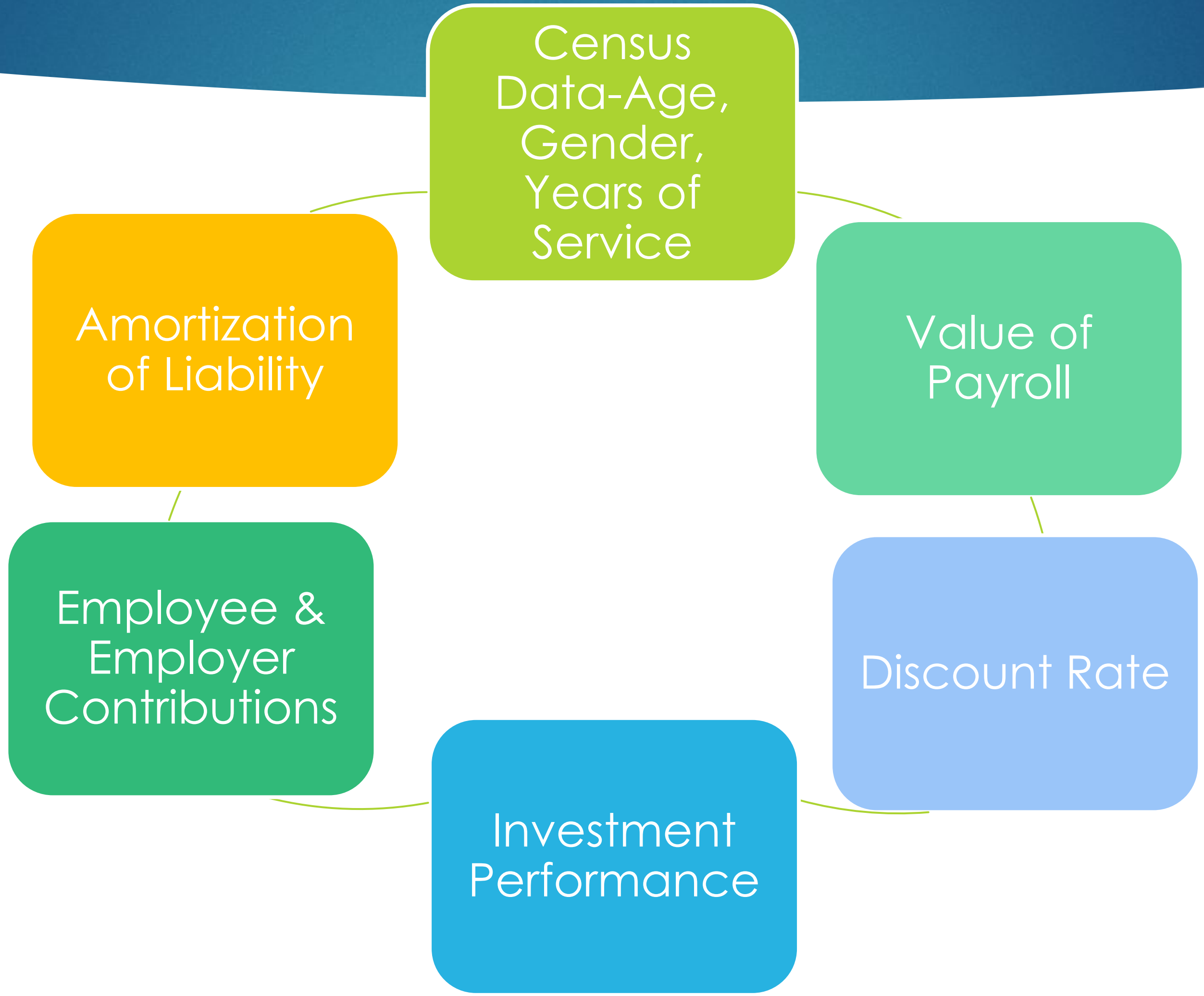
JULY 29TH WORK SESSION

DEFINED BENEFIT PENSION REVIEW

Overview

- Tonight
  - Pension Plan Factors
  - Overview of City’s Pension Plan
  - State Pension Requirements
  - City’s Approved Corrective Action Plan

Pension Plan Factors

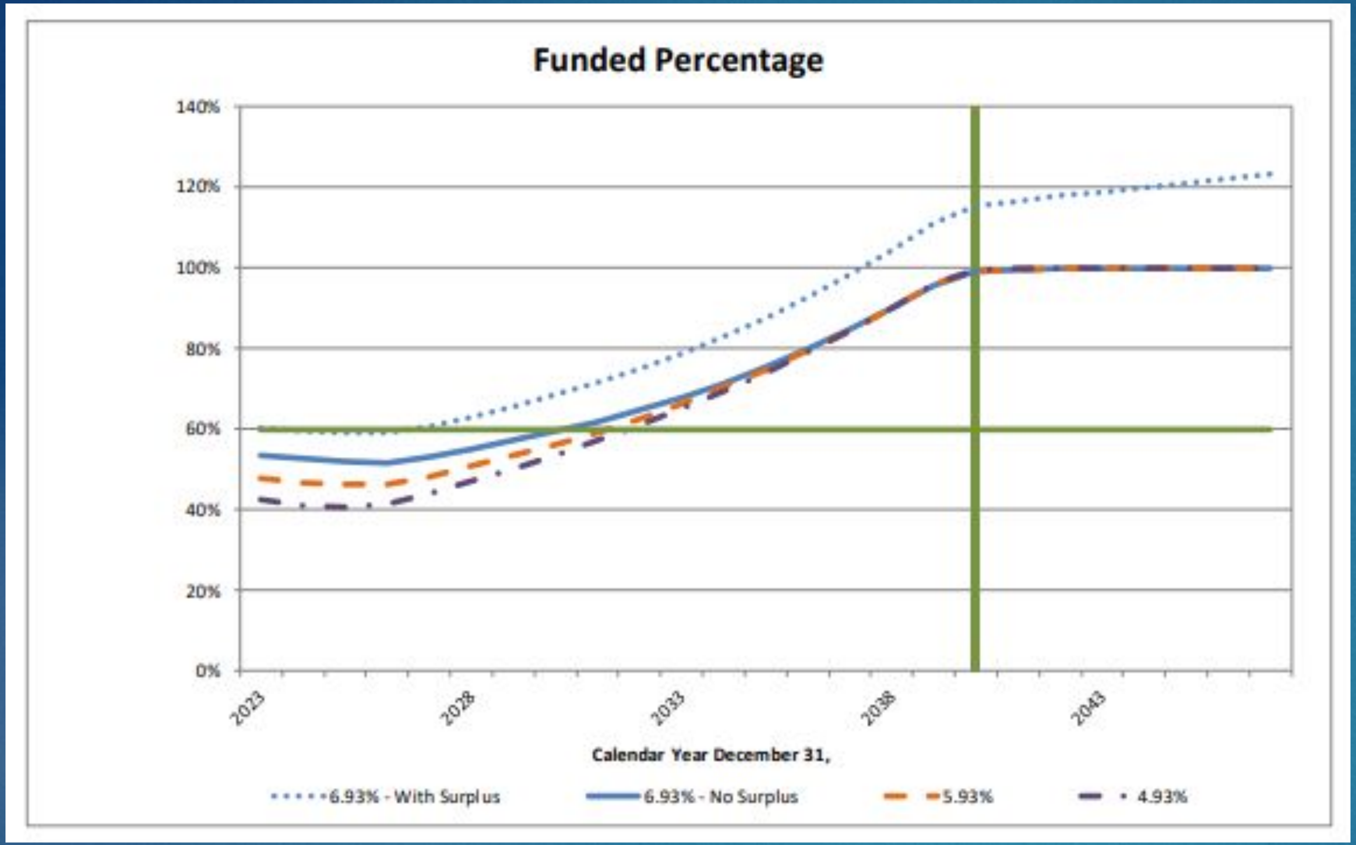


Overview of City’s Pension Plan

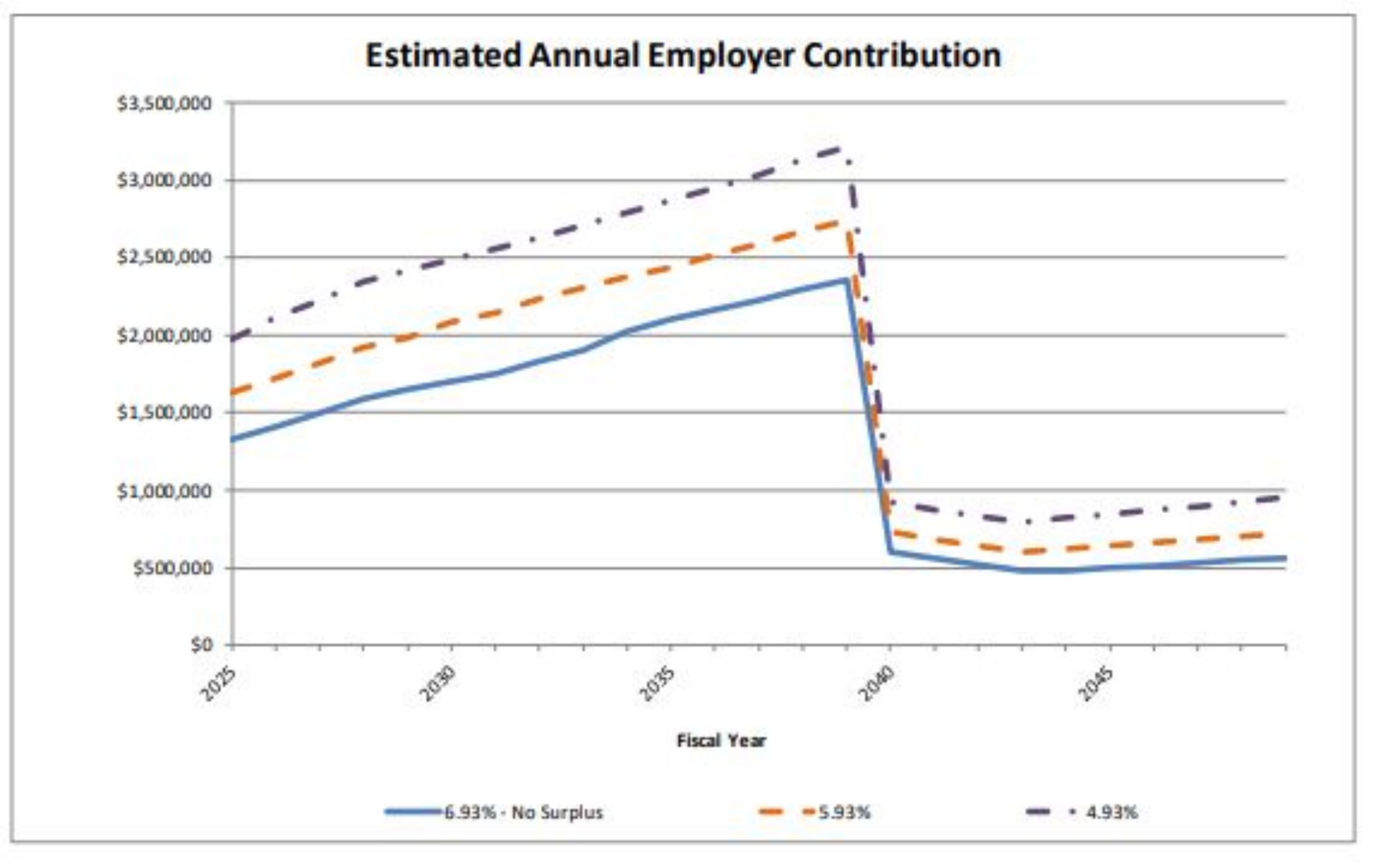
- City’s Defined Benefit Pension Plan
  - Employees hired prior to certain dates have a defined benefit plan
    - SEIU hired prior to 7/1/2012-2.25% Multiplier (80% Max), 55 years-old, with 25 years of service and 10-year vesting
    - Non-union hired prior to 4/1/2013-2.50% Multiplier (80% Max), 55 years-old, with 25 years of service and 10-year vesting
    - Police Non-Supervisory and Supervisory Unions hired prior to 7/1/2012-3.0% Multiplier, 50 years-old with 25 years of service and 10-year vesting
    - Fire Union hired prior to 4/1/2013-2.50% Multiplier (80% Max), 55 years-old, with 25 years of service and 10-year vesting
  - Employees hired on or after certain date have a hybrid plan-part defined benefit and part defined contribution
    - SEIU-1.25% Multiplier, 60 years-old with 25 years of service and 6-year vesting plus an employer contribution to a Defined Contribution account
    - Non-union-1.25% Multiplier, 55 years-old with 25 years of service and 6-year vesting plus an employer contribution to a Defined Contribution account
    - Police Non-Supervisory and Supervisory Unions-1.75% Multiplier, 55 years-old with 25 years of service and 6-year vesting plus an employer contribution to a Defined Contribution account
    - Fire-1.75% Multiplier, 55 years-old with 25 years of service and 6-year vesting plus an employer contribution to a Defined Contribution account

Long-term obligations-Defined Benefit Pension

	12/31/23 (unaudited)	12/31/22	12/31/21	12/31/20	12/31/19	12/31/18
Pension Liability	$27,081,633	$25,525,414	$25,447,195	$24,333,180	$23,428,101	$22,446,386
Pension Investments	$14,801,911	$12,654,914	$14,655,970	$13,381,396	$12,580,689	$11,845,347
Net liability	$12,279,722	$12,870,500	$10,791,225	$10,951,784	$10,847,412	$10,601,039
% Funded	54.65%	49.58%	57.59%	54.99%	53.70%	52.77%
Annual Contributions	$1,295,363 (City) $1,218,512 (State)	$1,281,922	$1,011,779	$911,923	$769,903	$726,016



Pension Future Funding Percentage



Pension Future Contributions

State Funding Requirements for Pension

- Public Act 202 of 2017
  - "Protecting Local Government Retirement and Benefits Act"
  - Beginning July 1, 2018, if a retirement health benefit is offered, funding is mandated.
  - OPEB plans < 40% funded AND annual required contribution is > 12% of "General Fund" operating revenues
  - Pension plans < 60% funded AND annual required contribution is > 10% of "General Fund" operating revenues.
  - If underfunded, governing body must approve a plan and waiver application.
  - Department of Treasury will determine if waiver is granted.

City's Approved Corrective Action Plan

- City of Charlotte was determined to be underfunded in 2018.
- The State of Michigan approved the City's plan to contribute $150,000 annually over and above the required contributions.
- Fiscal Year 2030 was originally determined to be the year funding exceeded 60%.
- In 2023, Council Resolution 2023-14 was passed allowing the City to apply for and receive grant funding which was intended to immediately bring the funding to above 60%.
- At this time, the City will continue to contribute $150,000 annually until the next Corrective Action Plan review in 2025.

Questions?