CITY OF CHARLEVOIX

AGENDA
CITY OF CHARLEVOIX CITY COUNCIL WORK SESSION
Monday, January 6, 2020- 3:00 PM
Council Chambers, 210 State Street, Charlevoix, MI

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1. **Pledge of Allegiance**
2. **Roll Call**
3. **Presentations**
   A. FY 2021 Budget Presentation and Discussion
4. **Public Comment**
5. **Adjourn**

The City of Charlevoix will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting upon one weeks' notice to the City of Charlevoix. Individuals with disabilities requiring auxiliary aids or services should contact the City of Charlevoix Clerk's Office in writing or calling the following: City Clerk, 210 State Street, Charlevoix, MI 49720 (231) 547-3250.

CHARLEVOIX CITY COUNCIL

Presentations

TITLE: FY 2021 Budget Presentation and Discussion
DATE: January 6, 2020

PRESENTED BY: Mark L. Heydlauff, City Manager; Kelly McGinn, City Treasurer

BACKGROUND:
Attached, you'll find a cover memo outlining some highlights of the budget as it stands along with files showing the budget in its entirety.

RECOMMENDATION:
Council discussion.

ATTACHMENTS:

- FY 2021 Cover Memo
- General Fund FY 2021
- EMS Funds
- Street Funds
- Utility Funds
- DDA Fund
- Marina Fund
- Airport Fund
- Miscellaneous Funds

CITY OF CHARLEVOIX

MEMO

TO: The Honorable Luther Kurtz and the Charlevoix City Council

FROM: Mark L. Heydlauff, City Manager

RE: FY 2021 Budget

DATE: January 2, 2020

On Monday, the Council will be holding a work session to discuss the FY 2021 Budget (or 2020-2021). You will find the current projections of the budget included with this packet. I will outline some highlights in the memo below.

I'll spend the majority of my time on the General Fund; while not our largest fund, it covers the most diverse group of City services—from the police department to elections to recreation. Overall, we are projecting the General Fund will collect $3.4 million in revenue and spend $3.5 million in expenses. Compared with the actual spending in FY 2019 (2018-2019), this is a significant reduction on both sides of the ledge due largely to our conversion of the EMS Department to a Special Revenue Fund, meaning it is intended to run independently. You will note this most clearly on reduced revenue from Charges for Services and reduced expenses under Health and Welfare. I'll return to discuss EMS later.

As it stands, the General Fund would rely on about $130,000 in fund balance for the coming year. As is our practice, we leave our projection of future tax revenue flat though it is likely to increase. We have also budgeted revenue from increased parking meter fees as Council discussed when approving the purchase of new meters this past fall. Yet to be determined is your direction on reserved parking spaces which equates to approximately $20,000; I would recommend scaling back the number of reserved spaces and/or increasing the rate on them. As I previously advised you, I am recommending the City reduce its subsidy of the DDA's director from 25% to 10%; this is included in my projections. In response to my direction for reduced expenses, the DPW Department restructured how cemetery and park maintenance is performed by reducing full-time staff and converting it to seasonal full-time staff. The Recreation Department achieved small but noteworthy revenue increases this past year, especially in golf and day camp. Due to restructuring at the golf course last year, expenses fell dramatically.

<u>Areas of Current Discussion</u>

- *Short-term Rentals*
  I did not include any consideration for fees that may be collected or costs associated with the future outcome of your ongoing Short-term Rental discussions. This can and would need to be done once you decide the direction of the policy but at this point, I do not have sufficient direction from you to make a financial recommendation on this policy.
- *Special Events*
  Based on present policy, I did not make any projections for increased revenue to offset the costs we already have in support of our numerous special events. I do not believe it is unreasonable to push forward on some degree of cost sharing ahead of the 2020 summer season which would be revenue positive to the budget.

- *Large Item Collection*
  There is budgeted $37,000 which could be used toward a spring clean-up or some other service model to continue providing large item refuse collection. It should be noted that our expenses to provide this service along with brush and leaf collection exceed the Refuse Tax we collect to ostensibly pay for these services. We could consider restructuring the nature of this service and reduce the cost or raise the millage rate.

In the current fiscal year, we are proposing a transfer of $100,000 to the Marina to cover the shortfall caused by the accrued liability for future reservations. I have instructed the Recreation Director to look for ways to reduce the budget at the marina in both the short and long-term to minimize the need for a transfer like this and return the marina to balanced operation. Setting aside this transfer, the General Fund would be on track for a budget at or near balanced.

The overall cash position in the General Fund is projected to stay in line with our internal fund balance policy and also within the range our auditors recommend for funded status though it leaves little room for other services or modifications.

<u>EMS Fund</u>

This is a new fund created earlier this year to fully segregate the operations and reserves for our EMS Department. Staffing remains the biggest challenge in this department though we are attempting to stabilize this by adding more full-time staff in our most needed position of paramedics. We continue operating the department in a hybrid method with both full-time and part-time, paid on-call staff. Thus far this year, we are operating nearly at break-even with the City and our township partners covering bad debt and future vehicle purchase needs. If this trend continues or improves, EMS will continue to be a viable service though only a break-even operation at best.

<u>Utilities</u>

We've been doing a cost of service study to project future utility rates and needs for capital improvement. We should have these set for rates next month. Generally, we are looking at a slight rebalance of the rates between the township and City customers and inflationary rate adjustments across the board

<u>Airport</u>

The Airport Fund looks to be on track for its best financial performance in many years. The Electric Fund was fully repaid in the current fiscal year for the loan received by the fund when operations were transferred in house. Cost cutting by the airport manager and consistent, qualified staffing are leading to this situation along with strong demand for traffic and, more importantly, fuel purchases.

<u>Rates and Fees</u>

I will likely recommend a continuation of last year's strategy of 3-5% rate increases in most categories of our budget for the rates and fees we charge. Small, inflationary adjustments like this are preferable to one-time, drastic increases.

Beyond these highlights, the City Treasurer and I are happy to entertain your questions during the work session on Monday. I do also intend to update the “General Fund Business-like Functions” table to give you some comparison on how our operations perform that operate more like businesses.

CITY OF CHARLEVOIX
GENERAL FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
Taxes	2,398,905	2,446,800	2,480,576	2,468,000
Licenses & Permits	7,485	5,900	7,400	7,400
Federal Grants	-	-	-	-
State Grants & Revenue	258,757	263,400	264,328	269,100
Local Grants & Contributions	13,000	21,000	37,628	5,200
Charges for Services	1,216,231	266,300	481,360	347,600
Fines & Forfeits	16,435	21,300	18,600	17,600
Interest & Rents	184,626	184,300	209,419	212,400
Other	51,080	73,700	38,290	35,000
Fund Transfers	2,500	2,500	-	-
TOTAL REVENUES	**$ 4,149,019**	**$ 3,285,200**	**$ 3,537,600**	**$ 3,362,300**
EXPENSES				
Legislative	52,453	61,700	75,719	59,000
General Government	603,072	673,450	686,617	644,050
Public Safety	1,052,206	1,111,900	1,139,140	1,179,500
Public Works	245,350	300,300	305,019	272,200
Health & Welfare	1,271,247	-	77,224	60,400
Recreation & Culture	1,205,520	1,242,850	1,275,020	1,207,750
Other	34,535	33,300	16,915	17,100
Fund Transfers	8,991	30,000	145,000	50,000
TOTAL EXPENSES	**$ 4,473,375**	**$ 3,453,500**	**$ 3,720,656**	**$ 3,490,000**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (324,356)**	**$ (168,300)**	**$ (183,055)**	**$ (127,700)**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	1,536,890	1,325,571	1,212,534	1,029,479
NET CHANGE IN FUND BALANCE	(324,356)	(168,300)	(183,055)	(127,700)
FUND BALANCE	**$ 1,212,534**	**$ 1,157,271**	**$ 1,029,479**	**$ 901,779**
CASH & INVESTMENTS	**$ 936,514**	**$ 848,873**	**$ 753,459**	**$ 625,759**
FUND BALANCE AS % OF TOTAL EXPENSES	**27%**	**34%**	**28%**	**26%**

CITY OF CHARLEVOIX
GENERAL FUND REVENUE DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
TAXES				
CURRENT PROPERTY TAX LEVY	2,059,931	2,100,700	2,085,684	2,085,700
REFUSE TAX	227,608	232,100	230,462	230,500
PAYMENT IN LIEU OF TAXES	3,860	13,200	23,200	13,200
DELINQUENT TAXES - CITY OPERATING	32,971	30,000	30,000	30,000
DELINQUENT TAXES - REFUSE	3,643	3,000	3,000	3,000
IFT / CFT TAXES	3,381	5,000	7,672	5,000
LOCAL STABILIZATION REVENUE	36,790	36,800	68,557	68,600
INTEREST & DELINQUENT - TAXES	7,214	8,000	8,000	8,000
TAX ADMINISTRATION FEES	23,506	18,000	24,000	24,000
TOTAL TAXES	**$ 2,398,905**	**$ 2,446,800**	**$ 2,480,576**	**$ 2,468,000**
LICENSES & PERMITS				
LICENSES & PERMITS	7,485	5,900	7,400	7,400
TOTAL LICENSES & PERMITS	**$ 7,485**	**$ 5,900**	**$ 7,400**	**$ 7,400**
FEDERAL GRANTS				
FEDERAL GRANTS	-	-	-	-
TOTAL FEDERAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**
STATE GRANTS & REVENUE				
STATE GRANTS - PUBLIC SAFETY	1,233	1,500	1,500	1,500
STATE GRANTS - ELECTIONS	-	-	-	-
STATE GRANTS - OTHER	-	-	-	-
STATE SHARED REVENUE	235,229.00	234,900.00	239,827.86	244,600.00
STATE SHARED REVENUE - LIQUOR LICENSES	10,460	15,000	11,000	11,000
STATE SHARED REVENUE - METRO ACT	11,835	12,000	12,000	12,000
TOTAL STATE GRANTS & REVENUE	**$ 258,757**	**$ 263,400**	**$ 264,328**	**$ 269,100**
LOCAL GRANTS & CONTRIBUTIONS				
CONTRIBUTION - CHARLEVOIX TWP	-	-	-	-
CONTRIBUTION - HAYES TWP	-	-	-	-
CONTRIBUTION - NORWOOD TWP	-	-	-	-
GRANTS - CVX COUNTY COMMUNITY FOUNDATION	-	1,000	5,000	1,000
GRANTS - OTHER	-	-	28,428	-
GRANTS - FREY FOUNDATION	-	-	-	-
GRANTS - GRAND TRAVERSE BAND	13,000	20,000	3,500	3,500
GRANTS - FARMERS MARKET	-	-	700	700
TOTAL LOCAL GRANTS & CONTRIBUTIONS	**$ 13,000**	**$ 21,000**	**$ 37,628**	**$ 5,200**
CHARGES FOR SERVICES				
FIRE RUNS & PROTECTION	-	-	-	-
FIRE CONTRIBUTION - FIRE ACADEMY	-	-	-	-
AMBULANCE RUNS	839,205	-	-	-
AMBULANCE CONTRACTS	105,892	0	162,575	0
CHARGES FOR SERVICES - OTHER	681	700	700	700
CEMETERY - LOTS, FOUND & OPENING	39,043	35,000	35,000	35,000
PAVILLION RESERVATION FEE	5,985	6,000	6,000	6,000
SKATE PARK RENTAL EQUIPMENT	-	-	-	-
SKATE PARK CONCESSION	-	-	-	-
GOLF - NINE AND DINE	-	700	-	-
GOLF - NON TAXABLE ITEMS	1,562	1,700	1,884	1,700
GOLF - TAXABLE ITEMS	1,616	1,600	2,377	1,700

CITY OF CHARLEVOIX
GENERAL FUND REVENUE DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
RECREATION - NON TAXABLE ITEMS	-	-	-	-
FARMERS MARKET SALES	-	-	19,300	18,000
USE & ADMISSIONS - GREEN FEES	91,365	91,300	95,060	96,000
USE & ADMISSIONS - SUMMER SPORTS	4,703	5,000	5,238	5,200
USE & ADMISSIONS - DAY CAMP	41,728	41,700	45,851	45,900
USE & ADMISSIONS - SKI HILL	48,487	55,000	55,000	55,000
USE & ADMISSIONS - BASKETBALL	-	-	-	-
USE & ADMISSIONS - VOLLEYBALL	650	500	500	500
USE & ADMISSIONS - BEACH CLEANING	1,375	1,300	3,067	1,500
USE & ADMISSIONS - SKATE PARK	1,125	800	1,000	1,000
USE & ADMISSIONS - SKATING RINK	303	500	500	500
USE & ADMISSIONS - FARMERS MKT BOOTH	-	-	13,415	10,000
USE & ADMISSIONS - YOGA IN PARK	-	-	477	500
PARKING FEES	32,511	24,500	33,416	68,400
ALARM RESPONSE FEES	-	-	-	-
TOTAL CHARGES FOR SERVICES	**$ 1,216,231**	**$ 266,300**	**$ 481,360**	**$ 347,600**
FINES & FORFEITS				
FINES AND FORFEITS	15,556	15,400	17,200	16,200
ORDINANCE FINES - COUNTY	732	5,000	500	500
NSF CHECK CHARGES	147	300	300	300
CIVIL INFRACTION FINES	-	600	600	600
TOTAL FINES & FORFEITS	**$ 16,435**	**$ 21,300**	**$ 18,600**	**$ 17,600**
INTEREST & RENTS				
INTEREST EARNINGS	6,254	2,500	5,000	5,000
RENTS - DOCKING	-	-	-	-
RENTS AIRPORT	-	-	-	-
RENTS - CITY HALL	148,600	150,500	173,161	176,100
RENTS - ELECTIONS	2,557	2,600	2,557	2,600
RENTS - FERRY BOAT LAUNCH	27,219	28,700	28,700	28,700
RENTS - ROAD RIGHT OF WAY	-	-	-	-
RENTS - TOWER LEASE	-	-	-	-
RENTS - GOLF	-	-	-	-
RENTS - HARBOR BUILDING	(4)	-	1	-
TOTAL INTEREST & RENTS	**$ 184,626**	**$ 184,300**	**$ 209,419**	**$ 212,400**
OTHER				
SALE OF FIXED ASSETS	-	500	500	500
DONATIONS - PRIVATE SOURCES	3,292	500	-	-
CONTRIBUTIONS & DONATIONS - RESTRICTED POLICE	-	-	500	-
DONATIONS - SKATE PARK	1,400	1,500	1,500	1,500
DONATIONS - TREES	-	-	-	-
CONTRIBUTIONS & DONATIONS - DRUG FORFEITURES	500	-	100	-
DONATIONS - DISC GOLF	-	-	-	-
DAY CAMP SCHOLARSHIPS	6,270	6,500	6,500	6,500
CONTRIBUTIONS - VOLUNTEER FIRE	-	-	-	-
SKI HILL SCHOLARSHIPS	2,665	5,000	5,000	5,000
DONATIONS - BRICKS	500	1,000	200	300
CONTRIBUTIONS & DONATIONS - EMS	-	700	-	-
CONTRIBUTIONS PRIVATE - BENCHES	16,235	10,000	2,730	2,000
DONATIONS-MCSAUBA CANDLE HIKE	1,223	1,500	1,500	1,500
SPONSOR/DONATION - FARMERS MKT	-	-	4,500	4,500

CITY OF CHARLEVOIX
GENERAL FUND REVENUE DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
DONATION - DAY CAMP EDUCATE	-	-	-	-
DONATION - ICE RINK	-	-	1,200	1,000
REFUNDS & REBATES	40	2,000	2,000	2,000
REFUNDS & REBATES - INSURANCE	54	500	1,895	100
APPROPRIATIONS FROM SURPLUS	-	-	-	-
MISCELLANEOUS	18,901	44,000	10,144	10,100
MISCELLANEOUS - FARMERS MARKET	-	-	21	-
TOTAL OTHER	**$ 51,080**	**$ 73,700**	**$ 38,290**	**$ 35,000**
FUND TRANSFERS				
CONTRIBUTIONS FROM OTHER FUNDS	2,500	2,500	-	-
CONTRIBUTIONS FROM OTHER FUNDS - PI 6	-	-	-	-
TOTAL FUND TRANSFERS	**$ 2,500**	**$ 2,500**	**$ -**	**$ -**
TOTAL REVENUES	**$ 4,149,019**	**$ 3,285,200**	**$ 3,537,600**	**$ 3,362,300**

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
COMMON COUNCIL				
EMPLOYEE FRINGE BENEFITS	6,398	6,500	6,746	8,300
FEES & PER DIEM	12,495	13,600	13,770	14,700
OFFICE SUPPLIES	2,417	2,500	2,500	2,500
PROFESSIONAL SERVICES	16,045	11,500	36,231	11,800
CONFERENCE & TRAVEL	2,213	9,500	1,173	6,200
PRINTING & PUBLISHING	5,313	9,400	5,500	5,500
MEMBERSHIPS & DUES	1,758	2,200	2,200	2,200
MISCELLANEOUS	5,815	6,500	7,600	7,800
TOTAL COMMON COUNCIL	**$ 52,453**	**$ 61,700**	**$ 75,719**	**$ 59,000**
MAYOR				
EMPLOYEE FRINGE BENEFITS	559	700	554	700
FEES & PER DIEM	3,128	4,200	3,090	4,200
OFFICE SUPPLIES	-	200	200	200
CONFERENCE & TRAVEL	-	2,500	3,306	3,500
CAR ALLOWANCE	600	600	600	600
MISC. (MEMBERSHIPS & DUES)	-	100	100	100
TOTAL MAYOR	**$ 4,287**	**$ 8,300**	**$ 7,849**	**$ 9,300**
CITY MANAGER				
SALARIES & WAGES	36,753	38,700	39,045	33,200
WAGES (ICMA)	5,178	5,800	5,814	5,300
SALARIES & WAGES - TEMPORARY	5,824	7,300	7,401	4,100
EMPLOYEE FRINGE BENEFITS	33,753	35,500	35,777	30,700
OFFICE SUPPLIES	8,630	7,900	7,900	7,900
CONTRACTUAL SERVICES	2,424	5,000	5,000	5,000
TELEPHONE	5,167	5,000	5,000	5,000
CONFERENCE & TRAVEL	5,973	6,300	7,750	6,300
CAR ALLOWANCE	5,400	5,400	5,400	5,400
BOOKS, MAGAZINES & PERIODICALS	623	350	350	350
MEMBERSHIPS & DUES	1,433	1,500	1,570	1,600
MISCELLANEOUS	500	2,000	500	500
OFFICE EQUIPMENT	1,542	500	500	500
TOTAL CITY MANAGER	**$ 113,199**	**$ 121,250**	**$ 122,007**	**$ 105,850**
ELECTIONS				
SALARIES & WAGES	8,022	10,300	10,466	9,400
WAGES (ICMA)	724	1,100	1,099	1,000
SALARIES & WAGES - TEMPORARY	5,016	13,500	10,149	10,700
EMPLOYEE FRINGE BENEFITS	7,009	10,100	9,685	8,900
FEES & PER DIEM	-	-	-	-
OFFICE SUPPLIES	5,837	2,000	2,200	2,300
PRINTING & PUBLISHING	25	500	500	500
EQUIPMENT MAINTENANCE	960	5,300	2,775	4,200
TOTAL ELECTIONS	**$ 27,593**	**$ 42,800**	**$ 36,874**	**$ 37,000**
ASSESSOR				
SALARIES & WAGES	18,131	36,000	35,978	36,700
WAGES (ICMA)	1,841	3,800	3,778	3,900
SALARIES & WAGES	-	-	-	-
EMPLOYEE FRINGE BENEFITS	14,307	28,300	28,287	28,900

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

		2018-19 Actual		2019-20 Budget		2019-20 Est. Actual		2020-21 Budget
FEES & PER DIEM		1,100		1,500		1,500		1,500
OFFICE SUPPLIES		475		100		170		200
CONTRACTUAL SERVICES		23,815		-		55		-
TELEPHONE		376		1,700		1,700		1,700
CONFERENCE & TRAVEL		63		500		1,100		1,100
PRINTING & PUBLISHING		2,635		3,200		3,200		3,300
EQUIPMENT MAINTENANCE		1,397		1,400		1,425		1,400
OFFICE EQUIPMENT		2,405		500		500		500
TOTAL ASSESSOR	**$**	**66,547**	**$**	**77,000**	**$**	**77,693**	**$**	**79,200**
CITY ATTORNEY								
LEGAL FEES		40,088		29,000		29,000		29,000
MISC. (DUES & PERIODICALS)		314		300		325		400
TOTAL CITY ATTORNEY	**$**	**40,402**	**$**	**29,300**	**$**	**29,325**	**$**	**29,400**
CITY CLERK								
SALARIES & WAGES		14,654		15,900		16,106		14,300
WAGES (ICMA)		1,371		1,700		1,691		1,500
SALARIES & WAGES - TEMPORARY		974		3,500		2,164		2,200
EMPLOYEE FRINGE BENEFITS		11,576		12,900		12,887		11,500
OFFICE SUPPLIES		2,862		1,000		1,700		1,600
CONTRACTUAL SERVICES		199		700		700		700
TELEPHONE		2,512		2,100		2,500		2,500
CONFERENCE & TRAVEL		1,337		3,900		3,925		1,900
INSURANCE & BONDS		153		100		100		100
EQUIPMENT MAINTENANCE		950		1,700		1,250		1,300
MISC. (MEMBERSHIPS & DUES)		120		300		300		300
OFFICE EQUIPMENT		999		-		-		-
TOTAL CITY CLERK	**$**	**37,706**	**$**	**43,800**	**$**	**43,324**	**$**	**37,900**
CITY TREASURER								
SALARIES & WAGES		23,436		27,900		27,449		28,500
WAGES (ICMA)		2,246		2,900		2,882		3,000
EMPLOYEE FRINGE BENEFITS		18,280		21,800		21,410		22,200
OFFICE SUPPLIES		4,822		5,300		4,800		5,000
PROFESSIONAL SERVICES		2,299		1,900		1,900		1,900
TELEPHONE		3,177		2,800		3,240		3,300
CONFERENCE & TRAVEL		912		3,000		850		1,400
PRINTING & PUBLISHING		2,592		2,800		2,600		2,600
INSURANCE & BONDS		250		300		250		300
EQUIPMENT MAINTENANCE		4,300		7,200		4,531		4,500
MISC. (MEMBERSHIPS & DUES)		659		1,000		1,100		1,100
MISCELLANEOUS (BANK FEES)		263		500		250		300
OFFICE EQUIPMENT		1,040		700		250		300
TOTAL CITY TREASURER	**$**	**64,275**	**$**	**78,100**	**$**	**71,513**	**$**	**74,400**
CITY HALL & GROUNDS								
SALARIES & WAGES		18,056		19,500		19,471		19,900
WAGES (ICMA)		1,719		2,000		2,044		2,100
SALARIES & WAGES - TEMPORARY		12,885		12,400		12,364		12,600
EMPLOYEE FRINGE BENEFITS		16,017		17,100		17,042		17,400
REPAIRS & MAINTENANCE SUPPLIES		16,335		16,000		16,000		16,000

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
PROFESSIONAL SERVICES	20,197	23,600	25,000	23,600
CONTRACTUAL SERVICES	-	-	5,125	-
LEGAL FEES	-	-	-	-
TELEPHONE	2,772	2,600	2,600	2,700
UTILITIES	64,239	61,700	61,700	64,800
BUILDING MAINTENANCE	8,569	6,000	16,000	16,000
MISCELLANEOUS	4,173	2,300	2,300	1,800
BUILDING - CAPITAL OUTLAY	5,523	10,000	-	-
TOTAL CITY HALL & GROUNDS	**$ 170,485**	**$ 173,200**	**$ 179,646**	**$ 176,900**
CEMETERY				
SALARIES & WAGES	11,259	14,900	15,038	11,200
WAGES (ICMA)	1,035	1,600	1,579	1,200
SALARIES & WAGES - TEMPORARY	39,312	49,000	48,320	49,000
EMPLOYEE FRINGE BENEFITS	14,679	19,000	18,978	16,100
OPERATING SUPPLIES	5,329	6,500	15,512	6,500
TELEPHONE	752	700	1,760	1,600
UTILITIES	5,031	5,500	9,617	6,000
BUILDING MAINTENANCE	-	-	-	-
EQUIPMENT RENTAL	1,184	2,500	2,550	2,500
MISCELLANEOUS	-	-	-	-
MACHINERY & EQUIPMENT	-	-	5,032	-
TOTAL CEMETERY	**$ 78,579**	**$ 99,700**	**$ 118,386**	**$ 94,100**
POLICE DEPARTMENT				
SALARIES & WAGES	363,891	378,500	384,267	391,500
WAGES (ICMA)	35,382	39,700	40,348	41,100
SALARIES & WAGES - TEMPORARY	10,436	17,900	17,920	17,900
EMPLOYEE FRINGE BENEFITS	285,400	297,900	302,417	308,100
OFFICE SUPPLIES	7,695	6,500	6,500	6,500
OPERATING SUPPLIES	1,978	2,000	2,000	2,000
UNIFORMS PURCHASED	3,650	4,900	4,900	4,900
CONTRACTUAL SERVICES	3,847	6,000	6,000	6,000
TELEPHONE	3,293	3,200	3,200	3,200
CONFERENCE & TRAVEL	3,891	5,500	5,500	5,500
INSURANCE & BONDS	10,327	9,600	9,600	9,800
EQUIPMENT RENTAL	51,900	52,900	61,530	61,700
MISCELLANEOUS	794	2,500	2,500	2,500
EQUIPMENT	4,571	13,000	13,000	5,000
TOTAL POLICE DEPARTMENT	**$ 787,054**	**$ 840,100**	**$ 859,682**	**$ 865,700**
PARKING ENFORCEMENT				
SALARIES & WAGES	1,050	600	1,004	1,000
WAGES (ICMA)	77	100	105	100
SALARIES & WAGES - TEMPORARY	5,575	5,700	5,740	5,700
EMPLOYEE FRINGE BENEFITS	1,655	1,300	1,644	1,600
EQUIPMENT RENTAL	498	500	500	500
MACHINERY & EQUIPMENT	1,178	300	939	35,300
TOTAL PARKING ENFORCEMENT	**$ 10,034**	**$ 8,500**	**$ 9,933**	**$ 44,200**
FIRE DEPARTMENT				
SALARIES & WAGES	-	-	-	-

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
WAGES (ICMA)	-	-	-	-
SALARIES & WAGES - TEMPORARY	-	-	-	-
EMPLOYEE FRINGE BENEFITS	-	-	-	-
FEES & PER DIEM	-	-	-	-
OPERATING SUPPLIES	972	1,700	1,700	1,700
CONTRACTUAL SERVICES	136,314	134,400	134,400	134,400
TELEPHONE	-	-	-	-
CONFERENCE & TRAVEL	-	-	-	-
INSURANCE & BONDS	10,537	11,600	11,600	11,800
EQUIPMENT MAINTENANCE	5,949	16,000	16,000	16,000
EQUIPMENT RENTAL	40,800	41,600	46,697	46,800
MISC. (DUES & PERIODICALS)	18	-	-	-
MACHINERY & EQUIPMENT	30	3,000	3,000	3,000
TOTAL FIRE DEPARTMENT	**$ 194,620**	**$ 208,300**	**$ 213,397**	**$ 213,700**
PLANNING				
SALARIES & WAGES	-	-	-	-
WAGES (ICMA)	-	-	-	-
SALARIES & WAGES - TEMPORARY	7,469	7,800	7,786	7,900
EMPLOYEE FRINGE BENEFITS	1,120	1,200	1,168	1,200
OFFICE SUPPLIES	2,968	2,500	2,500	2,500
PROFESSIONAL SERVICES	41,573	38,000	38,000	38,000
CONTRACTUAL SERVICES	3,137	-	100	100
TELEPHONE	2,009	1,700	2,100	2,200
CONFERENCE & TRAVEL	799	1,000	1,000	1,000
PRINTING & PUBLISHING	1,217	1,800	1,800	1,800
MEMBERSHIPS & DUES	185	-	675	200
MISCELLANEOUS	23	500	500	500
OFFICE EQUIPMENT	-	500	500	500
TOTAL PLANNING	**$ 60,498**	**$ 55,000**	**$ 56,129**	**$ 55,900**
HIGHWAYS & STREETS				
PROFESSIONAL SERVICES	-	-	-	-
UTILITIES	217	300	300	300
TOTAL HIGHWAYS & STREETS	**$ 217**	**$ 300**	**$ 300**	**$ 300**
LEAF PICKUP				
SALARIES & WAGES	19,573	32,500	32,670	29,300
WAGES (ICMA)	1,847	3,400	3,430	3,500
SALARIES & WAGES - TEMPORARY	21,827	23,500	23,520	23,500
EMPLOYEE FRINGE BENEFITS	18,541	28,900	29,011	26,400
OPERATING SUPPLIES	1,273	1,500	2,200	2,200
CONTRACTUAL SERVICES	8,500	12,500	12,500	4,500
EQUIPMENT RENTAL	83,189	88,400	92,105	93,900
TOTAL LEAF PICKUP	**$ 154,750**	**$ 190,700**	**$ 195,437**	**$ 183,300**
SPRING CLEANUP				
CONTRACTUAL SERVICES	58,047	58,600	58,555	37,000
TOTAL SPRING CLEANUP	**$ 58,047**	**$ 58,600**	**$ 58,555**	**$ 37,000**
BRUSH PICKUP				
SALARIES & WAGES	511	9,700	9,729	9,900

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
WAGES (ICMA)	49	1,000	1,022	1,000
SALARIES & WAGES - TEMPORARY	10,828	9,900	9,904	10,100
EMPLOYEE FRINGE BENEFITS	2,287	9,100	9,074	9,200
EQUIPMENT RENTAL	18,662	21,000	21,000	21,400
TOTAL BRUSH PICKUP	**$ 32,336**	**$ 50,700**	**$ 50,728**	**$ 51,600**
AMBULANCE				
SALARIES & WAGES	162,389	-	-	-
WAGES (ICMA)	13,165	-	-	-
SALARIES & WAGES - TEMPORARY	21,605	-	-	-
EMPLOYEE FRINGE BENEFITS	197,073	-	-	-
FEES & PER DIEM	447,792	-	-	-
OPERATING SUPPLIES	42,916	-	-	-
CONTRACTUAL SERVICES	61,379	-	77,224	60,400
CONFERENCE & TRAVEL	15,296	-	-	-
INSURANCE & BONDS	5,215	-	-	-
EQUIPMENT MAINTENANCE	2,729	-	-	-
EQUIPMENT RENTAL	36,208	-	-	-
MISCELLANEOUS	23,043	-	-	-
EDUCATION & TRAINING	4,319	-	-	-
BAD DEBT EXPENSE	173,021	-	-	-
MACHINERY & EQUIPMENT	65,096	-	-	-
TOTAL AMBULANCE	**$ 1,271,247**	**$ -**	**$ 77,224**	**$ 60,400**
PARKS DEPARTMENT				
SALARIES & WAGES	106,975	111,700	106,876	108,800
WAGES (ICMA)	8,600	11,700	11,222	11,400
SALARIES & WAGES (IWF)	-	-	-	-
SALARIES & WAGES - TEMPORARY	90,376	91,200	95,216	62,400
EMPLOYEE FRINGE BENEFITS	96,997	100,800	97,646	94,200
OPERATING SUPPLIES	48,374	48,400	48,410	48,400
REPAIRS & MAINTENANCE SUPPLIES	-	-	2,826	-
IWF MAINTENANCE	-	1,400	1,400	1,400
PROFESSIONAL SERVICES	11,145	-	-	-
CONTRACTUAL SERVICES	52,841	67,600	86,162	97,600
CONTRACTUAL SERVICE-BIKE SHARE	3,291	-	1,286	-
UTILITIES	47,955	47,900	47,900	40,200
BUILDING MAINTENANCE	-	18,000	16,500	1,500
EQUIPMENT RENTAL	41,445	48,800	52,300	52,800
MACHINERY & EQUIPMENT	16,615	10,500	5,000	4,500
TOTAL PARKS DEPARTMENT	**$ 524,614**	**$ 558,000**	**$ 572,744**	**$ 523,200**
RECREATION ADMINISTRATION				
SALARIES & WAGES	52,665	69,400	70,096	71,500
WAGES (ICMA)	4,875	7,300	7,360	7,500
SALARIES & WAGES - TEMPORARY	10,773	-	516	-
EMPLOYEE FRINGE BENEFITS	42,695	54,100	54,752	55,800
OFFICE SUPPLIES	2,461	2,000	2,000	2,000
OPERATING SUPPLIES	2,720	3,000	3,000	3,000
OPERATING SUPPLIES-FARMERS MKT	-	-	2,000	2,000
PROFESSIONAL SERVICES-FARM MKT	-	-	15,000	15,000
CONTRACTUAL SERVICES	6,670	6,000	6,000	6,000

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
TELEPHONE	1,538	1,900	1,900	1,900
CONFERENCE & TRAVEL	3,871	3,000	3,000	3,000
MISCELLANEOUS	1,907	25,600	6,500	6,500
MISCELLANEOUS - FARMERS MARKET	-	-	-	-
REFUNDS & REBATES	-	1,000	1,000	1,000
TOTAL RECREATION ADMINISTRATION	**$ 130,175**	**$ 173,300**	**$ 173,124**	**$ 175,200**
CITY BEACHES				
SALARIES & WAGES	-	300	322	300
WAGES (ICMA)	-	-	34	-
SALARIES & WAGES - TEMPORARY	-	-	-	-
EMPLOYEE FRINGE BENEFITS	-	200	251	200
OPERATING SUPPLIES	5,429	3,000	3,625	5,000
CONTRACTUAL SERVICES	1,265	1,500	1,500	1,500
TELEPHONE	191	200	500	200
EQUIPMENT RENTAL	-	150	150	150
MACHINERY & EQUIPMENT	1,374	-	29,371	-
TOTAL CITY BEACHES	**$ 8,259**	**$ 5,350**	**$ 35,754**	**$ 7,350**
BALL FIELDS				
SALARIES & WAGES - TEMPORARY	2,296	5,000	5,040	5,000
EMPLOYEE FRINGE BENEFITS	344	800	756	800
OPERATING SUPPLIES	1,698	1,800	1,800	1,800
CONTRACTUAL SERVICES	186	6,700	6,700	200
TELEPHONE	55	100	125	100
UTILITIES	3,916	4,400	4,400	4,600
BUILDING MAINTENANCE	-	500	500	500
EQUIPMENT MAINTENANCE	-	-	-	-
EQUIPMENT RENTAL	5,900	5,900	6,394	6,400
TOTAL BALL FIELDS	**$ 14,395**	**$ 25,200**	**$ 25,715**	**$ 19,400**
DAY CAMP				
SALARIES & WAGES	68	600	645	700
WAGES (ICMA)	5	100	68	100
SALARIES & WAGES - TEMPORARY	33,997	43,200	43,214	44,100
EMPLOYEE FRINGE BENEFITS	5,167	6,900	6,985	7,200
OPERATING SUPPLIES	7,362	7,100	8,300	8,400
CONTRACTUAL SERVICES	2,243	5,000	5,000	5,000
TELEPHONE	165	200	260	300
UTILITIES	2,067	4,000	4,000	4,200
EQUIPMENT RENTAL	-	300	300	300
TOTAL DAY CAMP	**$ 51,074**	**$ 67,400**	**$ 68,772**	**$ 70,300**
ICE RINK				
SALARIES & WAGES - TEMPORARY	2,606	5,900	5,940	5,900
EMPLOYEE FRINGE BENEFITS	391	900	891	900
OPERATING SUPPLIES	425	1,400	2,600	1,900
CONTRACTUAL SERVICES	-	3,600	3,600	1,100
UTILITIES	410	300	300	300
EQUIPMENT RENTAL	-	-	-	-
TOTAL ICE RINK	**$ 3,832**	**$ 12,100**	**$ 13,331**	**$ 10,100**

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
MT. McSAUBA SKI HILL				
SALARIES & WAGES	728	2,200	2,216	2,300
WAGES (ICMA)	58	200	233	200
SALARIES & WAGES - TEMPORARY	76,590	69,700	69,755	71,500
EMPLOYEE FRINGE BENEFITS	12,057	12,200	12,191	12,500
OPERATING SUPPLIES	15,424	18,000	16,000	18,000
CONTRACTUAL SERVICES	4,957	5,500	10,100	7,700
TELEPHONE	664	500	500	500
INSURANCE & BONDS	839	900	900	900
UTILITIES	22,593	21,500	21,500	22,600
BUILDING MAINTENANCE	-	5,500	1,500	1,000
EQUIPMENT MAINTENANCE	843	2,500	2,500	2,500
EQUIPMENT RENTAL	4,529	4,600	5,494	5,500
MACHINERY & EQUIPMENT	3,106	-	-	-
TOTAL MT. McSAUBA SKI HILL	**$ 142,387**	**$ 143,300**	**$ 142,888**	**$ 145,200**
RECREATIONAL SPORTS				
ATHLETIC EQUIPMENT	2,064	2,500	2,500	2,000
CONTRACTUAL SERVICES	1,091	2,200	2,200	2,200
TOTAL RECREATIONAL SPORTS	**$ 3,154**	**$ 4,700**	**$ 4,700**	**$ 4,200**
SKATE PARK				
SALARIES & WAGES - TEMPORARY	3,874	6,200	4,684	5,000
EMPLOYEE FRINGE BENEFITS	581	900	703	800
OPERATING SUPPLIES	208	200	200	200
UTILITIES	692	600	600	600
TOTAL SKATE PARK	**$ 5,355**	**$ 7,900**	**$ 6,187**	**$ 6,600**
GOLF COURSE				
SALARIES & WAGES	39,861	-	-	-
WAGES (ICMA)	3,951	-	-	-
SALARIES & WAGES - TEMPORARY	82,567	104,000	94,000	103,400
EMPLOYEE FRINGE BENEFITS	43,477	15,600	15,600	15,500
OFFICE SUPPLIES	1,743	3,500	725	3,000
GOLF MERCHANDISE FOR SALE	2,313	3,000	3,100	3,000
OPERATING SUPPLIES	4,561	2,300	2,300	2,300
GASOLINE, OIL, ETC.	3,448	5,000	2,800	5,000
CONTRACTUAL SERVICES	39,230	25,000	21,115	28,300
TELEPHONE	1,390	2,500	2,000	2,500
CONFERENCE & TRAVEL	617	1,800	842	900
UTILITIES	9,823	8,500	9,500	9,500
BUILDING MAINTENANCE	77	1,500	925	1,500
EQUIPMENT MAINTENANCE	6,387	6,500	6,500	6,500
COURSE MAINTENANCE	17,037	18,000	17,000	17,300
IRRIGATION MAINTENANCE	1,233	2,200	2,900	2,200
EQUIPMENT RENTAL	3,700	3,800	5,494	5,500
MISCELLANEOUS	1,659	1,600	2,898	1,900
MACHINERY & EQUIPMENT	-	-	-	-
TOTAL GOLF COURSE	**$ 263,073**	**$ 204,800**	**$ 187,699**	**$ 208,300**
BOAT LAUNCH				
SALARIES & WAGES - TEMPORARY	17,208	17,900	17,920	17,900

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
EMPLOYEE FRINGE BENEFITS	2,581	2,700	2,688	2,700
OPERATING SUPPLIES	825	1,500	1,500	1,500
CONTRACTUAL SERVICES	5,646	4,000	6,000	4,000
UTILITIES	1,027	1,000	1,000	1,100
TOTAL BOAT LAUNCH	**$ 27,287**	**$ 27,100**	**$ 29,108**	**$ 27,200**
COMMUNITY PROMOTION				
COMMUNITY PROMOTION	31,914	13,700	15,000	10,700
TOTAL COMMUNITY PROMOTION	**$ 31,914**	**$ 13,700**	**$ 15,000**	**$ 10,700**
MISCELLANEOUS				
CONTRACTUAL-INTERNET/FIBER	-	-	-	-
INSURANCE & BONDS	10,680	11,100	11,145	11,400
INSURANCE CLAIMS-CITY SHARE	-	200	200	200
CONTINGENCIES	-	-	-	-
MISCELLANEOUS	13,000	20,000	3,570	3,500
REFUNDS & REBATES	10,855	1,000	1,000	1,000
BAD DEBT EXPENSE	-	1,000	1,000	1,000
TRANSFER TO OTHER FUND	-	30,000	100,000	25,000
TRANSFER TO LOCAL STREET	8,991	-	45,000	25,000
TOTAL MISCELLANEOUS	**$ 43,526**	**$ 63,300**	**$ 161,915**	**$ 67,100**
TOTAL EXPENSES	**$ 4,473,375**	**$ 3,453,500**	**$ 3,720,656**	**$ 3,490,000**

CITY OF CHARLEVOIX
EMS FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
STATE GRANTS	-	-	-	-
GRANTS - OTHER	-	-	-	-
AMBULANCE RUNS - INSURANCE	839,205	867,000	1,204,564	1,294,900
AMBULANCE RUNS - PRIVATE PAY	-	-	3,500	5,000
AMBULANCE CONTRACTS - TOWNSHIP	105,892	157,600	234,013	183,100
INTEREST EARNINGS	-	-	14	-
SALE OF FIXED ASSETS OVER $5000	-	-	12,700	5,000
CONTRIB & DONAAT - PRIVATE SRCS	-	-	14,800	2,000
REFUNDS & REBATES INSURANCE	-	-	7,578	7,600
MISC - EQUIP SALES LESS THAN $5000	-	-	0	-
TOTAL REVENUES	**$ 945,097**	**$ 1,024,600**	**$ 1,477,170**	**$ 1,497,600**
EXPENSES				
SALARIES & WAGES	162,389	269,400	294,624	361,900
WAGES (ICMA)	13,165	28,300	30,936	38,000
SALARIES & WAGES - TEMPORARY	21,605	-	10,215	1,600
EMPLOYEE FRINGE BENEFITS	197,073	253,600	283,550	325,400
SALARIES & WAGES -PAID ON CALL	447,792	290,000	348,070	286,000
OFFICE SUPPLIES	-	-	5,000	5,000
OPERATING SUPPLIES	42,916	42,000	50,000	50,000
LICENSES & STATE FEES	-	-	3,000	5,000
UNIFORMS PURCHASED	-	-	7,500	7,500
FUEL	-	48,000	48,000	48,000
CONTRACTUAL SERVICES	61,379	63,000	60,228	64,700
TELEPHONE	-	3,150	5,060	7,000
CONFERENCE & TRAVEL	15,296	8,800	8,800	8,800
INSURANCE & BONDS	5,215	5,400	5,900	6,000
APPARATUS MAINTENANCE & REPAI	2,729	3,000	34,762	25,000
BUILDING RENT	-	-	22,661	22,700
EQUIPMENT RENT	36,208	-	-	-
MISCELLANEOUS	23,043	7,350	7,350	8,500
EDUCATION & TRAINING	4,319	15,000	15,000	15,000
BAD DEBT EXPENSE	173,021	35,000	40,000	42,500
MACHINERY & EQUIPMENT	65,096	33,800	55,000	48,000
TRANS TO PI-13 - EQUIPMENT	-	-	114,000	114,000
TOTAL EXPENSES	**$ 1,271,247**	**$ 1,105,800**	**$ 1,449,655**	**$ 1,490,600**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (326,150)**	**$ (81,200)**	**$ 27,514**	**$ 7,000**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	326,150	-	0	27,514
CHANGE IN NET POSITION	(326,150)	(81,200)	27,514	7,000
NET POSITION	**$ 0**	**$ (81,200)**	**$ 27,514**	**$ 34,514**
CASH & INVESTMENTS	**$ -**	**$ -**	**$ 27,514**	**$ 34,514**

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CITY OF CHARLEVOIX
PI #13 AMBULANCE REPLACEMENT FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST EARNINGS	-	-	-	-
SALE OF FIXED ASSETS	-	-	-	-
CONTRIBUTION FROM EMS BUDGET	-	-	114,000	114,000
TOTAL REVENUES	**$ -**	**$ -**	**$ 114,000**	**$ 114,000**
EXPENSES				
MACHINERY & EQUIPMENT-AMBULANC	-	-	-	-
TOTAL EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ 114,000**	**$ 114,000**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	-	-	-	114,000
NET CHANGE IN FUND BALANCE	-	-	114,000	114,000
FUND BALANCE	**$ -**	**$ -**	**$ 114,000**	**$ 228,000**
CASH & INVESTMENTS	**$ -**	**$ -**	**$ 114,000**	**$ 228,000**

CITY OF CHARLEVOIX
MAJOR STREET FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
GAS & WEIGHT TAX	282,831	276,490	287,177	317,934
INTEREST EARNINGS	431	250	600	300
STATE REVENUE - OTHER	-	6,000	6,000	6,000
STATE TRUNKLINE REIMBURSEMENT	100,653	90,000	90,000	90,000
OTHER	-	-	-	-
TRANSFER FROM INFRASTRUCTURE	-	180,000	20,000	-
TRANSFER FROM STREET IMPROVEMENT	-	-	-	-
TRANSFER FROM GENERAL	-	-	-	-
CONTRIBUTION FROM PRIVATE SOURCES	-	-	-	-
TOTAL REVENUES	**$ 383,915**	**$ 552,740**	**$ 403,777**	**$ 414,234**
EXPENSES				
ENGINEERING	-	180,000	25,000	-
CONTRACTUAL SERVICES	-	-	-	-
ROUTINE MAINTENANCE	10,588	13,000	15,968	14,300
SWEEPING & FLUSHING	12,002	14,700	14,753	15,800
TREES & SHRUBS	13,633	54,800	75,304	36,400
DRAINAGE	7,914	11,800	14,926	8,900
PAVEMENT MARKING	16,007	19,000	22,910	23,900
TRAFFIC CONTROL	11,295	15,500	20,272	20,600
WINTER MAINTENANCE	162,107	121,100	123,087	128,000
ADMINISTRATION	10,924	11,100	11,828	11,500
SURFACE MAINTENANCE-TRK	8,894	10,100	10,115	11,300
SWEEPING & FLUSHING-TRK	2,035	7,200	7,148	8,200
TREES & SHRUBS-TRK	574	1,100	1,159	2,000
DRAINAGE-TRK	1,288	2,100	2,049	3,000
TRAFFIC SIGN/SIGNAL-TRK	3,231	3,800	3,802	4,700
PAVEMENT MARKING-TRK	-	-	-	900
WINTER MAINTENANCE-TRK	76,475	48,100	47,984	49,900
GUARD RAILS-TRK	-	-	-	-
ROADWAY INSPECTION-TRK	870	952	924	954
TOTAL EXPENSES	**$ 337,836**	**$ 514,352**	**$ 397,230**	**$ 340,354**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 46,079**	**$ 38,388**	**$ 6,547**	**$ 73,880**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	212,695	291,605	258,774	265,321
NET CHANGE IN FUND BALANCE	46,079	38,388	6,547	73,880
FUND BALANCE	**$ 258,774**	**$ 329,993**	**$ 265,321**	**$ 339,201**
CASH & INVESTMENTS	**$ 161,932**	**$ 256,712**	**$ 168,479**	**$ 242,359**

CITY OF CHARLEVOIX
LOCAL STREET FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
GAS & WEIGHT TAX	114,171	120,237	116,031	132,377
STATE GRANTS - OTHER	41,663	5,000	5,000	5,000
INTEREST EARNINGS	29	30	30	30
MISCELLANEOUS INCOME	-	-	-	-
CONTRIBUTION - GENERAL FUND	-	30,000	45,000	25,000
CONTRIBUTION - INFRASTRUCTURE	-	-	-	-
CONTRIBUTION - PRIVATE SOURCES	-	-	-	-
CONTRIBUTION - STREET IMPROVEMENT	8,991	-	-	-
TOTAL REVENUES	**$ 164,854**	**$ 155,267**	**$ 166,061**	**$ 162,407**
EXPENSES				
ENGINEERING	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-
ROUTINE MAINTENANCE	11,335	10,800	10,836	11,900
SWEEPING & FLUSHING	7,672	9,800	9,912	10,900
TREES & SHRUBS	8,148	47,800	35,452	29,000
DRAINAGE	1,236	2,400	2,609	3,300
TRAFFIC CONTROL	2,092	2,200	2,375	3,100
WINTER MAINTENANCE	129,332	86,100	92,858	93,600
ADMINISTRATION	8,261	9,000	9,952	9,400
TOTAL EXPENSES	**$ 168,076**	**$ 168,100**	**$ 163,993**	**$ 161,200**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (3,222)**	**$ (12,833)**	**$ 2,068**	**$ 1,207**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	13,243	45,850	10,021	12,089
NET CHANGE IN FUND BALANCE	(3,222)	(12,833)	2,068	1,207
FUND BALANCE	**$ 10,021**	**$ 33,017**	**$ 12,089**	**$ 13,296**
CASH & INVESTMENTS	**$ -**	**$ 24,170**	**$ 2,068**	**$ 3,275**

CITY OF CHARLEVOIX
PI #7 STREET IMPROVEMENT FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
COUNTY ROAD TAX	218,828	232,100	236,775	236,800
PAYMENT IN LIEU OF TAXES	3,422	3,000	3,000	3,000
DELINQUENT TAXES	10,964	9,000	9,000	9,000
IFT TAX	-	-	-	-
INTEREST EARNINGS	125	200	200	200
TOTAL REVENUES	**$ 233,340**	**$ 244,300**	**$ 248,975**	**$ 249,000**
EXPENSES				
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-
TRANSFER TO MAJOR STREET	-	-	-	-
TRANSFER TO LOCAL STREET	-	-	-	-
TRANSFER TO GENERAL DEBT SERVICE	200,000	200,000	200,000	200,000
TRANSFER TO WATER	-	-	-	-
TRANSFER TO INFRASTRUCTURE	-	-	-	-
REFUNDS & REBATES / MISCELLANEOUS	981	-	-	-
TOTAL EXPENSES	**$ 200,981**	**$ 200,000**	**$ 200,000**	**$ 200,000**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 32,359**	**$ 44,300**	**$ 48,975**	**$ 49,000**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	100,214	144,522	132,573	181,548
NET CHANGE IN FUND BALANCE	32,359	44,300	48,975	49,000
FUND BALANCE	**$ 132,573**	**$ 188,822**	**$ 181,548**	**$ 230,548**
CASH & INVESTMENTS	**$ 121,862**	**$ 177,716**	**$ 170,837**	**$ 219,837**

CITY OF CHARLEVOIX
ELECTRIC FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
ELECTRIC SERVICES	71,303	35,700	80,760	35,700
POWER SALES	5,570,230	5,860,100	5,868,000	6,096,900
POWER COST ADJ REVENUES	652,774	1,165,095	1,165,095	1,170,921
FINES & FORFEITS	26,283	35,000	35,900	35,000
INTEREST & RENTS	41,532	20,630	56,080	18,730
OTHER	29,212	3,500	8,050	3,500
TRANSFER FROM OTHER FUNDS	29,140	75,000	115,000	100,000
TOTAL REVENUES	**$ 6,420,474**	**$ 7,195,025**	**$ 7,328,885**	**$ 7,460,751**
EXPENSES				
TRANSMISSION / DISTRIBUTION	1,120,538	1,693,500	1,902,884	1,973,500
ACCOUNTING & ADMIN	626,116	745,500	768,382	767,000
PURCHASED POWER	3,607,009	4,433,600	3,613,206	3,691,300
CAPITAL IMPROVEMENTS	7,532	305,000	550,000	1,535,000
DEPRECIATION	473,121	500,000	470,000	500,000
FUND TRANSFERS	153,700	191,500	186,940	693,200
DEBT SERVICE	-	-	-	-
TOTAL EXPENSES	**$ 5,988,015**	**$ 7,869,100**	**$ 7,491,412**	**$ 9,160,000**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 432,458**	**$ (674,075)**	**$ (162,527)**	**$ (1,699,249)**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	9,960,218	9,855,015	10,392,676	10,230,149
CHANGE IN NET POSITION	432,458	(674,075)	(162,527)	(1,699,249)
NET POSITION	**$ 10,392,676**	**$ 9,180,940**	**$ 10,230,149**	**$ 8,530,899**
RESERVE FOR DEPOSITS	85,000	85,000	85,000	85,000
CHARTER RESERVE	75,000	75,000	75,000	75,000
UNRESTRICTED	6,171,943	5,939,604	6,479,416	5,280,167
CASH & INVESTMENTS	**$ 6,331,943**	**$ 6,099,604**	**$ 6,639,416**	**$ 5,440,167**

CITY OF CHARLEVOIX
SEWER FUND*
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
OPERATIONS				
STATE GRANTS	330,340	306,000	306,000	-
SEWER SERVICES - MISCELLANEOUS	399	-	4,102	-
SEWER SALES	2,349,312	2,320,000	2,320,000	2,410,500
DISCOUNTS FORFEITED	9,958	8,500	8,500	8,500
INTEREST EARNINGS - OPERATIONS	9,278	1,700	11,500	6,000
OTHER & PASS THRU'S	5,959	5,600	5,600	5,600
SALE OF FIXED ASSETS	(78,352)	-	5,600	5,600
PROCEEDS FROM BOND SALE / SRF LOAN	-	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-	-
TRANSFER FROM INFRASTRUCTURE	167,555	-	-	-
CAPTIAL IMPROVEMENT FUND				
SEWER SERVICES-TAP INS	22,000	15,000	27,000	15,000
INTEREST EARNINGS - CAPITAL RESERVE	230	100	400	100
TRANSFER FROM OTHER FUNDS PI #2	-	-	-	-
NORTHSIDE SEWER				
NORTHSIDE SEWER FEES	2,000	4,000	4,000	4,000
INTEREST EARNINGS - NORTHSIDE SEWER	746	250	980	850
MISC INCOME - PASS THRU PAYMENTS				
SOUTHSIDE SEWER AREA				
SEWER SERVICES-TAP INS				
SEWER CONSTRUCTION FEES				
INTEREST EARNINGS - OVERSIZING				
TRANSFER FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	**$ 2,819,426**	**$2,661,150**	**$ 2,693,682**	**$ 2,456,150**
EXPENSES				
OPERATIONS				
WASTEWATER TREATMENT PLANT	744,515	734,900	711,934	709,100
SEWER LINES	142,037	169,100	179,359	178,300
ACCOUNTING & ADMIN	247,872	300,800	305,511	309,900
LIFT STATIONS	88,799	133,200	134,143	135,600
CAPITAL IMPROVEMENTS	28,471	1,124,800	1,128,800	1,065,000
DEPRECIATION	553,104	540,000	585,000	590,000
DEBT SERVICE	217,364	607,600	607,614	607,600
FUND TRANSFERS	43,440	54,300	54,300	94,700
CAPTIAL IMPROVEMENT FUND				
FUND TRANSFERS	-	-	-	-
NORTHSIDE SEWER				
NORTHSIDE SEWER LEGAL / PROF FEES	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-
TOTAL EXPENSES	**$ 2,065,603**	**$ 3,664,700**	**$ 3,706,660**	**$ 3,690,200**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 753,824**	**$ (1,003,550)**	**$ (1,012,978)**	**$ (1,234,050)**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	9,697,948	9,337,368	10,451,772	9,438,794
CHANGE IN NET POSITION	753,824	(1,003,550)	(1,012,978)	(1,234,050)
NET POSITION	**$ 10,451,772**	**$ 8,333,818**	**$ 9,438,794**	**$ 8,204,744**
CHARTER RESERVE	75,000	75,000	75,000	75,000
BOND DEBT SERVICE REQUIREMENTS	750,000	750,000	750,000	750,000
CASH PI #2 RESERVE FOR CAPITAL	102,867	117,888	130,267	145,367
CASH PI #5 NORTHSIDE SEWER RESERVE	323,166	329,160	-	-
UNRESTRICTED	2,928,878	2,085,384	2,796,666	2,137,516
CASH & INVESTMENTS	**$ 4,179,911**	**$ 3,357,432**	**$ 3,751,933**	**$ 3,107,883**

* Includes Capital Reserve Fund (402), Northside Sewer Fund (405) and Sewer Fund (590)

CITY OF CHARLEVOIX
PI #5 SEWER CAPITAL FUND - NORTHSIDE / SOUTHSIDE SEWER*
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST EARNINGS	746	250	980	850
COLLECTION & CONSTRUCTION FEES:				
CHARLEVOIX CC	2,000	2,000	2,000	2,000
NORTH POINTE WOODS	-	-	-	-
WHIPPOORWILL	-	-	2,000	-
PINE POINT	-	2,000	2,000	2,000
BIG FISH	-	-	-	-
OTHER	-	-	-	-
TOTAL REVENUES	**$ 2,746**	**$ 4,250**	**$ 6,980**	**$ 4,850**
EXPENSES				
LEGAL & PROFESSIONAL FEES	-	-	-	-
TRANSFER TO SEWER FUND	-	-	-	-
TOTAL EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 2,746**	**$ 4,250**	**$ 6,980**	**$ 4,850**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	282,896	287,146	285,642	292,622
NET CHANGE IN FUND BALANCE	2,746	4,250	6,980	4,850
FUND BALANCE	**$ 285,642**	**$ 291,396**	**$ 292,622**	**$ 297,472**
CASH & INVESTMENTS	**$ 323,166**	**$ 329,010**	**$ 330,146**	**$ 334,996**

* This fund is part of the Sewer Fund and is shown here for internal accounting purposes only.

CITY OF CHARLEVOIX
WATER FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
STATE & FEDERAL GRANTS	-	-		-
FEDERAL GRANT	-	-		-
WATER SERVICES-TAP INS	17,307	5,000	15,000	5,000
WATER SERVICES-READ-O-MATIC	260	1,200	1,200	1,200
WATER SERVICES-MISC	1,554	3,000	3,000	3,000
WATER SALES	1,560,130	1,572,500	1,572,500	1,649,600
INTEREST EARNINGS	4,696	200	2,300	200
DISCOUNTS FORFEITED	7,391	6,000	6,000	6,000
TRANSFER FROM DPW	-	-	-	
TRANSFER FROM MOTOR POOL	-	-		
TRANSFER FROM INFRASTRUCTURE	131,130	-	-	-
TRANSFER FROM STREET IMPROVEMENT	-	-	-	-
MISCELLANEOUS	11,814	18,200	18,200	18,200
TOTAL REVENUES	**$ 1,734,282**	**$ 1,606,100**	**$ 1,618,200**	**$ 1,683,200**
EXPENSES				
TRANSMISSION & DISTRIBUTION	528,160	399,700	413,946	418,500
ACCOUNTING & ADMIN	172,929	209,300	211,172	211,600
WATER TREATMENT PLANT	395,445	475,500	544,344	458,500
CAPITAL IMPROVEMENTS	1,453	535,000	602,200	77,000
DEPRECIATION	278,115	263,700	300,000	310,000
FUND TRANSFERS	35,400	44,300	44,250	81,200
DEBT SERVICE	-	-	-	-
TOTAL EXPENSES	**$ 1,411,502**	**$ 1,927,500**	**$ 2,115,913**	**$ 1,556,800**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 322,781**	**$ (321,400)**	**$ (497,713)**	**$ 126,400**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	5,117,002	4,857,588	5,439,783	4,942,070
CHANGE IN NET POSITION	322,781	(321,400)	(497,713)	126,400
NET POSITION	**$ 5,439,783**	**$ 4,536,188**	**$ 4,942,070**	**$ 5,068,470**
CHARTER RESERVE	75,000	75,000	75,000	75,000
UNRESTRICTED	704,756	353,210	507,043	943,443
CASH & INVESTMENTS	**$ 779,756**	**$ 428,210**	**$ 582,043**	**$ 1,018,443**

CITY OF CHARLEVOIX
DOWNTOWN DEVELOPMENT AUTHORITY FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
CURRENT PROPERTY TAX	37,576	38,900	39,984	40,000
PROPERTY TAX - CAPTURE LOCAL	417,461	417,500	431,796	431,800
DELINQUENT PROPERTY TAX COLLECTED	1,218	-	-	-
PENALTY - PROPERTY TAX	177	-	50	-
FEDERAL / STATE / OTHER GRANTS	9,147	8,000	59,428	12,200
FARMERS MARKET INCOME	27,453	-	-	-
INTEREST EARNINGS	2,036	1,000	1,000	1,000
RENTS & ROYALTIES - SUNSHINE	1,000	1,000	1,000	1,000
RENTS & ROYALTIES - BIBCO LEASE	28,963	30,100	30,070	31,200
RENTS & ROYALTIES - ROUND LAKE GROUP	15,672	21,000	20,865	13,000
RENTS & ROYALTIES - LC BREWERS	4,980	5,100	4,226	5,200
MISCELLANEOUS - THE VAULT	-	-	10,000	18,000
MISCELLANEOUS & IWF REIMBURSEMENT	1,239	-	139	-
CONTRIBUTION - OTHER SOURCES	-	18,000	-	-
CONTRIBUTION - MAIN STREET	18,394	15,000	15,000	15,000
CONTRIBUTION - PERFORMANCE PAVILION	9,313	7,000	7,000	6,000
TRANSFER FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	**$ 574,630**	**$ 562,600**	**$ 620,558**	**$ 574,400**
EXPENSES				
SALARIES & WAGES	37,694	39,400	39,447	47,600
WAGES - ICMA	3,612	4,100	4,142	5,000
SALARIES & WAGES - TEMPORARY	4,168	-	77	-
EMPLOYEE FRINGE BENEFITS	30,026	30,700	30,780	37,100
OPERATING SUPPLIES	8,860	8,700	8,747	7,600
OPERATING SUPPLIES - THE VAULT	-	-	32,000	23,000
IWF MAINTENANCE	20,236	7,000	8,400	6,000
MARKETING & PROMOTIONAL SERVICES	44,798	49,700	54,000	14,200
MARKETING & PROMOTIONAL SVCS - FARMERS MKT	21,025	-	-	-
PROMOTION COMMITTEE EXPENSES	7,155	12,000	12,000	10,000
ORGANIZATION COMMITTEE	480	500	500	500
BUSINESS RECRUITMENT/RETENTION	500	1,000	1,000	-
CONTRACTUAL SERVICES	25,171	26,500	36,547	28,000
DESIGN COMMITTEE	10,241	25,100	25,083	5,100
DESIGN CAPTIAL IMPROVEMENTS	5,710	-	-	-
LEGAL SERVICES	5,534	500	500	500
TELEPHONE	1,790	1,100	1,800	1,800
CONFERENCE & TRAVEL	5,153	5,000	5,000	3,000
PRINTING & PUBLISHING	1,520	1,500	1,500	1,500
INSURANCE & BONDS	1,444	1,500	1,502	1,500
REFUNDS - PROPERTY TAX & TIFA	5,013	6,000	6,000	6,000
MAINTENANCE - BRIDGE PARK BUILDING	51,629	15,000	13,000	5,000
MISCELLANEOUS	438	5,000	20,450	-
MISCELLANEOUS - FARMERS MARKET	6	-	-	-
MISCELLANEOUS - MAIN STREET	250	300	26,800	300
CAPITAL PROJECT - PROFESSIONAL SERVICES	-	-	-	-
CAPITAL PROJECT - CONTRACTUAL SERVICES	-	-	-	-
BOND ISSUANCE COSTS	-	-	-	-
DEBT SERVICE PAYMENTS				
BOND PRINCIPAL - BRIDGE PARK (LTGO, ACT 99)	-	-	-	-
INTEREST EXPENSE - BONDS	-	-	-	-
PAYING AGENT FEES	-	-	-	-
LIBRARY CONTRIBUTION	30,000	30,000	30,000	30,000
TRANSFER TO OTHER FUNDS (MARINA)	338,000	334,600	334,600	335,700
TOTAL EXPENSES	**$ 660,453**	**$ 605,200**	**$ 693,874**	**$ 569,400**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (85,823)**	**$ (42,600)**	**$ (73,316)**	**$ 5,000**
YEAR END BALANCES				
FUND BALANCE / NET POSITION BEGINNING OF YEAI	3,905,289	3,922,150	3,819,466	3,746,150
CHANGE IN FUND BALANCE / NET POSITION	(85,823)	(42,600)	(73,316)	5,000
FUND BALANCE / NET POSITION	**$ 3,819,466**	**$ 3,879,550**	**$ 3,746,150**	**$ 3,751,150**
CASH & INVESTMENTS	**$ 468,675** *	**$ 428,063**	**$ 395,359**	**$ 400,359**

*** Note: Includes $418,675 cash & $50,000 investment**

CITY OF CHARLEVOIX
MARINA FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
STATE GRANTS	-	-		-
LAUNDRY REVENUE	1,610	1,730	1,810	1,730
SALE OF MERCHANDISE - TAXABLE	-	-	50	-
RENTS & ROYALTIES - DOCKING SEASONAL	66,583	68,000	76,000	83,600
RENTS & ROYALTIES - DOCKING RESERV SYSTEM	350,064	350,000	357,000	392,700
RENTS & ROYALTIES - DOCKING TRANSIENT	21,432	29,000	29,000	29,000
RENTS & ROYALTIES - SUNSHINE	4,000	4,000	4,000	4,000
RENTS & ROYALTIES - LITTLE TRAVERSE CHARTE	4,100	4,100	4,100	4,100
INTEREST INCOME	1,879	600	600	600
REFUNDS and REBATES	-	-	9,038	-
FUND TRANSFERS FROM DDA - DEBT SVC	338,000	334,600	334,600	335,700
ADVANCE FROM OTHER FUNDS	-	-	100,000	25,000
SALE OF FIXED ASSETS	-	-	-	-
MISCELLANEOUS-OTHER REVENUE	40	-	100	-
TOTAL REVENUES	**$ 787,707**	**$ 792,030**	**$ 916,298**	**$ 876,430**
EXPENSES				
SALARIES & WAGES - FULL TIME	25,433	32,400	31,154	33,000
WAGES - ICMA	2,868	3,900	3,761	4,000
SALARIES & WAGES - TEMPORARY	90,802	83,400	95,697	83,500
EMPLOYEE FRINGE BENEFITS	58,967	37,800	38,655	38,300
OFFICE SUPPLIES	90	100	268	100
OPERATING SUPPLIES	6,587	6,900	7,650	6,900
PROFESSIONAL SERVICES	2,929	5,300	5,250	5,300
CONTRACTUAL SERVICES	17,573	9,400	28,400	11,800
STATE CRS COMMISSION FEES	13,727	17,300	13,000	14,300
STATE CRS RESERVATION FEES	9,030	10,700	9,700	10,700
LEGAL FEES	-	-	-	-
TELEPHONE	1,144	1,300	1,800	1,800
CONFERENCE/TRAVEL/TRAINING	300	900	150	900
INSURANCE & BONDS	2,861	3,000	2,929	3,000
UTILITIES	70,327	71,400	68,000	71,400
BUILDING & DOCK MAINTENANCE	15,260	14,600	17,800	18,100
EQUIPMENT RENTAL	179	700	700	700
MISCELLANEOUS	1,358	2,200	2,200	2,200
CREDIT CARD PROCESSING FEES	6,972	7,600	7,600	7,600
REFUNDS & REBATES	-	-	-	-
AMORTIZATION EXPENSE	-	-	-	-
DEPRECIATION	650,240	658,000	654,000	658,000
MACHINERY & EQUIPMENT	2,328	300	2,528	300
INTEREST EXPENSE	5,930	5,400	5,430	4,900
TRANSFER TO ELECTRIC - ADVANCE REIMBUSE	-	50,000	50,000	100,000
TRANSFER TO OTHER FUNDS	-	-	-	-
DEBT SERVICE - PRINCIPAL	-	340,000	340,000	355,000
DEBT SERVICE - INTEREST	108,888	126,400	119,600	105,700
BOND ISSUANCE COSTS	-	-	-	-
DEBT SERVICE - PAYING AGENT FEES	271	500	500	500
TOTAL EXPENSES	**$ 1,094,065**	**$ 1,489,500**	**$ 1,506,772**	**$ 1,538,000**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (306,358)**	**$ (697,470)**	**$ (590,474)**	**$ (661,570)**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	2,640,498	1,839,614	2,334,140	1,743,666
CHANGE IN NET POSITION	(306,358)	(697,470)	(590,474)	(661,570)
NET POSITION	**$ 2,334,140**	**$ 1,142,144**	**$ 1,743,666**	**$ 1,082,096**
CASH AT PAYING AGENT	63,200	100,000	100,000	100,000
UNRESTRICTED	134,839	40,225	161,565	157,995
CASH & INVESTMENTS	**$ 198,039**	**$ 140,225**	**$ 261,565**	**$ 257,995**
Less Charter Reserve	75,000	75,000	75,000	75,000
Less AP/Accrued Liabilities/Cust Dep	171,063	174,484	177,974	181,533
Plus AR/Interest Rec/prepaids	1,472	1,501	1,531	1,562
Deficit	-46,552	-107,758	10,122	3,023
		Assumption 2% increase in AP & AR		

CITY OF CHARLEVOIX
AIRPORT FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST EARNINGS	225	122	500	510
FEDERAL GRANTS	-	-	-	-
RENTS & ROYALTIES - AIRPORT PERMITS	16,613	20,808	20,808	21,224
RENTS & ROYALTIES - HANGAR RENTS	37,748	35,700	55,500	56,610
LAND LEASES	(576)	-	-	-
RENTAL CAR RENTS	-	-		-
STATE GRANTS	-	-	-	-
PARKING FEES	64,531	68,273	56,000	57,120
GROUND HANDLING FEE	17,215	25,000	25,500	25,000
FRESH AIR PARKING FEE	3,117	3,180	3,180	3,244
CONTRACT FUEL REIMBURSEMENT	553,888	539,927	630,500	643,110
FUEL FEES - RETAIL	500,794	534,167	401,000	421,050
INTO WING FEES	106,426	122,179	140,000	150,739
AFTER HOURS CALLOUT FEES	14,900	14,443	17,650	18,003
FUEL FLOWAGE FEES - FA IAW	31,831	31,212	33,800	34,476
FUEL SALES - NON-TAX	2,002	5,100	5,100	5,202
THRU-PUT FEES	-	15	15	15
LANDING & RAMP FEES	70,719	85,000	87,500	85,000
GROUND SERVICES	6,885	7,370	6,500	6,630
LAVATORY SERVICE FEES	-	6,000	2,500	6,000
DISCOUNTS - AIRPORT SALES TAX	150	148	148	151
CONTRIBUTED CAPITAL	-	1,093,061	475,561	475,000
SALE OF FIXED ASSETS	-	-	-	-
REFUNDS & REBATES - INSURANCE	8,378	8,323	8,323	8,489
ADVANCE FROM ELECTRIC	-	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-	-
TAXABLE MERCHANDISE	477	624	624	636
VENDING MACHINE PROCEEDS	1,396	2,040	2,040	2,081
MISCELLANEOUS	1,099	1,530	1,530	1,561
TOTAL REVENUES	**$ 1,437,815**	**$ 2,604,222**	**$ 1,974,279**	**$ 2,021,851**
EXPENSES				
SALARIES & WAGES - FULL TIME	125,272	155,800	157,843	161,300
WAGES - ICMA	12,084	17,100	17,308	17,700
SALARIES & WAGES - TEMPORARY	49,855	29,900	30,478	31,100
EMPLOYEE FRINGE BENEFITS	113,803	126,000	127,689	130,500
OFFICE SUPPLIES	2,824	2,500	3,500	2,500
CLEANING SUPPLY - TERMINAL	1,221	1,500	1,500	1,500
ICE/COFFEE SUPPLY	379	1,200	900	900
VENDING MACHINE SUPPLY	1,040	1,100	800	800
EQUIPMENT MAINT & REPAIR	-	-	-	-
FUEL TRUCK MAINTENANCE	51	-	-	-
SNOW EQUIPMENT MAINTENANCE	6,424	6,000	10,000	6,000
LAWN EQUIPMENT MAINTENANCE	2,355	2,600	2,600	2,600
UNIFORMS & PPE	2,559	2,300	2,740	2,300
AVIATION FUEL	898,276	847,500	834,500	834,500
DIESEL FUEL	9,042	7,500	7,000	6,500
FUEL - HOLIDAY GAS STATION	897	2,000	1,000	1,000
FUEL TRUCK LEASE	21,000	21,000	21,000	21,000
FUEL MASTER PUMP REPAIRS	16,983	7,000	10,000	13,000
FUEL TRUCK REPAIRS	2,428	1,700	3,961	1,700
FUEL FARM REPAIRS	-	-	-	-
REPAIRS AND MAINTENANCE SUPPLIES	1,593	2,000	2,000	2,000
PROFESSIONAL SERVICES	2,332	2,300	2,320	2,300
CONTRACTUAL SERVICES	5,641	28,600	8,600	8,600
OPERATIONS - SVC FEES to FBO	-	-	-	-
LEGAL FEES	264	2,500	1,000	1,000
TELEPHONE	2,507	2,300	2,800	2,800
CONFERENCE & TRAVEL	541	500	500	500
INSURANCE & BONDS	10,192	11,000	11,000	11,200
HANGAR REPAIRS	5,409	2,800	2,800	2,800
INSURANCE CLAIMS - CITY SHARE	-	500	500	500
UTILITIES	29,389	33,100	33,100	33,100
TERMINAL BLDG REPAIR & GROUNDS	10,594	10,700	5,000	5,000
SRE BLDG & HANGERS REPAIR & MAINT	613	3,200	3,200	4,700
TRASH REMOVAL	561	700	600	600
EQUIPMENT RENTAL	100	500	500	500
DUES & MEMBERSHIPS	603	400	700	700
PRINTING & PUBLISHING	978	1,300	1,000	1,000
MISCELLANEOUS	1,244	1,000	2,750	1,500
CREDIT CARD PROCESSING FEE	17,299	16,700	15,000	15,000
REFUNDS & REBATES	-	-	-	-
MACHINERY & EQUIPMENT	2,934	27,500	29,559	1,500
CAPITAL OUTLAY Engineering	12,450	-	-	-
CAPITAL OUTLAY - Multi Projects	7,182	57,530	25,030	25,000
DEBT SERVICE - PRINCIPAL (MDOT, Act99)	-	-	-	-
DEBT SERVICE - INTEREST (MDOT, Act99, Elect Loa	900	700	650	-
GRANT MATCH TO STATE				
DEPRECIATION	506,808	440,000	508,000	510,000
TRANSFER TO ELECTRIC	-	65,000	65,000	-
TOTAL EXPENSES	**$ 1,886,625**	**$ 1,943,530**	**$ 1,954,429**	**$ 1,865,200**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (448,810)**	**$ 660,692**	**$ 19,850**	**$ 156,651**
YEAR END BALANCES				-
NET POSITION BEGINNING OF YEAR	8,939,048	9,591,528	8,490,238	8,510,088
CHANGE IN NET POSITION	(448,810)	660,692	19,850	156,651
NET POSITION	**$ 8,490,238**	**$ 10,252,220**	**$ 8,510,088**	**$ 8,666,740**
CASH & INVESTMENTS	**$ 42,978**	**$ 40,889**	**$ 95,267**	**$ 286,919**

CITY OF CHARLEVOIX
GENERAL DEBT SERVICE FUND - NEW SERVICES FACILITY
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
CONTRIBUTION-MOTOR POOL	-	-	13,968	94,745
CONTRIBUTION-ELECTRIC	-	-	39,908	270,700
CONTRIBUTION-WATER	-	-	11,972	81,210
CONTRIBUTION-SEWER	-	-	13,968	94,745
CONTRIBUTION-DPW			1,000	1,000
TOTAL REVENUES	**$ -**	**$ -**	**$ 80,815**	**$ 542,400**
EXPENSES				
BOND PRINCIPAL	-	-	-	265,000
BOND INTEREST	-	-	79,815	276,400
PAYING AGENT FEES	-	-	300	300
TOTAL EXPENSES	**$ -**	**$ -**	**$ 80,115**	**$ 541,700**
REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ 700**	**$ 700**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	-	-	-	700
NET CHANGE IN FUND BALANCE	-	-	700	700
FUND BALANCE	**$ -**	**$ -**	**$ 700**	**$ 1,400**
CASH & INVESTMENTS	**$ -**	**$ -**	**$ 700**	**$ 1,400**

CITY OF CHARLEVOIX
PI #1 FIRE / AMBULANCE REPLACEMENT FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST EARNINGS	579	-	500	500
SALE OF FIXED ASSETS	-	-	-	-
CONTRIBUTION FROM MOTOR POOL	86,700	88,434	46,697	46,842
TOTAL REVENUES	**$ 87,279**	**$ 88,434**	**$ 47,197**	**$ 47,342**
EXPENSES				
CAPITAL OUTLAY - PUBLIC SAFETY	-	200,000	-	-
MACHINERY & EQUIPMENT - FIRE	-	-	31,447	-
MACHINERY & EQUIPMENT-AMBULANC	-	-	262,325	-
TOTAL EXPENSES	**$ -**	**$ 200,000**	**$ 293,772**	**$ -**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 87,279**	**$ (111,566)**	**$ (246,575)**	**$ 47,342**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	255,961	342,962	343,240	96,664
NET CHANGE IN FUND BALANCE	87,279	(111,566)	(246,575)	47,342
FUND BALANCE	**$ 343,240**	**$ 231,396**	**$ 96,664**	**$ 144,007**
CASH & INVESTMENTS	**$ 344,529**	**$ 232,766**	**$ 97,954**	**$ 145,296**

CITY OF CHARLEVOIX
PI #6 INFRASTRUCTURE IMPROVEMENTS FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
CURRENT PROPERTY TAX	455,817	462,900	474,165	474,200
PAYMENT IN LIEU OF TAXES	780	800	800	800
IFT TAXES	674	900	900	900
TAXES COLLECTED - DELINQUENT	8,142	4,200	4,200	4,200
STATE GRANTS	-	-	-	-
INTEREST EARNINGS	989	2,600	2,600	2,600
MISCELLANEOUS				
PROCEEDS FROM BONDS	-	-	-	-
CONTRIBUTION FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	**$ 466,402**	**$ 471,400**	**$ 482,665**	**$ 482,700**
EXPENSES				
PROFESSIONAL SERVICES	13,017	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	(278,247)	-	418,305	-
REFUNDS & REBATES / MISCELLANEOUS	2,148	-	-	-
BOND ISSUANCE COSTS	-	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
TRANSFER TO MAJOR STREET	-	180,000	20,000	-
TRANSFER TO LOCAL STREET	-	-	-	-
TRANSFER TO AIRPORT	-	-	-	-
TRANSFER TO GENERAL DEBT OBLIGATIC	124,200	121,400	121,400	123,400
TRANSFER TO ELECTRIC	29,140	-	-	-
TRANSFER TO SEWER	167,555	-	-	-
TRANSFER TO WATER	131,130	-	-	-
TOTAL EXPENSES	**$ 188,943**	**$ 301,400**	**$ 559,705**	**$ 123,400**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 277,459**	**$ 170,000**	**$ (77,039)**	**$ 359,300**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	232,022	366,525	509,481	432,442
NET CHANGE IN FUND BALANCE	277,459	170,000	(77,039)	359,300
FUND BALANCE	**$ 509,481**	**$ 536,525**	**$ 432,442**	**$ 791,742**
CASH & INVESTMENTS	**$ 508,256**	**$ 547,120**	**$ 431,217**	**$ 790,517**

CITY OF CHARLEVOIX
PI #12 MT. MCSAUBA RECREATION IMPROVEMENT FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST EARNINGS	77	20	100	20
GRANTS	-	-	-	-
RENTS & ROYALTIES-TOWER LEASES	7,395	7,000	7,000	7,000
CONTRIBUTIONS	-	-	3,800	-
TOTAL REVENUES	**$ 7,472**	**$ 7,020**	**$ 10,900**	**$ 7,020**
EXPENSES				
CONTRACTUAL SERVICES	-	-	13,057	-
MACHINERY AND EQUIPMENT	-	-	2,500	-
TRANSFER TO MOTOR POOL	10,000	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
TOTAL EXPENSES	**$ 10,000**	**$ -**	**$ 15,557**	**$ -**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (2,528)**	**$ 7,020**	**$ (4,657)**	**$ 7,020**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	28,381	25,401	25,853	21,196
NET CHANGE IN FUND BALANCE	(2,528)	7,020	(4,657)	7,020
FUND BALANCE	**$ 25,853**	**$ 32,421**	**$ 21,196**	**$ 28,216**
CASH & INVESTMENTS	**$ 25,839**	**$ 32,418**	**$ 21,182**	**$ 28,202**

CITY OF CHARLEVOIX
PI #9 INDUSTRIAL PARK FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
FEDERAL REVENUES	-	-	-	-
STATE GRANT	-	-	-	
INTEREST EARNINGS	78	60	80	70
TAP IN FEES - SS SEWER @ MARION CTR	(3,000)	-	-	-
TOTAL REVENUES	**$ (2,922)**	**$ 60**	**$ 80**	**$ 70**
EXPENSES				
OTHER FUNCTIONS	3,500	3,500	3,500	3,500
CAPITAL OUTLAY	-	-	750	-
TRANSFER TO ELECTRIC	-	-	-	-
TOTAL EXPENSES	**$ 3,500**	**$ 3,500**	**$ 4,250**	**$ 3,500**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (6,422)**	**$ (3,440)**	**$ (4,170)**	**$ (3,430)**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	35,258	31,818	28,836	24,666
NET CHANGE IN FUND BALANCE	(6,422)	(3,440)	(4,170)	(3,430)
FUND BALANCE	**$ 28,836**	**$ 28,378**	**$ 24,666**	**$ 21,236**
CASH & INVESTMENTS	**$ 28,824**	**$ 28,378**	**$ 24,654**	**$ 21,224**

CITY OF CHARLEVOIX
PI #14 Public Services Facility FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
BOND PROCEEDS	-	-	8,760,503	-
CONTRIBUTION FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	**$ -**	**$ -**	**$ 8,760,503**	**$ -**
EXPENSES				
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	-	-	2,162,579	6,500,000
LEGAL FEES	-	-	45,600	-
MISCELLANEOUS	-	-	-	-
TOTAL EXPENSES	**$ -**	**$ -**	**$ 2,208,179**	**$ 6,500,000**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ 6,552,324**	**$ (6,500,000)**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	-	-	-	6,552,324
NET CHANGE IN FUND BALANCE	-	-	6,552,324	(6,500,000)
FUND BALANCE	**$ -**	**$ -**	**$ 6,552,324**	**$ 52,324**
CASH & INVESTMENTS	**$ -**	**$ -**	**$ 6,552,324**	**$ 52,324**

CITY OF CHARLEVOIX
EMPLOYEE FRINGE BENEFIT FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
EFB-GENERAL FUND	635,864	685,400	687,143	681,800
EFB-EMS	197,073	253,600	283,550	325,400
EFB-MAJOR STREET	55,733	51,000	51,993	54,300
EFB-LOCAL STREET	26,985	23,100	23,648	24,900
EFB-AIRPORT	105,199	126,000	127,689	130,500
EFB-ELECTRIC	515,526	567,700	617,453	659,200
EFB-SEWER	243,441	295,700	286,337	292,500
EFB-WATER	237,767	251,500	255,376	259,300
EFB-MARINA	33,458	37,800	38,655	38,300
EFB-MOTOR VEHICLE	94,641	72,900	75,574	77,000
EFB-EFB	350,037	338,200	347,567	351,000
EFB-DDA	30,026	30,700	30,780	37,100
REFUND & REBATES-INSURANCE	-	-	-	-
INTEREST EARNINGS	2,196	1,400	1,400	1,400
MISC INCOME - WELLNESS	-	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	**$ 2,527,944**	**$ 2,735,000**	**$ 2,827,165**	**$ 2,932,700**
EXPENSES				
WAGES (ICMA)	39,508	45,500	46,748	47,200
FRINGE BENEFITS	350,037	338,200	347,567	351,000
WORKERS COMPENSATION	76,978	75,400	90,446	84,800
SOCIAL SECURITY	329,423	334,800	358,623	365,800
HEALTHCARE PREMIIUMS	536,330	542,200	542,568	548,000
HEALTHCARE - OPT OUT	57,253	59,500	66,840	68,800
EMPLOYER SHARE HSA	89,506	89,700	91,000	91,000
WELLNESS COMMITTEE	-	-	-	-
WELLNESS INCENTIVES FOR HSA ACCOUNT	-	-	-	-
STD & LTD INSURANCE	15,870	27,400	30,477	31,100
LIFE INSURANCE	6,322	7,000	6,796	6,900
RETIREMENT FUND CONTRIB.	792,278	808,800	910,819	969,600
HOLIDAY PAY	86,623	97,500	96,617	98,500
SICK PAY	102,261	99,100	102,928	103,100
SICK LEAVE/CITY S&A	-	-	-	-
SICK LEAVE - PMLA OF 2018	-	-	3,401	-
VACATION PAY	193,431	183,300	190,870	194,500
UNEMPLOYMENT COMPENSATION	20,181	27,000	21,000	22,000
PERSONAL LEAVE	38,169	34,400	30,000	35,300
JURY DUTY/FUNERAL LEAVE	4,862	5,000	7,000	5,000
LONGEVITY	10,200	10,800	11,700	12,300
COMP TIME USED	16,831	20,100	20,100	20,500
PROFESSIONAL SERVICES	2,241	2,700	2,360	2,300
CONFERENCE & TRAVEL	1,643	2,000	1,270	1,500
MISCELLANEOUS	3,900	4,700	5,000	5,000
TOTAL EXPENSES	**$ 2,773,849**	**$ 2,815,100**	**$ 2,984,130**	**$ 3,064,200**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ (245,905)**	**$ (80,100)**	**$ (156,965)**	**$ (131,500)**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	687,163	538,289	441,258	284,293
CHANGE IN NET POSITION	(245,905)	(80,100)	(156,965)	(131,500)
NET POSITION	**$ 441,258**	**$ 458,189**	**$ 284,293**	**$ 152,793**
CASH & INVESTMENTS	**$ 556,260**	**$ 579,760**	**$ 399,295**	**$ 267,795**

CITY OF CHARLEVOIX
PERPETUAL CARE TRUST FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
CHARGES FOR SERVICES	4,425	4,000	4,000	4,000
INTEREST EARNINGS	5,190	2,000	2,000	2,000
TOTAL REVENUES	**$ 9,615**	**$ 6,000**	**$ 6,000**	**$ 6,000**
EXPENSES				
PERPETUAL CARE EXPENDITURES	-	-	-	-
TOTAL EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 9,615**	**$ 6,000**	**$ 6,000**	**$ 6,000**
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	426,420	432,920	436,035	442,035
NET CHANGE IN FUND BALANCE	9,615	6,000	6,000	6,000
FUND BALANCE	**$ 436,035**	**$ 438,920**	**$ 442,035**	**$ 448,035**
CASH & INVESTMENTS	**$ 433,092**	**$ 437,383**	**$ 439,092**	**$ 445,092**

CITY OF CHARLEVOIX
SERVICES FACILITY FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST EARNINGS	6,742	2,393	2,393	2,441
CONTRIBUTION-MOTOR POOL	29,160	36,450	22,482	-
CONTRIBUTION-ELECTRIC	151,200	189,000	144,533	-
CONTRIBUTION-WATER	35,400	44,250	32,278	-
CONTRIBUTION-SEWER	43,440	54,300	40,332	-
CONTRIBUTION-OTHER	-	-	-	-
TOTAL REVENUES	**$ 265,942**	**$ 326,393**	**$ 242,018**	**$ 2,441**
EXPENSES				
PROFESSIONAL SERVICES	(50)	-	71,000	-
CONTRACTUAL SERVICES	50	-	300	1,524,300
LEGAL FEES	698	100,000	(1,100)	-
DEPRECIATION	3,231	3,900	3,100	3,200
TRANSFER TO OTHER - WATER	-	-	1,000	1,000
TOTAL EXPENSES	**$ 3,928**	**$ 103,900**	**$ 74,300**	**$ 1,528,500**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 262,014**	**$ 222,493**	**$ 167,718**	**$ (1,526,059)**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	1,822,149	1,519,995	2,084,163	2,251,880
CHANGE IN NET POSITION	262,014	222,493	167,718	(1,526,059)
NET POSITION	**$ 2,084,163**	**$ 1,742,488**	**$ 2,251,880**	**$ 725,821**
CASH & INVESTMENTS	**$ 1,582,867**	**$ 1,620,907**	**$ 1,753,685**	**$ 230,825**

CITY OF CHARLEVOIX
MOTOR POOL FUND
2020-21 BUDGET

	2018-19 Actual	2019-20 Budget	2019-20 Est. Actual	2020-21 Budget
REVENUES				
INTEREST AND RENTS	3,608	1,080	3,000	3,000
EQUIPMENT RENTAL	853,854	817,750	904,731	910,550
SALE OF FIXED ASSETS	40,100	5,000	5,000	5,000
OTHER	11,119	900	3,100	900
CONTRIBUTIONS FROM OTHER FUNDS	10,000	88,434	46,697	466,842
TOTAL REVENUES	**$ 918,681**	**$ 913,164**	**$ 962,527**	**$ 1,386,292**
EXPENSES				
MOTOR POOL	500,987	380,700	400,908	391,300
CAPITAL EXPENDITURES	3,660	254,500	260,700	690,000
DEPRECIATION	291,041	305,000	320,000	330,000
FUND TRANSFERS	115,860	124,900	86,963	141,600
TOTAL EXPENSES	**$ 911,549**	**$ 1,065,100**	**$ 1,068,571**	**$ 1,552,900**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**$ 7,132**	**$ (151,936)**	**$ (106,043)**	**$ (166,608)**
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	1,241,822	818,037	1,248,954	1,142,911
CHANGE IN NET POSITION	7,132	(151,936)	(106,043)	(166,608)
NET POSITION	**$ 1,248,954**	**$ 666,101**	**$ 1,142,911**	**$ 976,303**
CASH & INVESTMENTS	**$ 620,984**	**$ 796,816**	**$ 834,941**	**$ 998,333**