



Agenda
City of Charlevoix City Council Regular Meeting
Monday, January 16, 2023 - 4:00 PM
Council Chambers, 210 State Street, Charlevoix, MI

- 1. Roll Call**
- 2. Presentations**
 - A. FY 2024 Budget Review and Discussion
- 3. Reports and Communications**
 - A. Public Comment
- 4. Adjourn**

Persons with disabilities who need an accommodation to fully participate in these meetings should contact the City Clerk's Office at 231-547-3250 or by email clerk@charlevoixmi.gov. A 24-hour notice may be needed for certain accommodations. An attempt will be made to grant all reasonable accommodations requests.

Charlevoix City Council

Presentations

Title: FY 2024 Budget Review and Discussion

Date: January 16, 2023

Presented By:

Background:

Since your Work Session on January 2, we have been working to make some of the changes and otherwise double check our work on the budget documents. You'll see some modified projections on the General Fund both for the current FY 23 and FY 24. I'll be happy to discuss these in greater depth with you on Monday.

You'll also find the remainder of the fund budgets for the current and future year. Among these, the bright spot is to note in the Public Services Facility Fund we have completed all of the construction expenses for the facility and have approximately \$1 million remaining in the fund. I appreciate Pat Elliott especially for tracking these expenses and working with our contractors to keep the project on-schedule and now we can say, under budget. We made the decision when financing the project to self-fund for contingency expenses by relying on the reserve we had developed. This outcome shows that it was a fiscally prudent position and will lower our debt costs on this project over the long-run. City Treasurer Kelly McGinn also deserves credit for monitoring and organizing the various funds needed to make this project happen.

Should you have questions in advance of Monday's Work Session, please do not hesitate to contact me. I plan to work on an implementation timeline for the budget on Monday since we won't be doing the adoption in February as usual.

Recommendation:

Attachments:

1. Combined Budget Draft for Council Presentation Jan 16

**CITY OF CHARLEVOIX
GENERAL FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
Taxes	2,659,502	2,771,000	2,780,683	3,015,700
Licenses & Permits	38,525	54,400	56,545	56,500
Federal Grants	61,059	-	-	-
State Grants & Revenue	307,235	278,800	288,035	587,000
Local Grants & Contributions	45,660	6,500	16,000	6,500
Charges for Services	387,007	352,500	392,077	397,200
Fines & Forfeits	2,391	2,100	2,810	2,300
Interest & Rents	293,325	241,100	245,081	244,500
Other	85,488	47,800	27,950	40,100
Fund Transfers	-	-	28,256	27,600
TOTAL REVENUES	\$ 3,880,192	\$ 3,754,200	\$ 3,837,436	\$ 4,377,400
EXPENSES				
Legislative	178,793	57,700	62,420	62,200
General Government	650,839	709,700	755,902	792,300
Public Safety	1,138,018	1,106,900	1,208,243	1,261,000
Public Works	268,292	352,900	358,105	409,700
Health & Welfare	179,131	-	-	-
Recreation & Culture	1,424,777	1,409,550	1,574,357	1,808,250
Other	41,339	21,000	30,178	20,900
Fund Transfers	128,494	48,300	22,276	48,500
TOTAL EXPENSES	\$ 4,009,683	\$ 3,706,050	\$ 4,011,481	\$ 4,402,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (129,491)	\$ 48,150	\$ (174,044)	\$ (25,450)
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	1,185,811	902,000	1,056,320	882,276
NET CHANGE IN FUND BALANCE	(129,491)	48,150	(174,044)	(25,450)
FUND BALANCE	\$ 1,056,320	\$ 950,150	\$ 882,276	\$ 856,826
CASH & INVESTMENTS	\$ 1,245,713	\$ 842,077	\$ 1,071,669	\$ 1,046,219
FUND BALANCE AS % OF TOTAL EXPENSES	26%	26%	22%	19%

**CITY OF CHARLEVOIX
GENERAL FUND REVENUE DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
TAXES				
CURRENT PROPERTY TAX LEVY	2,236,461	2,355,200	2,350,810	2,575,000
REFUSE TAX	242,240	255,100	263,982	272,600
PAYMENT IN LIEU OF TAXES	6,138	7,400	7,400	7,400
DELINQUENT TAXES - CITY OPERATING	40,663	30,000	30,000	30,000
DELINQUENT TAXES - REFUSE	4,335	3,000	3,000	3,000
IFT / CFT TAXES	8,265	8,300	8,300	8,300
LOCAL STABILIZATION REVENUE	86,641	80,000	83,190	85,400
INTEREST & DELINQUENT - TAXES	6,573	7,000	7,000	7,000
TAX ADMINISTRATION FEES	28,186	25,000	27,000	27,000
TOTAL TAXES	\$ 2,659,502	\$ 2,771,000	\$ 2,780,683	\$ 3,015,700
LICENSES & PERMITS				
LICENSES & PERMITS	6,175	6,400	8,545	8,500
LICENSES & PERMITS - SHORT TERM RENTALS	32,350	48,000	48,000	48,000
TOTAL LICENSES & PERMITS	\$ 38,525	\$ 54,400	\$ 56,545	\$ 56,500
FEDERAL GRANTS				
FEDERAL GRANTS - OTHER	61,059	-	-	-
FEDERAL GRANTS	-	-	-	-
TOTAL FEDERAL GRANTS	\$ 61,059	\$ -	\$ -	\$ -
STATE GRANTS & REVENUE				
STATE GRANTS - PUBLIC SAFETY	875	1,500	1,500	1,500
STATE GRANTS - ELECTIONS	-	-	1,500	-
STATE GRANTS - OTHER	-	-	-	300,500
STATE SHARED REVENUE	281,399.50	253,700.00	259,434.90	259,400.00
STATE SHARED REVENUE - LIQUOR LICENSES	11,326	10,000	12,000	12,000
STATE SHARED REVENUE - METRO ACT	13,635	13,600	13,600	13,600
TOTAL STATE GRANTS & REVENUE	\$ 307,235	\$ 278,800	\$ 288,035	\$ 587,000
LOCAL GRANTS & CONTRIBUTIONS				
CONTRIBUTION - CHARLEVOIX TWP	-	-	-	-
CONTRIBUTION - HAYES TWP	-	-	-	-
CONTRIBUTION - NORWOOD TWP	-	-	-	-
GRANTS - CVX COUNTY COMMUNITY FOUNDATION	-	1,000	11,000	1,000
GRANTS - OTHER	22,340	-	-	-
GRANTS - FREY FOUNDATION	-	-	-	-
GRANTS - GRAND TRAVERSE BAND	21,500	3,500	3,500	3,500
GRANTS - FARMERS MARKET	1,820	2,000	1,500	2,000
TOTAL LOCAL GRANTS & CONTRIBUTIONS	\$ 45,660	\$ 6,500	\$ 16,000	\$ 6,500
CHARGES FOR SERVICES				
CHARGES FOR SERVICES - OTHER	453	700	700	700
CEMETERY - LOTS, FOUND & OPENING	57,580	43,000	55,000	50,000
PAVILLION RESERVATION FEE	9,641	9,500	9,000	9,500
SKATE PARK RENTAL EQUIPMENT	-	-	-	-
SKATE PARK CONCESSION	-	-	-	-
GOLF - NINE AND DINE	-	-	-	-
GOLF - NON TAXABLE ITEMS	1,742	1,800	2,200	2,500
GOLF - TAXABLE ITEMS	3,648	8,000	6,000	8,000
RECREATION - NON TAXABLE ITEMS	238	-	1,100	1,000
FARMERS MARKET SALES	17,861	18,000	22,700	22,500

**CITY OF CHARLEVOIX
GENERAL FUND REVENUE DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
USE & ADMISSIONS - GREEN FEES	132,601	133,000	145,000	150,000
USE & ADMISSIONS - SUMMER SPORTS	133	4,000	3,800	5,000
USE & ADMISSIONS - DAY CAMP	61,564	62,100	70,000	75,000
USE & ADMISSIONS - SKI HILL	84,329	55,000	55,000	55,000
USE & ADMISSIONS - BASKETBALL	80	100	-	-
USE & ADMISSIONS - VOLLEYBALL	-	-	-	-
USE & ADMISSIONS - BEACH CONSESSION	3,013	2,500	4,500	2,000
USE & ADMISSIONS - SKATE PARK	2,451	2,500	177	-
USE & ADMISSIONS - SKATING RINK	991	500	500	500
USE & ADMISSIONS - FARMERS MKT BOOTH	10,425	11,500	15,100	15,000
USE & ADMISSIONS - YOGA IN PARK	314	300	500	500
USE & ADMISSIONS - USE&ADM COMMUNITY PARTNERSHIPS	(56)	-	800	-
PARKING FEES	-	-	-	-
ALARM RESPONSE FEES	-	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 387,007	\$ 352,500	\$ 392,077	\$ 397,200

FINES & FORFEITS				
FINES AND FORFEITS	235	-	660	200
ORDINANCE FINES - COUNTY	2,161	2,000	2,000	2,000
NSF CHECK CHARGES	45	100	100	100
CIVIL INFRACTION FINES	(50)	-	50	-
TOTAL FINES & FORFEITS	\$ 2,391	\$ 2,100	\$ 2,810	\$ 2,300

INTEREST & RENTS				
INTEREST EARNINGS	63,296	5,000	5,000	5,000
RENTS - DOCKING	-	-	-	-
RENTS - CITY HALL	201,500	206,600	206,600	209,900
RENTS - ELECTIONS	-	2,600	3,281	2,600
RENTS - FERRY BOAT LAUNCH	26,866	26,900	27,000	27,000
RENTS - ROAD RIGHT OF WAY	-	-	-	-
RENTS - TOWER LEASE	-	-	-	-
RENTS - GOLF	1,661	-	3,200	-
RENTS - HARBOR BUILDING	1	-	-	-
TOTAL INTEREST & RENTS	\$ 293,325	\$ 241,100	\$ 245,081	\$ 244,500

OTHER				
SALE OF FIXED ASSETS	-	500	500	500
DONATIONS - PRIVATE SOURCES	5,085	-	-	-
CONTRIBUTIONS & DONATIONS - RESTRICTED POLICE	-	-	100	100
DONATIONS - SKATE PARK	1,026	1,000	2,700	2,500
CONTRIBUTIONS & DONATIONS - DRUG FORFEITURES	300	-	-	-
DONATIONS - DISC GOLF	-	-	-	-
DAY CAMP SCHOLARSHIPS	4,670	6,500	2,550	3,000
SKI HILL SCHOLARSHIPS	2,415	5,000	6,000	6,000
DONATIONS - BRICKS	800	700	1,000	1,000
CONTRIBUTIONS PRIVATE - BENCHES	3,885	2,000	-	2,000
DONATIONS-MCSAUBA CANDLE HIKE	118	1,500	1,000	1,000
SPONSOR/DONATION - FARMERS MKT	2,050	3,000	2,000	2,000
DONATION - DAY CAMP EDUCATE	-	-	100	-
DONATION - ICE RINK	-	1,000	-	-
DONATION - BALL FIELD IMPROVEMENT	9,225	-	-	-
DONATION - KAYAK LAUNCH-FERRY	5,000	13,000	-	10,000
DONATION - DOG PARK	28,435	1,500	-	-

**CITY OF CHARLEVOIX
GENERAL FUND REVENUE DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
DONATION - RECREATION	-	-	-	-
REFUNDS & REBATES	-	1,000	1,000	1,000
REFUNDS & REBATES - INSURANCE	6,888	2,000	2,000	2,000
APPROPRIATIONS FROM SURPLUS	-	-	-	-
MISCELLANEOUS	15,571	9,000	9,000	9,000
MISCELLANEOUS - FARMERS MARKET	20	100	-	-
TOTAL OTHER	\$ 85,488	\$ 47,800	\$ 27,950	\$ 40,100
FUND TRANSFERS				
CONTRIBUTIONS FROM OTHER FUNDS	-	-	28,256	27,600
CONTRIBUTIONS FROM OTHER FUNDS - PI 6	-	-	-	-
TOTAL FUND TRANSFERS	\$ -	\$ -	\$ 28,256	\$ 27,600
TOTAL REVENUES	\$ 3,880,192	\$ 3,754,200	\$ 3,837,436	\$ 4,377,400

CITY OF CHARLEVOIX
GENERAL FUND EXPENSES SUMMARY
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
LEGISLATIVE				
Common Council	178,793	57,700	62,420	62,200
TOTAL LEGISLATIVE	\$ 178,793	\$ 57,700	\$ 62,420	\$ 62,200
GENERAL GOVERNMENT				
Mayor	7,259	10,400	8,156	8,700
City Manager	115,644	120,200	120,797	126,400
Elections	28,596	41,900	47,632	67,000
Assessor	45,017	44,300	44,051	44,800
City Attorney	22,651	33,400	33,400	33,400
City Clerk	54,824	51,300	55,007	55,700
City Treasurer	64,185	79,000	81,013	81,200
City Hall & Grounds	195,213	228,300	223,536	228,800
Cemetery	117,449	100,900	142,310	146,300
TOTAL GENERAL GOVERNMENT	\$ 650,839	\$ 709,700	\$ 755,902	\$ 792,300
PUBLIC SAFETY				
Police Department	890,939	833,000	934,258	942,900
Fire Department	184,053	217,600	211,688	234,200
Planning	63,026	56,300	62,298	83,900
TOTAL PUBLIC SAFETY	\$ 1,138,018	\$ 1,106,900	\$ 1,208,243	\$ 1,261,000
PUBLIC WORKS				
Highways & Streets	-	-	-	-
Leaf Pickup	162,200	208,500	215,889	246,800
Spring Cleanup	60,615	59,500	85,977	97,900
Brush Pickup	45,477	84,900	56,239	65,000
TOTAL PUBLIC WORKS	\$ 268,292	\$ 352,900	\$ 358,105	\$ 409,700
HEALTH & WELFARE				
Ambulance	179,131	-	-	-
TOTAL HEALTH & WELFARE	\$ 179,131	\$ -	\$ -	\$ -
RECREATION & CULTURE				
Parks Department	645,599	636,900	692,394	683,000
Recreation Administration	197,942	208,300	218,179	229,200
City Beaches	55,127	7,350	35,357	283,550
Ball Fields	23,868	21,000	20,898	23,000
Day Camp	73,307	85,100	83,035	89,400
Ice Rink	5,680	10,700	7,080	4,100
Mt. McSaubu Ski Hill	162,920	145,300	160,787	177,900
Recreational Sports	487	9,200	150	-
Skate Park	9,551	8,700	7,307	9,400
Golf Course	208,068	231,300	218,757	261,300
Boat Launch	34,480	33,800	118,337	35,300
Community Promotion	7,749	11,900	12,075	12,100
TOTAL RECREATION & CULTURE	\$ 1,424,777	\$ 1,409,550	\$ 1,574,357	\$ 1,808,250
MISCELLANEOUS				
OTHER	41,339	21,000	30,178	20,900
FUND TRANSFERS	128,494	48,300	22,276	48,500
TOTAL MISCELLANEOUS	\$ 169,833	\$ 69,300	\$ 52,454	\$ 69,400
TOTAL EXPENSES	\$ 4,009,683	\$ 3,706,050	\$ 4,011,481	\$ 4,402,850

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
COMMON COUNCIL				
EMPLOYEE FRINGE BENEFITS	2,674	3,600	3,551	3,600
FEES & PER DIEM	12,429	17,700	17,670	18,000
OFFICE SUPPLIES	2,724	2,500	3,300	2,700
PROFESSIONAL SERVICES	14,451	11,800	20,995	16,000
CONFERENCE & TRAVEL	1,800	6,200	500	6,200
PRINTING & PUBLISHING	3,176	5,800	5,800	5,800
MEMBERSHIPS & DUES	2,046	2,200	2,200	2,200
MISCELLANEOUS	6,214	6,000	6,000	6,000
CAPITAL IMPROVEMENTS	131,172	-	494	-
LOAN INTEREST	2,106	1,900	1,910	1,700
TOTAL COMMON COUNCIL	\$ 178,793	\$ 57,700	\$ 62,420	\$ 62,200

MAYOR				
EMPLOYEE FRINGE BENEFITS	627	900	861	800
FEES & PER DIEM	3,578	5,100	5,140	4,500
OFFICE SUPPLIES	25	200	240	200
CONFERENCE & TRAVEL	2,430	3,500	500	2,500
CAR ALLOWANCE	600	600	600	600
MISC. (MEMBERSHIPS & DUES)	-	100	815	100
TOTAL MAYOR	\$ 7,259	\$ 10,400	\$ 8,156	\$ 8,700

CITY MANAGER				
SALARIES & WAGES	40,326	37,100	38,596	39,900
WAGES (ICMA)	5,810	5,900	6,243	6,400
SALARIES & WAGES - TEMPORARY	4,841	6,100	6,237	6,500
EMPLOYEE FRINGE BENEFITS	36,392	34,100	35,252	36,300
OFFICE SUPPLIES	4,487	7,900	7,900	7,900
CONTRACTUAL SERVICES	6,003	10,000	10,000	10,000
TELEPHONE	2,507	2,700	2,700	2,800
CONFERENCE & TRAVEL	5,632	7,600	5,000	7,600
CAR ALLOWANCE	5,400	5,400	5,400	5,400
BOOKS, MAGAZINES & PERIODICALS	362	700	700	700
MEMBERSHIPS & DUES	1,637	1,800	1,719	1,800
MISCELLANEOUS	428	100	300	300
OFFICE EQUIPMENT	1,819	800	750	800
TOTAL CITY MANAGER	\$ 115,644	\$ 120,200	\$ 120,797	\$ 126,400

ELECTIONS				
SALARIES & WAGES	10,711	11,900	11,780	12,100
WAGES (ICMA)	1,000	1,200	1,237	1,300
SALARIES & WAGES - TEMPORARY	3,826	9,500	9,537	21,500
EMPLOYEE FRINGE BENEFITS	8,928	10,700	10,619	12,700
FEES & PER DIEM	-	-	-	-
OFFICE SUPPLIES	1,553	2,700	4,000	7,500
PRINTING & PUBLISHING	1,213	500	1,600	3,000
EQUIPMENT MAINTENANCE	1,365	5,400	8,860	8,900
TOTAL ELECTIONS	\$ 28,596	\$ 41,900	\$ 47,632	\$ 67,000

ASSESSOR				
SALARIES & WAGES	-	-	-	-
WAGES (ICMA)	-	-	-	-

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
SALARIES & WAGES	-	-	-	-
EMPLOYEE FRINGE BENEFITS	188	200	225	200
FEES & PER DIEM	1,250	1,500	1,500	1,500
OFFICE SUPPLIES	-	200	200	200
CONTRACTUAL SERVICES	39,185	37,700	37,740	38,500
TELEPHONE	-	-	-	-
CONFERENCE & TRAVEL	1,220	1,200	1,220	1,200
PRINTING & PUBLISHING	1,554	2,000	1,585	1,600
EQUIPMENT MAINTENANCE	1,540	1,500	1,581	1,600
OFFICE EQUIPMENT	81	-	-	-
TOTAL ASSESSOR	\$ 45,017	\$ 44,300	\$ 44,051	\$ 44,800

CITY ATTORNEY				
LEGAL FEES	22,337	33,000	33,000	33,000
MISC. (DUES & PERIODICALS)	314	400	400	400
TOTAL CITY ATTORNEY	\$ 22,651	\$ 33,400	\$ 33,400	\$ 33,400

CITY CLERK				
SALARIES & WAGES	21,511	18,500	18,517	19,100
WAGES (ICMA)	2,011	1,900	1,944	2,000
SALARIES & WAGES - TEMPORARY	1,558	3,700	3,711	3,800
EMPLOYEE FRINGE BENEFITS	17,012	15,000	15,000	15,500
OFFICE SUPPLIES	3,673	3,100	3,500	3,200
CONTRACTUAL SERVICES	4,801	200	3,500	2,800
TELEPHONE	1,445	1,300	1,360	1,400
CONFERENCE & TRAVEL	2,179	6,400	6,400	6,900
INSURANCE & BONDS	165	200	100	100
EQUIPMENT MAINTENANCE	-	800	800	800
MISC. (MEMBERSHIPS & DUES)	470	200	175	100
OFFICE EQUIPMENT	-	-	-	-
TOTAL CITY CLERK	\$ 54,824	\$ 51,300	\$ 55,007	\$ 55,700

CITY TREASURER				
SALARIES & WAGES	24,567	30,600	30,710	31,700
WAGES (ICMA)	2,601	3,200	3,225	3,300
SALARIES & WAGES - TEMPORARY	368	-	100	-
EMPLOYEE FRINGE BENEFITS	19,217	23,900	23,954	24,700
OFFICE SUPPLIES	3,135	5,800	5,000	5,300
PROFESSIONAL SERVICES	3,450	3,000	5,300	3,900
TELEPHONE	1,845	1,900	1,960	2,000
CONFERENCE & TRAVEL	1,351	1,400	1,350	1,400
PRINTING & PUBLISHING	1,451	2,200	2,880	2,200
INSURANCE & BONDS	257	300	257	300
EQUIPMENT MAINTENANCE	4,306	4,400	4,526	4,600
MISC. (MEMBERSHIPS & DUES)	824	800	850	900
MISCELLANEOUS (BANK FEES)	813	1,200	600	600
OFFICE EQUIPMENT	-	300	300	300
TOTAL CITY TREASURER	\$ 64,185	\$ 79,000	\$ 81,013	\$ 81,200

CITY HALL & GROUNDS				
SALARIES & WAGES	29,877	41,300	33,798	35,000
WAGES (ICMA)	3,010	4,300	3,549	3,700

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
SALARIES & WAGES - TEMPORARY	12,423	13,200	16,275	16,800
EMPLOYEE FRINGE BENEFITS	25,168	34,200	28,804	29,800
REPAIRS & MAINTENANCE SUPPLIES	17,534	16,000	16,000	16,000
PROFESSIONAL SERVICES	10,909	15,800	16,500	16,500
CONTRACTUAL SERVICES	7,036	10,000	10,000	10,000
LEGAL FEES	-	-	-	-
TELEPHONE	967	1,100	1,100	1,100
UTILITIES	84,382	74,300	80,000	82,400
BUILDING MAINTENANCE	2,011	16,000	16,000	16,000
MISCELLANEOUS	1,896	2,100	1,510	1,500
BUILDING - CAPITAL OUTLAY	-	-	-	-
TOTAL CITY HALL & GROUNDS	\$ 195,213	\$ 228,300	\$ 223,536	\$ 228,800

CEMETERY				
SALARIES & WAGES	19,941	15,700	16,261	16,800
WAGES (ICMA)	1,936	1,600	1,707	1,800
SALARIES & WAGES - TEMPORARY	48,683	41,400	64,993	67,300
EMPLOYEE FRINGE BENEFITS	22,857	18,500	22,433	23,200
OPERATING SUPPLIES	8,649	7,500	8,700	8,700
TELEPHONE	1,159	1,300	1,320	1,300
UTILITIES	6,887	6,100	17,097	17,500
BUILDING MAINTENANCE	-	-	-	-
EQUIPMENT RENTAL	3,551	3,400	4,400	4,300
MISCELLANEOUS	430	400	400	400
MACHINERY & EQUIPMENT	3,357	5,000	5,000	5,000
TOTAL CEMETERY	\$ 117,449	\$ 100,900	\$ 142,310	\$ 146,300

POLICE DEPARTMENT				
SALARIES & WAGES	405,158	363,700	414,609	420,900
WAGES (ICMA)	41,012	38,200	43,534	44,200
SALARIES & WAGES - TEMPORARY	5,412	12,300	6,820	12,300
EMPLOYEE FRINGE BENEFITS	316,835	285,500	324,418	330,100
OFFICE SUPPLIES	6,747	6,500	6,500	6,500
OPERATING SUPPLIES	80	2,000	2,000	2,000
UNIFORMS PURCHASED	2,231	7,500	7,500	7,500
CONTRACTUAL SERVICES	7,054	7,900	18,900	7,900
TELEPHONE	2,345	2,700	2,700	2,700
CONFERENCE & TRAVEL	6,266	5,500	6,000	5,500
INSURANCE & BONDS	9,483	9,700	8,276	8,400
EQUIPMENT RENTAL	64,100	76,000	76,000	80,200
MISCELLANEOUS	4,255	4,500	5,000	4,500
EQUIPMENT	19,962	11,000	12,000	10,200
TOTAL POLICE DEPARTMENT	\$ 890,939	\$ 833,000	\$ 934,258	\$ 942,900

FIRE DEPARTMENT				
OPERATING SUPPLIES	-	-	-	-
CONTRACTUAL SERVICES	132,397	137,000	144,977	153,500
CONFERENCE & TRAVEL	-	-	-	-
INSURANCE & BONDS	3,938	4,100	5,111	5,400
EQUIPMENT MAINTENANCE	(1,782)	20,000	5,000	20,000
EQUIPMENT RENTAL	49,500	56,500	56,600	55,300
MISC. (DUES & PERIODICALS)	-	-	-	-

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
MACHINERY & EQUIPMENT	-	-	-	-
TOTAL FIRE DEPARTMENT	\$ 184,053	\$ 217,600	\$ 211,688	\$ 234,200

PLANNING				
SALARIES & WAGES	-	-	-	23,400
WAGES (ICMA)	-	-	-	2,500
SALARIES & WAGES - TEMPORARY	4,500	5,200	6,400	6,400
EMPLOYEE FRINGE BENEFITS	675	800	960	19,200
OFFICE SUPPLIES	1,038	2,500	2,500	2,500
PROFESSIONAL SERVICES	53,267	42,900	46,488	24,600
CONTRACTUAL SERVICES	1,063	700	1,600	1,100
TELEPHONE	322	400	400	400
CONFERENCE & TRAVEL	210	500	650	500
PRINTING & PUBLISHING	1,276	1,800	1,800	1,800
MEMBERSHIPS & DUES	675	700	700	700
MISCELLANEOUS	-	300	300	300
OFFICE EQUIPMENT	-	500	500	500
TOTAL PLANNING	\$ 63,026	\$ 56,300	\$ 62,298	\$ 83,900

HIGHWAYS & STREETS				
PROFESSIONAL SERVICES	-	-	-	-
UTILITIES	-	-	-	-
TOTAL HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ -

LEAF PICKUP				
SALARIES & WAGES	31,299	36,600	42,583	40,500
WAGES (ICMA)	3,264	3,800	4,471	4,500
SALARIES & WAGES - TEMPORARY	10,216	23,500	13,520	23,500
EMPLOYEE FRINGE BENEFITS	25,945	32,100	35,242	35,100
OPERATING SUPPLIES	623	2,200	700	2,200
CONTRACTUAL SERVICES	2,455	15,000	15,000	34,500
EQUIPMENT RENTAL	88,397	95,300	104,373	106,500
TOTAL LEAF PICKUP	\$ 162,200	\$ 208,500	\$ 215,889	\$ 246,800

SPRING CLEANUP				
CONTRACTUAL SERVICES	60,615	59,500	85,977	97,900
TOTAL SPRING CLEANUP	\$ 60,615	\$ 59,500	\$ 85,977	\$ 97,900

BRUSH PICKUP				
SALARIES & WAGES	5,457	10,900	10,894	13,800
WAGES (ICMA)	638	1,100	1,144	1,400
SALARIES & WAGES - TEMPORARY	8,485	9,000	11,200	13,700
EMPLOYEE FRINGE BENEFITS	6,163	9,900	10,177	12,800
EQUIPMENT RENTAL	24,734	54,000	22,825	23,300
TOTAL BRUSH PICKUP	\$ 45,477	\$ 84,900	\$ 56,239	\$ 65,000

AMBULANCE				
SALARIES & WAGES	-	-	-	-
WAGES (ICMA)	-	-	-	-
SALARIES & WAGES - TEMPORARY	-	-	-	-
EMPLOYEE FRINGE BENEFITS	-	-	-	-
FEES & PER DIEM	-	-	-	-

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
OPERATING SUPPLIES	-	-	-	-
CONTRACTUAL SERVICES	187,668	-	-	-
CONFERENCE & TRAVEL	-	-	-	-
INSURANCE & BONDS	-	-	-	-
EQUIPMENT MAINTENANCE	-	-	-	-
EQUIPMENT RENTAL	-	-	-	-
MISCELLANEOUS	2,892	-	-	-
EDUCATION & TRAINING	-	-	-	-
BAD DEBT EXPENSE	(11,430)	-	-	-
MACHINERY & EQUIPMENT	-	-	-	-
TOTAL AMBULANCE	\$ 179,131	\$ -	\$ -	\$ -

PARKS DEPARTMENT				
SALARIES & WAGES	103,604	121,600	121,670	126,100
WAGES (ICMA)	10,450	12,800	12,775	13,200
SALARIES & WAGES - TEMPORARY	103,466	98,500	124,200	124,200
EMPLOYEE FRINGE BENEFITS	96,331	109,600	113,533	117,000
OPERATING SUPPLIES	57,130	48,900	58,515	58,500
REPAIRS & MAINTENANCE SUPPLIES	-	-	-	-
IWF MAINTENANCE	-	1,400	1,400	1,400
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	121,862	119,100	118,800	113,800
CONTRACTUAL SERVICE-BIKE SHARE	4,409	2,000	2,000	1,500
CONTRACTUAL SERVICES-DOG PARK	32,061	-	11,500	500
UTILITIES	64,444	65,100	65,100	68,400
BUILDING MAINTENANCE	263	1,500	1,500	1,500
EQUIPMENT RENTAL	51,580	53,900	53,900	54,400
MACHINERY & EQUIPMENT	-	2,500	7,500	2,500
TOTAL PARKS DEPARTMENT	\$ 645,599	\$ 636,900	\$ 692,394	\$ 683,000

RECREATION ADMINISTRATION				
SALARIES & WAGES	76,275	84,100	88,122	91,300
WAGES (ICMA)	8,107	8,800	9,253	9,600
SALARIES & WAGES - TEMPORARY	-	-	-	-
EMPLOYEE FRINGE BENEFITS	59,495	65,600	68,735	71,200
OFFICE SUPPLIES	1,154	2,000	2,500	2,500
OPERATING SUPPLIES	1,938	3,000	2,500	10,000
OPERATING SUPPLIES-FARMERS MKT	4,776	3,700	1,700	3,000
PROFESSIONAL SERVICES-FARM MKT	20,477	22,500	25,770	24,000
CONTRACTUAL SERVICES	19,348	6,000	7,000	7,000
TELEPHONE	1,845	2,000	2,000	2,000
CONFERENCE & TRAVEL	2,055	3,000	3,000	3,000
MISCELLANEOUS	1,998	6,500	6,500	4,500
MISCELLANEOUS - FARMERS MARKET	-	100	100	100
REFUNDS & REBATES	473	1,000	1,000	1,000
TOTAL RECREATION ADMINISTRATION	\$ 197,942	\$ 208,300	\$ 218,179	\$ 229,200

CITY BEACHES				
SALARIES & WAGES	-	400	361	400
WAGES (ICMA)	-	-	38	-
EMPLOYEE FRINGE BENEFITS	-	300	281	300
OPERATING SUPPLIES	927	5,000	5,000	1,200

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
CONTRACTUAL SERVICES	54,200	1,500	29,526	281,500
TELEPHONE	-	-	-	-
EQUIPMENT RENTAL	-	150	150	150
MACHINERY & EQUIPMENT	-	-	-	-
TOTAL CITY BEACHES	\$ 55,127	\$ 7,350	\$ 35,357	\$ 283,550

BALL FIELDS				
SALARIES & WAGES - TEMPORARY	1,008	5,000	5,600	6,300
EMPLOYEE FRINGE BENEFITS	151	800	840	900
OPERATING SUPPLIES	9,718	1,800	1,300	2,000
CONTRACTUAL SERVICES	3,233	200	10	500
TELEPHONE	-	-	-	-
UTILITIES	3,957	5,100	5,100	5,400
BUILDING MAINTENANCE	-	500	500	500
EQUIPMENT MAINTENANCE	-	-	-	-
EQUIPMENT RENTAL	5,800	7,600	7,548	7,400
TOTAL BALL FIELDS	\$ 23,868	\$ 21,000	\$ 20,898	\$ 23,000

DAY CAMP				
SALARIES & WAGES	-	700	722	800
WAGES (ICMA)	-	100	76	100
SALARIES & WAGES - TEMPORARY	51,993	56,200	56,221	58,700
EMPLOYEE FRINGE BENEFITS	7,799	9,000	8,996	9,400
OPERATING SUPPLIES	6,889	8,700	8,720	8,900
CONTRACTUAL SERVICES	5,091	5,000	2,900	5,900
TELEPHONE	359	500	500	500
UTILITIES	1,082	4,600	4,600	4,800
EQUIPMENT RENTAL	94	300	300	300
TOTAL DAY CAMP	\$ 73,307	\$ 85,100	\$ 83,035	\$ 89,400

ICE RINK				
SALARIES & WAGES - TEMPORARY	-	6,200	-	-
EMPLOYEE FRINGE BENEFITS	-	900	-	-
OPERATING SUPPLIES	3,133	1,900	1,500	1,500
CONTRACTUAL SERVICES	1,946	1,100	1,980	2,000
UTILITIES	601	600	600	600
EQUIPMENT RENTAL	-	-	3,000	-
TOTAL ICE RINK	\$ 5,680	\$ 10,700	\$ 7,080	\$ 4,100

MT. McSAUBA SKI HILL				
SALARIES & WAGES	196	2,500	2,481	2,600
WAGES (ICMA)	35	300	260	300
SALARIES & WAGES - TEMPORARY	95,368	76,900	93,109	94,400
EMPLOYEE FRINGE BENEFITS	14,458	13,500	15,901	16,200
OPERATING SUPPLIES	10,335	8,000	9,200	11,000
CONTRACTUAL SERVICES	3,148	7,700	3,200	15,700
TELEPHONE	164	200	200	200
INSURANCE & BONDS	1,059	1,100	1,335	1,400
UTILITIES	25,752	24,900	24,900	26,100
BUILDING MAINTENANCE	269	1,000	1,000	1,000
EQUIPMENT MAINTENANCE	6,336	2,500	2,500	2,500
EQUIPMENT RENTAL	5,800	6,700	6,700	6,500

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
MACHINERY & EQUIPMENT	-	-	-	-
TOTAL MT. McSAUBA SKI HILL	\$ 162,920	\$ 145,300	\$ 160,787	\$ 177,900
RECREATIONAL SPORTS				
ATHLETIC EQUIPMENT	487	2,000	150	-
CONTRACTUAL SERVICES	-	7,200	-	-
TOTAL RECREATIONAL SPORTS	\$ 487	\$ 9,200	\$ 150	\$ -
SKATE PARK				
SALARIES & WAGES - TEMPORARY	6,391	6,200	5,484	6,200
EMPLOYEE FRINGE BENEFITS	959	900	823	900
OPERATING SUPPLIES	1,222	800	200	1,500
UTILITIES	979	800	800	800
TOTAL SKATE PARK	\$ 9,551	\$ 8,700	\$ 7,307	\$ 9,400
GOLF COURSE				
SALARIES & WAGES	99	-	-	-
WAGES (ICMA)	10	-	-	-
SALARIES & WAGES - TEMPORARY	113,350	119,100	115,234	131,200
EMPLOYEE FRINGE BENEFITS	17,080	17,900	17,285	19,700
OFFICE SUPPLIES	474	1,500	600	1,300
GOLF MERCHANDISE FOR SALE	3,934	6,000	6,200	8,500
OPERATING SUPPLIES	6,326	4,000	2,500	4,500
GASOLINE, OIL, ETC.	1,854	3,000	4,300	4,000
CONTRACTUAL SERVICES	12,646	28,600	8,600	28,800
TELEPHONE	957	1,200	1,200	1,200
CONFERENCE & TRAVEL	1,438	1,500	1,100	1,800
UTILITIES	7,275	8,200	8,203	8,600
BUILDING MAINTENANCE	31	1,500	900	1,900
EQUIPMENT MAINTENANCE	5,745	6,500	6,500	6,500
COURSE MAINTENANCE	24,428	20,200	26,600	27,900
IRRIGATION MAINTENANCE	2,402	2,200	6,235	2,200
EQUIPMENT RENTAL	6,255	6,700	6,700	6,500
MISCELLANEOUS	3,763	3,200	3,600	3,700
MACHINERY & EQUIPMENT	-	-	3,000	3,000
TOTAL GOLF COURSE	\$ 208,068	\$ 231,300	\$ 218,757	\$ 261,300
BOAT LAUNCH				
SALARIES & WAGES - TEMPORARY	19,145	17,900	18,598	19,100
EMPLOYEE FRINGE BENEFITS	2,872	2,700	2,790	2,900
OPERATING SUPPLIES	1,561	1,500	3,250	1,500
CONTRACTUAL SERVICES	9,790	10,500	92,500	10,500
UTILITIES	1,112	1,200	1,200	1,300
TOTAL BOAT LAUNCH	\$ 34,480	\$ 33,800	\$ 118,337	\$ 35,300
COMMUNITY PROMOTION				
COMMUNITY PROMOTION	7,749	11,900	12,075	12,100
TOTAL COMMUNITY PROMOTION	\$ 7,749	\$ 11,900	\$ 12,075	\$ 12,100
MISCELLANEOUS				
CONTRACTUAL-INTERNET/FIBER	-	-	-	-
INSURANCE & BONDS	14,566	15,300	14,478	15,200

**CITY OF CHARLEVOIX
GENERAL FUND EXPENSES DETAIL
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
INSURANCE CLAIMS-CITY SHARE	-	200	200	200
CONTINGENCIES	-	-	-	-
MISCELLANEOUS	26,340	3,500	13,500	3,500
REFUNDS & REBATES	434	1,000	1,000	1,000
BAD DEBT EXPENSE	-	1,000	1,000	1,000
TRANSFER TO OTHER FUND	128,494	48,300	22,276	48,500
TRANSFER TO LOCAL STREET	-	-	-	-
TOTAL MISCELLANEOUS	\$ 169,833	\$ 69,300	\$ 52,454	\$ 69,400
TOTAL EXPENSES	\$ 4,009,683	\$ 3,706,050	\$ 4,011,481	\$ 4,402,850

**CITY OF CHARLEVOIX
MAJOR STREET FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
GAS & WEIGHT TAX	340,084	347,901	339,220	349,965
INTEREST EARNINGS	1	300	300	300
FEDERAL GRANTS	642	-	-	-
STATE REVENUE - OTHER	-	-	-	-
STATE TRUNKLINE REIMBURSEMENT	84,991	57,239	84,775	87,461
OTHER	-	-	-	-
TRANSFER FROM INFRASTRUCTURE	27,341	150,000	-	-
TRANSFER FROM OTHER FUNDS	22,566	195,565	-	-
TRANSFER FROM GENERAL	-	-	-	-
CONTRIBUTION FROM PRIVATE SOURCES	-	-	-	-
TOTAL REVENUES	\$ 475,623	\$ 751,004	\$ 424,296	\$ 437,725

EXPENSES				
ENGINEERING	3,858	50,000	2,500	2,500
CONTRACTUAL SERVICES	1,200	460,000	4,000	4,000
ROUTINE MAINTENANCE	13,126	15,600	19,537	25,200
SWEEPING & FLUSHING	12,764	16,700	18,940	19,100
TREES & SHRUBS	32,182	39,000	46,771	39,400
DRAINAGE	8,420	11,200	11,180	11,200
PAVEMENT MARKING	26,494	31,900	31,928	23,900
TRAFFIC CONTROL	14,805	22,700	22,770	23,100
WINTER MAINTENANCE	163,216	158,100	158,222	161,800
ADMINISTRATION	14,201	14,500	14,476	14,900
SURFACE MAINTENANCE-TRK	932	12,000	19,980	12,300
SWEEPING & FLUSHING-TRK	12,901	13,000	13,017	13,400
TREES & SHRUBS-TRK	1,324	2,200	2,188	2,200
DRAINAGE-TRK	1,642	3,200	3,091	3,200
TRAFFIC SIGN/SIGNAL-TRK	778	4,900	4,927	5,100
PAVEMENT MARKING-TRK	-	900	928	900
WINTER MAINTENANCE-TRK	61,398	52,900	52,885	54,200
GUARD RAILS-TRK	-	-	-	-
ROADWAY INSPECTION-TRK	866	1,271	1,294	1,276
FUND TRANSFERS	3,302	-	275,000	-
TOTAL EXPENSES	\$ 373,409	\$ 910,071	\$ 703,633	\$ 417,676

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 102,215	\$ (159,067)	\$ (279,337)	\$ 20,049
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YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	378,907	305,319	481,122	201,785
NET CHANGE IN FUND BALANCE	102,215	(159,067)	(279,337)	20,049
FUND BALANCE	\$ 481,122	\$ 146,252	\$ 201,785	\$ 221,834

CASH & INVESTMENTS	\$ 358,942	\$ 71,005	\$ 79,605	\$ 99,654
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**CITY OF CHARLEVOIX
LOCAL STREET FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
GAS & WEIGHT TAX	157,432	171,424	157,368	162,358
STATE GRANTS - OTHER	-	5,000	5,000	5,000
INTEREST EARNINGS	-	30	30	30
MISCELLANEOUS INCOME	-	-	-	-
CONTRIBUTION - GENERAL FUND	-	-	-	-
CONTRIBUTION - INFRASTRUCTURE	43,500	-	-	-
CONTRIBUTION - PRIVATE SOURCES	-	-	-	-
CONTRIBUTION - OTHER - PARKING FUND	-	28,500	29,343	30,513
	-	-	-	-
TOTAL REVENUES	\$ 200,932	\$ 204,954	\$ 191,741	\$ 197,901
EXPENSES				
ENGINEERING	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-
ROUTINE MAINTENANCE	4,427	10,200	11,182	19,700
SWEEPING & FLUSHING	8,331	11,200	13,722	13,900
TREES & SHRUBS	22,386	30,000	29,968	30,200
DRAINAGE	5,452	3,700	3,749	3,700
TRAFFIC CONTROL	6,455	5,200	7,661	7,700
WINTER MAINTENANCE	139,716	74,200	79,185	79,900
FUND TRANSFERS	1,698	-	-	-
ADMINISTRATION	11,894	12,300	12,179	12,600
TOTAL EXPENSES	\$ 200,360	\$ 146,800	\$ 157,647	\$ 167,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 572	\$ 58,154	\$ 34,094	\$ 30,201
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	17,773	70,298	18,345	52,440
NET CHANGE IN FUND BALANCE	572	58,154	34,094	30,201
FUND BALANCE	\$ 18,345	\$ 128,452	\$ 52,440	\$ 82,640
CASH & INVESTMENTS	\$ 301	\$ 110,678	\$ 34,395	\$ 64,596

**231 PARKING SERVICES FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
PARKING FEES	81,092	81,900	117,425	118,300
FINES AND FORFEITS	14,946	15,000	15,000	15,000
INTEREST EARNINGS	0	-	50	-
MISCELLANEOUS INCOME	564	-	706	500
PROCEEDS FROM BONDS OR NOTES	101,160	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	\$ 197,762	\$ 96,900	\$ 133,181	\$ 133,800

EXPENSES				
SALARIES & WAGES	884	700	9,013	9,300
WAGES (ICMA)	92	100	946	1,000
SALARIES & WAGES - TEMPORARY	7,721	8,100	12,113	12,400
EMPLOYEE FRINGE BENEFITS	1,848	1,800	8,847	9,100
MATERIALS & SUPPLIES	3,256	3,500	6,000	5,000
EQUIPMENT RENTAL	258	500	500	500
CREDIT CARD PROCESSING FEES	17,438	18,300	18,300	19,200
REFUNDS & REBATES	-	-	90	-
MACHINERY AND EQUIPMENT	101,226	31,900	5,000	5,000
LOAN PRINCIPAL	24,357	-	24,998	25,000
LOAN INTEREST	2,529	-	1,888	1,900
TRANSFER TO OTHER FUNDS	27,658	28,500	29,343	30,500
TOTAL EXPENSES	\$ 187,267	\$ 93,400	\$ 117,039	\$ 118,900

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 10,495	\$ 3,500	\$ 16,142	\$ 14,900
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YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	1,852	6,051	12,347	28,489
NET CHANGE IN FUND BALANCE	10,495	3,500	16,142	14,900
FUND BALANCE	\$ 12,347	\$ 9,551	\$ 28,489	\$ 43,389

CASH & INVESTMENTS	\$ 12,234	\$ 9,576	\$ 28,376	\$ 43,276
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CITY OF CHARLEVOIX
245 HOUSING INITIATIVES FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
GRANTS - OTHER	-	-	-	-
INTEREST EARNINGS	0	-	10	-
DONATIONS - PRIVATE SOURCES	-	-	-	-
MISCELLANEOUS	-	-	-	-
CONTRIBUTIONS FROM OTHER FUNDS	16,000	6,000	6,000	6,000
TOTAL REVENUES	\$ 16,000	\$ 6,000	\$ 6,010	\$ 6,000

EXPENSES				
PROFESSIONAL SERVICES	9,621	-	4,625	-
CONTRACTUAL SERVICES	-	-	-	-
MISCELLANEOUS	153	-	-	-

TOTAL EXPENSES	\$ 9,774	\$ -	\$ 4,625	\$ -
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 6,226	\$ 6,000	\$ 1,385	\$ 6,000
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YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	19,700	30,548	25,926	27,311
NET CHANGE IN FUND BALANCE	6,226	6,000	1,385	6,000
FUND BALANCE	\$ 25,926	\$ 36,548	\$ 27,311	\$ 33,311

CASH & INVESTMENTS	\$ 25,927	\$ 36,547	\$ 27,312	\$ 33,312
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CITY OF CHARLEVOIX
GENERAL DEBT SERVICE FUND - INFRASTRUCTURE
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
INTEREST EARNINGS	0	-	-	-
MISCELLANEOUS	-	-	-	-
CONTRIBUTIONS FROM OTHER FUNDS	-	-	-	-
CONTRIBUTIONS FROM OTHER FUNDS PI6	125,000	121,200	121,200	122,200
CONTRIBUTIONS FROM OTHER FUNDS PI7	200,000	200,000	200,000	200,000
TOTAL REVENUES	\$ 325,000	\$ 321,200	\$ 321,200	\$ 322,200
EXPENSES				
BOND PRINCIPAL	220,000	225,000	225,000	235,000
BOND INTEREST	105,000	96,200	96,200	87,200
PAYING AGENT FEES	250	300	300	300
TOTAL EXPENSES	\$ 325,250	\$ 321,500	\$ 321,500	\$ 322,500
REVENUES OVER EXPENSES	\$ (250)	\$ (300)	\$ (300)	\$ (300)
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	69,103	68,803	68,853	68,553
NET CHANGE IN FUND BALANCE	(250)	(300)	(300)	(300)
FUND BALANCE	\$ 68,853	\$ 68,503	\$ 68,553	\$ 68,253
CASH & INVESTMENTS	\$ 20,774	\$ 16,024	\$ 20,474	\$ 20,174

CITY OF CHARLEVOIX
GENERAL DEBT SERVICE FUND - NEW SERVICES FACILITY
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
CONTRIBUTION-MOTOR POOL	85,068	85,313	85,313	85,488
CONTRIBUTION-ELECTRIC	243,050	243,750	243,750	244,250
CONTRIBUTION-WATER	72,915	73,125	73,125	73,275
CONTRIBUTION-SEWER	85,068	85,313	85,313	85,488
CONTRIBUTION-DPW	1,000	1,000	1,000	1,000
TOTAL REVENUES	\$ 487,100	\$ 488,500	\$ 488,500	\$ 489,500
EXPENSES				
BOND PRINCIPAL	215,000	225,000	225,000	235,000
BOND INTEREST	271,100	262,500	262,500	253,500
PAYING AGENT FEES	500	900	900	900
TOTAL EXPENSES	\$ 486,600	\$ 488,400	\$ 488,400	\$ 489,400
REVENUES OVER EXPENSES	\$ 500	\$ 100	\$ 100	\$ 100
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	136,551	136,651	137,051	137,151
NET CHANGE IN FUND BALANCE	500	100	100	100
FUND BALANCE	\$ 137,051	\$ 136,751	\$ 137,151	\$ 137,251
CASH & INVESTMENTS	\$ 5,801	\$ 1,201	\$ 5,901	\$ 6,001

CITY OF CHARLEVOIX
PI #1 FIRE REPLACEMENT FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
INTEREST EARNINGS	0	500	500	500
SALE OF FIXED ASSETS	-	-	-	-
CONTRIBUTION FROM MOTOR POOL	49,524	56,537	56,512	55,286
TOTAL REVENUES	\$ 49,524	\$ 57,037	\$ 57,012	\$ 55,786
EXPENSES				
CAPITAL OUTLAY - PUBLIC SAFETY	-	-	-	-
MACHINERY & EQUIPMENT - FIRE	-	-	-	-
MACHINERY & EQUIPMENT-AMBULANC	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 49,524	\$ 57,037	\$ 57,012	\$ 55,786
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	172,449	222,473	221,973	278,985
NET CHANGE IN FUND BALANCE	49,524	57,037	57,012	55,786
FUND BALANCE	\$ 221,973	\$ 279,510	\$ 278,985	\$ 334,771
CASH & INVESTMENTS	\$ 223,364	\$ 255,901	\$ 280,376	\$ 336,162

CITY OF CHARLEVOIX
PI #6 INFRASTRUCTURE IMPROVEMENTS FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
CURRENT PROPERTY TAX	411,814	420,100	448,769	315,800
PAYMENT IN LIEU OF TAXES	1,124	1,200	1,200	1,200
IFT TAXES	1,373	1,400	1,400	1,400
TAXES COLLECTED - DELINQUENT	8,599	4,200	4,200	4,200
STATE GRANTS	-	-	-	-
INTEREST EARNINGS	0	2,400	2,400	2,400
MISCELLANEOUS	8,200	-	-	-
PROCEEDS FROM BONDS	-	-	-	-
CONTRIBUTION FROM OTHER FUNDS	-	-	916,644	100,000
TOTAL REVENUES	\$ 431,110	\$ 429,300	\$ 1,374,613	\$ 425,000
EXPENSES				
PROFESSIONAL SERVICES	12,205	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	368,122	-	116,326	1,150,000
REFUNDS & REBATES / MISCELLANEOUS	95	-	-	-
BOND ISSUANCE COSTS	-	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
TRANSFER TO MAJOR STREET	-	150,000	-	-
TRANSFER TO LOCAL STREET	43,500	-	-	-
TRANSFER TO AIPORT	-	-	-	-
TRANSFER TO GENERAL DEBT OBLIGATIC	125,000	121,200	121,200	122,200
TRANSFER TO TRAIL DEVELOPMENT FUN	200,000	250,000	50,000	-
TRANSFER TO ELECTRIC	-	-	-	-
TRANSFER TO SEWER	-	-	-	-
TRANSFER TO WATER	-	-	-	-
TOTAL EXPENSES	\$ 748,921	\$ 521,200	\$ 287,526	\$ 1,272,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (317,811)	\$ (91,900)	\$ 1,087,087	\$ (847,200)
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	406,863	196,344	89,052	1,176,139
NET CHANGE IN FUND BALANCE	(317,811)	(91,900)	1,087,087	(847,200)
FUND BALANCE	\$ 89,052	\$ 104,444	\$ 1,176,139	\$ 328,939
CASH & INVESTMENTS	\$ 99,187	\$ 117,310	\$ 1,186,274	\$ 339,074

CITY OF CHARLEVOIX
PI #7 STREET IMPROVEMENT FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
COUNTY ROAD TAX	230,065	242,700	259,253	259,300
PAYMENT IN LIEU OF TAXES	598	3,000	3,000	3,000
DELINQUENT TAXES	12,559	9,000	9,000	9,000
IFT TAX	-	-	-	-
INTEREST EARNINGS	0	200	200	200
TOTAL REVENUES	\$ 243,223	\$ 254,900	\$ 271,453	\$ 271,500
EXPENSES				
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	-	230,000	230,000	-
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	-	-	52,750	-
REFUNDS & REBATES / MISCELLANEOUS	-	-	-	-
TOTAL EXPENSES	\$ 200,000	\$ 430,000	\$ 482,750	\$ 200,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 43,223	\$ (175,100)	\$ (211,297)	\$ 71,500
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	199,144	254,048	242,367	31,070
NET CHANGE IN FUND BALANCE	43,223	(175,100)	(211,297)	71,500
FUND BALANCE	\$ 242,367	\$ 78,948	\$ 31,070	\$ 102,570
CASH & INVESTMENTS	\$ 241,985	\$ 78,832	\$ 30,688	\$ 102,188

CITY OF CHARLEVOIX
PI #9 BUSINESS PARK FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
FEDERAL REVENUES	-	-	-	-
STATE GRANT	-	-	-	-
INTEREST EARNINGS	0	70	70	70
TAP IN FEES - SS SEWER @ MARION CTR	-	-	-	-
CONTRIBUTIONS FROM OTHER FUNDS	7,500	7,500	7,500	7,500
TOTAL REVENUES	\$ 7,500	\$ 7,570	\$ 7,570	\$ 7,570
EXPENSES				
OTHER FUNCTIONS	2,500	3,500	3,500	3,500
CAPITAL OUTLAY	660	1,500	1,500	1,500
TRANSFER TO ELECTRIC	-	-	-	-
TOTAL EXPENSES	\$ 3,160	\$ 5,000	\$ 5,000	\$ 5,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 4,340	\$ 2,570	\$ 2,570	\$ 2,570
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	23,035	24,395	27,375	29,945
NET CHANGE IN FUND BALANCE	4,340	2,570	2,570	2,570
FUND BALANCE	\$ 27,375	\$ 26,965	\$ 29,945	\$ 32,515
CASH & INVESTMENTS	\$ 27,430	\$ 31,132	\$ 30,000	\$ 32,570

CITY OF CHARLEVOIX
PI #12 MT. MCSAUBA RECREATION IMPROVEMENT FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
INTEREST EARNINGS	0	20	30	20
GRANTS	-	-	-	-
RENTS & ROYALTIES-TOWER LEASES	7,685	7,000	7,000	7,000
CONTRIBUTIONS	-	-	-	-
TOTAL REVENUES	\$ 7,685	\$ 7,020	\$ 7,030	\$ 7,020
EXPENSES				
CONTRACTUAL SERVICES	-	-	-	10,000
MACHINERY AND EQUIPMENT	-	-	-	-
TRANSFER TO MOTOR POOL	-	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 10,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 7,685	\$ 7,020	\$ 7,030	\$ (2,980)
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	30,231	37,250	37,916	44,946
NET CHANGE IN FUND BALANCE	7,685	7,020	7,030	(2,980)
FUND BALANCE	\$ 37,916	\$ 44,270	\$ 44,946	\$ 41,966
CASH & INVESTMENTS	\$ 37,916	\$ 44,271	\$ 44,946	\$ 41,966

CITY OF CHARLEVOIX
PI #14 Public Services Facility FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
INTEREST EARNINGS	-	-	1	-
REIMBURSEMENTS	-	-	-	-
BOND PROCEEDS	-	-	-	-
CONTRIBUTION FROM OTHER FUNDS	451,000	-	10,345	-
TOTAL REVENUES	\$ 451,000	\$ -	\$ 10,346	\$ -
EXPENSES				
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	1,612,497	-	66,483	-
LEGAL FEES	-	-	-	-
MISCELLANEOUS	-	-	-	-
TOTAL EXPENSES	\$ 1,612,497	\$ -	\$ 66,483	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (1,161,497)	\$ -	\$ (56,137)	\$ -
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	1,204,287	19,087	42,790	-
NET CHANGE IN FUND BALANCE	(1,161,497)	-	(56,137)	-
FUND BALANCE	\$ 42,790	\$ 19,087	\$ (13,347)	\$ -
CASH & INVESTMENTS	\$ 56,137	\$ 34,922	\$ (0)	\$ (0)

This fund was created to track bond proceeds and costs related to the construction of the New Public Services Facility. All costs associated with this project should be recorded by 3/31/2023. This Fund will then close.

CITY OF CHARLEVOIX
PI #15 TRAIL DEVELOPMENT-IMPROVEMENT FUND
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
STATE GRANT	-	939,000		657,771
TRAIL GRANTS	150,000	-	-	-
INTEREST EARNINGS	1	-	100	100
CONTRIBUTIONS/DONATIONS PRIVATE SRCS	-	5,000		5,000
CONTRIBUTIONS FROM OTHER FUNDS	200,000	250,000	50,000	-
TOTAL REVENUES	\$ 350,001	\$ 1,194,000	\$ 50,100	\$ 662,871
EXPENSES				
PROFESSIONAL SERVICES	35,929	118,000	2,299	118,000
CONTRACTUAL SERVICES	-	1,197,000	-	907,800
LEGAL FEES	-	1,000	-	1,000
PRINTING AND PUBLISHING	-	500	-	500
TOTAL EXPENSES	\$ 35,929	\$ 1,316,500	\$ 2,299	\$ 1,027,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 314,072	\$ (122,500)	\$ 47,801	\$ (364,429)
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	-	318,000	314,072	361,873
NET CHANGE IN FUND BALANCE	314,072	(122,500)	47,801	(364,429)
FUND BALANCE	\$ 314,072	\$ 195,500	\$ 361,873	\$ (2,556)
CASH & INVESTMENTS	\$ 317,089	\$ 195,500	\$ 364,890	\$ 461

**CITY OF CHARLEVOIX
AIRPORT FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
INTEREST EARNINGS	1	547	547	558
FEDERAL GRANTS	18,785	-	41,763	-
RENTS & ROYALTIES - AIRPORT PERMITS	14,037	22,081	22,081	22,523
RENTS & ROYALTIES - HANGAR RENTS	43,064	57,000	57,000	57,000
LAND LEASES	(1,708)	35,374	35,374	36,081
STATE GRANTS	-	-	-	-
PARKING FEES	71,538	74,628	75,024	75,700
FUEL, CONTRACT, RETAIL, FLOWAGE, SALES	1,294,231	1,292,159	1,706,028	1,699,590
INTO WING FEES	203,668	211,826	107,000	107,000
AFTER HOURS CALLOUT FEES	40,177	43,875	40,485	41,000
THRU-PUT FEES	-	15	15	15
LANDING, RAMP, LAVATORY, GROUND FEES	210,845	186,302	202,220	202,000
DISCOUNTS - AIRPORT SALES TAX	133	157	300	306
CONTRIBUTED CAPITAL	-	42,750	103,341	443,650
SALE OF FIXED ASSETS	-	-	-	-
REFUNDS & REBATES - INSURANCE	5,368	8,832	8,832	9,009
TRANSFER FROM OTHER FUNDS	-	-	-	-
TAXABLE MERCHANDISE	585	728	728	743
VENDING MACHINE PROCEEDS	1,241	2,165	1,200	1,224
MISCELLANEOUS	5,020	4,508	7,800	7,956
TOTAL REVENUES	\$ 1,906,983	\$ 1,982,949	\$ 2,409,738	\$ 2,704,355
EXPENSES				
SALARIES & WAGES - FULL TIME	181,665	177,100	181,727	188,100
WAGES - ICMA	17,838	19,500	20,020	20,700
SALARIES & WAGES - TEMPORARY	32,637	42,000	44,083	43,700
EMPLOYEE FRINGE BENEFITS	179,313	144,400	148,359	153,300
OFFICE SUPPLIES	2,810	2,500	3,200	3,200
CLEANING SUPPLY - TERMINAL	1,535	1,700	1,300	1,300
ICE/COFFEE SUPPLY	482	700	1,300	1,300
VENDING MACHINE SUPPLY	382	700	700	700
MAINT. REPAIR EQUIPMENT, SUPPLIES	25,974	10,200	13,531	9,600
UNIFORMS & PPE	2,577	2,300	3,800	2,800
AVIATION FUEL	1,117,158	747,100	1,441,000	1,441,000
DIESEL FUEL	7,235	5,000	8,000	8,000
FUEL - HOLIDAY GAS STATION	1,368	1,000	1,600	1,600
FUEL TRUCK LEASE	7,000	7,000	7,000	7,000
FUEL MASTER PUMP, TRUCK, FARM REPAIRS	13,948	16,000	26,300	17,000
PROFESSIONAL SERVICES	1,383	2,300	2,300	2,300
CONTRACTUAL SERVICES	6,065	8,600	8,600	8,600
LEGAL FEES	310	1,000	1,000	1,000
TELEPHONE	2,200	2,300	2,300	2,300
CONFERENCE & TRAVEL	287	100	1,250	500
INSURANCE & BONDS	10,990	11,200	17,229	17,800
HANGAR REPAIRS	251	1,800	7,000	3,300
UTILITIES	33,734	33,100	33,100	33,100
TERMINAL BLDG REPAIR & GROUNDS	8,032	22,000	30,000	45,000
SRE BLDG & HANGERS REPAIR & MAINT	5,016	2,000	2,000	2,000
TRASH REMOVAL	638	600	1,300	1,300
EQUIPMENT RENTAL	-	500	700	500
DUES & MEMBERSHIPS	925	500	500	500
PRINTING & PUBLISHING	230	600	1,500	600
MISCELLANEOUS	4,366	4,500	7,500	4,500
CREDIT CARD PROCESSING FEE	20,186	15,000	33,100	33,100
REFUNDS & REBATES	-	-	-	-
MACHINERY & EQUIPMENT	11,772	2,500	2,800	2,500
CAPITAL OUTLAY Engineering	-	-	-	-
CAPITAL OUTLAY - Multi Projects	(2,124)	2,250	17,552	23,350
DEBT SERVICE - PRINCIPAL (MDOT, Act99)	-	-	-	-
DEBT SERVICE - INTEREST (MDOT, Act99, Elect Loa	-	-	-	-
GRANT MATCH TO STATE	-	-	-	-
DEPRECIATION	496,332	520,300	500,000	505,000
TRANSFER TO OTHER FUNDS	10,076	-	28,256	27,600
TOTAL EXPENSES	\$ 2,202,591	\$ 1,808,350	\$ 2,599,907	\$ 2,614,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (295,607)	\$ 174,599	\$ (190,169)	\$ 90,205
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	8,365,560	8,454,949	8,069,953	7,879,784
CHANGE IN NET POSITION	(295,607)	174,599	(190,169)	90,205
NET POSITION	\$ 8,069,953	\$ 8,629,548	\$ 7,879,784	\$ 7,969,989
CASH & INVESTMENTS	\$ 379,255	\$ 1,180,889	\$ 585,745	\$ 737,300

**CITY OF CHARLEVOIX
ELECTRIC FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
FEDERAL GRANTS	1,000	-	-	-
ELECTRIC SERVICES	142,120	35,700	43,800	35,700
POWER SALES	6,096,698	6,762,300	6,762,300	7,228,900
POWER COST ADJ REVENUES	685,723	713,320	713,320	713,320
FINES & FORFEITS	28,875	35,000	36,200	35,000
INTEREST & RENTS	29,473	18,640	18,640	17,441
OTHER	120,002	18,500	28,350	18,500
TRANSFER FROM OTHER FUNDS	-	112,276	12,276	12,475
TOTAL REVENUES	\$ 7,103,892	\$ 7,695,736	\$ 7,614,886	\$ 8,061,336
EXPENSES				
TRANSMISSION / DISTRIBUTION	1,969,216	2,034,800	2,073,021	2,414,400
ACCOUNTING & ADMIN	755,378	816,000	831,196	867,500
PURCHASED POWER	3,879,021	4,196,000	4,196,000	4,196,000
CAPITAL IMPROVEMENTS	15,484	1,602,000	822,000	1,789,000
DEPRECIATION	467,266	520,200	500,000	510,000
FUND TRANSFERS	290,340	311,900	555,933	248,800
DEBT SERVICE	-	-	-	-
TOTAL EXPENSES	\$ 7,376,706	\$ 9,480,900	\$ 8,978,150	\$ 10,025,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (272,815)	\$ (1,785,164)	\$ (1,363,264)	\$ (1,964,364)
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	9,051,821	8,086,825	8,779,006	7,415,743
CHANGE IN NET POSITION	(272,815)	(1,785,164)	(1,363,264)	(1,964,364)
NET POSITION	\$ 8,779,006	\$ 6,301,661	\$ 7,415,743	\$ 5,451,379
RESERVE FOR DEPOSITS	85,000	85,000	85,000	85,000
CHARTER RESERVE	75,000	75,000	75,000	75,000
UNRESTRICTED	5,606,450	3,945,977	4,743,186	3,288,822
CASH & INVESTMENTS	\$ 5,766,450	\$ 4,105,977	\$ 4,903,186	\$ 3,448,822

CITY OF CHARLEVOIX
SEWER FUND*
2023-24 BUDGET

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
OPERATIONS				
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	3,857	-	-	-
SEWER SERVICES - MISCELLANEOUS	323	-	300	-
SEWER SALES	2,579,812	2,458,700	2,458,700	2,507,900
DISCOUNTS FORFEITED	9,084	8,500	8,500	8,500
INTEREST EARNINGS - OPERATIONS	392	6,000	6,000	6,000
OTHER & PASS THRU'S	6,542	5,600	5,600	5,600
SALE OF FIXED ASSETS	-	-	-	-
PROCEEDS FROM BOND SALE / SRF LOAN	-	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-	-
TRANSFER FROM INFRASTRUCTURE	-	-	-	-
CAPTIAL IMPROVEMENT FUND				
SEWER SERVICES-TAP INS	26,000	15,000	15,000	15,000
INTEREST EARNINGS - CAPITAL RESERVE	0	80	80	80
TRANSFER FROM OTHER FUNDS PI #2	-	-	-	-
NORTHSIDE SEWER				
NORTHSIDE SEWER FEES	6,000	4,000	4,000	4,000
INTEREST EARNINGS - NORTHSIDE SEWER	1	500	500	500
MISC INCOME - PASS THRU PAYMENTS	-	-	-	-
SOUTHSIDE SEWER AREA				
SEWER SERVICES-TAP INS	-	-	-	-
SEWER CONSTRUCTION FEES	-	-	-	-
INTEREST EARNINGS - OVERSIZING	-	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUES	\$ 2,632,012	\$2,498,380	\$ 2,498,680	\$ 2,547,580
EXPENSES				
OPERATIONS				
WASTEWATER TREATMENT PLANT	647,844	780,900	826,618	798,500
SEWER LINES	191,733	217,000	226,790	250,900
ACCOUNTING & ADMIN	296,170	327,300	322,283	330,800
LIFT STATIONS	99,378	142,400	147,423	144,300
CAPITAL IMPROVEMENTS	3,669	815,000	937,211	800,000
DEPRECIATION	585,981	590,000	590,000	590,000
DEBT SERVICE	187,364	606,900	606,864	606,100
FUND TRANSFERS	114,995	159,900	212,024	90,000
CAPTIAL IMPROVEMENT FUND				
FUND TRANSFERS	-	-	-	-
NORTHSIDE SEWER				
NORTHSIDE SEWER LEGAL / PROF FEES	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-
TOTAL EXPENSES	\$ 2,127,133	\$ 3,639,400	\$ 3,869,214	\$ 3,610,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 504,878	\$ (1,141,020)	\$ (1,370,534)	\$ (1,063,020)
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	11,181,923	10,092,744	11,686,801	10,316,268
CHANGE IN NET POSITION	504,878	(1,141,020)	(1,370,534)	(1,063,020)
NET POSITION	\$ 11,686,801	\$ 8,951,724	\$ 10,316,268	\$ 9,253,248
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	168,485	183,645	183,565	198,645
CASH PI #5 NORTHSIDE SEWER RESERVE	343,786	348,785	348,286	352,786
UNRESTRICTED	4,342,195	2,636,864	3,542,081	3,049,481
CASH & INVESTMENTS	\$ 5,679,466	\$ 3,994,294	\$ 4,898,932	\$ 4,425,912

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

**CITY OF CHARLEVOIX
WATER FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
STATE & FEDERAL GRANTS	-	-	-	-
FEDERAL GRANT	2,961	-	-	-
WATER SERVICES-TAP INS	15,047	5,000	14,900	5,000
WATER SERVICES-READ-O-MATIC	1,280	1,200	3,100	1,200
WATER SERVICES-MISC	(379)	3,000	3,000	3,000
WATER SALES	1,789,531	1,690,800	1,649,600	1,707,300
INTEREST EARNINGS	376	200	600	200
DISCOUNTS FORFEITED	7,198	6,000	6,000	6,000
TRANSFER FROM DPW	-	-	-	-
TRANSFER FROM MOTOR POOL	-	-	-	-
TRANSFER FROM INFRASTRUCTURE	-	-	-	-
TRANSFER FROM STREET IMPROVEMENT	-	-	-	-
MISCELLANEOUS	11,555	18,200	18,200	18,200
TOTAL REVENUES	\$ 1,827,569	\$ 1,724,400	\$ 1,695,400	\$ 1,740,900
EXPENSES				
TRANSMISSION & DISTRIBUTION	436,482	448,400	469,188	538,500
ACCOUNTING & ADMIN	207,962	227,800	232,667	236,800
WATER TREATMENT PLANT	391,199	521,200	536,223	531,100
CAPITAL IMPROVEMENTS	12,358	600,000	781,600	941,300
DEPRECIATION	337,849	310,000	310,000	310,000
FUND TRANSFERS	104,926	180,500	277,625	77,800
DEBT SERVICE	-	-	-	-
TOTAL EXPENSES	\$ 1,490,775	\$ 2,287,900	\$ 2,607,303	\$ 2,635,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 336,793	\$ (563,500)	\$ (911,903)	\$ (894,600)
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	6,269,068	6,150,575	6,605,861	5,693,958
CHANGE IN NET POSITION	336,793	(563,500)	(911,903)	(894,600)
NET POSITION	\$ 6,605,861	\$ 5,587,075	\$ 5,693,958	\$ 4,799,358
CHARTER RESERVE	75,000	75,000	75,000	75,000
UNRESTRICTED	1,847,045	1,087,895	1,245,142	660,542
CASH & INVESTMENTS	\$ 1,922,045	\$ 1,162,895	\$ 1,320,142	\$ 735,542

**CITY OF CHARLEVOIX
MARINA FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	695	-	-	-
LAUNDRY REVENUE	1,390	1,730	100	1,730
SALE OF MERCHANDISE - TAXABLE	-	-	-	-
RENTS & ROYALTIES - DOCKING SEASONAL	70,943	71,400	83,000	84,660
RENTS & ROYALTIES - DOCKING RESERV SYSTEM	427,019	436,560	461,000	470,220
RENTS & ROYALTIES - DOCKING TRANSIENT	8,397	9,000	5,700	5,000
RENTS & ROYALTIES - COMMERCIAL OPERATORS	10,150	10,150	28,470	8,650
INTEREST INCOME	746	600	600	600
CONTRIBUTIONS-PRIVATE SOURCES	-	-	6,004	-
REFUNDS and REBATES	-	-	-	-
FUND TRANSFERS FROM DDA - DEBT SVC	336,200	336,100	336,100	335,400
ADVANCE FROM OTHER FUNDS	56,700	36,000	10,000	36,000
SALE OF FIXED ASSETS	-	-	-	-
MISCELLANEOUS-OTHER REVENUE	-	-	1,412	-
TOTAL REVENUES	\$ 912,241	\$ 901,540	\$ 932,386	\$ 942,260

EXPENSES				
SALARIES & WAGES - FULL TIME	37,223	38,400	40,345	41,700
WAGES - ICMA	4,333	4,600	4,862	5,000
SALARIES & WAGES - TEMPORARY	91,210	84,000	98,526	105,600
EMPLOYEE FRINGE BENEFITS	43,018	42,600	46,248	48,400
OFFICE SUPPLIES	1,445	500	2,860	1,500
OPERATING SUPPLIES	14,888	6,900	9,050	9,100
PROFESSIONAL SERVICES	1,703	3,000	3,000	3,000
CONTRACTUAL SERVICES	24,544	24,800	22,041	19,000
STATE CRS COMMISSION FEES	15,770	17,400	17,400	19,100
STATE CRS RESERVATION FEES	10,108	13,000	13,000	14,300
LEGAL FEES	2,848	-	4,600	-
TELEPHONE	978	1,000	1,010	1,000
CONFERENCE/TRAVEL/TRAINING	1,475	1,800	1,800	1,800
INSURANCE & BONDS	3,688	3,800	4,170	4,300
UTILITIES	69,623	68,200	68,200	71,600
BUILDING & DOCK MAINTENANCE	4,181	18,700	25,000	18,000
EQUIPMENT RENTAL	429	700	700	700
MISCELLANEOUS	3,219	4,100	4,200	4,200
CREDIT CARD PROCESSING FEES	8,494	8,100	9,200	8,500
REFUNDS & REBATES	500	500	500	500
AMORTIZATION EXPENSE	-	-	-	-
DEPRECIATION	653,143	658,000	658,000	658,000
MACHINERY & EQUIPMENT	1,264	300	300	300
INTEREST EXPENSE	3,930	2,900	2,930	1,900
TRANSFER TO ELECTRIC - ADVANCE REIMBUSE	6,129	100,000	100,000	100,000
TRANSFER TO OTHER FUNDS	-	-	-	-
DEBT SERVICE - PRINCIPAL	-	385,000	385,000	400,000
DEBT SERVICE - INTEREST	67,088	76,100	76,100	60,400
BOND ISSUANCE COSTS	-	-	-	-
DEBT SERVICE - PAYING AGENT FEES	250	500	500	500
TOTAL EXPENSES	\$ 1,071,481	\$ 1,564,900	\$ 1,599,542	\$ 1,598,400

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (159,240)	\$ (663,360)	\$ (667,156)	\$ (656,140)
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YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	1,949,173	1,291,367	1,789,933	1,122,777
CHANGE IN NET POSITION	(159,240)	(663,360)	(667,156)	(656,140)
NET POSITION	\$ 1,789,933	\$ 628,007	\$ 1,122,777	\$ 466,637
CASH AT PAYING AGENT	41,900	100,000	100,000	100,000
UNRESTRICTED	405,524	253,270	338,268	340,128
CASH & INVESTMENTS	\$ 447,424	\$ 353,270	\$ 438,268	\$ 440,128

**CITY OF CHARLEVOIX
EMPLOYEE FRINGE BENEFIT FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
EFB-GENERAL FUND	681,825	690,600	740,680	782,500
EFB-EMS	84,692	-	-	-
EFB-PARKING SERVICES	1,848	1,800	8,847	9,100
EFB-MAJOR STREET	53,678	60,300	61,021	66,400
EFB-LOCAL STREET	28,155	21,100	21,000	25,400
EFB-AIRPORT	146,594	144,400	148,359	153,300
EFB-ELECTRIC	647,686	697,800	700,041	851,700
EFB-SEWER	277,228	320,400	320,057	345,500
EFB-WATER	256,034	284,600	283,231	310,300
EFB-MARINA	42,716	42,600	46,248	48,400
EFB-MOTOR VEHICLE	113,157	88,200	89,646	108,100
EFB-EFB	503,145	392,800	437,261	454,600
EFB-DDA	37,589	39,000	39,061	40,400
REFUND & REBATES-INSURANCE	-	-	-	-
INTEREST EARNINGS	2,462	1,400	1,400	1,400
MISC INCOME - WELLNESS	35	-	-	-
TRANSFER FROM OTHER FUNDS	163,279	100,000	-	-
TOTAL REVENUES	\$ 3,040,121	\$ 2,885,000	\$ 2,896,852	\$ 3,197,100

EXPENSES				
WAGES (ICMA)	55,819	52,800	58,814	61,200
FRINGE BENEFITS	503,145	392,800	437,261	454,600
WORKERS COMPENSATION	78,277	79,800	66,106	68,100
SOCIAL SECURITY	355,268	376,300	367,516	374,900
HEALTHCARE PREMIUMS	564,910	582,300	593,543	605,400
HEALTHCARE - OPT OUT	50,682	54,400	44,506	45,800
EMPLOYER SHARE HSA	105,609	108,100	114,227	114,200
WELLNESS COMMITTEE	-	-	-	-
WELLNESS INCENTIVES FOR HSA ACCOUNT:	-	-	-	-
STD & LTD INSURANCE	31,093	31,000	34,686	35,400
LIFE INSURANCE	4,714	4,600	4,657	4,700
RETIREMENT FUND CONTRIB.	621,165	650,700	659,989	679,800
HOLIDAY PAY	107,388	110,500	110,400	112,600
SICK PAY	177,356	120,000	103,000	115,000
SICK LEAVE/CITY S&A	-	-	-	-
SICK LEAVE - PMLA OF 2018	2,811	5,000	5,000	5,000
VACATION PAY	335,687	212,700	280,130	291,800
UNEMPLOYMENT COMPENSATION	9,082	21,000	18,000	21,000
PERSONAL LEAVE	37,232	39,300	41,000	41,400
JURY DUTY/FUNERAL LEAVE	4,955	5,000	10,000	6,000
LONGEVITY	9,700	10,300	10,800	10,900
COMP TIME USED	58,471	23,000	23,000	23,000
PROFESSIONAL SERVICES	7,620	2,300	2,300	2,300
CONFERENCE & TRAVEL	358	1,500	1,500	1,500
MISCELLANEOUS	4,200	4,200	4,200	4,200
TOTAL EXPENSES	\$ 3,125,542	\$ 2,887,600	\$ 2,990,635	\$ 3,078,800

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (85,421)	\$ (2,600)	\$ (93,783)	\$ 118,300
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YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	718	(104,225)	(84,703)	(178,486)
CHANGE IN NET POSITION	(85,421)	(2,600)	(93,783)	118,300
NET POSITION	\$ (84,703)	\$ (106,825)	\$ (178,486)	\$ (60,186)
CASH & INVESTMENTS	\$ 109,700	\$ 4,988	\$ 15,917	\$ 134,217

**CITY OF CHARLEVOIX
MOTOR POOL FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
FEDERAL GRANTS	971	-	-	-
INTEREST AND RENTS	643	1,500	1,500	3,000
EQUIPMENT RENTAL	988,916	1,072,050	1,080,816	1,068,650
SALE OF FIXED ASSETS	1,798	5,000	5,000	5,000
OTHER	1,733	1,100	8,553	600
CONTRIBUTIONS FROM OTHER FUNDS	-	97,537	56,512	55,286
TOTAL REVENUES	\$ 994,061	\$ 1,177,187	\$ 1,152,381	\$ 1,132,536
EXPENSES				
MOTOR POOL	549,953	442,000	560,321	580,800
CAPITAL EXPENDITURES	-	295,000	87,000	180,000
DEPRECIATION	278,715	300,000	300,000	300,000
FUND TRANSFERS	141,264	141,800	141,824	140,800
TOTAL EXPENSES	\$ 969,932	\$ 1,178,800	\$ 1,089,146	\$ 1,201,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 24,129	\$ (1,613)	\$ 63,236	\$ (69,064)
YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	1,822,182	1,843,789	1,846,311	1,909,547
CHANGE IN NET POSITION	24,129	(1,613)	63,236	(69,064)
NET POSITION	\$ 1,846,311	\$ 1,842,176	\$ 1,909,547	\$ 1,840,483
CASH & INVESTMENTS	\$ 1,116,303	\$ 1,435,693	\$ 1,479,539	\$ 1,710,475

**CITY OF CHARLEVOIX
SERVICES FACILITY FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
INTEREST EARNINGS	7,858	-	-	-
CONTRIBUTION-MOTOR POOL	-	-	-	-
CONTRIBUTION-ELECTRIC	-	-	-	-
CONTRIBUTION-WATER	-	-	-	-
CONTRIBUTION-SEWER	-	-	-	-
CONTRIBUTION-OTHER	-	-	-	-
TOTAL REVENUES	\$ 7,858	\$ -	\$ -	\$ -

EXPENSES				
PROFESSIONAL SERVICES	-	-	-	-
CONTRACTUAL SERVICES	-	50,000	50,000	65,000
LEGAL FEES	-	-	-	-
DEPRECIATION	2,397	-	-	-
TRANSFER TO PUBLIC FACILITY FUND	452,000	1,000	11,345	1,000
TRANSFER TO GOVT ACTIVITIES	18,035	-	-	-

TOTAL EXPENSES	\$ 472,432	\$ 51,000	\$ 61,345	\$ 66,000
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (464,574)	\$ (51,000)	\$ (61,345)	\$ (66,000)
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YEAR END BALANCES				
NET POSITION BEGINNING OF YEAR	2,334,108	1,753,508	1,869,534	1,808,189
CHANGE IN NET POSITION	(464,574)	(51,000)	(61,345)	(66,000)
NET POSITION	\$ 1,869,534	\$ 1,702,508	\$ 1,808,189	\$ 1,742,189

CASH & INVESTMENTS	\$ 1,157,614	\$ 984,244	\$ 1,096,269	\$ 1,030,269
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**CITY OF CHARLEVOIX
PERPETUAL CARE TRUST FUND
2023-24 BUDGET**

	2021-22 Actual	2022-23 Budget	2022-23 Est. Actual	2023-24 Budget
REVENUES				
CHARGES FOR SERVICES	11,120	4,000	9,500	4,000
INTEREST EARNINGS	2,734	2,000	2,000	2,000
TOTAL REVENUES	\$ 13,854	\$ 6,000	\$ 11,500	\$ 6,000
EXPENSES				
PERPETUAL CARE EXPENDITURES	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 13,854	\$ 6,000	\$ 11,500	\$ 6,000
YEAR END BALANCES				
FUND BALANCE BEGINNING OF YEAR	406,379	418,579	420,233	431,733
NET CHANGE IN FUND BALANCE	13,854	6,000	11,500	6,000
FUND BALANCE	\$ 420,233	\$ 424,579	\$ 431,733	\$ 437,733
CASH & INVESTMENTS	\$ 419,926	\$ 421,930	\$ 431,426	\$ 437,426