

**CITY OF OTSEGO, MICHIGAN
ANNUAL APPROPRIATIONS BILL**



**FISCAL YEAR
July 1, 2021 - June 30, 2022**

**CITY OF OTSEGO
ANNUAL APPROPRIATIONS BILL**

**FOR FISCAL YEAR
JULY 1, 2019 - JUNE 30, 2021**

CITY COMMISSION

CYNTHIA S. CORNELL-TROBECK, MAYOR
STACEY L. WITHEE, MAYOR PRO TEM
LAURI A. KRUEGER, COMMISSIONER
DUSTIN M. MCNEES, COMMISSIONER
BRENT E. MILHIEM, COMMISSIONER

CITY ADMINISTRATION

AARON K. MITCHELL, CITY MANAGER
MICHAEL D. BOSCH, DEPT. OF PUBLIC WORKS SUPT.
ANGELA M. CRONEN, CITY CLERK
LUKE W. KEYZER, WATER &
WASTEWATER TREATMENT PLANT SUPT.
BRADLEY E. MISNER, POLICE CHIEF
MATTHEW L. STORBECK, FINANCE DIRECTOR
BRANDON P. WEBER, FIRE CHIEF

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May 17, 2021

Honorable Mayor and
City Commissioners of the
City of Otsego, Michigan

STATE OF THE CITY

As we look at the 2021-2022 Budget and forecast out into the future there are many questions that are left unanswered and may remain unanswered for some time to come. These issues are centered around the General Fund and its strength for years to come into the future.

1. COVID- The largest set of questions revolve around COVID and its effect on our operations and its macro effect on our economy. COVID could leave a lasting legacy on our property tax revenue and/or state shared revenues. Unfortunately, the data at this time does not paint a clear picture to help forecast the future of either. So that makes budgeting difficult, when the two largest sources of revenue come with major questions. The biggest concern is that an economic downturn similar to what occurred after the '08 housing crash which lasted for multiple years and required the City to take significant steps to make ends meet. Unfortunately, COVID is not the only financial concern that the City of Otsego is working through.

2. Subsidization of other funds- The General Fund has been tasked with the subsidization of funds that it was not originally intended to do for many years now. Those include the Public Safety Fund and the DDA Fund. These transactions are done by transfers from the General Fund to the Public Safety Fund (roughly \$1M in 2021-22) and the releasing of revenue to the DDA Fund (roughly \$250K in 2021-22). The reason for this is that the Public Safety millage does not come close to allowing for the Public Safety Fund to being self-funded and the DDA TIF has been negative since 2019. These annual transfers have taken a significant toll on the General Fund fund balance in recent years. The General Fund is allowed to make these transfers legally, however it is not built to handle over \$1.25M going out the door every year to other funds. This has raises concerns on the longevity of the General Fund while continuing these practices.

3. Millage- In recent years our General Operating millage has been hit by something called Headlee Rollback which actually lowers the amount of mills we can levy. It is a confusing process that occurs when home values increase higher than inflation. It is a common problem that hits many Michigan communities. However, we appear to have been hit especially hard in recent years. This has led to the City being significantly limited in collectable revenue from property taxes. This has required for City administration to look at additional millage options to cement the financial future of the City.

There are other smaller concerns in relation to General Fund funding, but the above are the major problems that could decimate future budgets if not resolved. City administration have searched to find answers to the difficult questions in the past years. These problems are not brand new and we are not at the end of the rope, yet. We still have time to plan accordingly to try and maximize each dollar the City spends. However, the coming years will be paramount in setting the course for the City of Otsego. That course will require either an increase in revenues or a decrease in expenses in relation to the General Fund.

In hopes of investing in City facilities, the sinking funds (Capital Project and Equipment Replacement Funds) will be fully funded for 2021-22. These funds were created in recent years in hopes to prepare for the future. The purpose of these funds is to prepare for the costs of never ending maintenance and replacement of City facilities and costly equipment.

The City will operate with a millage rate of 11.3657 mills, as regulated by the City Charter and Headlee Amendment. The City Charter limits the millage rate to 12.5, but starting in 1993 the Headlee Amendment permanently reduced it to the current rate, due to property values increasing greater than the rate of inflation. While the State limits cities to a maximum of 20 mills, the City Charter further limits the millage rate so the City may not collect more than 12.5 (11.3657 with Headlee effect).

The dedicated Public Safety Millage of 1.8807 mills, which will provide revenue for Police, Fire and Building Department activities. This will provide some additional revenue but the General Fund will transfer a substantial portion of the costs for the Public Safety to the Public Safety Fund.

The Solid Waste Reduction Millage pays for recycling services and the operation of the transfer station. The cost of recycling has been steadily rising all across the world, not just here in Otsego. Unfortunately it is expected to continue to climb in the years to come. The 2021 millage is 2.3773. Bringing the total millage for 2021 to 15.6237.

The City of Otsego strives to provide quality public services to its residents at a fair and responsible cost in a transparent manner. We are confident this 2021-22 Budget continues with that tradition. While budget concerns are something we are all considering; you will find throughout the 2021-22 Budget that City services will not be effected with underfunding of any kind.

Following is a brief overview of all departmental budgets.

WATER AND SANITARY SEWER

The City is proud to be able to provide clean potable water as well as the ability to treat wastewater, at a low rate. Both of the services are identified as enterprise funds, which by definition, require operating expenses to be supported by user fees. Both activities have two user fees associated with the use. The readiness to serve (RTS) fee provides 30 percent (30%) of revenues needed for operations based on the number of users of the utilities. Commodity fees for each 1,000 gallons of use provide the remaining 70 percent (70%) of revenues to operate the utilities. This year, RTS fees will increase in the Sewer Fund, but decrease in the Water Fund.

The Water Department has plans to connect a handful of dead-end lines. These looping procedures are recommended by Michigan Department of Environment, Great Lakes, and Energy (EGLE) whenever possible. It will assure more movement of water and will prevent the opportunity for still water; improving the pressure and appearance of the water for the services along the current dead ends. There will also be some small upgrades to replace old undersized pipes that are routinely breaking.

The Water Department has been left to navigate the Lead and Copper Law requirements out of Lansing. The work is expensive and time consuming. Much of the heavy lifting was conducted in the 2019-2020 fiscal year by documenting the status of all City service lines. Now going forward we will be continuing to investigate those that are unknown and replacing those that contain any amount of lead. This is a long process that we are working on annually until they are all completed. The State of Michigan has granted us 20 years to complete all of the replacements.

Sanitary Sewer is continuing another year of minor maintenance to assure assets are protected and maintained to keep equipment working properly for years to come. A portion of the maintenance is the videoing and jetting to keep roots out of the pipes. This will extend the life of our infrastructure.

WATER: For Water, this year, we recommend a 6.6 percent decrease in the RTS fee and a 5.4 percent decrease of the commodity rate.

SEWER: For Sewer, we recommend a 11.6 percent increase in the RTS fee and a .2 percent increase of the commodity rate.

TOTAL RESIDENTIAL BILL: With the implementation of the new rates, combining the changes in water and sewer for residential customers, they will see an overall increase of .67 percent. For a resident using 18,000 gallons they will see an annual increase of about \$6.84.

STREET SYSTEM

The City of Otsego Street System is divided into two categories; Major and Local Streets. They total over 21 miles of road across the system. The street system continues to remain in fairly good condition throughout the City. The Department of Public Works typically resurfaces just over a mile of road surface each year, spending approximately \$100,000 a year, in an effort to maintain the quality of the street system. This year we plan to resurface Bardeen and Comstock Courts; the 700 block of Barton Street; Howard, Clara, Kay Streets and Brookside Drive south of Dix Street; Windigo Lane and the 300 and 400 blocks of West Morrell Streets. Additionally, there will be crack sealing conducted as needed on City streets.

PUBLIC SAFETY FUND

The dedicated Public Safety millage is roughly 2 mills and will be levied to fund Police, Fire and Building Department activities. While the Police and Fire seem as obvious fits, but the Building Department may not to some. However, the Building Department includes activities associated with ensuring the State Construction Code and Michigan Property Maintenance Code are maintained, which both encompass public safety. The millage provides for about 12.5% of the departmental costs, while the General Fund provides for the largest share. The Public Safety Fund has experienced a growth in costs of operation in recent years. Between meeting the increase in legal requirements, costs of equipment and training, the funding for these departments has been a challenge.

POLICE: The Police Department is the largest expenditure of the Public Safety Fund. As with most of our departments which are service based, the majority of expenditures are a result of salaries and benefits. For several years now the department has operated with a 12 hour work shift, reducing the number of officers and in turn the budget, while still providing 24 hour coverage. The Department employs six full time officers and part time officers (when available) and a working Chief of Police. The Department continues to maintain a detective position, which has proven to be a great asset to the City. We continue to focus on providing the highest quality of service to our residents, at the lowest possible cost. This includes the enforcement of local ordinances such as blight.

FIRE: The City of Otsego Fire Department is an on-call fire department with one full-time employee. The full-time firefighter position has been utilized to fill many gaps. The position responds to calls during the weekday shift along with addressing any maintenance needed for equipment or vehicles. The on-call firefighters are paid an hourly rate, only when called for service. The City of Otsego has a contractual relationship with Otsego

Township which shares the costs associated with the Department, in return for fire and first responder services in the Township. This agreement has been in place for several years and continues to clearly benefit both the City and the Township. The department is trained as Medical First Responders and responds both to medical emergencies and fire alarms. The department continues to respond to nearly 1000 calls for service each year. Which is amazing for a community and budget of our size.

GENERAL ADMINISTRATION

General Administration includes activities associated with the administration of the City's activities. Good portions of the sinking funds are paid with General Fund revenues. In an effort to provide quality service at a lower cost, the City continues to use private contractors for the City's engineering, auditing, assessing, building inspection and legal services. It should be noted that while these positions are by contract, the level of service is top notch. There is great pride in the service provided by these professionals.

DOWNTOWN DEVELOPMENT AUTHORITY/ MAIN STREET

The City was recognized by the State Housing and Development Authority in 2013 as a Main Street community. In 2018 the Otsego Main Street Program had reached Master status, where it has remained since. As a Main Street community, the DDA has transformed into a DDA/Main Street and their budget reflects that change. Main Street employs a full-time Main Street Director. The biggest change from previous years revolves around the source of revenues. For the third consecutive year, the traditional funding mechanism of the DDA, tax increment financing (TIF), has been negative and subsequently generating zero revenue. DDA/Main Street revenues now come exclusively from the State's Local Community Stabilization Authority (LCSA) reimbursements (coming off of the City General Operating disbursement). This has created some difficulties in sustaining fund balance within the General Fund.

SUMMARY

The 2021-22 Budget is one where City administration is looking at as a turning point. We have had a luxury of sitting on a substantial General Fund fund balance for many years now. However, we are staring down the barrel of another budget that is based on deficit spending. Substantial deficit spending. At this rate, we will be one to two years away before something has to give. So the obvious question is: "what do we do?" There are plans being made for upcoming years in relation to both possible revenue increases and expenditure cuts. Together there is a way to continue to fully fund our departments without any interruptions to the quality services you have become accustomed to as residents of the City of Otsego.

Respectfully,

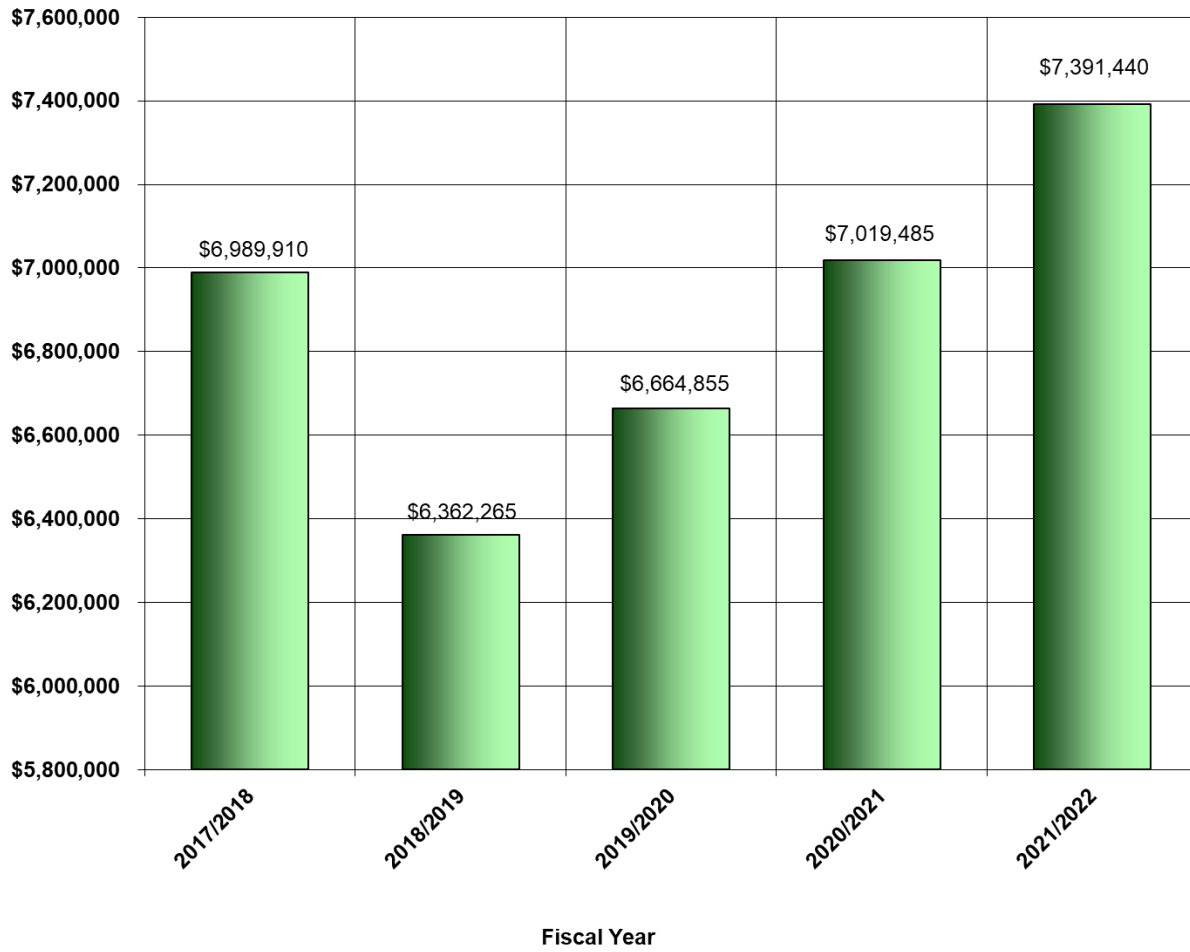
Aaron Mitchell
City Manager

CITY OF OTSEGO

2021 - 2022 ANNUAL APPROPRIATIONS BY FUND

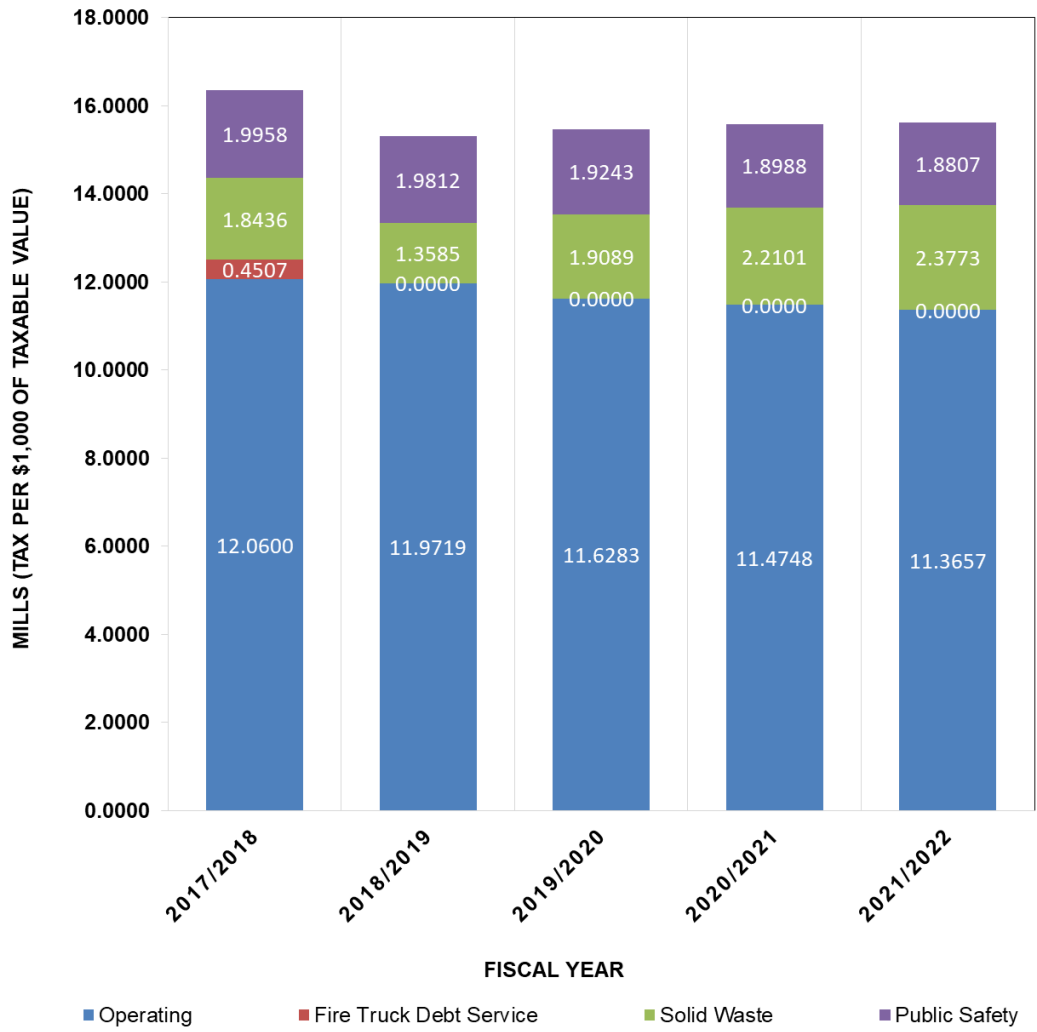
GENERAL FUND	\$2,138,495
MAJOR STREET FUND	240,505
LOCAL STREET FUND	296,355
PUBLIC SAFETY FUND	1,487,205
STREET & BRIDGE FUND	105,390
SOLID WASTE & RECYCLING FUND	279,080
DOWNTOWN DEVELOPMENT AUTHORITY	337,455
EQUIPMENT DEBT FUND	0
CAPITAL PROJECTS FUND	45,000
EQUIPMENT REPLACEMENT FUND	42,000
SEWER FUND	1,151,855
WATER FUND	1,014,810
MOTOR POOL FUND	253,290
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>0</u>
TOTAL APPROPRIATIONS	
FISCAL YEAR 2021 - 2022	\$7,391,440

**CITY OF OTSEGO TOTAL APPROPRIATIONS
ORIGINAL BUDGET FIVE YEAR HISTORY
(Sum of All Funds)**



The total annual appropriation for all funds shows an overall increase of 5.3 percent from last year's original appropriations.

CITY OF OTSEGO FIVE YEAR MILLAGE HISTORY



The total city millage to be levied this year increases .26 percent (.0400 mills) from 15.5837 to 15.6237 mills. This year marks the fifth year of a ten year levy approved by voters for public safety services. The above graph also illustrates millage devoted to general city operations and the amount necessary above the revenues received from the \$25 recycling surcharge to run the transfer station and recycling program. The operating millage for the 2021 tax year is 11.3657, public safety is 1.8807, and solid waste reduction millage is 2.3773. The fire truck bond debt retirement millage approved in May of 2013 was eliminated in fiscal year 2018/2019, as the debt was fully repaid in May 2018.

CITY OF OTSEGO
2021 - 2022 BUDGET
PERSONNEL

The City of Otsego (the City) employs approximately 25 to 30 full and part-time people. These employees are responsible for the day to day administration and operation of public services to the community.

The general administration offices of the City are located at 117 East Orleans Street, Otsego. At this location are the offices of the city manager, city clerk, finance director/city treasurer and assessor who are appointed by the city commission. The City also employs an economic development director, one full-time and two permanent part-time clerical employees at city hall.

The Otsego City Police Department is located at 127 Court Street. This department consists of the police chief, a detective, five patrol officers, and a secretary/dispatcher.

The Otsego City Fire Department, located at 125 South Farmer Street, is operated by the City, but provides service to both the City and Otsego Township. The fire department is dispatched through the Allegan County Sheriff Department's 911 system. This department is staffed by one full-time firefighter and up to 30 paid on-call firefighters. The City is reimbursed annually by Otsego Township for its share of the department's expense, as provided by mutual agreement.

The City of Otsego Department of Public Works (DPW), located at 243 North Farmer Street, provides a wide range of services including heavy and outside work. Staff currently includes a superintendent and four public works specialists. The DPW provides services in the following areas: maintenance of the City's streets, sidewalks, and downtown area; care and development of the parks; maintenance of the City's storm water collection system; and the repair and maintenance of City owned equipment. One permanent part-time employee works at the City's Recycling/Refuse Transfer Station. This fiscal year's budget also provides for the employment of two temporary seasonal employees assisting with maintenance of the City's flower program during the summer months.

The City's Wastewater Treatment Plant, located at 211 Grant Street, employs a superintendent and three operators. These employees operate and maintain the sewage treatment facility, sewage collection system, water pumping, water treatment and distribution systems and perform laboratory tests to ensure compliance with State and Federal regulations.

Mountain Home Cemetery is an additional budget activity where expenditures are shared with Otsego Township. The cemetery sexton and assistants are employed by Otsego Township.

Assessing, auditing, legal counsel, and inspection services are provided to the City on a contractual basis. Currently these services are being provided by the following individuals/firms:

ASSESSING SERVICES:	Appraisals Plus Group
AUDITOR:	Daniel L. Veldhuizen, C.P.A. Siegfried Crandall, P.C.
ATTORNEY:	Marshall Grate Clark Hill P.L.C.
BUILDING, ELECTRICAL MECHANICAL & PLUMBING INSPECTOR:	Professional Code Inspections of Michigan

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Fund	Planned Capital Expenditure	Fiscal Year				
		2021 2022	2022 2023	2023 2024	2024 2025	2025 2026
Major Streets						
	Dix & Washington Street Preliminary Engineering	\$35,000				
	Helen Avenue Culvert Replacement		\$153,750			
	Helen Street Resurface (Farmer to North St.)		\$46,130			
	North North Street Resurface		\$41,000			
	Resurface of John St. & Helen St. (west of North St.)		\$51,250			
	Watson & Short Street Resurface		\$35,880			
	Dix Street Resurface			\$187,490		
	Washington Street Resurface			\$187,490		
	Wilmott Street Resurface (south of Dix Street)				\$53,840	
	Brookside Drive Resurface					\$44,150
	Total	\$35,000	\$328,010	\$374,980	\$53,840	\$44,150
Local Streets						
	Bardeen & Comstock Courts	\$17,750				
	Barton Street (700 Block)	\$24,450				
	Howard, Clara, Kay, Brookside Dr. Resurface	\$20,000				
	West Morrel Street (300 & 400 Blocks)	\$50,000				
	Windigo Lane Resurface	\$10,800				
	Total	\$123,000	\$0	\$0	\$0	\$0
Capital Project Fund						
	Memorial Park Metal Play Structure	\$45,000				
	Police Dept. Generator		\$10,000			
	Police Department Roof		\$25,750			
	Northside Park Parking Lot & Drive Resurface			\$10,610		
	Police Dept. HVAC			\$20,000		
	Northside Park Small Pavilion Rehab/Replacement				5765	
	Brookside Park Wood Play Structure Replacement				\$16,390	
	Brookside Park Parking Lot & Drive				\$21,855	
	Fire Department Roof				\$60,000	
	Memorial Park Parking Lot & Drive Resurface					\$33,765
	Total	\$45,000	\$35,750	\$30,610	\$104,010	\$33,765
Equipment Replacement Fund						
	Police Dept. Patrol Vehicle	\$42,000				
	Fire Dept. Industrial Washer		\$8,450			
	Fire Dept. Work Truck		\$24,000			
	Police Dept. Patrol Vehicle		\$37,595			
	Fire Dept. Heavy Rescue Unit		\$150,000			
	Police Dept. Copier/Printer			\$11,670		
	Fire Dept. Command Car			\$12,000		
	Police Dept. Patrol Vehicle			\$38,725		
	Fire Dept. JL-AC-SI Power Unit 220 Volt				\$7,650	
	Police Dept. Telephone System				\$8,000	
	Fire Dept. Hurst Transformer Unit				\$8,960	
	Fire Dept. Decontamination Shelter				\$18,575	
	Police Patrol Vehicle				\$39,885	
	City Hall Telephone System					\$8,000
	City Hall Copier					8500
	Police Dept. Detective Vehicle					\$33,200
	Transfer Station Refuse Compactor					\$29,000
	Total	\$42,000	\$220,045	\$62,395	\$83,070	\$78,700

FIVE YEAR CAPITAL IMPROVEMENT PLAN – Cont.

Fund	Planned Capital Expenditure	Fiscal Year				
		2021 2022	2022 2023	2023 2024	2024 2025	2025 2026
Sewer Fund						
	WWTP Bldg. & Roof Repair	\$100,000				
	Drying Bed Rehabilitations		\$10,200			
	North Street Lift Station Generator		\$35,700			
	Allegan Street Main from Mitchell St to East City Limit			\$364,140		
	Barton Street Lift Station Pump1 Replacement			\$6,240		
	Barton Street Lift Station Pump2 Replacement				\$6,370	
	Primary Clarifier #1 Rehabilitation				\$106,120	
	Washington Street East Pump Replacement				\$19,100	
	45' Trickling Filter Rehab					\$270,610
	North Street Lift Station Pump					\$16,240
	Primary Clarifier #2 Rehabilitation					\$108,240
	Total	\$100,000	\$45,900	\$370,380	\$131,590	\$395,090
Water Fund						
	Water Main on West Morrell Street	\$450,000				
	Well #4 Flow Meter		\$10,200			
	Water Tower Painting		\$107,100			
	Well #3 Building Rehab				\$53,060	
	South Fair Street 8" Main					\$487,090
	Well #3 Variable Frequency Drive					\$14,070
	Total	\$450,000	\$117,300	\$0	\$53,060	\$501,160
Motor Pool						
	Front End Truck Plow	\$8,000				
	Riding Leaf Blower	\$13,000				
	One Ton Pickup	\$35,000				
	One Ton Dump		\$45,320			
	End Loader - John Deere		\$154,500			
	Loader/Backhoe			\$58,350		
	Snow Plow Rehab			\$80,628		
	UTV - Gator				\$8,195	
	Slide-in Salter				\$21,855	
	Bucket Truck (Used)				\$38,245	
	Asphalt Hot Patcher					\$13,506
	Generator - 30kW					\$29,263
	Snow Plow Truck					\$168,826
	Total Capital Improvements	\$56,000	\$199,820	\$138,978	\$68,295	\$211,595
DDA/Main Street						
	Riverfront Pavilion Parking Lot					
	Total	\$0	\$0	\$0	\$0	\$0
Grand Total		\$851,000	\$946,825	\$977,343	\$493,865	\$1,264,460

CITY OF OTSEGO FEE & FINE SCHEDULE

2021 - 2022

BUILDING, PLUMBING AND MECHANICAL INSPECTION

Professional Code Inspections of Michigan, Inc. was appointed to provide inspection services in August of 1996. Rates are subject to fees established by the service which is located in Dorr, Michigan.

ELECTRICAL INSPECTION

Professional Code Inspections of Michigan, Inc. was appointed to provide inspection services in May of 2000. Rates are subject to fees established by the service which is located in Dorr, Michigan.

RENTAL LICENSING AND INSPECTION FEES

Licensing:

Single Family Dwelling:	\$25.00
Duplex/Two Family Dwelling:	\$35.00
Multiple Unit Dwellings:	\$35 per building and \$10.00 per unit

Inspections:

Per Dwelling:	\$60.00 (Duplex: \$120.00; building with 10 units: \$600.00)
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Re-inspection fees:	\$45.00 per occurrence *missed appointments/incomplete repair
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Multiple Units Inspection Schedule: A residential complex with four (4) or more rental units shall have a minimum of twenty five percent (25%) of the units inspected during an inspection cycle. If no deficiencies or violations of the property maintenance are observed, no further inspections of the complex will be required during that inspection cycle. If deficiencies or violations are observed the City inspector may at their discretion inspect all rental units in the complex.

Minor deficiencies or violations: If correction of a deficiency or violation is estimated to cost less than \$100 the City inspector may at their discretion, permit the owner to file an affidavit certifying correction of the deficiency or violation thereby eliminating the need for a compliance (additional) inspection.

New Construction: Newly constructed or renovated dwellings which have been inspected and granted an Occupancy Permit are required to register with the City. At the discretion of the City inspector, the dwelling may not require inspections for (5) years, unless a complaint is received or a violation is observed.

MISCELLANEOUS FEES/LICENSES/PERMITS

Tax Levy (City Millage)

Operating:	11.3657
Solid Waste Reduction:	2.3773
Public Safety Millage	1.8807
Fire Truck Bond Debt Millage:	<u>0</u>
Total:	15.6237

Counter Sales

City Audit, Budget, Charter, or Zoning Ordinance	\$ 25.00
City Code:	\$ 30.00
Copies (each):	\$.25
Master Plan:	\$ 25.00
Municipal Standards:	\$ 25.00
Voter List/mailling Labels (per name):	\$.05
Zoning Map:	\$ 5.00

Fees

Camping (nightly for up to 3 days)	
Improved Sites:	\$ 10.00
Unimproved Sites (i.e. tent)	\$ 5.00
Community Marquee Sign (DDA/Main Street)	
New Sign:	\$ 35.00
Updated Sign (i.e. date revisions)	\$ 5.00
Freedom of Information Response Fees:	To be established by the City Clerk in accordance with P.A. 563 of 2014
Metro Act Permit Application:	\$ 500.00
Non-Sufficient Check Fees	
First Occurrence (or current bank charge, if more):	\$ 25.00
Subsequent Occurrence within 12 months:	\$ 100.00
Notary Services (per document)	
City Resident:	\$ 5.00
Non-resident:	\$ 10.00
Tax Abatement Applications:	\$ 500.00

Licenses

Refuse Collection Service License (per year): \$ 100.00

Permits

Fence: \$ 15.00

Going out of Business: \$ 50.00

Home Occupations: \$ 30.00

Portable Storage: \$ 15.00

Residential Sales: \$ 1.00

Satellite Receiver (larger than 3 foot diameter) \$ 15.00

Signs

Permanent: \$ 25.00

Temporary: \$ 15.00

Sheds (zoning approval for those less than 120 sq ft): \$ 25.00

Street Openings

1-2 (each): \$ 25.00

3 or More (each): \$ 20.00

Utility blanket annual permit: \$ 1,000.00

Transient Merchants - 30 day permit - first person \$ 25.00

Each additional representative \$ 10.00

MILEAGE REIMBURSEMENT

For Use of Personal Vehicle (per mile): \$.560

(or current Internal Revenue Service guideline)

ZONING

Site plan reviews, special land uses, re-zonings, plat approvals, site condominiums, private road approvals, variance and interpretation proceedings before the zoning board of appeals are subject to an escrow fund requirement from which time and materials for the action will be deducted. Escrow fees for each application are in \$500 increments, beginning with an initial \$1,000 deposit to the city clerk. Additional deposits of \$500 are required when the existing escrow drops to a level of less than \$500. Monies remaining in the escrow after application processing, review and final disposition shall be returned to the applicant. If the matter is minor and likely not to require outside review, the required fee/escrow may be reduced at the discretion of the zoning administrator.

POLICE DEPARTMENT

Witness Fees

Per day:	\$	12.00
Per half day:	\$	6.00
Accident Reports	\$	10.00
Police Report:		
First Three Pages	\$	10.00
Each Additional Page	\$	1.00
Bicycle Licenses:	\$	1.00
Preliminary Breath Test (PBT):	\$	10.00

Emergency responses to individuals under the influence of alcoholic beverages and/or controlled substances
(See City Code § 30-73 & 30-76)

Average police officer hourly rate plus benefits:	\$	45.45
Average officer overtime hourly Rate plus benefits:	\$	59.96
Police clerical hourly rate plus benefits:	\$	34.02
Police clerical overtime rate plus benefits:	\$	43.80
Police car hourly rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$	25.38

Civil Infraction Fines

Unless another civil fine is expressly provided, any person determined responsible for a violation of [the Otsego City] Code [of Ordinances] which has been designated as a municipal civil infraction shall be subject to a fine of not less than \$50.00 but not to exceed \$2,500.00 and the cost of prosecution of not less than \$9.00 but not to exceed \$500. Each act of violation and every day upon which any such violation shall occur or continue shall constitute a separate violation [see City Code §1-15].

Civil Infraction Fines set by Code

(first / second / third or more offense)

[General Schedule of Fines - see §2-216]

Animals	\$50/100/150
State Construction Code Violations:	\$100/\$300/\$500
Housing Code Violations:	\$100/\$300/\$500
Delivery of Personal Property after Hours	\$50/\$150/\$300
Public Nuisances	\$50/\$75/\$100
Storage of Inoperable Vehicles, Boats, Machinery:	\$50/\$150/\$300
Obstructing a Fire Hydrant:	\$100/\$300/\$500
Containers for ashes, clinkers, etc.	\$50/\$150/\$300
Unauthorized Use of Fire Hydrant:	\$50/\$150/\$500
Fire prevention code:	\$100/\$300/\$500
Open Burning:	\$50/\$150/\$300
Residential Sale Violations:	\$50/\$100/\$150

Garbage Collection:	\$50/\$100/\$300
Rubbish Collection Prohibitions:	\$50/\$100/\$300
Refuse Bins:	\$50/\$100/\$300
Snow Removal (including sidewalks):	\$50/\$100/\$300
RV Parking Violation:	\$50/\$100/\$150
Weeds:	\$50/\$75/\$100
Public Trees:	\$100/\$300/\$500
Zoning Violations:	\$100/\$300/\$500

Street & Sidewalk Violations set by City Code §66-2. Civil Infraction Fines set by City Code §74-86.

<i>Specific Ordinance Violations</i>	(first / second / third or more offense)
Bicycles, Scooters, Skates & Skateboards [§66-2]:	\$25/\$50/\$100
Parking - All Night Parking [§74-61]:	\$10/\$20/\$30
Parking - Trucks over 1.5 ton capacity [§74-63]:	\$10/\$20/\$30
Parking - Obstructing street repair [§74-64]:	\$10/\$20/\$30
Parking - Front Yard [§74-65]:	\$10/\$20/\$30

Schedule of Parking & Standing Violations as Civil Infraction

Violations of the Michigan Vehicle Code (MCL 257) or the Uniform Traffic Code (R28)

On Sidewalk (MCL 257.674(1)(a)):	\$ 10.00
In Front of Driveway (MCL 257.674(1)(b)):	\$ 10.00
On Private Property Without Consent (MCL 257.252(a)):	\$ 20.00
Within an Intersection (MCL 257.674(1)(c)):	\$ 20.00
Within 15' of Fire Hydrant (MCL 257.674(1)(d)):	\$ 20.00
On a Crosswalk (MCL 257.674(1)(e) & (R28.1438)):	\$ 10.00
Within 20' of Crosswalk or 15' of Intersection (MCL 257.674(1)(f)):	\$ 10.00
Within 75' of Posted Fire Department Entrance (MCL 257.674(l)(j)):	\$ 20.00
Double Parking (MCL 257.674 (l)(l)):	\$ 10.00
In Front of a Theater (MCL 257.674(l)(p)):	\$ 10.00
Blocking an Emergency Exit (MCL 257.674(l)(q)):	\$ 20.00
Blocking a Fire Escape (MCL 257.674(l)(r)):	\$ 20.00
No Parking Zone (MCL 257.674(l)(w)):	\$ 10.00
Displaying Vehicle for Sale in Street (R28.1814(a)):	\$ 10.00
In a Loading Zone (MCL 257.674(l)(w)):	\$ 10.00
Bus Stand Violation (R28.1820):	\$ 10.00
Failure to Set Brakes (MCL 257.676):	\$ 10.00
Parked on Grade, Wheels Not to Curb (MCL 257.676):	\$ 10.00
Bicycles Parked on Sidewalk (R28.1617):	\$ 10.00
Vehicle Left Unattended - Keys in Ignition (R28.1458):	\$ 20.00
In a Handicapped Zone (MCL 257.674(l)(s)):	\$ 100.00
Parking Against Traffic (R28.1801):	\$ 10.00

Parking in an Alley (R28.1813):	\$ 10.00
Parking - Prohibited Zone (MCL 257.674(l)(w)):	\$ 10.00
Parking - Tow Away Zone (MCL 257.674(l)(w)):	\$ 10.00
Parking - Obstructing Fire Hydrant or fire Lane (MCL 257.674(l)(d), 257.674(l)(w)):	\$ 100.00

(Above civil fines are doubled for second violation in one year, tripled for third violation in one year.)

FIRE DEPARTMENT

Fire Report:	\$ 10.00
Emergency Response Fees	
General:	
Supplies:	Cost plus 20%
Personnel:	Cost plus 40%
Per Victim Fees	
Confined Space/High-Angle Rescue (per victim):	\$ 500.00
Extrication (per victim):	\$ 500.00
Ice/Water Rescue (per victim):	\$ 500.00
Off-Road Rescue (per victim):	\$ 250.00
Apparatus Fees	
Aerial:	\$750 for the initial response, then \$250/hour
Engine:	\$500 for the initial response, then \$100/hour
Tender:	\$500 for the initial response, then \$100/hour
Heavy Rescue:	\$500 for the initial response, then \$100/hour
Brush Truck:	\$250 for the initial response, then \$50/hour
Command Vehicle:	\$250 for the initial response, then \$50/hour
Medical Vehicle:	\$250 for the initial response, then \$50/hour
Utility Support Vehicle:	\$250 for the initial response, then \$50/hour
False Alarms in Excess of Number Allowable by Ordinance	
Medical:	The cost of apparatus and personnel as above, or \$100, whichever is greater.
Fire:	The cost of apparatus and personnel as above, or \$100, whichever is greater.
Commercial/Residential/Burglary & Similar Alarms:	The cost of apparatus and personnel as above, or \$100, whichever is greater.

SEWER RATES (see City Code § 78-161)

New Account Set-up Fee:	\$ 7.50
New Construction Connections	
Tap-in Fee:	\$ 1,000.00

(Tap to be performed by licensed contractor,

at owner's expense, under City supervision)

Street Repair (if necessary):

Time & Materials

Commodity Charges per 1,000 Gallons Water Used

City Residential:	\$ 8.30
City Residential - sewer only (18,000 gallons/quarter):	\$ 149.40
Commercial:	\$ 8.30
Industrial:	\$ 8.60

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 47.66
1.0 Inch Meter:	\$ 119.15
1.5 Inch Meter:	\$ 238.30
2.0 Inch Meter:	\$ 381.28
3.0 Inch Meter:	\$ 762.56
4.0 Inch Meter:	\$ 1,191.50
6.0 Inch Meter:	\$ 2,383.00
8.0 Inch Meter:	\$ 3,812.80

WATER RATES (see City Code § 78-332)

New Account Set-up Fee:	\$ 7.50
New Construction Connection Tap-in Fee to Existing Service or Shutoff	
5/8" or 3/4" Meter and Yoke Supplied by City:	\$ 1,000.00
Meters Larger than 3/4":	\$1,000 + Time & Materials
Tap-in Fee to Water Main:	\$1,000 + Time & Materials
Street Repair (if necessary):	Time &
Materials	
Second Meters for Water Only (or current City cost – City retains ownership)	\$ 213.00
(3/4" meter, horn mounting fixture and touch pad)	
Water Turn-on/off	
Delinquent Accounts:	\$ 10.00
Inactive Accounts (vacation, etc.):	No Charge
Bulk/Contractor Water Sales:	\$15.30 + \$2.55/1,000 gallons (\$20 minimum)
Deposits for Rentals Where Lessee Assumes Responsibility (average total quarterly bill):	\$ 255.00

Commodity Charges per 1,000 Gallons Water Used

City Residential:	\$ 2.12
Commercial:	\$ 2.12
Industrial:	\$ 2.12

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 20.22
1.0 Inch Meter:	\$ 50.55
1.5 Inch Meter:	\$ 101.10
2.0 Inch Meter:	\$ 161.76
3.0 Inch Meter:	\$ 323.52
4.0 Inch Meter:	\$ 505.50
6.0 Inch Meter:	\$ 1,011.00
8.0 Inch Meter:	\$ 1,617.60

Fire Suppression Quarterly Readiness to Serve:

0.75 Inch Line	\$ 12.67
2.00 Inch Line:	\$ 33.78
2.50 Inch Line:	\$ 42.23
3.00 Inch Line:	\$ 50.67
4.00 Inch Line:	\$ 67.57
6.00 Inch Line:	\$ 101.35
8.00 Inch Line:	\$ 135.14

INVOICING RATES FOR CITY SERVICES

[Note: a 10 percent administration fee, not to exceed \$10, shall be added to all invoices to cover billing expense. Retiree health insurance and intergovernmental invoices excluded.]

Department of Public Works Personnel

Average Hourly Rate plus Benefits:	\$ 40.25
Overtime Hourly Rate plus Benefits:	\$ 52.74
Double-time Hourly Rate plus Benefits:	\$ 68.08

[Motor equipment rental charged at State equipment rental recommendations.]

GENERAL FUND 101

SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES (TAX, ADMIN, PENALTY & INTEREST)	\$ 1,195,070	
LOCAL COMMUNITY STABILIZATION FUND	\$ 265,000	
STATE SHARED REVENUE	\$ 413,240	
<u>OTHER REVENUE</u>	<u>\$ 74,565</u>	
TOTAL ESTIMATED REVENUES		\$1,947,875

APPROPRIATIONS

CITY COMMISSION	\$ 29,745	
CITY MANAGER	\$ 86,725	
CITY CLERK	\$ 69,105	
BOARD OF REVIEW	\$ 1,515	
CITY TREASURER/FINANCE DIRECTOR	\$ 201,440	
ASSESSING	\$ 41,770	
ELECTIONS	\$ 23,260	
CITY HALL BUILDING & GROUNDS	\$ 44,725	
CEMETERY SERVICES	\$ 42,460	
DEPARTMENT OF PUBLIC WORKS	\$ 68,975	
GENERAL SERVICES	\$ 235,200	
RECYCLING SERVICES	\$ 0	
RUBBISH COLLECTION & DISPOSAL	\$ 0	
AMBULANCE SERVICES	\$ 9,500	
PLANNING COMMISSION	\$ 13,550	
ECONOMIC DEVELOPMENT	\$ 32,385	
PARKS & RECREATION	\$ 153,105	
<u>TRANSFERS OUT</u>	<u>\$ 1,085,035</u>	
TOTAL APPROPRIATIONS		\$2,138,495

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GENERAL FUND 101

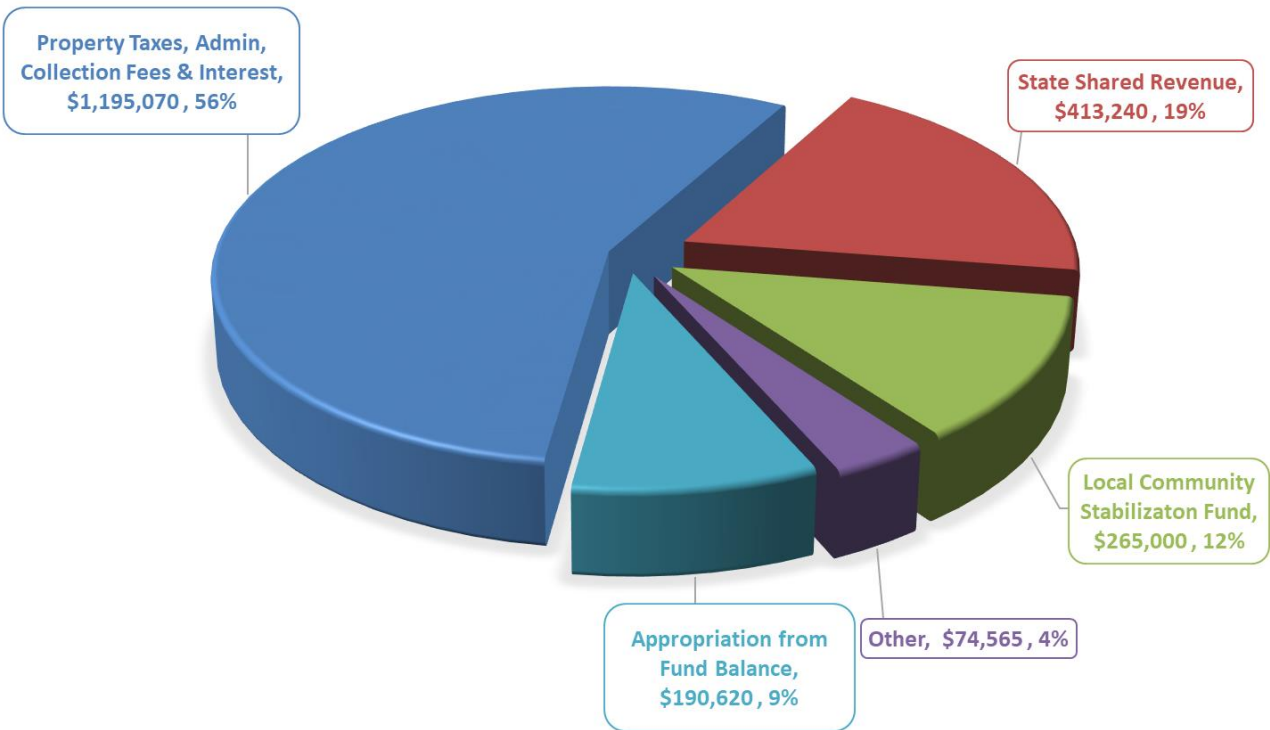
SUMMARY OF REVENUES & APPROPRIATIONS

2021 - 2022 BUDGET

(CONTINUED)

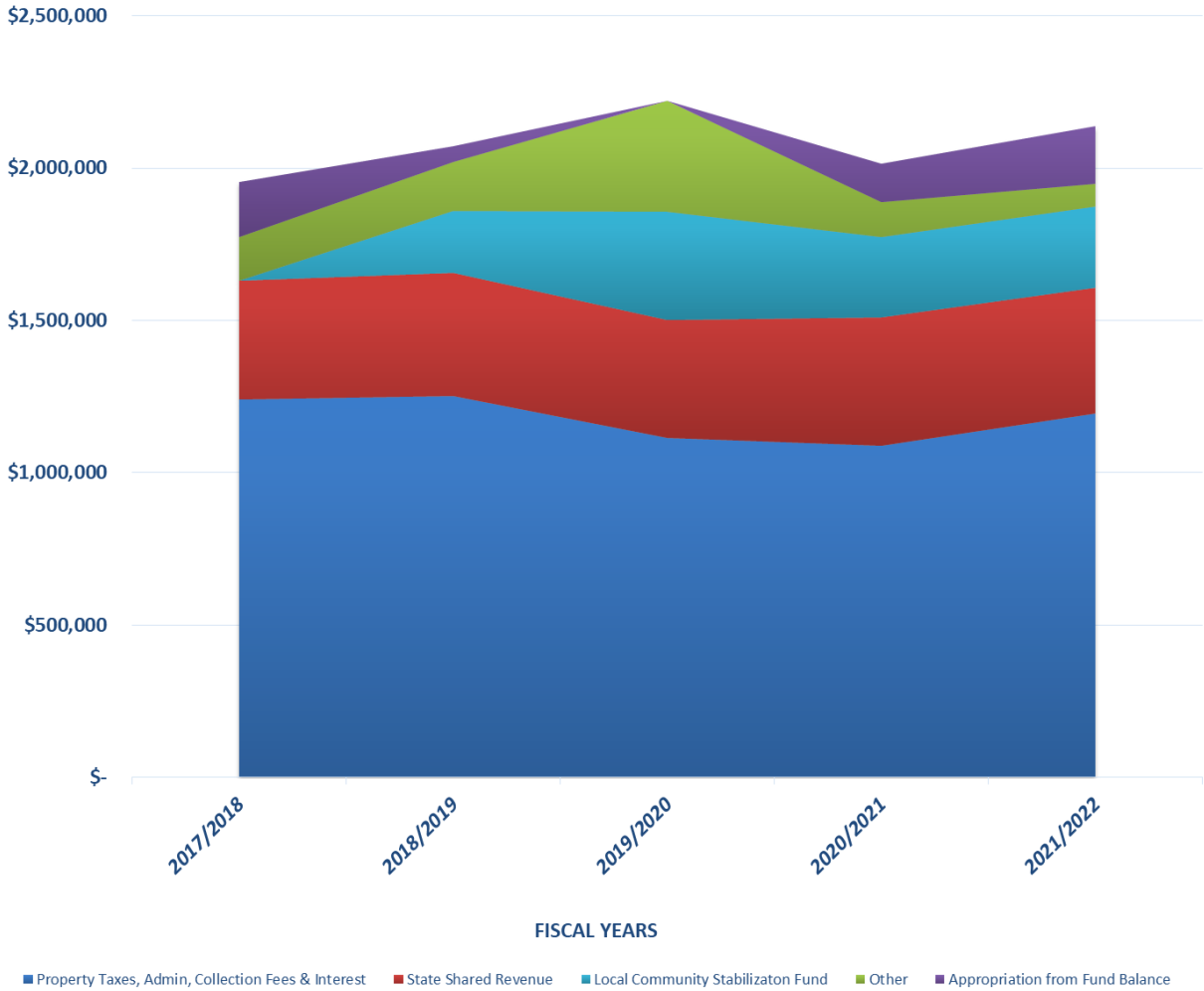
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(\$ 190,620)
PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021	\$ 831,410
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022	\$ 640,790

CITY OF OTSEGO GENERAL FUND SOURCES OF FUNDS PROJECTION



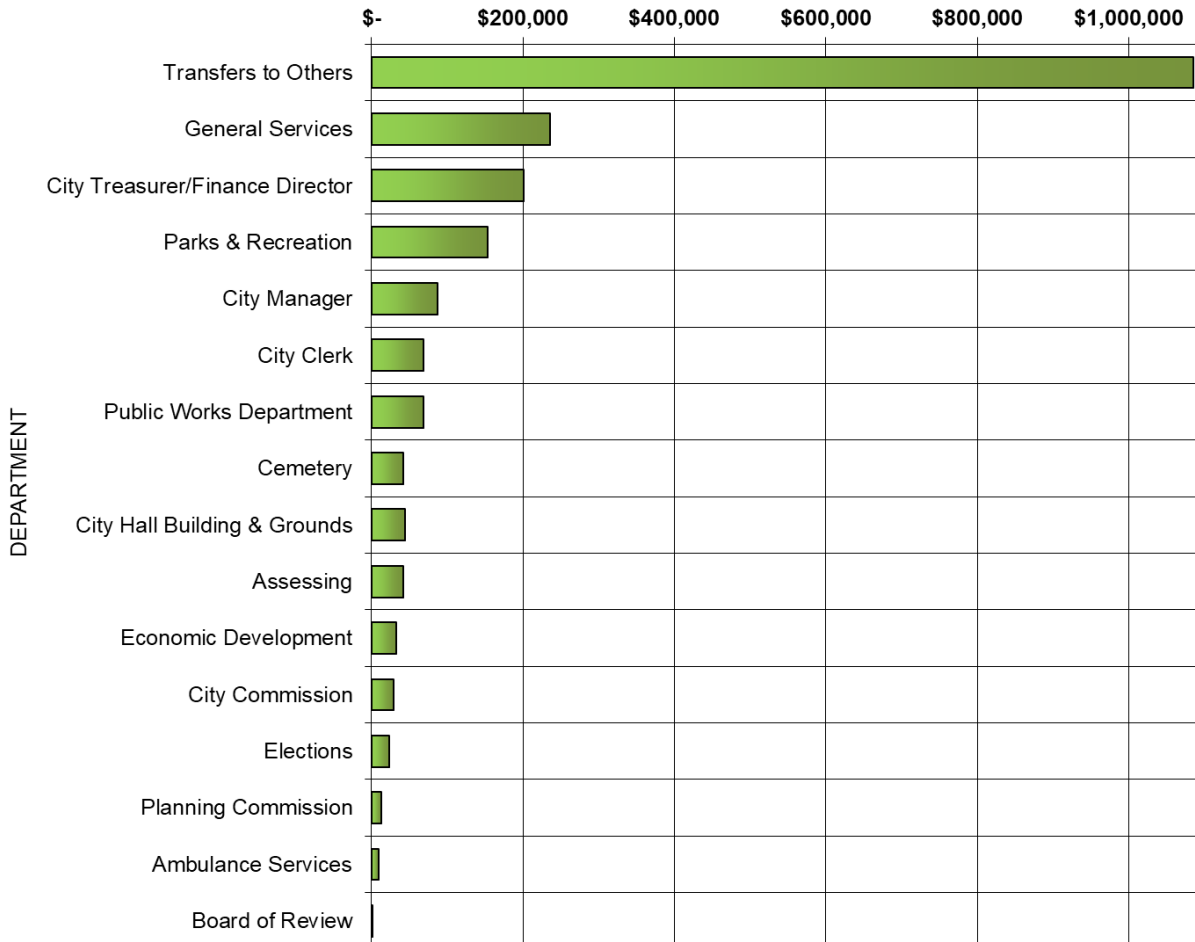
Property taxes continue to comprise the bulk of General Fund Revenues. State Shared Revenue makes up the second largest segment and is generated from sales, income and business taxes. Local Community Stabilization Authority (LCSA) Funds makes up the third largest segment of funds received and consists of payments from a legally separate State entity which endeavors to replace local tax dollars lost from the phasing out of personal property taxes. Other revenue consists of grant funds, miscellaneous licenses, charges for services and interest. Forecasting LCSA revenue continues to be difficult, therefore this year's projection is conservative, requiring the City to use funds carried over from prior years (an appropriation from unreserved fund balance) to balance revenues to expenditures.

GENERAL FUND SOURCES TREND FOR PAST FIVE FISCAL YEARS



The total revenue for 2021 - 2022 shows that the use of reserves (fund balance) is again necessary to balance revenues to appropriations. Tax revenues remains shows a modest increase, with gains in taxable value being again limited by the Headlee Amendment which reduces the general operating millage rate.

GENERAL FUND APPROPRIATIONS BY ACTIVITY



The General Fund Recommendation by Activity side bar graph depicts the respective shares of General Fund activities to the total General Fund budget. Transfers out now becomes the largest activity, with the majority of the transfers being a subsidy to the Public Safety Fund. On the other end of the spectrum, the Board of Review has such a minimal budget that the small amount is barely indicated on the above graph. Capital improvements are appropriated in the Capital Projects and Equipment Replacement Funds.

UNASSIGNED FUND BALANCE

Unassigned fund balance is made up of surplus revenues which exceed the fiscal year's operating expenditures which may be set aside for future use. The administration maintains a goal to build and hold a minimum unassigned general fund balance equivalent to ten percent of the current operating expenditures. This balance will only be used during periods of revenue shortages, or large unpredicted expenditures that cannot be absorbed within the current budget. An ideal fund balance is one that will permit the City to operate during times of emergency for a three-month period (25 percent) with no reduction in services.

The amounts shown below were taken from the city's audited financial statements at the end of each fiscal year. *[Note: Operating expense includes operating subsidy to Public Safety Fund.]*

<u>FISCAL</u> <u>YEAR</u>	<u>OPERATING EXP.</u> <u>NO CAPITAL IMP.</u>	<u>UNASSIGNED FUND</u> <u>BALANCE</u>	<u>% OF OPERATING</u> <u>EXPENDITURES</u>
2019-2020	\$1,895,960**	\$941,524	49.66%
2018-2019	\$2,019,139**	\$761,893	37.73%
2017-2018	\$1,928,438**	\$766,398	39.74%
2016-2017	\$2,311,944	\$927,886	40.13%
2015-2016	\$1,968,397	\$554,351	28.16%
2014-2015	\$1,956,587	\$579,250	29.61%
2013-2014	\$1,904,885	\$300,314	15.77%
2012-2013	\$1,897,287	\$363,010	19.13%
2011-2012	\$1,845,420	\$350,278	18.98%
2010-2011	\$1,966,038	\$338,267	17.21%
2009-2010	\$2,033,238	\$270,719	13.31%
2008-2009	\$2,116,714	\$317,345	14.99%
2007-2008	\$2,255,903	\$580,463	25.73%
2006-2007	\$2,045,844	\$714,880	34.94%
2005-2006	\$2,006,639	\$693,271*	34.55%

[* Unassigned Fund Balance as calculated in January 2010 for Solid Waste Reserved Fund Balance.]

[** Includes annual subsidy to Public Safety Fund.]

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-000-402.001	GEN'L OP - REAL PROPERTY TAXES	1,010,789	1,042,955	1,036,120	1,063,555	20,600	1.98
101-000-410.001	GEN'L OP PERS PROPERTY TAXES	51,174	43,205	43,205	46,685	3,480	8.05
101-000-411.001	PRIOR YR GEN'L OP REAL PROPERTY TAXE	0	0	0	0	0	0.00
101-000-420.001	PRIOR YR GEN'L OP PERS PROPERTY TAXE	0	0	0	0	0	0.00
101-000-437.001	GEN'L OP IFT REAL PROPERTY TAXES	1,966	1,940	1,940	31,430	29,490	1,520.10
101-000-437.003	GEN'L OP IFT PERS PROPERTY TAXES	0	0	0	0	0	0.00
101-000-445.000	INT & PENALTY FEES	6,296	5,500	6,340	6,400	900	16.36
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	43,976	45,000	45,320	47,000	2,000	4.44
101-000-452.000	BUSINESS LICENSES	225	175	50	50	(125)	(71.43)
101-000-456.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-460.000	RENTAL UNIT LICENSE FEES	115	150	150	150	0	0.00
101-000-470.000	CABLE FRANCHISE FEES	50,685	51,500	46,250	46,000	(5,500)	(10.68)
101-000-476.000	STREET OPENING PERMITS	175	150	200	2,200	2,050	1,366.67
101-000-480.000	YARD SALE PERMITS	57	150	39	60	(90)	(60.00)
101-000-483.000	MISC. NON-BUSINESS LICENSES	5	0	5	5	5	0.00
101-000-494.000	FENCE PERMITS	255	200	250	250	50	25.00
101-000-495.000	SIGN PERMITS	240	250	175	200	(50)	(20.00)
101-000-539.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
101-000-566.751	STATE GRANTS - RECREATION & CULTURE	0	0	0	0	0	0.00
101-000-573.000	LOCAL COMM STABILIZATION SHARE APP	355,398	240,655	265,000	265,000	24,345	10.12
101-000-574.001	STATE SHARED REVENUE - CONSTITUTION	334,518	308,055	358,205	348,235	40,180	13.04
101-000-574.002	STATE SHARED REVENUE - CVTRS/STATU	53,105	55,520	63,730	65,005	9,485	17.08
101-000-581.000	CHARGES FOR SVC - ELECTION SERVICES	239	0	3,980	0	0	0.00
101-000-610.000	IFT APPLICATION FEES	1,000	0	0	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	691	1,000	1,000	1,000	0	0.00
101-000-628.000	CITY LABOR & MATERIALS	16,915	3,000	755	3,000	0	0.00
101-000-628.001	NOTARY FEES	285	350	175	250	(100)	(28.57)
101-000-629.000	CITY LABOR CHARGES - DDA	15,000	15,000	0	15,000	0	0.00
101-000-642.000	COUNTER SALES	459	400	500	500	100	25.00
101-000-651.001	PARK USER FEES	0	1,000	0	0	(1,000)	(100.00)
101-000-651.002	PARK CAMPING FEES	1,185	800	1,200	1,200	400	50.00
101-000-658.000	IFT REVOCATION PENALTY	0	0	0	0	0	0.00
101-000-664.000	INVESTMENT INTEREST	15,041	5,500	2,500	2,500	(3,000)	(54.55)
101-000-671.000	MISCELLANEOUS REVENUE	1,176	2,000	750	2,000	0	0.00
101-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	0	0	0	0.00
101-000-673.006	SALE OF BUILDINGS/LAND	0	0	3,925	0	0	0.00
101-000-675.000	CHARITABLE CONTRIBUTIONS	0	5,000	5,000	0	(5,000)	(100.00)
101-000-675.751	CONTRIBUTIONS TO PARKS	0	0	0	0	0	0.00
101-000-676.000	REIMBURSEMENTS	0	0	0	0	0	0.00
101-000-688.000	REFUNDS/REBATES	10,626	3,000	2,580	0	(3,000)	(100.00)
101-000-694.000	CASH OVER AND SHORT	(15)	0	25	0	0	0.00
101-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
101-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
101-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	249,728	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		2,221,509	1,832,655	1,889,569	1,947,875	115,220	6.29

GENERAL FUND 101

REVENUE ACCOUNTS

ACTIVITY 000

2021 - 2022 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon an operating millage of 11.3657 mills. The City's 12.5000 millage allowed by charter has been reduced by the Headlee Amendment to the State Constitution. The millage reduction can only be restored by voter approval.

[Note: New industrial facilities tax abatements (IFT's) are calculated at one-half of the respective millage rates. Rehabilitation IFT's have their original taxable value frozen but are taxed at the full rate. In addition, P.A. 8 of 2010 freezes the taxable value and the millage rate on senior/disabled housing (Baraga Manor) at 2008 values.

	TAXABLE VALUE	DDA TAXABLE VALUE CAPTURE	AVAILABLE TAXABLE VALUE
<u>AD VALOREM PARCELS</u>			
REAL PROPERTY	\$ 93,515,545	\$ 0	\$ 93,515,545
<u>PERSONAL PROPERTY</u>	<u>\$ 4,107,700</u>	<u>\$ 0</u>	<u>\$ 4,107,700</u>
TOTAL	\$ 97,623,245	\$ 0	\$ 97,623,245

	TAXABLE VALUE	DDA TAXABLE VALUE CAPTURE	AVAILABLE TAXABLE VALUE
<u>TAX ABATEMENTS</u>			
IFT - REAL REHAB	\$ 169,036	\$ 0	\$ 169,036
IFT- REAL NEW	\$ 5,192,900	\$ 0	\$ 5,192,900
IFT - PERSONAL NEW	\$ 0	\$ 0	\$ 0
<u>CFT - REAL</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	\$ 5,361,936	\$ 0	\$ 5,361,936

[NOTE: The DDA TV capture represents the tax revenues received by the Otsego Downtown Development Authority through Tax Increment Financing (TIF). Taxes "captured" from properties located within the TIF district are based upon increases in taxable value above the 1985 values. Revenues received by the authority will be used for capital improvements and special projects within the TIF District, as described in the DDA budget. For 2021-2022 the TIF capture will be zero as the district value is below the aggregate 1985 value.]

402.001 GENERAL OPERATING REAL PROPERTY TAXES - tax revenues based upon the available ad valorem real property taxable value and the general operating millage rate.

410.001 GENERAL OPERATING PERSONAL PROPERTY TAXES - tax revenues based upon the available ad valorem personal property taxable value and the general operating millage rate.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 411.001 PRIOR YEAR GENERAL OPERATING REAL PROPERTY TAXES - reflects general operating tax revenues on real property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 420.001 PRIOR YEAR GENERAL OPERATING PERSONAL PROPERTY TAXES - reflects general operating tax revenues on personal property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 437.001 GENERAL OPERATING IFT REAL PROPERTY TAXES - tax revenues based upon the available tax abated real property taxable value and one-half of the general operating rate.
- 437.003 GENERAL OPERATING IFT PERSONAL PROPERTY TAXES - tax revenues based upon the available tax abated personal property taxable value and one-half of the general operating millage rate.
- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (2% Summer Tax Collection Fee, 4% Winter Tax Collection Fee and 1/2% monthly interest penalty on delinquent City taxes).
- 447.000 PROPERTY TAX ADMINISTRATION FEE - a one percent administration fee is levied in accordance with M.C.L. 211.44 to offset expenditures involved with assessing, tax collection and tax tribunal appeals.
- 452.000 BUSINESS LICENSES - reflects business and transient merchant license application fees.
- 456.000 REFUSE COLLECTION LICENSE - records licenses to refuse collection companies servicing the community.
- 460.00 RENTAL LICENSE FEES - records fees collected from unit property owners to be used for inspection and regulation of rental units in the City.
- 470.000 CABLE T.V. FRANCHISE FEES - annual fee which authorizes the maintenance and improvement of cable television service to City residents (5% of gross sales).
- 476.000 STREET OPENING PERMITS - fees which provide for the marking of underground utilities prior to work being done in the curb-lawn or street.
- 480.000 YARD SALE PERMITS - each residence may apply for two three-day permits each year.
- 483.000 MISC. NON-BUSINESS LICENSES - records licenses to use sidewalks for special events and other non-specified licenses.
- 494.000 FENCE PERMITS - records permits for fences according to the zoning ordinance.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 495.000 SIGN PERMITS – records permits issued for signs according to the zoning ordinance.
- 539.000 STATE GRANTS - OTHER - records grant revenues from the State of Michigan not otherwise identified.
- 566.751 STATE GRANTS - CULTURE AND RECREATION GRANTS - identifies grants received from the State of Michigan for recreational programs and/or facilities.
- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.
- 574.001 STATE SHARED REVENUE - CONSTITUTIONAL - records State Shared Revenues that are constitutionally protected.
- 574.002 STATE SHARED REVENUE - STATUTORY - revenue sharing based upon the City's compliance with the State's City, Village and Township Revenue Sharing program.
- 581.000 ELECTION SERVICES - records revenues reimbursed by other organizations such as the public schools or district library for their share administration of elections they are participating in.
- 610.000 IFT APPLICATION FEES - application fee to initiate proceedings for Industrial Facilities Tax Abatements.
- 620.000 ZONING & LAND MANAGEMENT FEES - fees for variance requests, site plan reviews, construction board of appeals, zoning amendments and special use permits.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 628.001 NOTARY FEES - fees collect for providing notary services.
- 629.000 CITY LABOR CHARGES - DDA - charges for City labor to maintain and administer DDA projects.
- 642.000 COUNTER/COPIER SALES - charges for sale of audits, budgets, codes, recycling bins, etc., as well as fees collected for Police Accident Reports, copies of Assessment Cards, Tax Bills or other miscellaneous copy requests.
- 651.001 PARK USER FEES - revenues received from sport organizations for use of park facilities. These revenues help offset the additional maintenance expense involved to prepare the park for use by the various organizations.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 651.002 PARK CAMPING FEES - fees collected for the use of campsites at Brookside Park.
- 658.000 IFT REVOCATION PENALTY - reflects revenues received from the revocation of Industrial Facilities Tax Abatements.
- 664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - witness fees and other non-specified revenues.
- 673.002 SALE OF VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the General Fund.
- 673.006 SALE OF CITY BUILDINGS/LAND - amounts from the sale of property owned by the General Fund.
- 675.000 CHARITABLE CONTRIBUTIONS - records unspecified donations.
- 675.751 CHARITABLE CONTRIBUTIONS - PARKS - identifies donations made for the purchase of park equipment.
- 676.000 REIMBURSEMENTS -
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances the cash register when untraceable errors occur.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records previously unknown or unmeasurable adjustments and/or expenditures from prior year activities.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS
Dept 101 - CITY COMMISSION

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-101-709.000	FEES-COMMISSION	10,100	10,100	10,100	10,100	0	0.00
101-101-715.000	FICA	773	790	775	790	0	0.00
101-101-721.000	WORKERS COMPENSATION INSURANCE	38	30	30	35	5	16.67
101-101-727.000	OFFICE SUPPLIES	44	200	150	200	0	0.00
101-101-728.000	POSTAGE	131	125	85	125	0	0.00
101-101-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-101-802.000	CONTRACTS	48	0	195	200	200	0.00
101-101-824.000	SERVICE AGREEMENTS	0	2,000	2,950	2,950	950	47.50
101-101-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
101-101-826.000	LEGAL	9,685	2,000	0	2,000	0	0.00
101-101-853.000	TELEPHONE	0	0	0	0	0	0.00
101-101-860.000	TRAVEL, LODGING & MEALS	2,491	3,200	350	3,200	0	0.00
101-101-880.000	COMMUNITY PROMOTION	2,074	3,000	2,000	3,000	0	0.00
101-101-900.000	ADVERTISING & PUBLISHING	866	3,000	1,000	3,000	0	0.00
101-101-902.000	COPY CHARGES	890	1,000	800	1,000	0	0.00
101-101-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-101-948.000	COMPUTER SERVICES	17	0	70	0	0	0.00
101-101-955.000	MEMBERSHIPS / DUES	1,547	1,200	1,550	1,550	350	29.17
101-101-956.000	TRAINING PROGRAMS & CONFERENCES	350	1,800	0	1,500	(300)	(16.67)
101-101-960.000	INSURANCE	84	95	85	95	0	0.00
Totals for dept 101 - CITY COMMISSION		29,138	28,540	20,140	29,745	1,205	4.22

GENERAL FUND 101

CITY COMMISSION ACTIVITY 101 2021 - 2022 BUDGET

- 709.000 COMMISSIONER COMPENSATION - the yearly compensation of the mayor at \$2,500 and each of four commissioners at \$1,900 (6/6/11).
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS - provides funding for special contracts/projects.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL – provides legal service in various areas such as city ordinances, human resource management, zoning, etc.
- 853.000 TELEPHONE - provides telephone services.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the mayor and commissioners in connection with City business.
- 880.000 COMMUNITY PROMOTION - special community promotional projects and participation in Mayor's Exchange Day.
- 900.000 ADVERTISING & PUBLISHING - publication of city commission minutes, notices of special meetings, publication of ordinances, etc. in local newspapers.
- 902.000 COPY CHARGES - reflects a portion of city hall copier charges.

933.000 EQUIPMENT MAINTENANCE - provides maintenance to equipment used by the city commission.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.

955.000 MEMBERSHIPS / DUES - memberships include the following: Michigan Association of Mayors, Michigan Municipal League (16%), and National League of Cities (16%).

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the city commission.

960.000 INSURANCE - provides public official's errors and omissions insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-172-701.000	CITY MANAGER SALARY	45,406	45,915	45,915	46,555	640	1.39
101-172-715.000	FICA	3,097	3,585	3,515	3,635	50	1.39
101-172-716.000	HEALTH INSURANCE	9,566	10,165	10,300	9,725	(440)	(4.33)
101-172-717.000	LIFE INSURANCE	75	80	70	80	0	0.00
101-172-718.000	RETIREMENT	4,541	4,595	4,590	4,660	65	1.41
101-172-719.000	DISABILITY	173	190	170	190	0	0.00
101-172-721.000	WORKERS COMPENSATION INSURANCE	139	100	105	120	20	20.00
101-172-726.000	EMPLOYEE ASSISTANCE PROGRAM	13	15	15	15	0	0.00
101-172-727.000	OFFICE SUPPLIES	114	500	125	500	0	0.00
101-172-728.000	POSTAGE	105	75	50	75	0	0.00
101-172-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-172-760.000	MINOR EQUIPMENT PURCHASES	0	1,000	0	2,000	1,000	100.00
101-172-802.000	CONTRACTS	0	1,100	250	1,100	0	0.00
101-172-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-172-826.000	LEGAL	11,244	10,000	14,000	12,000	2,000	20.00
101-172-852.000	MISC COMM/INTERNET	131	120	125	125	5	4.17
101-172-853.000	TELEPHONE	521	550	525	550	0	0.00
101-172-860.000	TRAVEL, LODGING & MEALS	1,406	1,500	0	1,500	0	0.00
101-172-902.000	COPY CHARGES	44	100	40	100	0	0.00
101-172-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-172-948.000	COMPUTER SERVICES	750	1,000	525	1,000	0	0.00
101-172-955.000	MEMBERSHIPS / DUES	1,119	1,450	1,120	1,450	0	0.00
101-172-956.000	TRAINING PROGRAMS & CONFERENCES	1,175	600	0	600	0	0.00
101-172-960.000	INSURANCE	370	400	380	495	95	23.75
Totals for dept 172 - CITY MANAGER		79,989	83,290	81,820	86,725	3,435	4.12

GENERAL FUND 101

CITY MANAGER

ACTIVITY 172

2021 - 2022 BUDGET

- 701.000 CITY MANAGER SALARY - provides 50 percent of the city manager's salary.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS – provides subscriptions to the "Allegan News and Gazette", the "Union Enterprise," and other beneficial publications.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS - provides funding for special contracts/projects of the city manager and city clerk.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 826.000 LEGAL – provides legal services for this activity.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides telephone services.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the city manager in connection with City business.
- 902.000 COPY CHARGES - reflects one-half of the city hall copier charges.
- 933.000 EQUIPMENT MAINTENANCE – provides maintenance to the manager's office equipment and personal computers which are not covered by service agreements.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.

955.000 MEMBERSHIPS / DUES - memberships include the following: International City/County Management Association, Otsego Rotary Club, and West Michigan Management Association.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

960.000 INSURANCE - provides liability and automobile insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS
Dept 215 - CITY CLERK

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-215-702.000	SUPERVISORY WAGES	38,495	39,220	39,220	39,760	540	1.38
101-215-705.000	CLERICAL WAGES	1,200	1,245	1,200	1,280	35	2.81
101-215-715.000	FICA	2,763	3,160	2,746	3,205	45	1.42
101-215-716.000	HEALTH INSURANCE	9,349	9,955	10,075	9,530	(425)	(4.27)
101-215-717.000	LIFE INSURANCE	72	75	70	75	0	0.00
101-215-718.000	RETIREMENT	3,790	3,835	3,800	3,890	55	1.43
101-215-719.000	DISABILITY	146	160	140	160	0	0.00
101-215-721.000	WORKERS COMPENSATION INSURANCE	122	90	90	105	15	16.67
101-215-726.000	EMPLOYEE ASSISTANCE PROGRAM	17	20	25	20	0	0.00
101-215-727.000	OFFICE SUPPLIES	300	750	550	500	(250)	(33.33)
101-215-728.000	POSTAGE	421	500	350	500	0	0.00
101-215-737.000	SUBSCRIPTIONS	0	35	0	35	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	603	2,500	2,000	700	(1,800)	(72.00)
101-215-824.000	SERVICE AGREEMENTS	1,381	800	0	0	(800)	(100.00)
101-215-824.001	WEB SITE SERVICES	1,740	2,500	1,740	2,000	(500)	(20.00)
101-215-826.000	LEGAL	1,432	2,000	2,000	2,000	0	0.00
101-215-852.000	MISC COMM/INTERNET	360	340	340	350	10	2.94
101-215-853.000	TELEPHONE	238	240	225	250	10	4.17
101-215-860.000	TRAVEL, LODGING & MEALS	168	700	100	500	(200)	(28.57)
101-215-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
101-215-901.000	NEWSLETTER	986	1,500	900	1,500	0	0.00
101-215-902.000	COPY CHARGES	311	400	325	400	0	0.00
101-215-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-215-948.000	COMPUTER SERVICES	1,118	800	700	800	0	0.00
101-215-955.000	MEMBERSHIPS / DUES	330	300	295	300	0	0.00
101-215-956.000	TRAINING PROGRAMS & CONFERENCES	(230)	750	328	500	(250)	(33.33)
101-215-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-215-960.000	INSURANCE	325	350	335	395	45	12.86
Totals for dept 215 - CITY CLERK		65,437	72,575	67,554	69,105	(3,470)	(4.78)

GENERAL FUND 101

CITY CLERK ACTIVITY 215 2021 - 2022 BUDGET

- 702.000 SUPERVISORY WAGES - provides 60 percent of the city clerk's salary.
- 705.000 CLERICAL WAGES - reflects 5 percent of the utility billing specialist's wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - provides legal services to this activity.
- 852.000 MISC COMM/INTERNET - provides Internet services.
- 853.000 TELEPHONE - provides telephone service.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the city clerk.
- 900.000 ADVERTISING & PUBLISHING - provides for the publication of notices in local newspapers.
- 901.000 NEWSLETTER - the layout, publishing and mailing of a quarterly newsletter to city residents.
- 902.000 COPY CHARGES - reflects one-half of the city hall copier charges.

- 933.000 EQUIPMENT MAINTENANCE – provides maintenance to the office equipment which is not covered by service agreements.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 MEMBERSHIPS / DUES - memberships include the following: Allegan County Clerks Association, International Institute of Municipal Clerks, and the Michigan Municipal Clerk's Association.
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department’s activities.
- 956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 960.000 INSURANCE - provides liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS
Dept 247 - BOARD OF REVIEW

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-247-709.006	BOARD OF REVIEW WAGES	698	730	730	740	10	1.37
101-247-715.000	FICA	53	60	60	60	0	0.00
101-247-721.000	WORKERS COMPENSATION INSURANCE	0	5	0	5	0	0.00
101-247-727.000	OFFICE SUPPLIES	0	0	0	0	0	0.00
101-247-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
101-247-900.000	ADVERTISING & PUBLISHING	441	450	0	450	0	0.00
101-247-956.000	TRAINING PROGRAMS & CONFERENCES	0	150	0	150	0	0.00
101-247-960.000	INSURANCE	6	10	8	10	0	0.00
Totals for dept 247 - BOARD OF REVIEW		1,198	1,505	798	1,515	10	0.66

GENERAL FUND 101

BOARD OF REVIEW ACTIVITY 247 2021 - 2022 BUDGET

- 709.006 BOARD OF REVIEW WAGES - provides a total of 50 hours for three appointed members to the Board of Review. The board of review meets in July, March and December of each fiscal year.
- 727.000 OFFICE SUPPLIES – provides supplies associated with sending assessment and personal property tax statements.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 900.000 ADVERTISING & PUBLISHING - the City is required by law to publicize board of review dates.
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.
- 960.000 INSURANCE - liability coverage for the assessor.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 253 - CITY TREASURER / FINANCE DIR

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-253-702.000	SUPERVISORY WAGES	67,608	68,850	68,750	69,805	955	1.39
101-253-705.000	CLERICAL WAGES	49,001	51,880	51,500	54,130	2,250	4.34
101-253-715.000	FICA	8,158	9,420	9,200	9,670	250	2.65
101-253-716.000	HEALTH INSURANCE	29,267	31,385	32,000	30,025	(1,360)	(4.33)
101-253-717.000	LIFE INSURANCE	179	190	170	190	0	0.00
101-253-718.000	RETIREMENT	10,194	10,310	10,310	10,455	145	1.41
101-253-719.000	DISABILITY	391	425	400	430	5	1.18
101-253-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-253-721.000	WORKERS COMPENSATION INSURANCE	358	260	275	315	55	21.15
101-253-726.000	EMPLOYEE ASSISTANCE PROGRAM	68	75	85	85	10	13.33
101-253-727.000	OFFICE SUPPLIES	1,209	1,850	1,500	1,700	(150)	(8.11)
101-253-728.000	POSTAGE	2,868	2,900	2,600	2,900	0	0.00
101-253-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-253-760.000	MINOR EQUIPMENT PURCHASES	1,653	5,000	3,500	1,200	(3,800)	(76.00)
101-253-801.000	BANKING CHARGES	3,649	3,600	3,325	4,350	750	20.83
101-253-802.000	CONTRACTS	0	200	0	200	0	0.00
101-253-807.000	AUDIT	6,750	6,750	6,750	4,500	(2,250)	(33.33)
101-253-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-253-824.001	WEB SITE SERVICES	0	100	0	100	0	0.00
101-253-826.000	LEGAL	0	500	0	500	0	0.00
101-253-835.000	MEDICAL EXAMS & SERVICES	0	0	0	0	0	0.00
101-253-852.000	MISC COMM/INTERNET	314	325	300	325	0	0.00
101-253-853.000	TELEPHONE	328	340	310	340	0	0.00
101-253-860.000	TRAVEL, LODGING & MEALS	981	1,350	50	1,250	(100)	(7.41)
101-253-900.000	ADVERTISING & PUBLISHING	128	125	0	200	75	60.00
101-253-902.000	COPY CHARGES	222	500	225	300	(200)	(40.00)
101-253-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
101-253-948.000	COMPUTER SERVICES	7,004	4,000	4,750	4,750	750	18.75
101-253-955.000	MEMBERSHIPS / DUES	500	515	525	550	35	6.80
101-253-956.000	TRAINING PROGRAMS & CONFERENCES	438	1,500	800	1,500	0	0.00
101-253-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-253-960.000	INSURANCE	944	955	980	1,170	215	22.51
Totals for dept 253 - CITY TREASURER / FINANCE DIR		192,212	203,805	198,305	201,440	(2,365)	(1.16)

GENERAL FUND 101

CITY TREASURER / FINANCE DIRECTOR

ACTIVITY 253

2021 - 2022 BUDGET

- 702.000 SUPERVISORY WAGES - provides 85 percent of the finance director's salary.
- 705.000 CLERICAL WAGES - provides 85 percent of the payroll/accounts payable and the accounts receivable/accounting specialists' wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications by the Government Finance Officers Association and other sources determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. (Replacement of two computer workstations is included at \$2000 each.)
- 801.000 BANKING CHARGES - monthly banking service charges.
- 802.000 CONTRACTS - funding for special projects.
- 807.000 AUDIT - the annual audit of the General Fund by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - provides legal services for this activity.
- 835.000 MEDICAL EXAMS & SERVICES - physical examinations necessary prior to new-hires.

- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE – provides telephone service to this department.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 900.000 ADVERTISING & PUBLISHING - provides for the publishing of budget and tax notices in local newspapers.
- 902.000 COPY CHARGES - reflects one-half of the city hall copier charges.
- 933.000 EQUIPMENT MAINTENANCE - provides funds for maintenance on equipment not covered by service agreements, including computer hardware/software maintenance.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 MEMBERSHIPS / DUES - memberships include the following: Allegan County Treasurers Association, Michigan Municipal Finance Officers Association, Michigan Municipal Treasurers Association, Municipal Treasurers Association of the United States & Canada, and the Governmental Finance Officers Association.
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department’s activities.
- 956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 960.000 INSURANCE - General Fund liability insurance, worker's compensation insurance, contents insurance, a Treasurer's bond and an employee honesty blanket position bond.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 257 - ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-257-702.000	SUPERVISORY WAGES	6,624	6,575	6,575	6,575	0	0.00
101-257-715.000	FICA	507	515	505	515	0	0.00
101-257-721.000	WORKERS COMPENSATION INSURANCE	38	25	25	30	5	20.00
101-257-727.000	OFFICE SUPPLIES	61	250	140	250	0	0.00
101-257-728.000	POSTAGE	651	900	635	750	(150)	(16.67)
101-257-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
101-257-802.000	CONTRACTS	18,938	28,755	22,000	28,755	0	0.00
101-257-824.000	SERVICE AGREEMENTS	400	450	400	0	(450)	(100.00)
101-257-826.000	LEGAL	1,854	250	0	250	0	0.00
101-257-852.000	MISC COMM/INTERNET	20	20	20	20	0	0.00
101-257-853.000	TELEPHONE	58	60	55	60	0	0.00
101-257-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-257-900.000	ADVERTISING & PUBLISHING	0	400	835	700	300	75.00
101-257-902.000	COPY CHARGES	0	50	0	50	0	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-257-948.000	COMPUTER SERVICES	2,711	3,000	2,400	3,000	0	0.00
101-257-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
101-257-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-257-960.000	INSURANCE	52	55	55	65	10	18.18
Totals for dept 257 - ASSESSING DEPARTMENT		31,914	42,055	33,645	41,770	(285)	(0.68)

GENERAL FUND 101

ASSESSING DEPARTMENT

ACTIVITY 257

2021 - 2022 BUDGET

- 702.000 SUPERVISORY WAGES - provides for the assessor to hold office hours for four hours each week.
- 727.000 OFFICE SUPPLIES – provides materials associated with sending assessment and personal property tax statements.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS - provides the annual contractual amount for assessing services. Specific contracts include Appraisals Plus for assessor support services outside the normal office hours and annual reappraisal of properties with a goal of 300 parcels each year.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Mapping services are provided by Allegan County Equalization.
- 826.000 LEGAL – provides legal services and outside appraisal costs incurred by the City to defend appeals to the Michigan Tax Tribunal or any other associated legal work.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides telephone service for this activity.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 900.000 ADVERTISING & PUBLISHING - the City is required by law to publicize tentative equalization and truth in taxation information.
- 902.000 COPY CHARGES - reflects a portion of the city hall copier charges.

933.000 EQUIPMENT MAINTENANCE - provides for maintenance to computer and digital camera equipment.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.

955.000 MEMBERSHIPS / DUES - memberships include the following: Michigan Assessors’ Association

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department’s activities.

960.000 INSURANCE - liability coverage for the assessor.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 262 - ELECTIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-262-702.000	SUPERVISORY WAGES	9,623	9,805	9,700	9,940	135	1.38
101-262-705.000	CLERICAL WAGES	1,200	1,245	1,200	1,280	35	2.81
101-262-709.001	ELECTION WORKER WAGES	0	2,600	4,775	1,500	(1,100)	(42.31)
101-262-709.005	ELECTION WORKER WAGES - OTHER	1,466	0	0	0	0	0.00
101-262-715.000	FICA	838	930	1,000	975	45	4.84
101-262-716.000	HEALTH INSURANCE	2,337	2,490	2,500	2,385	(105)	(4.22)
101-262-717.000	LIFE INSURANCE	18	20	20	20	0	0.00
101-262-718.000	RETIREMENT	952	960	960	975	15	1.56
101-262-719.000	DISABILITY	36	40	35	40	0	0.00
101-262-721.000	WORKERS COMPENSATION INSURANCE	35	30	45	35	5	16.67
101-262-726.000	EMPLOYEE ASSISTANCE PROGRAM	5	5	10	5	0	0.00
101-262-728.000	POSTAGE	1,447	4,400	2,100	1,500	(2,900)	(65.91)
101-262-730.001	ELECTION SUPPLIES	1,628	3,700	2,000	2,000	(1,700)	(45.95)
101-262-730.002	ELECTION SUPPLIES - OTHER	1,808	0	0	0	0	0.00
101-262-760.000	MINOR EQUIPMENT PURCHASES	337	3,600	3,400	300	(3,300)	(91.67)
101-262-824.000	SERVICE AGREEMENTS	0	0	0	250	250	0.00
101-262-826.000	LEGAL	0	0	0	0	0	0.00
101-262-852.000	MISC COMM/INTERNET	98	100	95	100	0	0.00
101-262-853.000	TELEPHONE	54	100	60	100	0	0.00
101-262-860.000	TRAVEL, LODGING & MEALS	15	600	175	500	(100)	(16.67)
101-262-900.001	ELECTION NOTICES	300	300	300	300	0	0.00
101-262-900.002	ELECTION NOTICES - OTHER	182	0	0	100	100	0.00
101-262-948.000	COMPUTER SERVICES	411	300	20	300	0	0.00
101-262-956.000	TRAINING PROGRAMS & CONFERENCES	29	750	330	500	(250)	(33.33)
101-262-960.000	INSURANCE	109	115	120	155	40	34.78
Totals for dept 262 - ELECTIONS		22,928	32,090	28,845	23,260	(8,830)	(27.52)

GENERAL FUND 101

ELECTIONS ACTIVITY 262 2021 - 2022 BUDGET

- 702.000 SUPERVISORY WAGES - provides 15 percent of the city clerk's salary.
- 705.000 CLERICAL WAGES - reflects 5 percent of the utility billing specialist's wages.
- 709.001 ELECTION WORKER WAGES - provides six to eight election inspectors at an hourly rate for two elections.
- 709.005 ELECTION WORKER WAGES - OTHER - records wages at an hourly rate for non-city elections. These wages are recovered through revenue account 101-000-581.000.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 730.001 ELECTION SUPPLIES - provides for voter application forms, registration cards and other necessary office supplies. Also included are the setting of the voting machines, public notices of elections and meals for the election workers.
- 730.002 ELECTION SUPPLIES - OTHER - records supplies for special elections. These supplies are recovered through revenue account 101-000-581.000.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 826.000 LEGAL - provides legal election counsel.
- 852.000 MISC COMM/INTERNET - provides Internet services.
- 853.000 TELEPHONE - provides telephone services.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the city clerk and election inspectors for election related activities.

900.001 ELECTION NOTICES - publication of election notices in local newspapers.

900.002 ELECTION NOTICES - OTHER - provides publication of non-City election notices. See revenue account 101-000-581.000.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to elections.

960.000 INSURANCE - provides liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 265 - CITY HALL BLDG & GROUNDS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-265-702.001	DPW SUPERVISORY WAGES	692	700	690	710	10	1.43
101-265-706.000	DPW WAGES	3,739	4,020	2,500	4,050	30	0.75
101-265-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
101-265-708.000	CUSTODIAL WAGES	4,827	5,010	4,900	5,080	70	1.40
101-265-715.000	FICA	713	760	620	780	20	2.63
101-265-716.000	HEALTH INSURANCE	769	1,060	600	1,015	(45)	(4.25)
101-265-717.000	LIFE INSURANCE	6	15	5	15	0	0.00
101-265-718.000	RETIREMENT	428	430	350	440	10	2.33
101-265-719.000	DISABILITY	16	20	15	20	0	0.00
101-265-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-265-721.000	WORKERS COMPENSATION INSURANCE	289	245	225	295	50	20.41
101-265-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
101-265-740.000	OPERATING SUPPLIES	1,689	1,100	1,100	1,500	400	36.36
101-265-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
101-265-760.000	MINOR EQUIPMENT PURCHASES	906	1,000	0	1,000	0	0.00
101-265-802.000	CONTRACTS	97	350	100	100	(250)	(71.43)
101-265-824.000	SERVICE AGREEMENTS	1,553	1,800	1,950	1,950	150	8.33
101-265-852.000	MISC COMM/INTERNET	190	190	180	200	10	5.26
101-265-853.000	TELEPHONE	493	510	465	500	(10)	(1.96)
101-265-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
101-265-917.000	SEWER UTILITY	1,487	1,700	1,600	1,700	0	0.00
101-265-918.000	WATER UTILITY	851	1,000	1,100	1,100	100	10.00
101-265-921.000	ELECTRIC	16,005	12,000	13,200	13,200	1,200	10.00
101-265-923.000	NATURAL GAS	2,072	3,000	2,500	2,750	(250)	(8.33)
101-265-929.000	LAWN MAINTENANCE	1,468	825	900	900	75	9.09
101-265-931.000	BUILDING & GROUNDS MAINTENANCE	18,688	3,500	2,605	3,000	(500)	(14.29)
101-265-933.000	EQUIPMENT MAINTENANCE	2,140	500	0	500	0	0.00
101-265-940.000	MOTOR EQUIPMENT RENTAL	571	1,500	500	1,000	(500)	(33.33)
101-265-948.000	COMPUTER SERVICES	906	800	500	800	0	0.00
101-265-960.000	INSURANCE	958	1,025	1,255	1,915	890	86.83
Totals for dept 265 - CITY HALL BLDG & GROUNDS		61,554	43,265	37,865	44,725	1,460	3.37

GENERAL FUND 101

CITY HALL BUILDING & GROUNDS

ACTIVITY 265

2021 - 2022 BUDGET

- 702.001 DPW SUPERVISORY WAGES - provides 21 hours of service by the DPW superintendent.
- 706.000 DPW WAGES - provides 145 hours of DPW labor.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides an estimated 37 percent of the facilities specialist's wages.
- 740.000 OPERATING SUPPLIES - includes paper products and cleaning supplies for City Hall.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials for grounds maintenance.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS – a portion of the weed control contract is charged here.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Currently, agreements provide for equipment inspection on the elevator and climate control system.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides telephone service to the elevator.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for personal vehicle use associated with this activity.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems, elevator and sprinkler system maintenance.

933.000 EQUIPMENT MAINTENANCE - provides miscellaneous maintenance to cleaning equipment, telephone system, computer routers, etc.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain City Hall and grounds (i.e. trucks, lawn mowers, etc.).

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.

960.000 INSURANCE - property, liability and worker's compensation insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS
Dept 276 - CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-276-831.000	MOUNTAIN HOME CEMETERY	28,992	46,625	27,655	42,460	(4,165)	(8.93)
Totals for dept 276 - CEMETERY SERVICES		28,992	46,625	27,655	42,460	(4,165)	(8.93)

GENERAL FUND 101

CEMETERY SERVICES

ACTIVITY 276

2021 - 2022 BUDGET

831.000 MOUNTAIN HOME CEMETERY - the contribution to the Mountain Home Cemetery is determined by the budget submitted to the City from Otsego Township utilizing the percentages below.

CITY POPULATION	3,956	41.51%
<u>TOWNSHIP POPULATION</u>	<u>5,574</u>	<u>58.49%</u>
TOTAL	9,530	100.00%

[NOTE: POPULATION BASED UPON 2010 CENSUS]

PROJECTED OPERATING EXPENDITURES	\$132,050
LESS PROJECTED OPERATING REVENUES	- <u>\$ 29,760</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 102,290

CITY SHARE = \$102,290 x 41.51% = \$42,460

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 441 - DEPARTMENT OF PUBLIC WORKS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-441-702.001	DPW SUPERVISORY WAGES	2,769	2,800	2,800	2,835	35	1.25
101-441-706.000	DPW WAGES	10,566	14,690	12,500	15,495	805	5.48
101-441-706.001	PART-TIME OR SEASONAL WAGES	88	0	0	0	0	0.00
101-441-708.000	CUSTODIAL WAGES	1,962	2,170	2,000	2,200	30	1.38
101-441-715.000	FICA	1,124	1,540	1,325	1,610	70	4.55
101-441-716.000	HEALTH INSURANCE	2,545	3,865	2,800	3,870	5	0.13
101-441-717.000	LIFE INSURANCE	21	30	25	30	0	0.00
101-441-718.000	RETIREMENT	1,312	1,600	1,550	1,675	75	4.69
101-441-719.000	DISABILITY	51	70	50	75	5	7.14
101-441-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-441-721.000	WORKERS COMPENSATION INSURANCE	444	415	400	515	100	24.10
101-441-726.000	EMPLOYEE ASSISTANCE PROGRAM	6	10	10	10	0	0.00
101-441-727.000	OFFICE SUPPLIES	177	500	450	500	0	0.00
101-441-740.000	OPERATING SUPPLIES	2,259	3,000	2,300	3,000	0	0.00
101-441-742.000	UNIFORM PURCHASES	1,245	1,400	1,250	1,400	0	0.00
101-441-750.000	LANDSCAPING SUPPLIES	0	50	0	50	0	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	4,989	1,500	1,000	2,000	500	33.33
101-441-802.000	CONTRACTS	2,003	2,000	2,000	2,000	0	0.00
101-441-812.000	UNIFORM CLEANING & REPAIR	3,476	4,000	3,500	4,000	0	0.00
101-441-824.000	SERVICE AGREEMENTS	610	0	650	1,010	1,010	0.00
101-441-826.000	LEGAL	260	500	0	500	0	0.00
101-441-835.000	MEDICAL EXAMS & SERVICES	431	200	325	200	0	0.00
101-441-852.000	MISC COMM/INTERNET	40	35	45	50	15	42.86
101-441-853.000	TELEPHONE	354	60	350	375	315	525.00
101-441-860.000	TRAVEL, LODGING & MEALS	104	300	0	300	0	0.00
101-441-917.000	SEWER UTILITY	1,480	1,540	1,500	1,540	0	0.00
101-441-918.000	WATER UTILITY	1,385	1,200	1,250	1,200	0	0.00
101-441-921.000	ELECTRIC	3,371	3,500	3,600	3,500	0	0.00
101-441-923.000	NATURAL GAS	2,448	6,000	6,890	6,000	0	0.00
101-441-929.000	LAWN MAINTENANCE	4,464	3,215	3,215	3,215	0	0.00
101-441-931.000	BUILDING & GROUNDS MAINTENANCE	408	4,000	4,000	4,000	0	0.00
101-441-933.000	EQUIPMENT MAINTENANCE	379	1,000	0	1,000	0	0.00
101-441-940.000	MOTOR EQUIPMENT RENTAL	1,308	2,600	2,000	2,600	0	0.00
101-441-948.000	COMPUTER SERVICES	2,496	500	51	500	0	0.00
101-441-952.000	STATE & FEDERAL FINES/PENALTIES	2,950	0	0	0	0	0.00
101-441-956.000	TRAINING PROGRAMS & CONFERENCES	1,255	500	0	500	0	0.00
101-441-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-441-960.000	INSURANCE	996	1,045	1,050	1,220	175	16.75
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		59,776	65,835	58,886	68,975	3,140	4.77

GENERAL FUND 101

DEPARTMENT OF PUBLIC WORKS

ACTIVITY 441

2021 - 2022 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 83 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides 555 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 12 hours of general labor during higher activity months. These employees do not receive benefits.

708.000 CUSTODIAL WAGES - provides an estimated 16 percent of the Facilities Specialist's wages.

727.000 OFFICE SUPPLIES - provides general office supplies.

740.000 OPERATING SUPPLIES - cleaning and maintenance supplies.

742.000 UNIFORM PURCHASES - provides employee clean work uniforms on a weekly basis, one pair of work-shoes and safety glasses yearly.

750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials for grounds maintenance.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

802.000 CONTRACTS – a portion of the city weed control contract is allocated to this activity.

812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of uniforms.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

826.000 LEGAL – provides legal services for this activity.

835.000 MEDICAL EXAMS & SERVICES - physical examinations necessary prior to new-hires.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – provides telephone service for this activity.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services to the building, which includes the heating systems and overhead doors.

933.000 EQUIPMENT MAINTENANCE - repair expenditures for the gasoline pumps, hydraulic jacks, air compressors, gas heaters, electric grinders, drill press, saws, chain hoists, air lines, etc.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for motor equipment used by the department (i.e. trucks, lawn mowers, fork lift, backhoes, etc.)

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.

952.000 STATE & FEDERAL FINES & PENALTIES – records fines or penalties assessed for violations of federal or state regulations. While the City makes every possible effort to be in compliance, occasionally situations arise where there is a violation and a penalty to be paid.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

960.000 INSURANCE - worker's compensation, property and liability insurance for this department.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 443 - GENERAL SERVICES

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-443-701.000	CITY MANAGER SALARY	9,082	9,185	9,185	9,315	130	1.42
101-443-702.001	DPW SUPERVISORY WAGES	6,923	6,995	6,995	7,085	90	1.29
101-443-706.000	DPW WAGES	47,887	66,505	60,000	67,685	1,180	1.77
101-443-706.001	PART-TIME OR SEASONAL WAGES	293	550	400	750	200	36.36
101-443-715.000	FICA	4,550	6,505	5,860	6,615	110	1.69
101-443-716.000	HEALTH INSURANCE	15,757	19,515	19,000	18,840	(675)	(3.46)
101-443-717.000	LIFE INSURANCE	98	120	115	120	0	0.00
101-443-718.000	RETIREMENT	6,178	7,575	7,575	7,710	135	1.78
101-443-719.000	DISABILITY	241	315	300	320	5	1.59
101-443-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-443-721.000	WORKERS COMPENSATION INSURANCE	2,439	2,625	2,400	3,175	550	20.95
101-443-726.000	EMPLOYEE ASSISTANCE PROGRAM	31	25	40	30	5	20.00
101-443-740.000	OPERATING SUPPLIES	30,943	7,000	6,750	7,000	0	0.00
101-443-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-443-802.000	CONTRACTS	10,374	3,000	20,000	3,000	0	0.00
101-443-802.001	CONTRACTS - TREES	0	0	0	0	0	0.00
101-443-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-443-852.000	MISC COMM/INTERNET	125	110	140	150	40	36.36
101-443-853.000	TELEPHONE	230	250	220	250	0	0.00
101-443-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-443-900.000	ADVERTISING & PUBLISHING	77	200	0	200	0	0.00
101-443-921.000	ELECTRIC	55,676	50,000	57,500	57,500	7,500	15.00
101-443-923.000	NATURAL GAS	0	0	0	0	0	0.00
101-443-929.000	LAWN MAINTENANCE	9,644	9,645	9,645	9,645	0	0.00
101-443-940.000	MOTOR EQUIPMENT RENTAL	28,786	35,000	36,000	35,000	0	0.00
101-443-960.000	INSURANCE	595	665	680	810	145	21.80
Totals for dept 443 - GENERAL SERVICES		229,929	225,785	242,805	235,200	9,415	4.17

GENERAL FUND 101

GENERAL SERVICES

ACTIVITY 443

2021 - 2022 BUDGET

701.000 CITY MANAGER SALARY - reflects 10 percent of the City manager's salary.

702.001 DPW SUPERVISORY WAGES - provides 208 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides 2,425 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 50 hours of general labor during higher activity months. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - covers replacement of trash barrels, plugs and wiring for Christmas decorations, flags and brackets, light bulbs for the downtown parking lots, paint, patching and plowing materials for the downtown parking lots.

750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other landscaping materials necessary to maintain pleasing aesthetics in the City's downtown area.

802.000 CONTRACTS - provides downtown area Christmas decorations.

802.001 CONTRACTS - TREES - provides annual funding to maintain and replace trees in curb lawn areas.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

852.000 MISC COMM/INTERNET - provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - provides for publishing notices, as necessary.

921.000 ELECTRIC - electric utility expense for street and parking lot lighting.

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for motor equipment used in the downtown areas (i.e. trucks, lawn mowers, fork lift, backhoes, etc.).

960.000 INSURANCE - worker's compensation insurance and parade liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 651 - AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-651-835.001	AMBULANCE CONTRACT	8,955	9,500	5,600	9,500	0	0.00
Totals for dept 651 - AMBULANCE SERVICES		8,955	9,500	5,600	9,500	0	0.00

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2021 - 2022 BUDGET

835.001 AMBULANCE CONTRACT - provides ambulance services by Plainwell Area EMS to the City of Otsego by contract through the Borgess-Pipp Foundation.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 721 - PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-721-727.000	OFFICE SUPPLIES	16	100	50	100	0	0.00
101-721-728.000	POSTAGE	158	200	100	200	0	0.00
101-721-802.000	CONTRACTS	2,354	12,500	1,500	12,500	0	0.00
101-721-824.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
101-721-826.000	LEGAL	200	200	0	200	0	0.00
101-721-900.000	ADVERTISING & PUBLISHING	688	500	600	500	0	0.00
Totals for dept 721 - PLANNING COMMISSION		3,416	13,550	2,250	13,550	0	0.00

GENERAL FUND 101

PLANNING COMMISSION

ACTIVITY 721

2021 - 2022 BUDGET

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.

802.000 CONTRACTS - LAND MANAGEMENT/ZONING - records professional services provided for land management projects to be offset by fee charges. Professional services to periodically update the Master Plan may also be included (\$10,000 for this fiscal year).

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

826.000 LEGAL – provides legal services for this activity.

900.000 ADVERTISING & PUBLISHING - records advertising expense to publish public notices necessary for land management projects to be offset by fee charges.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 728 - ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-728-702.000	SUPERVISORY WAGES	23,838	23,625	23,625	23,950	325	1.38
101-728-715.000	FICA	1,824	1,845	1,845	1,870	25	1.36
101-728-718.000	RETIREMENT	0	0	0	0	0	0.00
101-728-721.000	WORKERS COMPENSATION INSURANCE	74	55	55	65	10	18.18
101-728-726.000	EMPLOYEE ASSISTANCE PROGRAM	27	30	35	35	5	16.67
101-728-727.000	OFFICE SUPPLIES	73	200	50	200	0	0.00
101-728-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-728-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
101-728-802.000	CONTRACTS	8,830	8,375	3,375	3,375	(5,000)	(59.70)
101-728-802.001	CONTRACTS - ECONOMIC DEV DIRECTOR	0	0	0	0	0	0.00
101-728-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-728-824.001	WEB SITE SERVICES	0	100	0	100	0	0.00
101-728-826.000	LEGAL	0	100	0	100	0	0.00
101-728-852.000	MISC COMM/INTERNET	33	30	30	30	0	0.00
101-728-853.000	TELEPHONE	58	60	55	60	0	0.00
101-728-860.000	TRAVEL, LODGING & MEALS	0	200	0	200	0	0.00
101-728-900.000	ADVERTISING & PUBLISHING	0	500	0	500	0	0.00
101-728-902.000	COPY CHARGES	133	145	125	145	0	0.00
101-728-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
101-728-948.000	COMPUTER SERVICES	186	200	200	200	0	0.00
101-728-955.000	MEMBERSHIPS / DUES	0	125	0	125	0	0.00
101-728-956.000	TRAINING PROGRAMS & CONFERENCES	0	500	0	500	0	0.00
101-728-960.000	INSURANCE	190	200	195	230	30	15.00
Totals for dept 728 - ECONOMIC DEVELOPMENT		35,266	36,990	29,590	32,385	(4,605)	(12.45)

GENERAL FUND 101

ECONOMIC DEVELOPMENT

ACTIVITY 728

2021 - 2022 BUDGET

702.000 SUPERVISORY WAGES - reflects the Economic Development Director's salary at 20 hours each week.

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

802.000 CONTRACTS - funds for special projects. The Otsego Chamber of Commerce provides business and marketing services to the community.

802.001 CONTRACTS - ECONOMIC DEVELOPMENT DIRECTOR - provides contracted services of an individual or firm.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.

826.000 LEGAL - provides legal services for this activity.

852.000 MISC COMM/INTERNET - provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - publication of notices and advertisements, as necessary.

902.000 COPY CHARGES - covers the department's paper copier charges.

933.000 EQUIPMENT MAINTENANCE – provides maintenance to equipment not covered by service agreements.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.

955.000 MEMBERSHIPS/DUES - memberships include the following:

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 751 - PARKS & RECREATION

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-751-702.001	DPW SUPERVISORY WAGES	4,154	4,195	4,195	4,255	60	1.43
101-751-706.000	DPW WAGES	29,548	29,930	27,000	34,055	4,125	13.78
101-751-706.001	PART-TIME OR SEASONAL WAGES	3,878	4,400	2,500	6,000	1,600	36.36
101-751-715.000	FICA	2,717	3,010	2,580	3,340	330	10.96
101-751-716.000	HEALTH INSURANCE	7,961	7,870	7,400	8,505	635	8.07
101-751-717.000	LIFE INSURANCE	49	50	50	55	5	10.00
101-751-718.000	RETIREMENT	3,318	3,100	3,000	3,475	375	12.10
101-751-719.000	DISABILITY	121	130	110	145	15	11.54
101-751-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-751-721.000	WORKERS COMPENSATION INSURANCE	815	645	600	865	220	34.11
101-751-726.000	EMPLOYEE ASSISTANCE PROGRAM	11	15	15	15	0	0.00
101-751-740.000	OPERATING SUPPLIES	2,475	2,200	2,100	2,200	0	0.00
101-751-750.000	LANDSCAPING SUPPLIES	0	1,000	0	1,000	0	0.00
101-751-760.000	MINOR EQUIPMENT PURCHASES	307	2,500	0	2,500	0	0.00
101-751-802.000	CONTRACTS	3,263	16,800	1,225	11,225	(5,575)	(33.18)
101-751-824.000	SERVICE AGREEMENTS	0	0	1,380	6,200	6,200	0.00
101-751-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
101-751-826.000	LEGAL	0	0	0	0	0	0.00
101-751-830.000	SCHOOL COMMUNITY ED PROGRAM	14,000	14,000	14,000	14,000	0	0.00
101-751-852.000	MISC COMM/INTERNET	59	50	70	70	20	40.00
101-751-853.000	TELEPHONE	81	90	75	75	(15)	(16.67)
101-751-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-751-900.000	ADVERTISING & PUBLISHING	150	0	0	0	0	0.00
101-751-917.000	SEWER UTILITY	2,725	2,900	2,800	2,900	0	0.00
101-751-918.000	WATER UTILITY	4,213	4,500	5,000	5,000	500	11.11
101-751-921.000	ELECTRIC	2,247	2,500	2,000	2,500	0	0.00
101-751-929.000	LAWN MAINTENANCE	20,260	20,380	20,630	20,630	250	1.23
101-751-931.000	BUILDING & GROUNDS MAINTENANCE	4,324	6,000	3,500	6,000	0	0.00
101-751-935.000	PARK MAINTENANCE	2,068	7,000	3,500	7,000	0	0.00
101-751-940.000	MOTOR EQUIPMENT RENTAL	12,666	9,000	8,900	9,000	0	0.00
101-751-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-751-960.000	INSURANCE	1,542	1,645	1,710	2,095	450	27.36
Totals for dept 751 - PARKS & RECREATION		122,952	143,910	114,340	153,105	9,195	6.39

GENERAL FUND 101

PARKS & RECREATION

ACTIVITY 751

2021 - 2022 BUDGET

- 702.001 DPW SUPERVISORY WAGES - provides 125 hours of service by the DPW superintendent.
- 706.000 DPW WAGES - 1220 hours of DPW service are provided for this activity.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 400 hours of general labor during higher activity months. These employees do not receive benefits.
- 740.000 OPERATING SUPPLIES - general maintenance supplies.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other landscaping materials necessary to maintain pleasing aesthetics in the City's park areas.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS - For 2021-2022, an additional \$10,000 is included to update the community's recreation plan.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Current agreements provide two portable rest room facilities at each park for a seven month period (April through October) and a portion of the City's weed control program.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - provides legal counsel expense for the activity.
- 830.000 SCHOOL COMMUNITY EDUCATION PROGRAM - provides the City's share of the Otsego Public Schools' Community Recreation Program.
- 852.000 MISC COMM/INTERNET - provides Internet services.
- 853.000 TELEPHONE - provides telephone service to the elevator.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures for personal vehicle use associated with this activity.

900.000 ADVERTISING & PUBLISHING - provides publication of notices regarding parks.

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

931.000 BUILDING & GROUNDS MAINTENANCE - general maintenance to park buildings and picnic shelters.

935.000 PARK MAINTENANCE - includes materials needed to repair/replace park equipment and land improvements.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for use of equipment to maintain the parks (i.e. lawn mowers, trucks, backhoes, etc.)

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

960.000 INSURANCE - worker's compensation, property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
101-991-999.205	TRANSFER TO PUBLIC SAFETY FUND	919,670	958,010	958,010	1,010,150	52,140	5.44
101-991-999.225	TRANSFER TO SOLID WASTE & RECYCLING	8,120	15,000	15,000	0	(15,000)	(100.00)
101-991-999.248	TRANSFER TO DDA / MAIN STREET	0	0	0	0	0	0.00
101-991-999.302	TRANSFER TO EQUIP & REPLCMNT DEBT F	0	0	0	0	0	0.00
101-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	125,335	59,175	59,175	59,645	470	0.79
101-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	6,610	15,445	15,445	15,240	(205)	(1.33)
101-991-999.805	TRANSFER TO SPECIAL ASSM'T FUND	0	15,930	15,925	0	(15,930)	(100.00)
Totals for dept 991 - TRANSFERS OUT		1,059,735	1,063,560	1,063,555	1,085,035	21,475	2.02
TOTAL APPROPRIATIONS		2,036,035	2,112,880	2,013,653	2,138,495	25,615	1.21
NET OF REVENUES/APPROPRIATIONS - FUND 101		185,474	(280,225)	(124,084)	(190,620)	89,605	(31.98)
BEGINNING FUND BALANCE		770,013	955,497	955,497	831,413	(124,084)	(12.99)
ENDING FUND BALANCE		955,487	675,272	831,413	640,793	(34,479)	(5.11)

GENERAL FUND 101

TRANSFERS OUT ACTIVITY 991 2021 - 2022 BUDGET

- 999.205 TRANSFER TO PUBLIC SAFETY FUND 205 – subsidy necessary to the Public Safety Fund to meet current year appropriation shortfall.
- 999.225 TRANSFER TO FUND 225 – transfers reserved fund balance to the Solid Waste and Recycling Fund at the beginning of the fiscal year.
- 999.248 TRANSFER TO DDA/MAIN STREET FUND 248 – subsidy to DDA/Main Street Fund as approved.
- 999.302 TRANSFER TO FUND EQUIPMENT REPLACEMENT DEBT FUND 302 - subsidy necessary to the Equipment Replacement Debt Service Fund to meet current debt payment requirements.
- 999.401 TRANSFER TO FUND 401 – transfer to the Capital Projects Fund for future replacement or significant repairs to fixed assets related to this fund.
- 999.402 TRANSFER TO FUND 402 - transfer to the Equipment Replacement Fund for future replacement or significant repairs to equipment related to this fund.
- 999.805 TRANSFER TO FUND 805 - transfer to the Special Assessment Capital Project Fund to pay off outstanding special assessments on city property that has been sold.

MAJOR STREET FUND

FUND 202 SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

ACT 51 REVENUE	\$ 395,115	
BUILD MICHIGAN PROGRAM	\$ 7,000	
METRO AUTHORITY DISTRIBUTIONS	\$ 6,540	
M-89 MAINTENANCE RECEIPTS	\$ 7,000	
GRANT REVENUE	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 0	
<u>OTHER REVENUE</u>	<u>\$ 2,000</u>	
TOTAL ESTIMATED REVENUES		\$ 417,655

APPROPRIATIONS

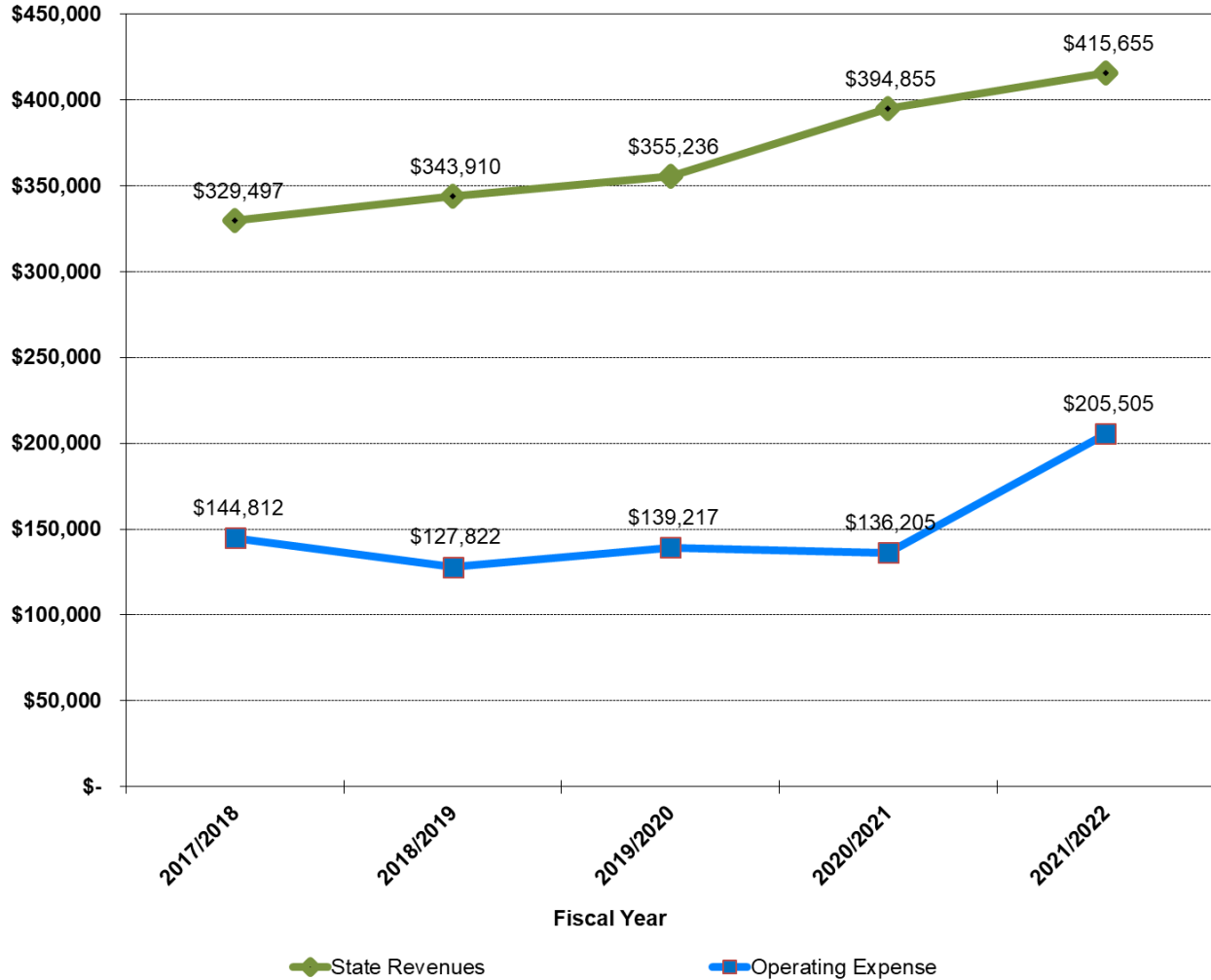
SURFACE MAINTENANCE	\$ 43,160	
RIGHT OF WAY MAINTENANCE	\$ 26,270	
TREES & SHRUBS	\$ 16,785	
DRAINAGE	\$ 20,560	
BRIDGE MAINTENANCE	\$ 16,020	
TRAFFIC SIGNS & SIGNALS	\$ 8,685	
WINTER MAINTENANCE	\$ 39,205	
ADMINISTRATION	\$ 15,005	
M-89 SURFACE MAINTENANCE	\$ 3,705	
M-89 TREES & SHRUBS	\$ 2,345	
M-89 DRAINAGE	\$ 4,170	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,325	
M-89 SNOW PLOWING	\$ 3,105	
M-89 SNOW HAULING	\$ 5,165	
CAPITAL IMPROVEMENTS	\$ 35,000	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 240,505

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 177,150

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021 \$ 886,080

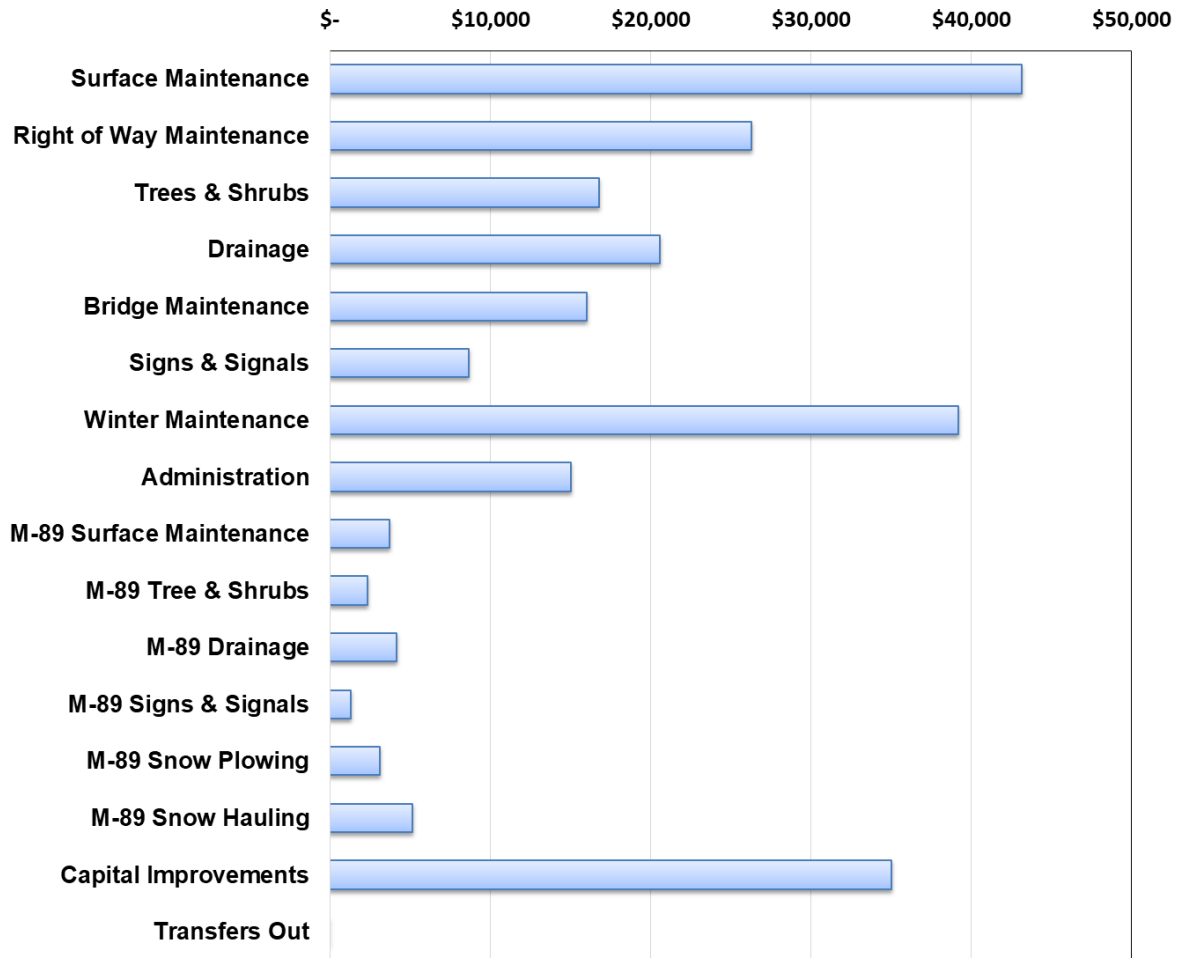
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022 \$1,063,230

MAJOR STREET FUND OPERATING EXPENDITURES AS COMPARED TO STATE SHARED REVENUES



The Major Street Fund Operating Budget as Compared to State Revenue Projection line graph depicts the continuing effort to keep operating expenditures within state funding projections. The operating expense amounts illustrated above do not include capital improvements.

CITY OF OTSEGO MAJOR STREET FUND APPROPRIATIONS BY ACTIVITY



The Major Street Fund Recommendation by Activity side bar graph depicts the respective shares of Major Street Fund Activities to the total Major Street Fund Budget. Surface and winter maintenance activities continue to be major operating expenditures for this fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 202 - MAJOR STREET FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
202-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
202-000-510.000	FEDERAL CAPITAL GRANTS	0	0	0	0	0	0.00
202-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
202-000-546.000	STATE GRANT - ACT 51 MTF	338,298	398,050	377,955	395,115	(2,935)	(0.74)
202-000-547.000	STATE GRANT - ACT 51 LRP	7,016	7,000	7,000	7,000	0	0.00
202-000-548.000	STATE GRANT - METRO ACT	6,540	5,900	5,900	6,540	640	10.85
202-000-549.000	CHARGES FOR SVC - M-89 CONTRACT	3,382	12,000	4,000	7,000	(5,000)	(41.67)
202-000-550.000	STATE CAPITAL GRANTS	29,567	0	0	0	0	0.00
202-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
202-000-628.000	CITY LABOR & MATERIALS	650	5,000	5,100	0	(5,000)	(100.00)
202-000-664.000	INVESTMENT INTEREST	3,225	2,000	750	2,000	0	0.00
202-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-688.000	REFUNDS/REBATES	857	0	100	0	0	0.00
202-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
202-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
202-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
202-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		389,535	429,950	400,805	417,655	(12,295)	(2.86)

MAJOR STREET FUND 202

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

- 453.000 METRO ACT TELECOM PERMIT - Revenues from new telecommunication provider permits according to Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) which are distributed between the Major and Local Street Funds based upon street mileage.
- 510.000 FEDERAL GRANTS - CONSTRUCTION - records federal grants received for street construction. No projects are planned at this time.
- 512.000 FEMA FUNDS - Records federal funding for emergency services - typically for major natural events causing street obstructions.
- 546.000 STATE SHARED REVENUE (ACT 51 MTF) – reflects fuel and tax revenues shared by the State through Public Act 51 of 1951 to maintain city streets. The State currently certifies that there are 8.71 miles of major streets.
- 547.000 STATE SHARED REVENUE (ACT 51 LRP) - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state truck line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 548.000 STATE SHARED REVENUE - METRO ACT - Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) established a state fee of five cents (5¢) per linear foot to be paid by telecommunication providers occupying local rights-of-way. The state annually distributes these fees each May. These monies are allocated between Major and Local Street Funds by ratio of state certified mileage for rights-of-way maintenance.
- 549.000 STATE GRANTS - M-89 CONTRACT - the City is reimbursed by the Michigan Department of Transportation for contractual services it provides in maintaining M-89. Payments are received upon the submission of quarterly reports identifying the services provided by the City. The contract budget has been somewhat flexible as far as winter maintenance in years of heavy snows.
- 550.000 STATE GRANTS - CONSTRUCTION – In Fiscal Year 2019-2020, the State provided 50 percent funding for an expanded milling and resurfacing program through Category “B” of the Transportation Economic Development Fund.

MAJOR STREET FUND ESTIMATED REVENUES - Cont.

- 569.000 STATE GRANTS - OTHER - Beginning in fiscal year 2013-2014, the State Legislature has provided one-time grants to local units to for transportation purposes. These monies are included in the budget based upon the same proration of total Act 51 Funds - 75 percent to major streets, 25 percent to local streets.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances untraceable or immaterial errors.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 699.211 TRANSFER IN - STREET & BRIDGE FUND - provides the amount of this year's capital improvement project to be funded by the Allegan County Road millage.
- 699.805 TRANSFER IN - SPECIAL ASSESSMENT FUND - provides the amount of this year's capital improvement project to be recovered through special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
202-464-702.001	DPW SUPERVISORY WAGES	4,326	4,370	4,370	4,430	60	1.37
202-464-706.000	DPW WAGES	4,835	9,980	7,800	8,935	(1,045)	(10.47)
202-464-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-464-715.000	FICA	671	1,125	900	1,050	(75)	(6.67)
202-464-716.000	HEALTH INSURANCE	1,015	2,625	2,500	2,235	(390)	(14.86)
202-464-717.000	LIFE INSURANCE	14	25	25	25	0	0.00
202-464-718.000	RETIREMENT	893	1,335	930	1,250	(85)	(6.37)
202-464-719.000	DISABILITY	32	60	55	55	(5)	(8.33)
202-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-464-721.000	WORKERS COMPENSATION INSURANCE	414	505	400	505	0	0.00
202-464-726.000	EMPLOYEE ASSISTANCE PROGRAM	3	5	10	5	0	0.00
202-464-740.000	OPERATING SUPPLIES	5,099	5,000	6,200	5,000	0	0.00
202-464-802.000	CONTRACTS	18,900	7,500	1,200	3,500	(4,000)	(53.33)
202-464-802.001	CONTRACTS - SWEEPING	8,529	8,450	840	8,450	0	0.00
202-464-802.002	CONTRACTS - PAVEMENT MARKING	0	5,000	4,975	5,000	0	0.00
202-464-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
202-464-860.000	TRAVEL, LODGING & MEALS	0	120	0	120	0	0.00
202-464-940.000	MOTOR EQUIPMENT RENTAL	2,581	2,600	2,200	2,600	0	0.00
202-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		47,312	48,700	32,405	43,160	(5,540)	(11.38)
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
202-467-702.001	DPW SUPERVISORY WAGES	1,904	1,925	1,925	1,950	25	1.30
202-467-706.000	DPW WAGES	5,628	11,780	7,300	9,770	(2,010)	(17.06)
202-467-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-467-715.000	FICA	549	1,075	705	920	(155)	(14.42)
202-467-716.000	HEALTH INSURANCE	1,360	3,100	1,925	2,440	(660)	(21.29)
202-467-717.000	LIFE INSURANCE	10	25	15	20	(5)	(20.00)
202-467-718.000	RETIREMENT	749	1,250	925	1,070	(180)	(14.40)
202-467-719.000	DISABILITY	24	55	40	50	(5)	(9.09)
202-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-467-721.000	WORKERS COMPENSATION INSURANCE	305	485	350	485	0	0.00
202-467-726.000	EMPLOYEE ASSISTANCE PROGRAM	4	5	5	5	0	0.00
202-467-740.000	OPERATING SUPPLIES	2,224	5,000	1,500	5,000	0	0.00
202-467-802.000	CONTRACTS	237	0	150	500	500	0.00
202-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	0	0	0	0	0.00
202-467-860.000	TRAVEL, LODGING & MEALS	0	60	0	60	0	0.00
202-467-940.000	MOTOR EQUIPMENT RENTAL	2,524	4,000	3,500	4,000	0	0.00
202-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		15,518	28,760	18,340	26,270	(2,490)	(8.66)
Dept 468 - TREES & SHRUBS							
202-468-702.001	DPW SUPERVISORY WAGES	2,077	2,100	2,100	2,130	30	1.43
202-468-706.000	DPW WAGES	2,076	7,900	4,200	5,865	(2,035)	(25.76)
202-468-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-468-715.000	FICA	305	785	485	630	(155)	(19.75)
202-468-716.000	HEALTH INSURANCE	553	2,080	1,285	1,465	(615)	(29.57)
202-468-717.000	LIFE INSURANCE	7	20	10	15	(5)	(25.00)
202-468-718.000	RETIREMENT	413	920	630	745	(175)	(19.02)
202-468-719.000	DISABILITY	16	40	25	35	(5)	(12.50)
202-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-468-721.000	WORKERS COMPENSATION INSURANCE	191	345	250	345	0	0.00
202-468-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
202-468-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-468-802.000	CONTRACTS	0	1,500	0	1,500	0	0.00
202-468-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
202-468-940.000	MOTOR EQUIPMENT RENTAL	2,135	4,000	3,500	4,000	0	0.00
202-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		7,774	19,745	12,490	16,785	(2,960)	(14.99)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 469 - DRAINAGE							
202-469-702.001	DPW SUPERVISORY WAGES	2,077	2,100	2,100	2,130	30	1.43
202-469-706.000	DPW WAGES	6,409	3,330	2,400	4,470	1,140	34.23
202-469-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-469-715.000	FICA	614	425	330	520	95	22.35
202-469-716.000	HEALTH INSURANCE	1,553	880	1,000	1,120	240	27.27
202-469-717.000	LIFE INSURANCE	12	10	10	15	5	50.00
202-469-718.000	RETIREMENT	842	510	430	620	110	21.57
202-469-719.000	DISABILITY	29	25	20	30	5	20.00
202-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-469-721.000	WORKERS COMPENSATION INSURANCE	181	105	105	105	0	0.00
202-469-726.000	EMPLOYEE ASSISTANCE PROGRAM	4	0	5	0	0	0.00
202-469-740.000	OPERATING SUPPLIES	1,400	6,000	2,000	6,000	0	0.00
202-469-802.000	CONTRACTS	1,858	3,000	2,000	3,000	0	0.00
202-469-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
202-469-940.000	MOTOR EQUIPMENT RENTAL	3,087	2,500	2,300	2,500	0	0.00
202-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		18,066	18,935	12,700	20,560	1,625	8.58
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.001	DPW SUPERVISORY WAGES	346	350	350	355	5	1.43
202-473-706.000	DPW WAGES	59	280	75	1,955	1,675	598.21
202-473-706.001	PART-TIME OR SEASONAL WAGES	0	0	25	0	0	0.00
202-473-715.000	FICA	31	55	35	185	130	236.36
202-473-716.000	HEALTH INSURANCE	0	75	20	490	415	553.33
202-473-717.000	LIFE INSURANCE	1	10	5	10	0	0.00
202-473-718.000	RETIREMENT	40	65	75	220	155	238.46
202-473-719.000	DISABILITY	2	10	5	15	5	50.00
202-473-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-473-721.000	WORKERS COMPENSATION INSURANCE	18	25	15	25	0	0.00
202-473-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-473-740.000	OPERATING SUPPLIES	0	900	0	2,000	1,100	122.22
202-473-802.000	CONTRACTS	500	5,000	3,600	10,000	5,000	100.00
202-473-860.000	TRAVEL, LODGING & MEALS	0	15	0	15	0	0.00
202-473-940.000	MOTOR EQUIPMENT RENTAL	18	750	60	750	0	0.00
202-473-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 473 - BRIDGE MAINTENANCE		1,015	7,535	4,265	16,020	8,485	112.61
Dept 475 - TRAFFIC SIGNS & SIGNALS							
202-475-702.001	DPW SUPERVISORY WAGES	692	700	700	710	10	1.43
202-475-706.000	DPW WAGES	1,760	2,495	1,800	2,375	(120)	(4.81)
202-475-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-475-715.000	FICA	179	250	195	250	0	0.00
202-475-716.000	HEALTH INSURANCE	498	660	475	595	(65)	(9.85)
202-475-717.000	LIFE INSURANCE	4	10	5	10	0	0.00
202-475-718.000	RETIREMENT	245	295	250	290	(5)	(1.69)
202-475-719.000	DISABILITY	10	15	10	15	0	0.00
202-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-475-721.000	WORKERS COMPENSATION INSURANCE	89	115	90	115	0	0.00
202-475-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	0	0	0	0.00
202-475-740.000	OPERATING SUPPLIES	1,536	3,000	1,500	2,000	(1,000)	(33.33)
202-475-802.000	CONTRACTS	1,506	1,500	1,500	1,500	0	0.00
202-475-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
202-475-940.000	MOTOR EQUIPMENT RENTAL	619	800	650	800	0	0.00
202-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		7,139	9,865	7,175	8,685	(1,180)	(11.96)

BUDGET REPORT FOR CITY OF OTSEGO
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Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 478 - WINTER MAINTENANCE							
202-478-702.001	DPW SUPERVISORY WAGES	2,077	2,100	2,100	2,130	30	1.43
202-478-706.000	DPW WAGES	2,077	6,235	3,500	5,865	(370)	(5.93)
202-478-706.001	PART-TIME OR SEASONAL WAGES	287	0	300	0	0	0.00
202-478-715.000	FICA	332	655	450	630	(25)	(3.82)
202-478-716.000	HEALTH INSURANCE	718	1,640	920	1,465	(175)	(10.67)
202-478-717.000	LIFE INSURANCE	7	15	5	15	0	0.00
202-478-718.000	RETIREMENT	393	770	560	745	(25)	(3.25)
202-478-719.000	DISABILITY	16	35	20	35	0	0.00
202-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-478-721.000	WORKERS COMPENSATION INSURANCE	198	295	200	295	0	0.00
202-478-726.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	5	0	0	0.00
202-478-740.000	OPERATING SUPPLIES	10,359	13,000	11,000	13,000	0	0.00
202-478-802.000	CONTRACTS	0	0	0	0	0	0.00
202-478-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
202-478-940.000	MOTOR EQUIPMENT RENTAL	4,864	15,000	6,000	15,000	0	0.00
202-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		21,330	39,770	25,060	39,205	(565)	(1.42)
Dept 483 - ADMINISTRATION							
202-483-701.000	CITY MANAGER SALARY	4,540	4,595	4,595	4,660	65	1.41
202-483-702.000	SUPERVISORY WAGES	0	0	0	0	0	0.00
202-483-702.001	DPW SUPERVISORY WAGES	2,250	2,275	2,275	2,305	30	1.32
202-483-705.000	CLERICAL WAGES	0	0	0	0	0	0.00
202-483-715.000	FICA	482	540	530	545	5	0.93
202-483-716.000	HEALTH INSURANCE	1,077	1,020	1,020	975	(45)	(4.41)
202-483-717.000	LIFE INSURANCE	12	15	15	15	0	0.00
202-483-718.000	RETIREMENT	678	690	685	700	10	1.45
202-483-719.000	DISABILITY	26	30	25	30	0	0.00
202-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-483-721.000	WORKERS COMPENSATION INSURANCE	127	90	90	90	0	0.00
202-483-726.000	EMPLOYEE ASSISTANCE PROGRAM	2	5	5	5	0	0.00
202-483-801.000	BANKING CHARGES	1,459	1,250	1,300	1,300	50	4.00
202-483-802.000	CONTRACTS	0	1,020	0	500	(520)	(50.98)
202-483-807.000	AUDIT	750	750	690	750	0	0.00
202-483-824.000	SERVICE AGREEMENTS	0	150	0	650	500	333.33
202-483-826.000	LEGAL	0	100	0	100	0	0.00
202-483-852.000	MISC COMM/INTERNET	251	220	305	220	0	0.00
202-483-853.000	TELEPHONE	410	460	385	460	0	0.00
202-483-860.000	TRAVEL, LODGING & MEALS	0	65	0	65	0	0.00
202-483-900.000	ADVERTISING & PUBLISHING	133	0	0	0	0	0.00
202-483-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
202-483-940.000	MOTOR EQUIPMENT RENTAL	118	150	125	150	0	0.00
202-483-948.000	COMPUTER SERVICES	0	300	0	300	0	0.00
202-483-955.000	MEMBERSHIPS / DUES	333	500	350	500	0	0.00
202-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
202-483-960.000	INSURANCE	884	950	900	685	(265)	(27.89)
Totals for dept 483 - ADMINISTRATION		13,532	15,175	13,295	15,005	(170)	(1.12)

BUDGET REPORT FOR CITY OF OTSEGO
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Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 486 - M-89 SURFACE MAINTENANCE							
202-486-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-486-706.000	DPW WAGES	50	420	100	280	(140)	(33.33)
202-486-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-486-715.000	FICA	3	35	10	25	(10)	(28.57)
202-486-716.000	HEALTH INSURANCE	10	115	10	70	(45)	(39.13)
202-486-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-486-718.000	RETIREMENT	5	40	10	30	(10)	(25.00)
202-486-719.000	DISABILITY	0	5	5	5	0	0.00
202-486-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-486-721.000	WORKERS COMPENSATION INSURANCE	3	15	5	15	0	0.00
202-486-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-486-740.000	OPERATING SUPPLIES	0	400	0	400	0	0.00
202-486-802.000	CONTRACTS	0	730	0	730	0	0.00
202-486-802.001	CONTRACTS - SWEEPING	1,024	1,645	1,025	1,645	0	0.00
202-486-940.000	MOTOR EQUIPMENT RENTAL	19	500	20	500	0	0.00
202-486-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 486 - M-89 SURFACE MAINTENANCE		1,114	3,910	1,185	3,705	(205)	(5.24)
Dept 490 - M-89 TREES & SHRUBS							
202-490-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-490-706.000	DPW WAGES	0	970	775	560	(410)	(42.27)
202-490-706.001	PART-TIME OR SEASONAL WAGES	0	0	100	0	0	0.00
202-490-715.000	FICA	0	80	65	45	(35)	(43.75)
202-490-716.000	HEALTH INSURANCE	0	255	205	140	(115)	(45.10)
202-490-717.000	LIFE INSURANCE	0	5	5	5	0	0.00
202-490-718.000	RETIREMENT	0	90	75	55	(35)	(38.89)
202-490-719.000	DISABILITY	0	5	5	5	0	0.00
202-490-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-490-721.000	WORKERS COMPENSATION INSURANCE	0	35	30	35	0	0.00
202-490-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-490-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-490-802.000	CONTRACTS	0	0	0	0	0	0.00
202-490-940.000	MOTOR EQUIPMENT RENTAL	0	1,500	375	1,500	0	0.00
202-490-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 490 - M-89 TREES & SHRUBS		0	2,940	1,635	2,345	(595)	(20.24)
Dept 491 - M-89 DRAINAGE							
202-491-702.001	DPW SUPERVISORY WAGES	0	0	0	1,675	1,675	0.00
202-491-706.000	DPW WAGES	54	2,635	100	0	(2,635)	(100.00)
202-491-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	135	135	0.00
202-491-715.000	FICA	4	210	10	420	210	100.00
202-491-716.000	HEALTH INSURANCE	11	695	20	5	(690)	(99.28)
202-491-717.000	LIFE INSURANCE	0	5	10	150	145	2,900.00
202-491-718.000	RETIREMENT	5	240	10	10	(230)	(95.83)
202-491-719.000	DISABILITY	0	10	5	0	(10)	(100.00)
202-491-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-491-721.000	WORKERS COMPENSATION INSURANCE	1	25	5	25	0	0.00
202-491-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-491-740.000	OPERATING SUPPLIES	0	500	0	500	0	0.00
202-491-802.000	CONTRACTS	0	500	0	500	0	0.00
202-491-940.000	MOTOR EQUIPMENT RENTAL	57	750	120	750	0	0.00
202-491-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 491 - M-89 DRAINAGE		132	5,570	280	4,170	(1,400)	(25.13)

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Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 494 - M-89 TRAFFIC SIGNS & SIGNALS							
202-494-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-494-706.000	DPW WAGES	127	420	250	420	0	0.00
202-494-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-494-715.000	FICA	9	35	20	35	0	0.00
202-494-716.000	HEALTH INSURANCE	18	115	40	105	(10)	(8.70)
202-494-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-494-718.000	RETIREMENT	13	40	30	40	0	0.00
202-494-719.000	DISABILITY	0	5	5	5	0	0.00
202-494-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-494-721.000	WORKERS COMPENSATION INSURANCE	5	15	10	15	0	0.00
202-494-740.000	OPERATING SUPPLIES	0	100	0	100	0	0.00
202-494-933.000	EQUIPMENT MAINTENANCE	277	300	250	300	0	0.00
202-494-940.000	MOTOR EQUIPMENT RENTAL	40	300	80	300	0	0.00
202-494-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 494 - M-89 TRAFFIC SIGNS & SIGNALS		489	1,335	685	1,325	(10)	(0.75)
Dept 497 - M-89 SNOW PLOWING							
202-497-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-497-706.000	DPW WAGES	263	1,250	750	840	(410)	(32.80)
202-497-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-497-715.000	FICA	19	100	60	70	(30)	(30.00)
202-497-716.000	HEALTH INSURANCE	82	330	200	210	(120)	(36.36)
202-497-717.000	LIFE INSURANCE	0	5	5	5	0	0.00
202-497-718.000	RETIREMENT	22	115	75	80	(35)	(30.43)
202-497-719.000	DISABILITY	1	5	5	5	0	0.00
202-497-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-497-721.000	WORKERS COMPENSATION INSURANCE	13	45	25	45	0	0.00
202-497-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-497-740.000	OPERATING SUPPLIES	58	250	0	250	0	0.00
202-497-802.000	CONTRACTS	0	0	0	0	0	0.00
202-497-940.000	MOTOR EQUIPMENT RENTAL	963	1,600	1,200	1,600	0	0.00
202-497-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 497 - M-89 SNOW PLOWING		1,421	3,700	2,320	3,105	(595)	(16.08)
Dept 498 - M-89 SNOW HAULING							
202-498-702.001	DPW SUPERVISORY WAGES	865	875	875	890	15	1.71
202-498-706.000	DPW WAGES	1,013	1,250	1,000	1,120	(130)	(10.40)
202-498-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-498-715.000	FICA	139	170	145	160	(10)	(5.88)
202-498-716.000	HEALTH INSURANCE	391	330	265	280	(50)	(15.15)
202-498-717.000	LIFE INSURANCE	3	10	5	10	0	0.00
202-498-718.000	RETIREMENT	168	205	185	195	(10)	(4.88)
202-498-719.000	DISABILITY	7	10	10	10	0	0.00
202-498-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-498-721.000	WORKERS COMPENSATION INSURANCE	94	75	80	75	0	0.00
202-498-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	5	0	0	0.00
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
202-498-940.000	MOTOR EQUIPMENT RENTAL	1,696	2,400	1,800	2,400	0	0.00
202-498-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 498 - M-89 SNOW HAULING		4,377	5,350	4,370	5,165	(185)	(3.46)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 901 - CAPITAL IMPROVEMENTS							
202-901-970.000	CAPITAL OUTLAY	59,980	315,000	0	35,000	(280,000)	(88.89)
Totals for dept 901 - CAPITAL IMPROVEMENTS		59,980	315,000	0	35,000	(280,000)	(88.89)
Dept 991 - TRANSFERS OUT							
202-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		199,199	526,290	136,205	240,505	(285,785)	(54.30)
NET OF REVENUES/APPROPRIATIONS - FUND 202							
BEGINNING FUND BALANCE		431,144	621,483	621,483	886,083	264,600	42.58
ENDING FUND BALANCE		621,480	525,143	886,083	1,063,233	538,090	102.47

MAJOR STREET FUND 202

ACTIVITIES 464 - 991 2021 - 2022 BUDGET

NOTE: The following list provides a short general description of the various street services provided by this fund. Under each description is the approximate number of labor hours budgeted.

464 SURFACE MAINTENANCE - provides routine patching of potholes, street openings, curb repair and replacement. The contracts accounts provide for replacing small sections of curb and gutter, as well as street sweeping and striping. Sweeping normally occurs in the early spring to remove sand spread over the winter for ice. Streets are also swept during dry summers to keep dust down and in the fall to prevent leaves from obstructing storm sewers. A contractor is scheduled to provide this service 11 times during the fiscal year.

DPW superintendent hours allocated:	130
DPW hours allocated:	320
Part-time/Seasonal hours allocated:	0

467 RIGHT OF WAY MAINTENANCE - provides maintenance and gravel to streets with shoulders, as well as sidewalk maintenance and repair of curb lawn disturbed during utility work.

DPW superintendent hours allocated:	57
DPW hours allocated:	350
Part-time/Seasonal hours allocated:	0

468 TREES & SHRUBS - provides for the trimming and/or removal of trees and shrubs in the curb lawn. The contracts account provides for stump grinding.

DPW superintendent hours allocated:	62
DPW hours allocated:	210
Part-time/Seasonal hours allocated:	0

469 DRAINAGE - provides maintenance and flushing of storm sewers and catch basins. The contracts account provides for rental of a specialized cleaning equipment the City does not own.

DPW superintendent hours allocated: 62
DPW hours allocated: 160
Part-time/Seasonal hours allocated: 0

473 BRIDGE MAINTENANCE - provides repair and general upkeep of the Farmer and North Street bridges. The contracts account provides for biannual engineering inspection the fall of each even numbered calendar year of the bridges.

DPW superintendent hours allocated: 10
DPW hours allocated: 70

475 TRAFFIC SIGNS AND SIGNALS - provides maintenance, repair and replacement of traffic signs and signals.

DPW superintendent hours allocated: 21
DPW hours allocated: 85
Part-time/Seasonal hours allocated: 0

478 WINTER MAINTENANCE - provides snow plowing, sanding and salting of streets as necessary.

DPW superintendent hours allocated: 62
DPW hours allocated: 210
Part-time/Seasonal hours allocated: 0

483 ADMINISTRATION - five percent of the wages and benefits for the city manager, assistant/intern, finance director and accounting staff are allocated for supervision and record keeping of Major Street work. The DPW superintendent charges time for job scheduling, daily street inspections, reporting and capital improvement planning. Administration expenditures are not to exceed ten percent of Act 51 Transportation Funds, if no other funding or subsidy is expected to be received.

DPW superintendent hours allocated: 68

- 486 M-89 SURFACE MAINTENANCE - provides routine patching of potholes, street openings, and curb repair on M-89.
- DPW superintendent hours allocated: 0
DPW hours allocated: 10
Part-time/Seasonal hours allocated: 0
- 490 M-89 TREES AND SHRUBS - provides trimming and/or cutting of trees and shrubs in the curb lawn.
- DPW superintendent hours allocated: 0
DPW hours allocated: 20
Part-time/Seasonal hours allocated: 0
- 491 M-89 DRAINAGE - provides maintenance and flushing of storm sewers and catch basins.
- DPW superintendent hours allocated: 0
DPW hours allocated: 60
- 494 M-89 TRAFFIC SIGNS AND SIGNALS - provides maintenance and repair to traffic signs. The MDOT performs repair work to the Farmer Street and North Street traffic and pedestrian signals and charges the City a portion of the costs incurred.
- DPW superintendent hours allocated: 0
DPW hours allocated: 15
- 497 M-89 SNOW PLOWING - provides snow plowing, sanding and salting of streets as necessary.
- DPW superintendent hours allocated: 0
DPW hours allocated: 30
Part-time/Seasonal hours allocated: 0

498 M-89 SNOW HAULING - provides for the removal of snow piles from the downtown area according to state contract.

DPW superintendent hours allocated:	26
DPW hours allocated:	40
Part-time/Seasonal hours allocated:	0

901 CAPITAL IMPROVEMENTS -

Engineering for future rehabilitation of Dix & Washington Streets \$35,000

991 TRANSFERS OUT

999.23 TRANSFER TO LOCAL STREET FUND - records the subsidy to Local Street Fund, if needed. The Major Street Fund may transfer up to 25 percent of the State Act 51 monies received.

Total DPW superintendent hours allocated:	499
Total DPW hours allocated:	1,580
Total Part-time/Seasonal hours allocated:	0

LOCAL STREET FUND

FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

ACT 51 REVENUE	\$ 133,880	
BUILD MICHIGAN PROGRAM	\$ 2,400	
METRO AUTHORITY DISTRIBUTIONS	\$ 9,800	
STATE GRANTS - OTHER	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 104,650	
<u>OTHER REVENUE</u>	<u>\$ 1,000</u>	
TOTAL ESTIMATED REVENUES		\$ 251,730

APPROPRIATIONS

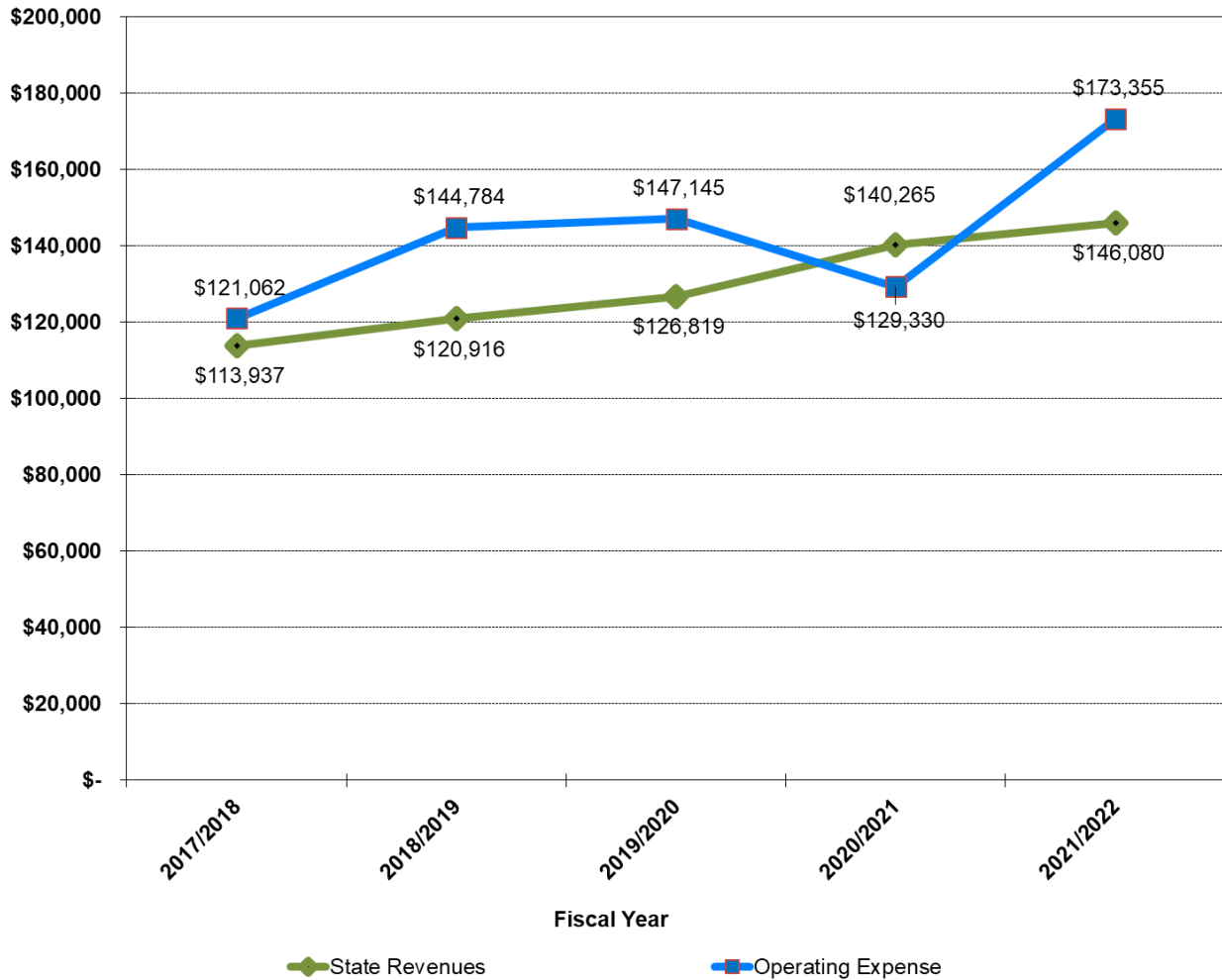
SURFACE MAINTENANCE	\$ 47,625	
RIGHT OF WAY MAINTENANCE	\$ 30,980	
TREES & SHRUBS	\$ 23,455	
DRAINAGE	\$ 25,590	
TRAFFIC SIGNS & SIGNALS	\$ 4,840	
WINTER MAINTENANCE	\$ 28,125	
ADMINISTRATION	\$ 12,740	
CAPITAL IMPROVEMENTS	\$ 123,000	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 296,355

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS (\$ 44,625)

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021 \$ 74,625

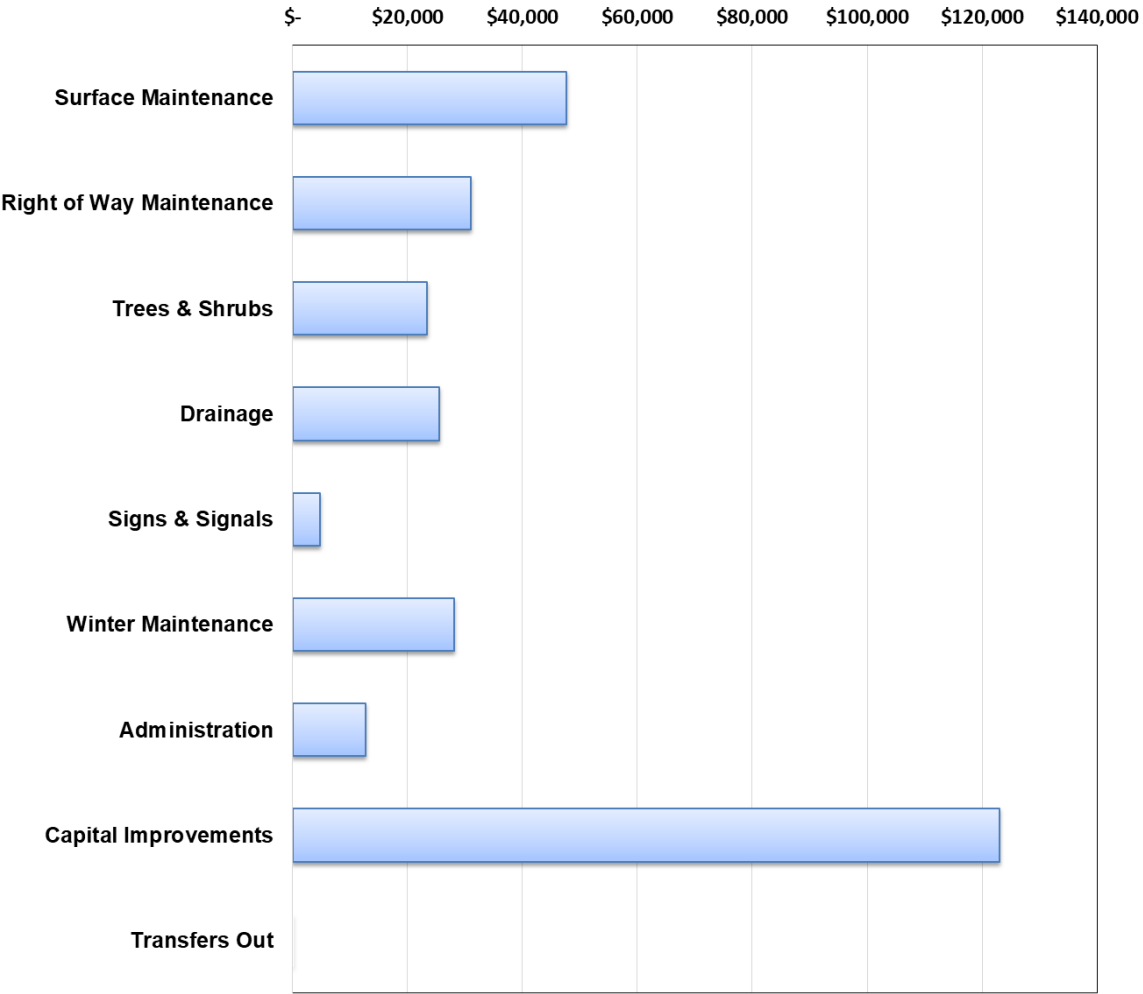
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022 \$ 30,000

LOCAL STREET FUND OPERATING EXPENDITURES AS COMPARED TO STATE SHARED REVENUES



The Local Street Fund Operating Expenditures as Compared to State Revenues graph illustrates the fact that State Revenues do not support the maintenance of our local streets. Therefore, a subsidy is necessary from either the Major Street Fund or Street and Bridge Fund to make up the difference. The operating expense amounts shown above do not include capital improvements.

**CITY OF OTSEGO LOCAL STREET FUND
APPROPRIATIONS BY ACTIVITY**



The Local Street Fund Recommendation by Activity side bar graph depicts the respective shares of Local Street Fund Activities to the total Local Street Fund Budget. Street surface maintenance, right-of-way maintenance and winter maintenance continue to be major operating expenditures for this fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 203 - LOCAL STREET FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
203-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
203-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
203-000-546.000	STATE GRANT - ACT 51 MTF	114,632	134,875	128,065	133,880	(995)	(0.74)
203-000-547.000	STATE GRANT - ACT 51 LRP	2,378	2,400	2,400	2,400	0	0.00
203-000-548.000	STATE GRANT - METRO ACT	9,809	8,800	9,800	9,800	1,000	11.36
203-000-550.000	STATE CAPITAL GRANTS	81,008	0	0	0	0	0.00
203-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
203-000-628.000	CITY LABOR & MATERIALS	0	2,000	0	0	(2,000)	(100.00)
203-000-664.000	INVESTMENT INTEREST	2,083	1,000	500	1,000	0	0.00
203-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-673.006	SALE OF BUILDINGS/LAND	0	0	118,920	0	0	0.00
203-000-688.000	REFUNDS/REBATES	2,500	0	375	0	0	0.00
203-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
203-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
203-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
203-000-699.202	TRANSFER IN - MAJOR STREET FUND	0	0	0	0	0	0.00
203-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	60,000	60,000	80,000	104,650	44,650	74.42
203-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		272,410	209,075	340,060	251,730	42,655	20.40

LOCAL STREET FUND 203

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

- 453.000 METRO ACT TELECOM PERMIT - Revenues from new telecommunication provider permits according to Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) which are distributed between the Major and Local Street Funds based upon street mileage.
- 512.000 FEMA FUNDS - Records federal funding for emergency services - typically for major natural events causing street obstructions.
- 546.000 STATE SHARED REVENUE (ACT 51 MTF) – reflects fuel and tax revenues shared by the State through Public Act 51 of 1951 to maintain city streets. The State currently certifies that there are 12.64 miles of local streets.
- 547.000 STATE SHARED REVENUE (ACT 51 LRP) - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state truck line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 548.000 STATE SHARED REVENUE - METRO ACT - Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) established a state fee of five cents (5¢) per linear foot to be paid by telecommunications providers occupying local rights-of-way. The state annually distributes these fees each May. These monies are allocated between Major and Local Street Funds by ratio of state certified mileage for rights-of-way maintenance.
- 550.000 STATE GRANTS - CONSTRUCTION – In Fiscal Year 2019-2020, the State provided 50 percent funding for an expanded milling and resurfacing program through Category “B” of the Transportation Economic Development Fund.
- 569.000 STATE GRANTS - OTHER - Beginning in fiscal year 2013-2014, the State Legislature has provided one-time grants to local units to for transportation purposes. These monies are included in the budget based upon the same pro-ration of total Act 51 Funds - 75 percent to major streets, 25 percent to local streets.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

LOCAL STREET FUND ESTIMATED REVENUES - Cont.

673.006 SALE OF CITY BUILDINGS/LAND – in fiscal 2020-2021, the City sold 123 N. Grant Street after acquiring and moving the home to the west in order to widen the street to two lanes.

688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.

694.000 CASH SHORT/OVER - used to balance untraceable or immaterial errors occur.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

699.101 TRANSFER IN - GENERAL FUND - provides a subsidy to Local Street Fund, as needed.

699.202 TRANSFER IN - MAJOR STREET FUND - provides a subsidy to Local Street Fund, as needed. The Major Street Fund may transfer up to 25% of the State Act 51 monies received.

699.211 TRANSFER IN - STREET & BRIDGE FUND - provides a subsidy to Local Street Fund, as needed, from revenues received from the Allegan County road millage. These funds reflect the City's share of the millage collected by the county to maintain county roads and bridges.

699.805 TRANSFER IN - SPECIAL ASSESSMENT FUND - provides the amount to be recovered through special assessments for this year's capital improvement project.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
203-464-702.001	DPW SUPERVISORY WAGES	4,673	4,720	4,720	4,785	65	1.38
203-464-706.000	DPW WAGES	8,007	11,640	8,250	10,750	(890)	(7.65)
203-464-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
203-464-715.000	FICA	923	1,280	995	1,215	(65)	(5.08)
203-464-716.000	HEALTH INSURANCE	2,638	3,060	2,170	2,685	(375)	(12.25)
203-464-717.000	LIFE INSURANCE	20	30	20	25	(5)	(16.67)
203-464-718.000	RETIREMENT	1,184	1,520	1,300	1,445	(75)	(4.93)
203-464-719.000	DISABILITY	47	65	55	60	(5)	(7.69)
203-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-464-721.000	WORKERS COMPENSATION INSURANCE	629	580	500	580	0	0.00
203-464-726.000	EMPLOYEE ASSISTANCE PROGRAM	5	5	5	5	0	0.00
203-464-740.000	OPERATING SUPPLIES	4,471	6,000	4,500	6,000	0	0.00
203-464-802.000	CONTRACTS	600	8,000	2,000	3,135	(4,865)	(60.81)
203-464-802.001	CONTRACTS - SWEEPING	11,802	11,975	11,850	11,975	0	0.00
203-464-802.002	CONTRACTS - PAVEMENT MARKING	0	0	0	0	0	0.00
203-464-824.000	SERVICE AGREEMENTS	0	0	0	1,865	1,865	0.00
203-464-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
203-464-940.000	MOTOR EQUIPMENT RENTAL	2,941	3,000	2,950	3,000	0	0.00
203-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		37,940	51,975	39,315	47,625	(4,350)	(8.37)
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
203-467-702.001	DPW SUPERVISORY WAGES	2,942	2,975	2,975	3,015	40	1.34
203-467-706.000	DPW WAGES	13,295	8,730	7,000	11,165	2,435	27.89
203-467-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
203-467-715.000	FICA	1,172	920	765	1,110	190	20.65
203-467-716.000	HEALTH INSURANCE	4,410	2,295	1,840	2,790	495	21.57
203-467-717.000	LIFE INSURANCE	24	25	20	25	0	0.00
203-467-718.000	RETIREMENT	1,547	1,085	1,000	1,300	215	19.82
203-467-719.000	DISABILITY	59	50	40	60	10	20.00
203-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-467-721.000	WORKERS COMPENSATION INSURANCE	825	415	335	415	0	0.00
203-467-726.000	EMPLOYEE ASSISTANCE PROGRAM	8	10	5	10	0	0.00
203-467-740.000	OPERATING SUPPLIES	2,377	6,000	2,500	6,000	0	0.00
203-467-802.000	CONTRACTS	305	500	830	1,000	500	100.00
203-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	0	0	0	0	0.00
203-467-860.000	TRAVEL, LODGING & MEALS	0	90	0	90	0	0.00
203-467-940.000	MOTOR EQUIPMENT RENTAL	6,227	4,000	3,200	4,000	0	0.00
203-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		33,191	27,095	20,510	30,980	3,885	14.34
Dept 468 - TREES & SHRUBS							
203-468-702.001	DPW SUPERVISORY WAGES	2,077	2,100	2,100	2,130	30	1.43
203-468-706.000	DPW WAGES	5,974	9,980	7,500	9,490	(490)	(4.91)
203-468-706.001	PART-TIME OR SEASONAL WAGES	0	0	40	0	0	0.00
203-468-715.000	FICA	584	945	735	915	(30)	(3.17)
203-468-716.000	HEALTH INSURANCE	1,676	2,625	1,975	2,370	(255)	(9.71)
203-468-717.000	LIFE INSURANCE	12	20	20	20	0	0.00
203-468-718.000	RETIREMENT	786	1,105	960	1,065	(40)	(3.62)
203-468-719.000	DISABILITY	29	50	40	45	(5)	(10.00)
203-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-468-721.000	WORKERS COMPENSATION INSURANCE	377	420	400	420	0	0.00
203-468-726.000	EMPLOYEE ASSISTANCE PROGRAM	4	0	10	0	0	0.00
203-468-740.000	OPERATING SUPPLIES	584	50	0	50	0	0.00
203-468-802.000	CONTRACTS	2,050	1,400	0	1,400	0	0.00
203-468-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
203-468-940.000	MOTOR EQUIPMENT RENTAL	5,075	5,500	6,500	5,500	0	0.00
203-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		19,228	24,245	20,280	23,455	(790)	(3.26)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 469 - DRAINAGE							
203-469-702.001	DPW SUPERVISORY WAGES	1,385	1,400	1,400	1,420	20	1.43
203-469-706.000	DPW WAGES	10,755	7,625	6,000	9,630	2,005	26.30
203-469-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
203-469-715.000	FICA	866	705	570	870	165	23.40
203-469-716.000	HEALTH INSURANCE	3,431	2,005	1,580	2,405	400	19.95
203-469-717.000	LIFE INSURANCE	18	15	5	20	5	33.33
203-469-718.000	RETIREMENT	1,142	825	740	1,010	185	22.42
203-469-719.000	DISABILITY	45	40	35	50	10	25.00
203-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-469-721.000	WORKERS COMPENSATION INSURANCE	241	120	105	120	0	0.00
203-469-726.000	EMPLOYEE ASSISTANCE PROGRAM	10	15	5	15	0	0.00
203-469-740.000	OPERATING SUPPLIES	2,747	4,000	0	4,000	0	0.00
203-469-802.000	CONTRACTS	1,492	3,000	0	3,000	0	0.00
203-469-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
203-469-940.000	MOTOR EQUIPMENT RENTAL	3,655	3,000	2,370	3,000	0	0.00
203-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		25,787	22,800	12,810	25,590	2,790	12.24
Dept 475 - TRAFFIC SIGNS & SIGNALS							
203-475-702.001	DPW SUPERVISORY WAGES	346	350	350	355	5	1.43
203-475-706.000	DPW WAGES	2,065	2,220	2,100	1,815	(405)	(18.24)
203-475-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
203-475-715.000	FICA	174	205	190	175	(30)	(14.63)
203-475-716.000	HEALTH INSURANCE	305	585	555	455	(130)	(22.22)
203-475-717.000	LIFE INSURANCE	4	10	5	10	0	0.00
203-475-718.000	RETIREMENT	240	235	210	205	(30)	(12.77)
203-475-719.000	DISABILITY	9	15	10	15	0	0.00
203-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-475-721.000	WORKERS COMPENSATION INSURANCE	103	95	90	95	0	0.00
203-475-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
203-475-740.000	OPERATING SUPPLIES	1,951	3,000	2,000	1,000	(2,000)	(66.67)
203-475-860.000	TRAVEL, LODGING & MEALS	0	15	0	15	0	0.00
203-475-940.000	MOTOR EQUIPMENT RENTAL	402	700	500	700	0	0.00
203-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		5,599	7,430	6,010	4,840	(2,590)	(34.86)
Dept 478 - WINTER MAINTENANCE							
203-478-702.001	DPW SUPERVISORY WAGES	2,077	2,100	2,100	2,130	30	1.43
203-478-706.000	DPW WAGES	2,704	6,235	4,000	6,145	(90)	(1.44)
203-478-706.001	PART-TIME OR SEASONAL WAGES	272	0	400	0	0	0.00
203-478-715.000	FICA	378	655	465	650	(5)	(0.76)
203-478-716.000	HEALTH INSURANCE	902	1,640	1,055	1,535	(105)	(6.40)
203-478-717.000	LIFE INSURANCE	8	15	10	15	0	0.00
203-478-718.000	RETIREMENT	433	770	610	770	0	0.00
203-478-719.000	DISABILITY	19	35	30	35	0	0.00
203-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-478-721.000	WORKERS COMPENSATION INSURANCE	210	295	250	295	0	0.00
203-478-726.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	5	0	0	0.00
203-478-740.000	OPERATING SUPPLIES	2,645	5,500	5,300	5,500	0	0.00
203-478-802.000	CONTRACTS	0	0	0	0	0	0.00
203-478-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
203-478-940.000	MOTOR EQUIPMENT RENTAL	4,770	11,000	5,300	11,000	0	0.00
203-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		14,420	28,295	19,525	28,125	(170)	(0.60)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 483 - ADMINISTRATION							
203-483-701.000	CITY MANAGER SALARY	4,541	4,595	4,595	4,660	65	1.41
203-483-702.000	SUPERVISORY WAGES	0	0	0	0	0	0.00
203-483-702.001	DPW SUPERVISORY WAGES	692	700	700	710	10	1.43
203-483-705.000	CLERICAL WAGES	0	0	0	0	0	0.00
203-483-715.000	FICA	363	415	410	425	10	2.41
203-483-716.000	HEALTH INSURANCE	1,077	1,020	1,020	975	(45)	(4.41)
203-483-717.000	LIFE INSURANCE	9	15	10	15	0	0.00
203-483-718.000	RETIREMENT	523	530	525	540	10	1.89
203-483-719.000	DISABILITY	20	25	20	25	0	0.00
203-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-483-721.000	WORKERS COMPENSATION INSURANCE	49	35	35	35	0	0.00
203-483-726.000	EMPLOYEE ASSISTANCE PROGRAM	2	5	5	5	0	0.00
203-483-801.000	BANKING CHARGES	1,459	1,300	1,300	1,300	0	0.00
203-483-802.000	CONTRACTS	0	1,020	0	500	(520)	(50.98)
203-483-807.000	AUDIT	750	750	690	750	0	0.00
203-483-824.000	SERVICE AGREEMENTS	0	150	0	650	500	333.33
203-483-826.000	LEGAL	0	0	0	0	0	0.00
203-483-852.000	MISC COMM/INTERNET	216	190	260	190	0	0.00
203-483-853.000	TELEPHONE	363	400	335	400	0	0.00
203-483-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
203-483-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
203-483-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
203-483-940.000	MOTOR EQUIPMENT RENTAL	36	150	40	150	0	0.00
203-483-948.000	COMPUTER SERVICES	0	300	0	300	0	0.00
203-483-955.000	MEMBERSHIPS / DUES	333	450	335	450	0	0.00
203-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
203-483-960.000	INSURANCE	546	600	600	635	35	5.83
Totals for dept 483 - ADMINISTRATION		10,979	12,675	10,880	12,740	65	0.51
Dept 901 - CAPITAL IMPROVEMENTS							
203-901-970.000	CAPITAL OUTLAY	186,849	0	150,000	123,000	123,000	0.00
203-901-971.000	LAND PURCHASES	149,517	0	24,995	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		336,366	0	174,995	123,000	123,000	0.00
TOTAL APPROPRIATIONS		483,510	174,515	304,325	296,355	121,840	69.82
NET OF REVENUES/APPROPRIATIONS - FUND 203		(211,100)	34,560	35,735	(44,625)	(79,185)	(229.12)
BEGINNING FUND BALANCE		249,992	38,891	38,891	74,626	35,735	91.89
ENDING FUND BALANCE		38,892	73,451	74,626	30,001	(43,450)	(59.16)

LOCAL STREET FUND 203

ACTIVITIES 464 - 992 2021 - 2022 BUDGET

NOTE: The following list provides a short general description of the various street services provided by this fund. Under each description is the approximate number of labor hours budgeted.

464 SURFACE MAINTENANCE - provides routine patching of potholes, street openings, curb repair and replacement. The contracts accounts provide for replacing small sections of curb and gutter, as well as street sweeping and striping. Sweeping normally occurs in the early spring to remove sand spread over the winter for ice. Streets are also swept during dry summers to keep dust down and in the fall to prevent leaves from obstructing storm sewers. A contractor is scheduled to provide this service 11 times during the fiscal year.

DPW superintendent hours allocated:	140
DPW hours allocated:	385
Part-time/Seasonal hours allocated:	0

467 RIGHT OF WAY MAINTENANCE - provides maintenance and gravel to streets with shoulders and repair to tree lawns that have been disturbed for utility work.

DPW superintendent hours allocated:	88
DPW hours allocated:	400
Part-time/Seasonal hours allocated:	0

468 TREES & SHRUBS - provides trimming and/or cutting of trees and shrubs in the curb lawn. The contracts account provides stump grinding.

DPW superintendent hours allocated:	62
DPW hours allocated:	340
Part-time/Seasonal hours allocated:	0

469 DRAINAGE - provides maintenance and flushing of storm sewers and catch basins. The contracts account provides for rental of outside cleaning equipment not owned by the City.

DPW superintendent hours allocated: 42
DPW hours allocated: 345
Part-time/Seasonal hours allocated: 0

475 TRAFFIC SIGNS AND SIGNALS - provides maintenance, repair and replacement of traffic signs and signals.

DPW superintendent hours allocated: 10
DPW hours allocated: 65
Part-time/Seasonal hours allocated: 0

478 WINTER MAINTENANCE - provides snow plowing, sanding and salting of streets as necessary.

DPW superintendent hours allocated: 62
DPW hours allocated: 220
Part-time/Seasonal hours allocated: 0

483 ADMINISTRATION - five percent of the wages and benefits for the city manager, assistant/intern, finance director and accounting staff are allocated for supervision and record keeping of Local Street work. The DPW superintendent charges time for job scheduling, daily street inspections, reporting and capital improvement planning. Administration expenditures are not to exceed ten percent of Act 51 Transportation Funds, if no other funding or subsidy is expected to be received.

DPW superintendent hours allocated: 21

901 CAPITAL IMPROVEMENTS -

Annual surface maintenance program

Bardeen Street & Comstock Court	\$ 17,750
Barton Street	\$ 24,450
Howard, Clara, Kay Streets & Brookside Drive	\$ 20,000
Windigo Lane	\$ 10,800
West Morrell Street (repaving after water main project)	\$ 50,000

Total DPW superintendent hours allocated:	426
Total DPW hours allocated:	1,755
Total Part-time/Seasonal hours allocated:	0

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS
2021 - 2022 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 187,300	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 33,000	
REVENUES FROM TOWNSHIP	\$ 186,725	
TRANSFERS IN	\$ 1,010,150	
<u>OTHER REVENUE</u>	<u>\$ 29,150</u>	
TOTAL ESTIMATED REVENUES		\$1,446,325

APPROPRIATIONS

POLICE DEPARTMENT	\$ 926,225	
FIRE DEPARTMENT	\$ 400,765	
BUILDING INSPECTION DEPARTMENT	\$ 36,720	
<u>TRANSFERS OUT</u>	<u>\$ 123,495</u>	
TOTAL APPROPRIATIONS		\$1,487,205

(CONTINUED NEXT PAGE)

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS

2021 - 2022 BUDGET

(CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS (\$ 40,880)

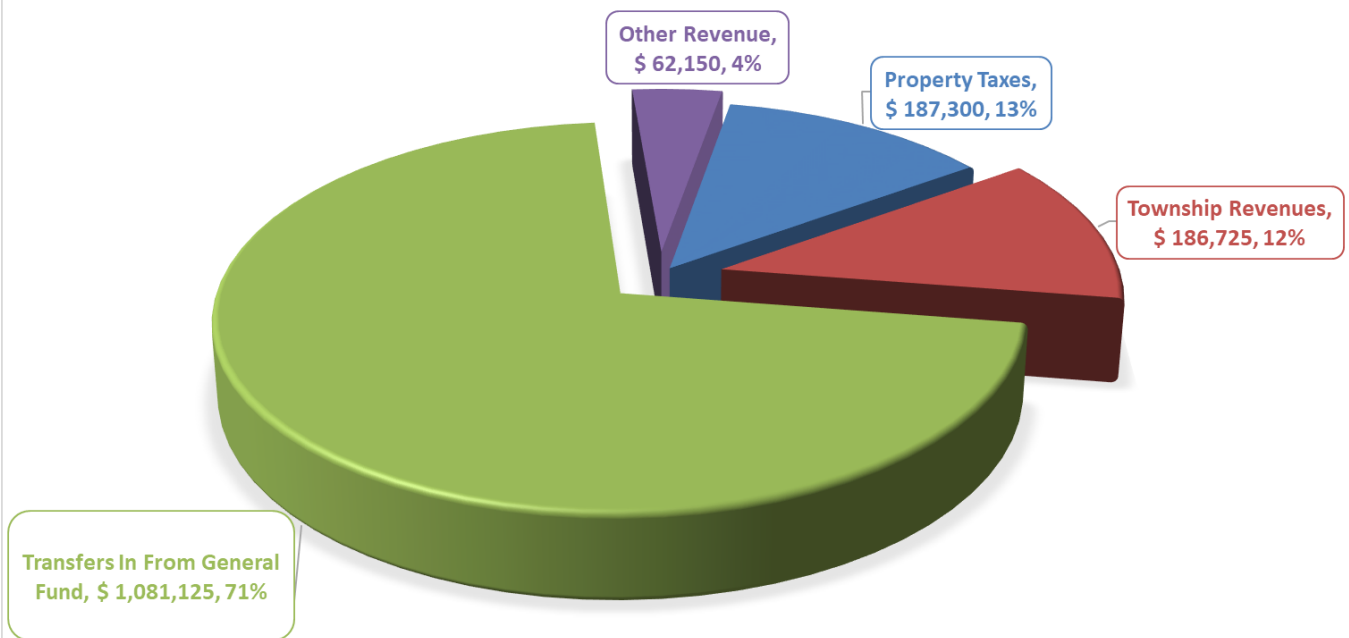
PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021

ASSIGNED	\$ 264,850	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 1,040	
RESTRICTED - BUILDING INSPECTION FEES	\$ 5,560	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 271,450

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022

ASSIGNED	\$ 227,740	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 990	
RESTRICTED - BUILDING INSPECTION FEES	\$ 1,840	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 230,570

**CITY OF OTSEGO PUBLIC SAFETY FUND
REVENUE PROJECTION**



The City of Otsego Public Safety Fund Revenue Projection shows that the Public Safety millage only supports 13 percent of the annual revenues. The Public Safety Fund could not operate without the subsidy from the General Fund which amounts to over 70 percent of the annual funds needed.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
205-000-403.004	PUBLIC SAFETY REAL TAX	165,351	170,670	169,535	174,075	3,405	2.00
205-000-410.004	PUBLIC SAFETY PERSONAL TAX	8,468	7,150	7,150	7,725	575	8.04
205-000-411.011	PRIOR YR PUBLIC SAFETY REAL PROP TAXI	0	0	0	0	0	0.00
205-000-420.011	PRIOR YR PUBLIC SAFETY PERS PROP TAXI	0	0	0	0	0	0.00
205-000-437.007	PUBLIC SAFETY IFT REAL TAX	325	320	320	5,200	4,880	1,525.00
205-000-437.008	PUBLIC SAFETY IFT PERSONAL TAX	0	0	0	0	0	0.00
205-000-445.000	INT & PENALTY FEES	360	150	300	300	150	100.00
205-000-455.000	LIQUOR LICENSES	4,156	4,000	4,000	3,800	(200)	(5.00)
205-000-477.000	BUILDING PERMITS	74,865	15,000	28,245	22,000	7,000	46.67
205-000-478.000	ELECTRICAL PERMITS	3,941	4,000	7,965	5,500	1,500	37.50
205-000-479.000	MECHANICAL & PLUMBING PERMITS	6,327	4,000	10,060	5,500	1,500	37.50
205-000-481.000	POLICE DEPT ISSUED PERMITS	50	50	15	50	0	0.00
205-000-505.000	FEMA FUNDS - PUBLIC SAFETY	0	0	0	0	0	0.00
205-000-505.301	FEDERAL PUBLIC SAFETY GRANTS - POLICI	0	0	0	0	0	0.00
205-000-505.336	FEDERAL PUBLIC SAFETY GRANTS - FIRE	0	0	138,600	0	0	0.00
205-000-528.000	FEDERAL GRANTS - OTHER	0	0	41,075	0	0	0.00
205-000-543.301	STATE GRANTS - PUBLIC SAFETY	0	0	0	0	0	0.00
205-000-543.302	STATE GRANTS - PD TRAINING ACT 302	1,057	1,200	1,060	1,200	0	0.00
205-000-543.336	STATE GRANTS - FIRE DEPT.	0	0	0	0	0	0.00
205-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSI	0	0	0	0	0	0.00
205-000-582.001	FIRE SERVICE CONTRACT - TWP	103,587	136,245	107,435	121,725	(14,520)	(10.66)
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	81,342	67,335	65,000	65,000	(2,335)	(3.47)
205-000-582.003	FIRE SERVICE CONTRACTS - OTHER	0	0	0	0	0	0.00
205-000-582.004	FIRE TRAINING FEES	250	1,500	0	1,500	0	0.00
205-000-626.301	POLICE DEPT SERVICES	1,769	1,750	2,100	2,100	350	20.00
205-000-626.336	FIRE DEPT SERVICES	3,000	2,000	4,000	4,000	2,000	100.00
205-000-655.000	POLICE FINES	15,283	16,800	7,700	16,000	(800)	(4.76)
205-000-657.000	FORFEITED PROPERTY	0	0	0	0	0	0.00
205-000-664.000	INVESTMENT INTEREST	2,481	1,500	500	500	(1,000)	(66.67)
205-000-673.301	SALE OF POLICE VEHICLES & EQUIP	0	0	0	0	0	0.00
205-000-673.336	SALE OF FIRE DEPT VEHICLES & EQUIP	310	0	0	0	0	0.00
205-000-675.301	CONTRIBUTIONS TO POLICE DEPT	0	0	0	0	0	0.00
205-000-675.336	CONTRIBUTIONS TO FIRE DEPT	0	0	1,000	0	0	0.00
205-000-688.000	REFUNDS/REBATES	7,420	0	1,200	0	0	0.00
205-000-694.000	CASH OVER AND SHORT	1	0	0	0	0	0.00
205-000-696.000	INSURANCE RECOVERIES	0	0	2,080	0	0	0.00
205-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
205-000-699.101	TRANSFER IN - GENERAL FUND	919,670	958,010	958,010	1,010,150	52,140	5.44
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		1,400,013	1,391,680	1,557,350	1,446,325	54,645	3.93

PUBLIC SAFETY FUND 205

REVENUE ACCOUNTS ACTIVITY 000 2021 - 2022 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a public safety millage of 1.8807 mills. Voters approved the levy of up to 2.0000 mills in August of 2016. The maximum allowed has been reduced by the Headlee Amendment to the State Constitution and can only be restored by voter approval.

[Note: New industrial facilities tax abatements (IFT's) are calculated at one-half of the respective millage rates. Rehabilitation IFT's have their original Taxable Value frozen but are taxed at the full rate. In addition P.A. 8 of 2010 freezes the Taxable Value and the millage rate on Senior/Disabled Housing (Baraga Manor) at 2008 values.

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>
REAL PROPERTY	\$ 93,515,545
<u>PERSONAL PROPERTY</u>	<u>\$ 4,107,700</u>
TOTAL	\$ 97,623,245

<u>TAX ABATEMENTS</u>	<u>TAXABLE VALUE</u>
IFT - REAL REHAB	\$ 169,036
IFT- REAL NEW	\$ 5,192,900
IFT - PERSONAL NEW	\$ 0
<u>CFT - REAL</u>	<u>\$ 0</u>
TOTAL	\$ 5,361,936

403.004 PUBLIC SAFETY REAL TAX - tax revenues based upon the available ad valorem real property taxable value and the public safety millage rate.

410.004 PUBLIC SAFETY PERSONAL TAX - tax revenues based upon the available ad valorem personal property taxable value and the public safety millage rate.

411.011 PRIOR YEAR PUBLIC SAFETY REAL PROPERTY TAX - records board of review or tax tribunal adjustments to prior year property taxes.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 420.011 PRIOR YEAR PUBLIC SAFETY PERSONAL PROPERTY TAX – records board of review or tax tribunal adjustments to prior year property taxes.
- 437.007 PUBLIC SAFETY IFT REAL TAX - tax revenues based upon the available IFT real property taxable value and one-half the public safety millage rate.
- 437.008 PUBLIC SAFETY IFT PERSONAL TAX - tax revenues based upon the available IFT personal property taxable value and one-half the public safety millage rate.
- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (1/2% monthly interest penalty on delinquent City taxes).
- 455.000 LIQUOR LICENSES - state liquor license renewal revenue.
- 477.000 BUILDING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 478.000 ELECTRICAL PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 479.000 MECHANICAL/PLUMBING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 481.000 POLICE DEPT ISSUED PERMITS - records permit revenues for handgun purchases, etc.
- 505.000 FEMA FUNDS - PUBLIC SAFETY - records Federal funds received for public safety costs incurred during major events.
- 505.301 FEDERAL PUBLIC SAFETY GRANTS - POLICE - identifies grants received from the federal government for police department safety related programs and/or equipment.
- 505.336 FEDERAL PUBLIC SAFETY GRANTS - FIRE - identifies grants received from the federal government for fire department related safety programs and/or equipment.
- 528.000 FEDERAL GRANTS – OTHER – during fiscal 2020-2021, the City received funds through the State as part of the federal Covid-19 Pandemic relief acts.
- 543.301 STATE GRANTS - PUBLIC SAFETY - identifies grants received from the State of Michigan for safety programs and/or equipment.
- 543.302 STATE GRANTS - POLICE TRAINING ACT 302 - records monies received in accordance with Public Act 302 of 1982 for police officer training.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 543.336 STATE GRANTS - FIRE DEPARTMENT - records grant monies received for fire department equipment and training.
- 582.001 TOWNSHIP/CITY FIRE CONTRACT - covers the following costs per calendar year: rent of Fire Hall - \$3,000, maintenance of Township Fire Trucks, and one-half of utilities, joint operating costs, equipment purchases and general maintenance and improvements to the Fire Hall.
- 582.002 Firefighter FEES-TOWNSHIP - reimbursement by Otsego Township for firefighter wages resulting from Township fires.
- 582.003 FIRE SERVICE CONTRACTS- OTHER - records revenues received from responses to other units of government as stipulated by contract. Also included are revenues for air tank servicing according to contract(s).
- 582.004 FIRE TRAINING FEES - amounts received from other jurisdictions with personnel attending training sessions provided by the department.
- 626.301 POLICE DEPARTMENT SERVICE FEES - fees collected for providing police department services.
- 626.336 FIRE DEPARTMENT SERVICE FEES - fees collected for providing fire department services.
- 655.000 POLICE FINES - reimbursements from Allegan County for ordinance and civil infraction fines.
- 657.000 FORFEITED PROPERTY - records cash and/or cash equivalents of forfeited or seized property.
- 664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.
- 673.301 SALE OF VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Police Department Fund.
- 673.336 SALE OF FIRE DEPT. VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Fire Department.
- 675.301 CONTRIBUTIONS TO POLICE DEPARTMENT - identifies donations made for the purchase of police equipment.
- 675.336 CONTRIBUTIONS TO FIRE DEPARTMENT - identifies donations made for the purchase of fire equipment.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.

694.000 CASH SHORT/OVER - balances the cash register when untraceable errors occur.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records previously unknown or unmeasurable adjustments and/or expenditures from prior year activities.

699.101 TRANSFER IN – GENERAL FUND - records current year General Fund subsidy.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 301 - POLICE DEPARTMENT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
205-301-701.000	CITY MANAGER SALARY	4,541	4,595	4,595	4,660	65	1.41
205-301-702.000	SUPERVISORY WAGES	81,511	80,590	80,590	81,655	1,065	1.32
205-301-702.001	DPW SUPERVISORY WAGES	346	350	350	355	5	1.43
205-301-703.002	DETECTIVE WAGES	74,803	78,030	74,525	79,110	1,080	1.38
205-301-703.006	PATROLMAN WAGES	294,655	316,625	332,360	394,780	78,155	24.68
205-301-703.007	RESERVE OFFICER WAGES	29,566	55,640	6,400	0	(55,640)	(100.00)
205-301-705.000	CLERICAL WAGES	45,939	45,950	44,985	47,405	1,455	3.17
205-301-706.000	DPW WAGES	3,356	4,435	6,000	4,330	(105)	(2.37)
205-301-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
205-301-708.000	CUSTODIAL WAGES	4,962	5,010	5,140	5,080	70	1.40
205-301-715.000	FICA	39,671	46,140	42,455	48,180	2,040	4.42
205-301-716.000	HEALTH INSURANCE	66,223	70,165	94,205	74,080	3,915	5.58
205-301-717.000	LIFE INSURANCE	593	715	625	715	0	0.00
205-301-718.000	RETIREMENT	42,859	48,290	52,000	55,600	7,310	15.14
205-301-719.000	DISABILITY	1,493	1,985	1,620	2,285	300	15.11
205-301-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-301-721.000	WORKERS COMPENSATION INSURANCE	9,461	7,180	7,985	9,730	2,550	35.52
205-301-724.001	CELL PHONE ALLOWANCE	737	900	760	900	0	0.00
205-301-726.000	EMPLOYEE ASSISTANCE PROGRAM	162	165	165	165	0	0.00
205-301-727.000	OFFICE SUPPLIES	1,105	1,500	1,400	1,500	0	0.00
205-301-728.000	POSTAGE	530	375	325	375	0	0.00
205-301-737.000	SUBSCRIPTIONS	200	300	200	300	0	0.00
205-301-740.000	OPERATING SUPPLIES	4,366	3,500	2,000	3,500	0	0.00
205-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	250	0	250	0	0.00
205-301-740.657	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-742.000	UNIFORM PURCHASES	2,670	6,500	9,000	4,500	(2,000)	(30.77)
205-301-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
205-301-758.000	DIESEL FUEL	0	50	0	50	0	0.00
205-301-759.000	GASOLINE	9,115	11,500	6,900	11,000	(500)	(4.35)
205-301-760.000	MINOR EQUIPMENT PURCHASES	9,319	12,000	11,000	12,000	0	0.00
205-301-760.657	MINOR EQUIP PURCHASE - DRUG ENFOR	0	0	0	0	0	0.00
205-301-801.000	BANKING CHARGES	0	0	0	1,450	1,450	0.00
205-301-802.000	CONTRACTS	151	2,500	500	2,500	0	0.00
205-301-807.000	AUDIT	375	375	375	1,500	1,125	300.00
205-301-811.000	WITNESS FEES	0	100	0	0	(100)	(100.00)
205-301-812.000	UNIFORM CLEANING & REPAIR	259	750	700	800	50	6.67
205-301-824.000	SERVICE AGREEMENTS	5,007	5,200	5,000	5,200	0	0.00
205-301-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-301-826.000	LEGAL	12,962	8,000	11,000	11,000	3,000	37.50
205-301-835.000	MEDICAL EXAMS & SERVICES	190	750	500	750	0	0.00
205-301-852.000	MISC COMM/INTERNET	1,323	1,200	1,400	1,450	250	20.83
205-301-853.000	TELEPHONE	3,445	3,300	3,660	3,700	400	12.12
205-301-860.000	TRAVEL, LODGING & MEALS	639	2,000	500	2,000	0	0.00
205-301-872.000	VEHICLE MAINTENANCE	6,875	6,000	6,100	6,000	0	0.00
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	0	0	0.00
205-301-900.000	ADVERTISING & PUBLISHING	723	0	0	0	0	0.00
205-301-902.000	COPY CHARGES	1,534	0	1,450	1,500	1,500	0.00
205-301-917.000	SEWER UTILITY	2,696	1,430	1,600	1,600	170	11.89
205-301-918.000	WATER UTILITY	1,057	700	1,025	1,025	325	46.43
205-301-921.000	ELECTRIC	10,294	10,300	8,000	10,000	(300)	(2.91)
205-301-923.000	NATURAL GAS	1,059	1,500	1,100	1,500	0	0.00
205-301-929.000	LAWN MAINTENANCE	2,156	0	1,400	900	900	0.00
205-301-931.000	BUILDING & GROUNDS MAINTENANCE	6,793	7,790	1,800	7,000	(790)	(10.14)
205-301-933.000	EQUIPMENT MAINTENANCE	1,410	4,000	1,000	4,000	0	0.00
205-301-940.000	MOTOR EQUIPMENT RENTAL	722	1,000	600	1,000	0	0.00
205-301-948.000	COMPUTER SERVICES	4,788	0	3,800	3,500	3,500	0.00
205-301-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
205-301-955.000	MEMBERSHIPS / DUES	450	700	775	700	0	0.00
205-301-956.000	TRAINING PROGRAMS & CONFERENCES	1,320	3,000	500	3,000	0	0.00
205-301-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	3,000	0	0	(3,000)	(100.00)
205-301-956.302	TRAINING - STATE FUNDED	930	1,700	425	1,000	(700)	(41.18)
205-301-956.657	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-960.000	INSURANCE	8,984	9,300	9,200	10,545	1,245	13.39
Totals for dept 301 - POLICE DEPARTMENT		804,325	877,435	847,995	926,225	48,790	5.56

PUBLIC SAFETY FUND 205

POLICE DEPARTMENT ACTIVITY 301 2021 - 2022 BUDGET

- 701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.
- 702.000 SUPERVISORY WAGES - reflects the police chief's salary.
- 702.001 DPW SUPERVISORY WAGES - provides 10 hours of service by the DPW superintendent for building & grounds maintenance.
- 703.002 DETECTIVE WAGES - provides wages for a detective, including 80 hours of overtime pay.
- 703.006 FULL-TIME OFFICER WAGES - wages for four full-time police officers together with 625 hours of overtime wages.
- 703.007 RESERVE OFFICER WAGES - provides 0 hours of wages.
- 705.000 CLERICAL WAGES - reflects the Police Secretary's wages with 30 hours of overtime.
- 706.000 DPW WAGES - provides 155 hours of labor for building and grounds maintenance.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides an estimated 37 percent of the facilities specialist's wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides criminal procedure books, telephone/address cross directories, and legal updates for the department.
- 740.000 OPERATING SUPPLIES - includes first aid equipment, safety equipment for the cars, flares, tickets, and all other general supplies.

- 740.302 SUPPLIES - TRAINING - STATE FUNDED - provides miscellaneous supplies, ammunition involved in departmental training covered by State Act 302 funding.
- 740.657 SUPPLIES - DRUG ENFORCEMENT - provides training and other supplies involved with drug enforcement operations from confiscated monies.
- 742.000 UNIFORM PURCHASES - contractual uniform allowance for each of the seven officers, purchased at the direction of the police chief. Also included are uniforms for part-time officers and other protective equipment such as vests, helmets, and leather gear.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 758.000 Diesel Fuel – provides diesel fuel for police department vehicles and equipment.
- 759.000 Gasoline – provides gasoline for police department vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 760.657 MINOR EQUIPMENT PURCHASES - DRUG ENFORCEMENT - provides equipment purchases involved with drug enforcement operations from confiscated monies.
- 801.000 BANKING CHARGES – reflects a portion of bank service charges.
- 802.000 CONTRACTS - provides for special services to the department.
- 807.000 AUDIT – provides a portion of the fee allocated to the Public Safety Fund for the annual audit.
- 811.000 WITNESS FEES - reimbursement to witness' for their time and mileage when called in to testify on city ordinance cases.
- 812.000 UNIFORM CLEANING & REPAIR - uniform cleaning allowance for each police officer as specified by union contract.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.

- 826.000 LEGAL - counsel for criminal and civil work. Also includes services of a labor attorney for union contract negotiation.
- 835.000 MEDICAL EXAMS & SERVICES - physical exams necessary prior to new-hires of Officers, Reserve Officers and Crossing Guards. Also included is new OSHA provision for Hepatitis B immunization.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - regular departmental telephone service and charges to forward after hours call to Allegan County Central Dispatch.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 VEHICLE MAINTENANCE - repairs, replacement parts and car washes for patrol vehicles.
- 885.000 COMMUNITY SAFETY PROGRAMS - expense to promote and administer neighborhood watch and child watch safety programs.
- 900.000 ADVERTISING & PUBLISHING - used to promote open positions, auctions, etc.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.
- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems, elevator and sprinkler system maintenance.
- 933.000 EQUIPMENT MAINTENANCE - repair and general maintenance to office equipment, radios, weapons, etc.

- 940.000 MOTOR EQUIPMENT RENTAL - state established rates are charged for equipment used to maintain the building and grounds by Department of Public Works.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 952.000 STATE & FEDERAL FINES & PENALTIES – records fines or penalties assessed for violations of federal or state regulations. While the City makes every possible effort to be in compliance, occasionally situations arise where there is a violation and a penalty to be paid.
- 955.000 MEMBERSHIPS / DUES - memberships in the Michigan Association of Chiefs of Police and the West Michigan Chiefs Association.
- 956.000 TRAINING & EDUCATIONAL PROGRAMS - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department’s activities. To comply with Public Act 302 of 1982 funding restrictions, this budget must be \$500 or more (the amount budgeted during fiscal year 1982-1983).
- 956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 956.302 TRAINING - STATE FUNDED - records training funded by Public Act 302 of 1982 funds shown as revenues in account 205-000-539.302.
- 956.657 TRAINING - DRUG ENFORCEMENT - records specific drug enforcement training activities. These may be funded by drug forfeiture monies.
- 960.000 INSURANCE - worker's compensation, liability and vehicle insurance for the department.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 336 - FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
205-336-701.000	CITY MANAGER SALARY	4,540	4,595	4,595	4,660	65	1.41
205-336-702.001	DPW SUPERVISORY WAGES	346	350	350	355	5	1.43
205-336-702.302	FIREFIGHTER WAGES - FULL TIME	54,775	54,280	54,280	50,820	(3,460)	(6.37)
205-336-704.001	FIRE OFFICER COMPENSATION	21,739	17,075	28,110	27,200	10,125	59.30
205-336-704.002	FIREFIGHTER WAGES - SHARED	4,582	5,050	715	5,055	5	0.10
205-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	16,149	17,545	17,105	17,680	135	0.77
205-336-704.004	FIREFIGHTER WAGES - EMERGENCY STATION	0	3,000	0	3,000	0	0.00
205-336-704.007	FIREFIGHTER WAGES - CERTIFICATION	5,575	6,000	4,000	6,000	0	0.00
205-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	10,119	9,500	14,025	14,985	5,485	57.74
205-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALLS	26,794	23,000	40,000	29,970	6,970	30.30
205-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	15,632	13,000	15,000	15,910	2,910	22.38
205-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CALLS	35,907	30,000	26,680	29,970	(30)	(0.10)
205-336-706.000	DPW WAGES	266	1,940	300	1,400	(540)	(27.84)
205-336-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
205-336-708.000	CUSTODIAL WAGES	1,295	1,355	1,350	1,375	20	1.48
205-336-715.000	FICA	15,217	15,605	15,800	16,030	425	2.72
205-336-716.000	HEALTH INSURANCE	154	1,530	250	20,770	19,240	1,257.52
205-336-717.000	LIFE INSURANCE	99	115	105	115	0	0.00
205-336-718.000	RETIREMENT	5,890	6,100	5,950	5,720	(380)	(6.23)
205-336-719.000	DISABILITY	219	255	230	245	(10)	(3.92)
205-336-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-336-721.000	WORKERS COMPENSATION INSURANCE	82	105	245	200	95	90.48
205-336-721.336	WORKERS COMP INSURANCE - FIREFIGHTING	6,392	5,525	6,515	6,400	875	15.84
205-336-726.000	EMPLOYEE ASSISTANCE PROGRAM	824	825	825	825	0	0.00
205-336-727.000	OFFICE SUPPLIES	1,100	1,200	1,200	1,200	0	0.00
205-336-728.000	POSTAGE	263	250	130	250	0	0.00
205-336-740.000	OPERATING SUPPLIES	2,400	2,900	2,800	3,500	600	20.69
205-336-740.001	RESCUE UNIT SUPPLIES	800	1,500	2,050	2,500	1,000	66.67
205-336-740.002	SUPPLIES-TRAINING CLASSES	0	750	0	750	0	0.00
205-336-742.000	UNIFORM PURCHASES	3,709	3,500	3,500	3,500	0	0.00
205-336-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
205-336-758.000	DIESEL FUEL	1,886	2,250	1,100	1,500	(750)	(33.33)
205-336-759.000	GASOLINE	1,591	1,500	1,560	1,500	0	0.00
205-336-760.000	MINOR EQUIPMENT PURCHASES	28,402	30,000	165,000	30,000	0	0.00
205-336-801.000	BANKING CHARGES	0	0	0	0	0	0.00
205-336-802.000	CONTRACTS	3,329	1,400	1,300	1,400	0	0.00
205-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	7,770	14,000	0	14,000	0	0.00
205-336-807.000	AUDIT	375	375	375	375	0	0.00
205-336-812.000	UNIFORM CLEANING & REPAIR	115	60	0	60	0	0.00
205-336-824.000	SERVICE AGREEMENTS	13,405	13,000	11,000	15,000	2,000	15.38
205-336-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-336-826.000	LEGAL	160	500	440	500	0	0.00
205-336-835.000	MEDICAL EXAMS & SERVICES	1,033	2,500	2,000	2,500	0	0.00
205-336-852.000	MISC COMM/INTERNET	1,188	1,100	1,400	1,400	300	27.27
205-336-853.000	TELEPHONE	955	1,100	815	1,000	(100)	(9.09)
205-336-860.000	TRAVEL, LODGING & MEALS	1,172	1,250	620	1,250	0	0.00
205-336-872.000	VEHICLE MAINTENANCE	42	100	0	0	(100)	(100.00)
205-336-900.000	ADVERTISING & PUBLISHING	243	400	0	400	0	0.00
205-336-917.000	SEWER UTILITY	893	920	930	950	30	3.26
205-336-918.000	WATER UTILITY	444	440	455	460	20	4.55
205-336-921.000	ELECTRIC	5,310	4,500	5,015	4,800	300	6.67
205-336-923.000	NATURAL GAS	2,949	4,000	4,000	4,000	0	0.00
205-336-929.000	LAWN MAINTENANCE	1,468	700	600	700	0	0.00
205-336-931.000	BUILDING & GROUNDS MAINTENANCE	13,316	6,000	25,000	3,000	(3,000)	(50.00)
205-336-933.000	EQUIPMENT MAINTENANCE	22,973	22,500	22,000	20,000	(2,500)	(11.11)
205-336-940.000	MOTOR EQUIPMENT RENTAL	181	600	60	600	0	0.00
205-336-944.000	HYDRANT RENTAL	7,280	7,280	0	7,280	0	0.00
205-336-948.000	COMPUTER SERVICES	25	0	250	0	0	0.00
205-336-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
205-336-955.000	MEMBERSHIPS / DUES	75	400	100	400	0	0.00
205-336-956.000	TRAINING PROGRAMS & CONFERENCES	3,168	6,000	6,000	7,500	1,500	25.00
205-336-960.000	INSURANCE	9,181	9,805	10,300	9,805	0	0.00
Totals for dept 336 - FIRE DEPARTMENT		363,797	359,530	506,430	400,765	41,235	11.47

PUBLIC SAFETY FUND 205

FIRE DEPARTMENT ACTIVITY 336 2021 - 2022 BUDGET

- 701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.
- 702.001 DPW SUPERVISORY WAGES - provides 10 hours of service by the DPW superintendent.
- 702.302 FIREFIGHTER WAGES – FULL TIME – provides wages for one full-time firefighter to primarily respond to medical calls during the day when it is more difficult to have other firefighters respond.
- 704.001 FIRE OFFICER COMPENSATION - provides monthly payments to officers for extra time served in departmental administration.
- 704.002 FIREFIGHTER WAGES - SHARED - provides payment to firefighters for time worked on activities shared between the City and Township, such as jointly owned equipment and hall maintenance.
- 704.003 FIREFIGHTER WAGES - DRILLS & TRAINING - provides for wages to attend drills and other training functions.
- 704.004 EMERGENCY STANDBY WAGES - two firefighters monitor the station and emergency telephone line at their regular pay rate when the telephone service to Allegan 911 is out of service.
- 704.007 WAGES - CERTIFICATION - in accordance with the Fire Department Officer Selection Policy, firefighters receiving training certificates for Firefighter I, Firefighter II, Fire Officer I, Fire Officer II, Fire Officer III, Firefighter Training Council Incident Command or other approved training courses shall be awarded \$200 per course for taking the initiative to expand their qualifications.
- 704.102 FIREFIGHTER WAGES - CITY FIRE CALLS - provides for wages for responses to fire calls and wash downs.
- 704.108 FIREFIGHTER WAGES - CITY MEDICAL FIRST RESPONDER - provides for wages for responses to medical calls as first responders.
- 704.202 FIREFIGHTER WAGES - TOWNSHIP FIRE CALLS - provides for wages for responses to fire calls and wash downs.
- 704.208 FIREFIGHTER WAGES - TOWNSHIP MEDICAL FIRST RESPONDER - provides for wages for responses to medical calls as first responders.

- 706.000 DPW WAGES - provides 50 hours of DPW service to the department.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides an estimated 10 percent of the Facilities Specialist's wages.
- 727.000 OFFICE SUPPLIES - provides general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 740.000 OPERATING SUPPLIES - provides general operating and cleaning supplies for the department.
- 740.001 RESCUE UNIT SUPPLIES - provides for replenishment of first-aid supplies and other consumables for the Rescue Unit.
- 740.002 SUPPLIES - TRAINING CLASSES - provides for miscellaneous supplies for in-house training classes, such as equipment, binders, printing charges, etc.
- 742.000 UNIFORM PURCHASES - provides the purchase of dress uniforms.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 758.000 Diesel Fuel – provides diesel fuel for fire department vehicles and equipment.
- 759.000 Gasoline – provides gasoline for fire department vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. This includes the annual replacement of six sets of turn-out gear (coats, boots, gloves, etc.)(\$12,000).
- 801.000 BANKING CHARGES – reflects a portion of bank service charges.
- 802.000 CONTRACTS – reflects non-recurring service(s).
- 802.002 CONTRACTS - TRAINING INSTRUCTORS - records instructor fees for in-house training. Fees received from other departments attending are recorded in account 101-000-634.000.
- 807.000 AUDIT – provides a portion of the fee allocated to the Public Safety Fund for the annual audit.

- 812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of uniforms.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
Included are annual required testing of the department's equipment, such as air-packs, ladders, pumps, and front-line fire apparatus and weed control for the facility.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL – provides legal services for this activity.
- 835.000 MEDICAL EXAMS & SERVICES – provides new-hire exams, inoculations and injury care.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE – provides telephone service to the department.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 CITY VEHICLE MAINTENANCE – provides repairs and replacement parts for city fire truck(s) only. Repairs to jointly owned apparatus and the command car are charged to equipment maintenance account 933.000.
- 900.000 ADVERTISING & PUBLISHING - provides notices in local papers for activities and position openings.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.
- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems and sprinkler system maintenance.

- 933.000 EQUIPMENT MAINTENANCE - this account provides maintenance and repairs to the command car and jointly owned fire trucks and equipment.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain the fire hall and grounds (i.e. trucks, lawn mowers, etc.).
- 944.000 HYDRANT RENTAL - reimburses the Water Fund for annual use of the City's hydrants based upon 168 hydrants at \$35 each.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 952.000 STATE & FEDERAL FINES & PENALTIES – records fines or penalties assessed for violations of federal or state regulations. While the City makes every possible effort to be in compliance, occasionally situations arise where there is a violation and a penalty to be paid.
- 955.000 MEMBERSHIPS / DUES - provides membership to the Michigan Association of Fire Chiefs.
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.
- 960.000 INSURANCE - worker's compensation, property, liability, fleet, inland marine, and disability insurance coverage.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 371 - BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
205-371-702.000	SUPERVISORY WAGES	3,208	3,270	3,270	3,315	45	1.38
205-371-709.002	BUILDING INSPECTOR WAGES	0	0	0	0	0	0.00
205-371-709.003	ELECTRICAL INSP. WAGES	0	0	0	0	0	0.00
205-371-709.004	CODE ENFORCEMENT OFFICER	0	0	0	0	0	0.00
205-371-715.000	FICA	223	255	250	260	5	1.96
205-371-716.000	HEALTH INSURANCE	779	830	910	795	(35)	(4.22)
205-371-717.000	LIFE INSURANCE	6	10	10	10	0	0.00
205-371-718.000	RETIREMENT	316	320	330	325	5	1.56
205-371-719.000	DISABILITY	11	15	15	15	0	0.00
205-371-721.000	WORKERS COMPENSATION INSURANCE	10	10	10	10	0	0.00
205-371-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
205-371-727.000	OFFICE SUPPLIES	0	200	0	200	0	0.00
205-371-728.000	POSTAGE	0	450	0	450	0	0.00
205-371-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
205-371-802.000	CONTRACTS - BUILDING INSPECTION	67,379	13,500	22,000	20,000	6,500	48.15
205-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	3,547	3,600	7,500	5,000	1,400	38.89
205-371-804.000	CONTRACTS - MECH/PLUMBING INSPECT	5,694	3,600	9,500	5,000	1,400	38.89
205-371-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
205-371-826.000	LEGAL	710	1,000	0	1,000	0	0.00
205-371-852.000	MISC COMM/INTERNET	33	30	35	30	0	0.00
205-371-853.000	TELEPHONE	18	20	20	20	0	0.00
205-371-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
205-371-900.000	ADVERTISING & PUBLISHING	0	200	0	200	0	0.00
205-371-902.000	COPY CHARGES	0	50	0	50	0	0.00
205-371-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
205-371-960.000	INSURANCE	26	30	30	35	5	16.67
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		81,961	27,395	43,885	36,720	9,325	34.04

PUBLIC SAFETY FUND 205

BUILDING INSPECTION

ACTIVITY 371

2021 - 2022 BUDGET

- 702.000 SUPERVISORY WAGES - reflects 5 percent of the city clerk's salary.
- 709.002 BUILDING INSPECTOR WAGES - provides for the wages of a building inspector who is an employee of the City.
- 709.003 ELECTRICAL INSPECTOR WAGES - provides for the wages of an electrical inspector who is an employee of the City.
- 709.004 CODE ENFORCEMENT OFFICER WAGES - provides for a part-time employee to serve notices and track code violations.
- 727.000 OFFICE SUPPLIES - includes permits, offices supplies, etc.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS-BUILDING INSPECTION - these services are provided under contract by Professional Code Inspections of Dorr, Michigan (August 1996). Under this agreement, the service is compensated with 90% of building permits issued.
- 803.000 CONTRACTS-ELECTRICAL INSPECTION - these services are provided under contract by Professional Code Inspections of Dorr, Michigan (May 2000). The service is compensated with 90% of electrical permits issued.
- 804.000 CONTRACTS-MECHANICAL/PLUMBING INSPECTION - these services are provided under contract by Professional Code Inspections of Dorr, Michigan (August 1994). The service is compensated with 90% of electrical permits issued.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 826.000 LEGAL - provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – provides telephone service for this department.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - provides for the publishing of activity related notices.

902.000 COPY CHARGES - covers the department's paper copier charges.

955.000 MEMBERSHIPS / DUES -

960.000 INSURANCE - liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 371 - BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
Dept 991 - TRANSFERS OUT							
205-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	8,880	25,930	25,930	18,555	(7,375)	(28.44)
205-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	69,670	101,390	101,390	104,940	3,550	3.50
Totals for dept 991 - TRANSFERS OUT		78,550	127,320	127,320	123,495	(3,825)	(3.00)
TOTAL APPROPRIATIONS		1,328,633	1,391,680	1,525,630	1,487,205	95,525	6.86
NET OF REVENUES/APPROPRIATIONS - FUND 205		71,380	0	31,720	(40,880)	(40,880)	0.00
BEGINNING FUND BALANCE		168,345	239,726	239,726	271,446	31,720	13.23
ENDING FUND BALANCE		239,725	239,726	271,446	230,566	(9,160)	(3.82)

PUBLIC SAFETY FUND 205

TRANSFERS OUT ACTIVITY 991 2021 - 2022 BUDGET

999.401 TRANSFER TO FUND 401 - transfer to the Capital Projects Fund for future replacement or significant repairs to fixed assets related to this fund.

Police Department	\$	14,553
<u>Fire Department</u>	\$	<u>4,002</u>
Total	\$	18,555

999.402 TRANSFER TO FUND 402 - transfer to the Equipment Replacement Fund for future replacement or significant repairs to equipment related to this fund.

Police Department	\$	42,145
<u>Fire Department</u>	\$	<u>62,795</u>
Total	\$	104,940

[Because scarce resources in the Public Safety Fund, the Capital Project Fund will transfer this amount for future equipment purchases.]

STREET AND BRIDGE FUND

FUND 211 SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 132,900	
<u>OTHER REVENUE</u>	<u>\$ 750</u>	
TOTAL ESTIMATED REVENUES		\$ 133,650

APPROPRIATIONS

TRANSFER TO MAJOR STREET FUND	\$ 0	
TRANSFER TO LOCAL STREET FUND	\$ 104,650	
TRANSFER TO SPECIAL ASSESSMENT FUND	\$ 0	
<u>OTHER</u>	<u>\$ 740</u>	
TOTAL APPROPRIATIONS		\$ 105,390

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 28,260

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021 \$ 257,850

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022 \$ 286,110

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 211 - STREET & BRIDGE FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
211-000-583.000	REVENUE FROM COUNTY	131,045	100,000	131,000	132,900	32,900	32.90
211-000-664.000	INVESTMENT INTEREST	930	1,000	750	750	(250)	(25.00)
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		131,975	101,000	131,750	133,650	32,650	32.33

STREET AND BRIDGE FUND 211

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

583.000 REVENUE FROM COUNTY - revenue sharing from the road portion of county millage to be used for street and bridge maintenance in accordance with Michigan Compiled Laws 224.20b. According to MCL 224.20b(3), "the revenues allocated to the cities and villages shall be expended exclusively for highway, road and street purposes."

664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 211 - STREET & BRIDGE FUND

APPROPRIATIONS

Dept 991 - TRANSFERS OUT

		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
211-991-801.000	BANKING CHARGES	730	700	650	740	40	5.71
211-991-999.202	TRANSFER TO MAJOR STREET FUND	0	0	0	0	0	0.00
211-991-999.203	TRANSFER TO LOCAL STREET FUND	60,000	60,000	80,000	104,650	44,650	74.42
211-991-999.805	TRANSFER TO SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		60,730	60,700	80,650	105,390	44,690	73.62
TOTAL APPROPRIATIONS		60,730	60,700	80,650	105,390	44,690	73.62
NET OF REVENUES/APPROPRIATIONS - FUND 211		71,245	40,300	51,100	28,260	(12,040)	(29.88)
BEGINNING FUND BALANCE		135,506	206,751	206,751	257,851	51,100	24.72
ENDING FUND BALANCE		206,751	247,051	257,851	286,111	39,060	15.81

STREET AND BRIDGE FUND 211

TRANSFERS OUT ACTIVITY 991 2021 - 2022 BUDGET

801.000 BANKING CHARGES - reflects monthly checking account service charges, checks and deposit slip printing expense.

999.202 TRANSFER TO MAJOR STREET FUND - subsidy to the Major Street Fund, as needed.

999.203 TRANSFER TO LOCAL STREET FUND - subsidy to the Local Street Fund, as needed.

999.805 TRANSFER TO SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND - subsidy to the Special Assessment Capital Improvement Fund, as needed.

SOLID WASTE & RECYCLING FUND

FUND 225 SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 237,965	
COUNTY RECYCLE SURCHARGE REIMBURSEMENT	\$ 30,000	
<u>OTHER REVENUE</u>	<u>\$ 27,750</u>	
TOTAL ESTIMATED REVENUES		\$ 295,715

APPROPRIATIONS

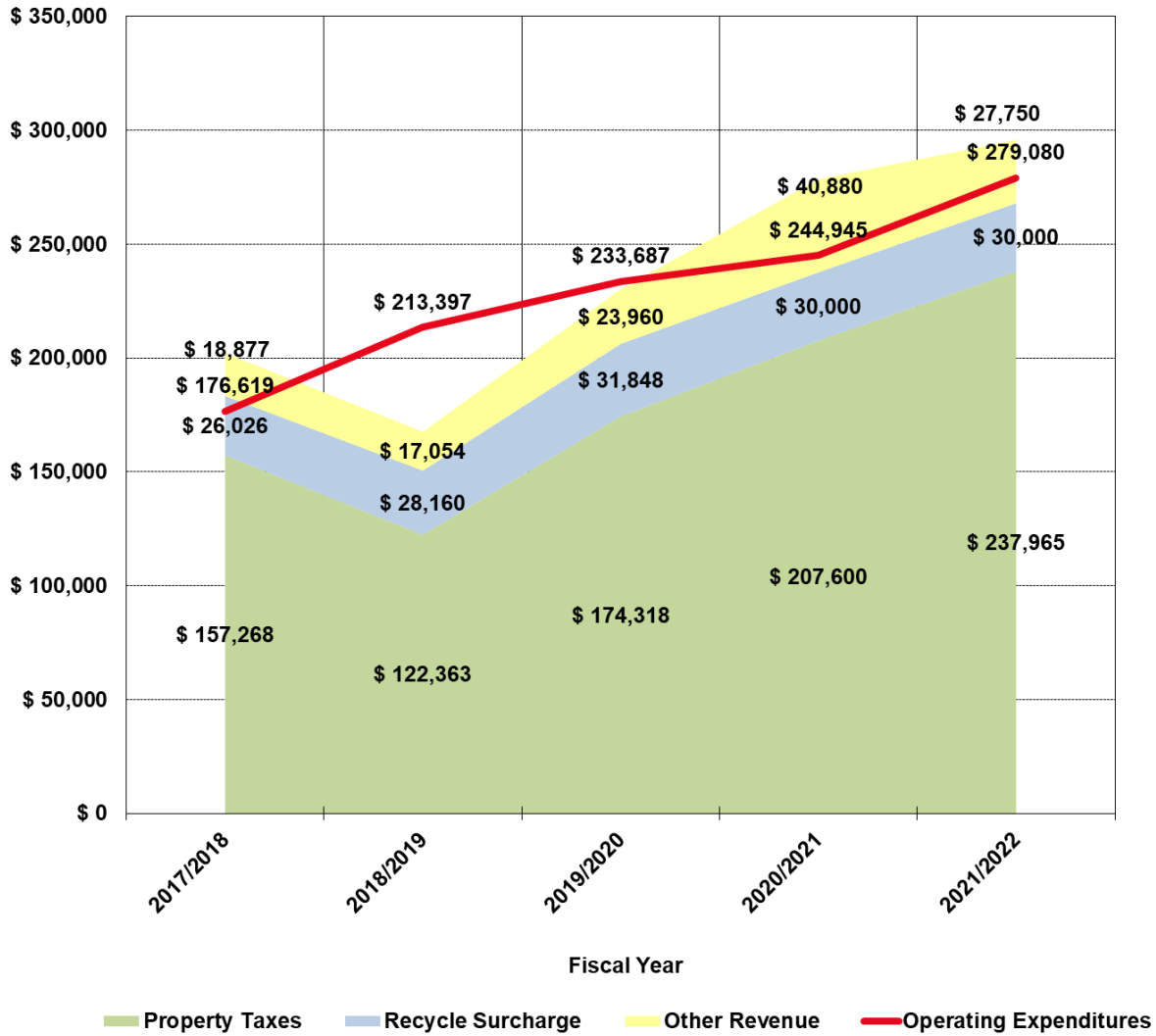
RECYCLING SERVICES	\$ 172,700	
RUBBISH COLLECTION & DISPOSAL SERVICES	\$ 97,455	
<u>TRANSFERS OUT</u>	<u>\$ 8,925</u>	
TOTAL APPROPRIATIONS		\$ 279,080

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 16,635

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021 \$ 29,975

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022 \$ 46,610

RECYCLING & SOLID WASTE REDUCTION OPERATING EXPENDITURES COMPARED TO REVENUES



The Recycling & Solid Waste Reduction Operating Expenditures Compared to Revenues graph illustrates the composition of revenues in the shaded areas and the operating expense with the red line. The difference between the two would be the appropriation to (or from) fund balance. Maintaining a fund balance equivalent to two months of operations is necessary to bridge the gap from July 1 to the property tax due date of August 15 and to help offset any unexpected cost increases in the collection and/or disposal of materials.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 225 - SOLID WASTE & RECYCLING FUND
ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
225-000-402.002	SOLID WASTE REAL PROPERTY TAXES	165,238	199,865	198,540	221,250	21,385	10.70
225-000-410.002	SOLID WASTE PERS PROPERTY TAXES	8,401	8,320	8,320	9,765	1,445	17.37
225-000-411.002	PRIOR YR SOLID WASTE REAL PROP TAXES	0	0	0	0	0	0.00
225-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY T	0	0	0	0	0	0.00
225-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	323	375	375	6,575	6,200	1,653.33
225-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	0	0	0	0	0	0.00
225-000-445.000	INT & PENALTY FEES	357	150	365	375	225	150.00
225-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURS	31,848	30,000	30,000	30,000	0	0.00
225-000-628.000	CITY LABOR & MATERIALS	81	0	0	0	0	0.00
225-000-640.000	TRANSFER STATION RECEIPTS	12,762	15,000	22,000	24,000	9,000	60.00
225-000-648.000	SCRAP & SALVAGE SALES	2,003	3,500	3,250	3,500	0	0.00
225-000-664.000	INVESTMENT INTEREST	937	750	100	250	(500)	(66.67)
225-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
225-000-688.000	REFUNDS/REBATES	57	0	530	0	0	0.00
225-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
225-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
225-000-699.101	TRANSFER IN - GENERAL FUND	8,120	15,000	15,000	0	(15,000)	(100.00)
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		230,127	272,960	278,480	295,715	22,755	8.34

SOLID WASTE & RECYCLING FUND 225

REVENUE ACCOUNTS ACTIVITY 000 2021 - 2022 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a solid waste reduction millage of 2.3773 mills. Michigan Compiled Laws 123.261 allows a local government to levy up to 3.0000 mills for solid waste reduction. For the City of Otsego, this maximum has been reduced by the Headlee Amendment to the State Constitution to 2.7803. The millage reduction can only be restored by voter approval.

[Note: New industrial facilities tax abatements (IFT's) are calculated at one-half of the respective millage rates. Rehabilitation IFT's have their original taxable value frozen but are taxed at the full rate. In addition P.A. 8 of 2010 freezes the taxable value and the millage rate on senior/disabled housing (Baraga Manor) at 2008 values.

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>	<u>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
REAL PROPERTY	\$ 93,515,545	\$ 0	\$ 93,515,545
<u>PERSONAL PROPERTY</u>	<u>\$ 4,107,700</u>	<u>\$ 0</u>	<u>\$ 4,107,700</u>
TOTAL	\$ 97,623,245	\$ 0	\$ 97,623,245

<u>TAX ABATEMENTS</u>	<u>TAXABLE VALUE</u>	<u>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
IFT - REAL REHAB	\$ 169,036	\$ 0	\$ 169,036
IFT- REAL NEW	\$ 5,192,900	\$ 0	\$ 5,192,900
IFT - PERSONAL NEW	\$ 0	\$ 0	\$ 0
<u>CFT - REAL</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	\$ 5,361,936	\$ 0	\$ 5,361,936

[NOTE: The DDA TV capture represents the tax revenues received by the Otsego Downtown Development Authority through Tax Increment Financing (TIF). Taxes "captured" from properties located within the TIF district are based upon increases in taxable value above the 1985 values. Revenues received by the authority will be used for capital improvements and special projects within the TIF District, as described in the DDA budget. For 2021-2022 the TIF capture will be zero as the district value is below the aggregate 1985 value.]

402.002 SOLID WASTE REDUCTION REAL PROPERTY TAXES - tax revenues based upon the available ad valorem real property taxable value and the solid waste reduction millage rate.

SOLID WASTE AND RECYCLING FUND ESTIMATED REVENUES 225-000 - Cont.

- 410.002 SOLID WASTE REDUCTION PERSONAL PROPERTY TAXES - tax revenues based upon the available ad valorem personal property taxable value and the solid waste reduction millage rate.
- 411.002 PRIOR YEAR SOLID WASTE REDUCTION REAL PROPERTY TAXES - reflects solid waste reduction tax revenues on real property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 420.002 PRIOR YEAR SOLID WASTE REDUCTION PERSONAL PROPERTY TAXES - reflects solid waste reduction tax revenues on personal property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 437.002 SOLID WASTE REDUCTION IFT REAL PROPERTY TAXES - tax revenues based upon the available tax abated real property taxable value and one-half of the solid waste reduction millage rate.
- 437.004 SOLID WASTE REDUCTION IFT PERSONAL PROPERTY TAXES - tax revenues based upon the available tax abated personal property taxable value and one-half of the solid waste reduction millage rate.
- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (2% Summer Tax Collection Fee, 4% Winter Tax Collection Fee and 1/2% monthly interest penalty on delinquent City taxes).
- 589.000 COUNTY RECYCLING REIMBURSEMENT - projected revenues from Allegan County Recycling Surcharge (\$25 per household) to fund the City's recycling programs.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 640.000 TRANSFER STATION RECEIPTS - user fee charges for non-recyclable materials.
- 648.000 SCRAP & SALVAGE SALES - records the sale of scrap metal collected at the transfer station.
- 664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - witness fees and other non-specified revenues.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances the cash register when untraceable errors occur.
- 699.101 TRANSFER IN - GENERAL FUND - records subsidy from the City's General Fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 225 - SOLID WASTE & RECYCLING FUND

APPROPRIATIONS

Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
225-525-702.001	DPW SUPERVISORY WAGES	3,808	3,850	3,850	3,900	50	1.30
225-525-706.000	DPW WAGES	31,690	36,025	33,000	39,355	3,330	9.24
225-525-706.001	PART-TIME OR SEASONAL WAGES	9,386	9,015	10,500	9,135	120	1.33
225-525-715.000	FICA	3,184	3,825	3,625	4,095	270	7.06
225-525-716.000	HEALTH INSURANCE	8,177	9,470	8,700	9,825	355	3.75
225-525-717.000	LIFE INSURANCE	53	60	55	65	5	8.33
225-525-718.000	RETIREMENT	3,450	3,615	3,625	3,915	300	8.30
225-525-719.000	DISABILITY	130	155	130	165	10	6.45
225-525-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
225-525-721.000	WORKERS COMPENSATION INSURANCE	2,003	1,520	1,445	1,930	410	26.97
225-525-726.000	EMPLOYEE ASSISTANCE PROGRAM	12	10	15	10	0	0.00
225-525-740.000	OPERATING SUPPLIES	569	525	400	525	0	0.00
225-525-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
225-525-801.000	BANKING CHARGES	12	15	0	290	275	1,833.33
225-525-802.000	CONTRACTS	760	900	750	900	0	0.00
225-525-802.001	CONTRACTS - RECYCLABLE MAT CONTAIN	9,399	9,000	9,700	9,700	700	7.78
225-525-802.002	CONTRACTS - CURBSIDE PICKUP	41,972	44,000	41,250	44,000	0	0.00
225-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	5,000	5,000	5,000	5,000	0	0.00
225-525-807.000	AUDIT	0	190	0	300	110	57.89
225-525-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-525-826.000	LEGAL	0	0	0	0	0	0.00
225-525-852.000	MISC COMM/INTERNET	54	50	70	70	20	40.00
225-525-853.000	TELEPHONE	74	90	70	70	(20)	(22.22)
225-525-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
225-525-900.000	ADVERTISING & PUBLISHING	0	400	350	400	0	0.00
225-525-921.000	ELECTRIC	903	1,000	1,060	1,060	60	6.00
225-525-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
225-525-931.000	BUILDING & GROUNDS MAINTENANCE	65	500	100	500	0	0.00
225-525-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
225-525-940.000	MOTOR EQUIPMENT RENTAL	34,647	33,500	36,000	36,000	2,500	7.46
225-525-960.000	INSURANCE	380	405	475	490	85	20.99
Totals for dept 525 - RECYCLING SERVICES		155,728	164,120	160,170	172,700	8,580	5.23

SOLID WASTE & RECYCLING FUND 225

RECYCLING SERVICES

ACTIVITY 525

2021 - 2022 BUDGET

This activity includes fall leaf pickup, monthly brush pickup and handling of recyclable materials at the City's Transfer/Recycling Center

702.001 DPW SUPERVISORY WAGES - provides 114 hours of service by the DPW superintendent.

706.000 DPW Wages - provides 1,410 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES – provides 546 hours of general labor during higher activity months. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - provides cutting blades and other necessary recycling materials.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

801.000 BANKING CHARGES – records banking charges for services.

802.000 CONTRACTS -

802.001 CONTRACTS - RECYCLABLE MATERIAL CONTAINERS - provides the pickup and transportation of roll-off containers to a local recycling center for paper, plastics and tin.

802.002 CONTRACTS - CURBSIDE PICKUP - this service is currently contracted to Best Way Disposal, Inc. which canvasses the City the first and Third Tuesday of each month.

802.003 CONTRACTS - BRUSH & STUMP GRINDING - reduces accumulated brush, as necessary.

807.000 AUDIT - provides for one-half of the fund's annual audit by an independent certified public accounting firm.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

826.000 LEGAL – provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides 50 percent of the telephone service for the transfer station.

860.000 TRAVEL, LODGING & MEALS – records travel expenditures to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - provides for the publishing of related notices, as necessary.

921.000 ELECTRIC - records 50 percent of the electric utility expense for the transfer station.

923.000 NATURAL GAS/PROPANE - records 50 percent of the natural gas/propane utility expense to heat the transfer station building.

931.000 BUILDING & GROUNDS MAINTENANCE - provides 50 percent of general building maintenance expense to the transfer station building.

933.000 EQUIPMENT MAINTENANCE -

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for motor equipment used for monthly curbside pickup of recyclable materials.

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 225 - SOLID WASTE & RECYCLING FUND
APPROPRIATIONS

Dept 528 - RUBBISH COLLECTION/DISPOSAL		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
225-528-702.001	DPW SUPERVISORY WAGES	3,807	3,850	3,825	3,900	50	1.30
225-528-706.000	DPW WAGES	23,313	26,325	18,350	27,910	1,585	6.02
225-528-706.001	PART-TIME OR SEASONAL WAGES	8,943	9,015	9,700	9,135	120	1.33
225-528-715.000	FICA	2,579	3,065	2,440	3,200	135	4.40
225-528-716.000	HEALTH INSURANCE	5,823	6,920	5,000	6,790	(130)	(1.88)
225-528-717.000	LIFE INSURANCE	38	45	35	50	5	11.11
225-528-718.000	RETIREMENT	2,655	2,745	2,220	2,890	145	5.28
225-528-719.000	DISABILITY	94	120	85	125	5	4.17
225-528-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
225-528-721.000	WORKERS COMPENSATION INSURANCE	1,047	970	800	1,190	220	22.68
225-528-726.000	EMPLOYEE ASSISTANCE PROGRAM	12	10	10	10	0	0.00
225-528-740.000	OPERATING SUPPLIES	769	700	1,200	1,200	500	71.43
225-528-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
225-528-801.000	BANKING CHARGES	12	15	0	290	275	1,833.33
225-528-802.000	CONTRACTS	276	225	0	225	0	0.00
225-528-802.001	CONTRACTS - REFUSE CONTAINERS	17,887	22,000	27,000	29,000	7,000	31.82
225-528-807.000	AUDIT	0	190	0	300	110	57.89
225-528-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-528-826.000	LEGAL	0	0	0	0	0	0.00
225-528-852.000	MISC COMM/INTERNET	54	50	70	70	20	40.00
225-528-853.000	TELEPHONE	74	90	70	70	(20)	(22.22)
225-528-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
225-528-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
225-528-921.000	ELECTRIC	903	1,000	1,060	1,000	0	0.00
225-528-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
225-528-931.000	BUILDING & GROUNDS MAINTENANCE	118	500	0	500	0	0.00
225-528-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
225-528-940.000	MOTOR EQUIPMENT RENTAL	9,173	8,000	7,000	8,000	0	0.00
225-528-960.000	INSURANCE	382	410	465	500	90	21.95
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		77,959	87,345	79,330	97,455	10,110	11.57

SOLID WASTE & RECYCLING FUND 225

RUBBISH COLLECTION & DISPOSAL SERVICES

ACTIVITY 528

2021 - 2022 BUDGET

This activity includes the operation of the transfer station as well as the monthly residential pickup of two to three bags or boxes of rubbish.

702.001 DPW SUPERVISORY WAGES - provides 114 hours of service by the DPW superintendent.

706.000 DPW WAGES - 1000 hours of DPW labor are provided.

706.001 PART-TIME OR SEASONAL WAGES - provides for 546 hours of general labor during higher activity months. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - materials to operate the transfer station.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

801.000 BANKING CHARGES – records banking charges for services.

802.000 CONTRACTS - special projects in this activity.

802.001 CONTRACTS - REFUSE CONTAINERS - the pick-up and transportation of full roll-off trash containers to a local landfill and the monthly rental charge on the containers.

807.000 AUDIT - provides for one-half of the fund's annual audit by an independent certified public accounting firm.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

826.000 LEGAL – provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides 50 percent of the telephone service for the transfer station.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - publication of the annual May-June free trip to the Transfer Station for local residents.

921.000 ELECTRIC - records 50 percent of the electric utility expense for the transfer station.

923.000 NATURAL GAS/PROPANE - records 50 percent of the natural gas/propane utility expense to heat the transfer station building.

931.000 BUILDING & GROUNDS MAINTENANCE - provides 50 percent of general building maintenance expense to the transfer station building.

933.000 EQUIPMENT MAINTENANCE - provides maintenance to the compactor.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for motor equipment used for the monthly pickup program.

960.000 INSURANCE - provides a solid waste disposal bond, property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 225 - SOLID WASTE & RECYCLING FUND
APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
225-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	0	3,570	3,570	8,925	5,355	150.00
225-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	1,875	1,875	0	(1,875)	(100.00)
Totals for dept 991 - TRANSFERS OUT		0	5,445	5,445	8,925	3,480	63.91
TOTAL APPROPRIATIONS		233,687	256,910	244,945	279,080	22,170	8.63
NET OF REVENUES/APPROPRIATIONS - FUND 225		(3,560)	16,050	33,535	16,635	585	3.64
BEGINNING FUND BALANCE		0	(3,560)	(3,560)	29,975	33,535	(941.99)
ENDING FUND BALANCE		(3,560)	12,490	29,975	46,610	34,120	273.18

SOLID WASTE AND RECYCLING FUND 225

TRANSFERS OUT
ACTIVITY 991
2021 - 2022 BUDGET

999.401 TRANSFER TO FUND 401 – transfer to the Capital Projects Fund for future replacement or significant repairs to fixed assets related to this fund.

999.402 TRANSFER TO FUND 402 - transfer to the Equipment Replacement Fund for future replacement or significant repairs to equipment related to this fund.

DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET

FUND 248 SUMMARY OF REVENUES & APPROPRIATIONS

2021 - 2022 BUDGET

ESTIMATED REVENUES

TAX INCREMENT FINANCING (100% TIF Capture)	\$	0	
STATE GRANTS	\$	256,700	
WORK PLAN REVENUES	\$	68,930	
DONATIONS/CONTRIBUTIONS	\$	15,250	
OTHER REVENUE	\$	500	
<u>INTERFUND LOAN</u>	\$	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 341,380

APPROPRIATIONS

DDA / MAIN STREET DISTRICT	\$	337,455	
CAPITAL IMPROVEMENTS	\$	0	
DEBT SERVICE	\$	0	
<u>TRANSFERS OUT</u>	\$	<u>0</u>	
TOTAL APPROPRIATIONS			\$ 337,455

EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS			\$ 3,925
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CASH BUDGET ADJUSTMENT TO CHANGE IN FUND BALANCE *

INTERFUND LOAN (INCREASES A LIABILITY)	\$	0	
CAPITAL IMPROVEMENTS (BECOMES AN ASSET)	\$	0	
<u>DEBT SERVICE PRINCIPAL (DECREASES A LIABILITY)</u>	\$	<u>0</u>	
NET ADJUSTMENT TO CHANGE IN FUND BALANCE			\$ 0

CHANGE IN FUND BALANCE			\$ 3,925
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021			\$1,673,275
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022			\$1,677,200
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BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
248-000-442.000	TAX INCREMENT FINANCING	0	0	0	0	0	0.00
248-000-566.000	STATE GRANT - RECREATION & CULTURE	0	0	0	0	0	0.00
248-000-569.000	STATE GRANTS - OTHER	253,754	257,000	257,565	256,700	(300)	(0.12)
248-000-569.001	STATE GRANTS - OTHER - MEDC	50,000	0	0	0	0	0.00
248-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
248-000-651.307	WP REV - MURAL	0	0	0	0	0	0.00
248-000-651.309	WP REV - SMALL BUSINESS SATURDAY	0	0	55	150	150	0.00
248-000-651.401	WP REV - CHRISTMAS EVENT	309	2,000	0	2,000	0	0.00
248-000-651.402	WP REV - ICE RINK	0	0	0	0	0	0.00
248-000-651.410	WP REV - MOVIES ON THE RIVERFRONT	0	0	0	0	0	0.00
248-000-651.411	WP REV - MUD VOLLEYBALL	1,196	0	0	0	0	0.00
248-000-651.416	WP REV - DOWNTOWN DOLLARS	1,428	2,000	560	1,000	(1,000)	(50.00)
248-000-651.417	WP REV - GUS MACKER TOURNAMENT	33,370	65,000	0	65,000	0	0.00
248-000-651.418	WP REV - FALL RIVERWALK	0	0	0	0	0	0.00
248-000-651.421	WP REV - STEINS & VINES	0	0	0	0	0	0.00
248-000-651.422	WP REV - PET ELECTION	20	600	1,210	600	0	0.00
248-000-651.424	WP REV - ICE HOCKEY TOURNAMENT	0	100	0	180	80	80.00
248-000-664.000	INVESTMENT INTEREST	2,194	1,200	300	500	(700)	(58.33)
248-000-668.000	DISPLAY SIGN RENTAL	0	50	0	0	(50)	(100.00)
248-000-671.000	MISCELLANEOUS REVENUE	500	0	0	0	0	0.00
248-000-673.006	SALE OF BUILDINGS/LAND	0	0	(650,550)	0	0	0.00
248-000-675.400	DONATIONS	433	300	850	250	(50)	(16.67)
248-000-675.505	CONTRIBUTIONS - FOUNDATION	17,000	0	0	0	0	0.00
248-000-675.507	CONTRIBUTIONS - CROWD FUNDING	51,188	0	0	0	0	0.00
248-000-675.508	CONTRIBUTIONS - MAIN ST GENERAL SUF	0	0	0	15,000	15,000	0.00
248-000-675.974	CONTRIBUTIONS - LAND IMPRVMT PRO	43,747	0	5	0	0	0.00
248-000-688.000	REFUNDS/REBATES	1,056	0	140	0	0	0.00
248-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
248-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
248-000-698.000	BONDING PROCEEDS	0	0	0	0	0	0.00
248-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		456,195	328,250	(389,865)	341,380	13,130	4.00

DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET 248

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

442.000 TAX INCREMENT FINANCING - reflects the tax revenue capture based upon the increase in the DDA district's current tax year's Taxable Value less the 1985 Base Year State Equalized Value. *The DDA district's 2021 Taxable Value is less than the 1985 Base Year, therefore, no TIF Capture will occur in 2021.* No school or State Education Taxes are captured as all debts incurred prior to the passage of Proposal "A" have been repaid.

566.000 STATE GRANT – RECREATION & Culture - no grant monies are expected to be received during this fiscal year.

569.000 STATE GRANT - OTHER - the State of Michigan is providing reimbursement for small taxpayer exemption loss which affects the TIF capture.

569.001 STATE GRANT – OTHER – MEDC – the authority will seek matching funds based on crowd funding for the Riverfront Pavilion Project.

626.000 CHARGES FOR SERVICES - records reimbursement for services rendered by the Main Street program.

651.307 WORK PLAN REVENUE – MURAL - records revenues for this work plan.

651.309 WORK PLAN REVENUE – SMALL BUSINESS SATURDAY - records revenues for this work plan.

651.401 WORK PLAN REVENUE - CHRISTMAS EVENT - records revenues for this work plan.

651.402 WORK PLAN REVENUE - ICE RINK - records revenues for this work plan.

651.410 WORK PLAN REVENUE - MOVIES ON THE RIVERFRONT - records revenues for this work plan.

651.411 WORK PLAN REVENUE - MUD VOLLEYBALL - records revenues for this work plan.

651.416 WORK PLAN REVENUE - DOWNTOWN DOLLARS - records revenues for this work plan.

651.417 WORK PLAN REVENUE - GUS MACKER TOURNAMENT - records revenues for this work plan.

- 651.418 WORK PLAN REVENUE - FALL RIVERWALK EVENT - records revenues for this work plan.
- 651.421 WORK PLAN REVENUE – STEINS & VINES – records revenues for this work plan.
- 651.422 WORK PLAN REVENUE – PET ELECTION – records revenues for this work plan.
- 651.424 WORK PLAN REVENUE – ICE HOCKEY TOURNAMENT - records revenues for this work plan.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 668.000 DISPLAY SIGN RENTAL - the DDA collects \$30 for each message displayed on the marquee sign located on the northwest corner of Allegan and Farmer Streets.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 673.006 SALE OF BUILDINGS/LAND – records sale of assets along with any associated gain or loss.
- 675.400 DONATIONS - records donations and contributions from private parties for unspecified use.
- 675.505 CONTRIBUTIONS – FOUNDATIONS – records foundations contributions and/or grants.
- 675.507 CONTRIBUTIONS – CROWD FUNDING – records project monies raised by crowd funding.
- 675.508 CONTRIBUTIONS – MAIN STREET GENERAL SUPPORT – records fund raising efforts to support the Main Street Program. The DDA/MS Board set a \$15,000 goal for this fiscal year.
- 675.974 CONTRIBUTIONS – LAND IMPROVEMENT PROJECT - records capital project funds raised outside the crowd funding period.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH OVER AND SHORT - an account used to balance untraceable differences in account balances.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 698.000 BONDING PROCEEDS - records revenues from the sale of bonds.
- 699.101 TRANSFER IN – GENERAL FUND – records subsidy from the City’s General Fund.

699.805 TRANSFER IN – SPECIAL ASSESSMENT FUND – reflects the possibility of an Interfund Loan for Riverfront Pavilion Project.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 729 - DDA / MAIN STREET DISTRICT		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
248-729-702.000	SUPERVISORY WAGES	47,860	47,945	42,000	53,605	5,660	11.81
248-729-702.001	DPW SUPERVISORY WAGES	2,426	2,450	2,450	2,480	30	1.22
248-729-706.000	DPW WAGES	12,073	38,795	20,000	31,680	(7,115)	(18.34)
248-729-706.001	PART-TIME OR SEASONAL WAGES	4,542	4,730	4,700	6,450	1,720	36.36
248-729-708.000	CUSTODIAL WAGES	12	0	0	0	0	0.00
248-729-715.000	FICA	4,649	7,335	5,290	7,225	(110)	(1.50)
248-729-716.000	HEALTH INSURANCE	21,687	30,530	16,000	27,355	(3,175)	(10.40)
248-729-717.000	LIFE INSURANCE	141	190	125	180	(10)	(5.26)
248-729-718.000	RETIREMENT	6,197	8,515	6,445	8,450	(65)	(0.76)
248-729-719.000	DISABILITY	233	350	250	355	5	1.43
248-729-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
248-729-721.000	WORKERS COMPENSATION INSURANCE	1,093	1,720	900	1,830	110	6.40
248-729-726.000	EMPLOYEE ASSISTANCE PROGRAM	36	35	35	35	0	0.00
248-729-727.000	OFFICE SUPPLIES	659	750	650	750	0	0.00
248-729-728.000	POSTAGE	304	250	150	250	0	0.00
248-729-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
248-729-760.000	MINOR EQUIPMENT PURCHASES	0	800	0	300	(500)	(62.50)
248-729-801.000	BANKING CHARGES	1,459	1,200	1,400	1,500	300	25.00
248-729-802.000	CONTRACTS	5,859	4,000	4,500	5,000	1,000	25.00
248-729-805.000	CONTRACTS - CITY OF OTSEGO	15,000	15,000	0	15,000	0	0.00
248-729-807.000	AUDIT	750	770	690	770	0	0.00
248-729-824.000	SERVICE AGREEMENTS	0	0	0	700	700	0.00
248-729-824.001	WEB SITE SERVICES	95	1,000	215	2,500	1,500	150.00
248-729-826.000	LEGAL	0	500	500	500	0	0.00
248-729-835.000	MEDICAL EXAMS & SERVICES	0	0	105	0	0	0.00
248-729-852.000	MISC COMM/INTERNET	335	330	300	350	20	6.06
248-729-853.000	TELEPHONE	567	590	520	590	0	0.00
248-729-860.000	TRAVEL, LODGING & MEALS	187	2,500	500	2,000	(500)	(20.00)
248-729-880.000	COMMUNITY PROMOTION	925	750	500	750	0	0.00
248-729-880.100	ORGANIZATION COMMITTEE	0	0	0	0	0	0.00
248-729-880.103	ORG WP - VOLUNTEER PROGRAM	4	0	0	0	0	0.00
248-729-880.104	ORG WP - FRIENDS OF MAIN STREET	0	0	0	0	0	0.00
248-729-880.107	ORG WP - VOLUNTEER APPRECIATION	197	400	200	0	(400)	(100.00)
248-729-880.108	ORG WP - QUARTERLY NEWSLETTER	1,500	2,000	1,600	2,000	0	0.00
248-729-880.109	ORG WP - RACK CARDS	0	0	0	0	0	0.00
248-729-880.110	ORG WP - STATE OF THE STREET	0	0	0	0	0	0.00
248-729-880.111	ORG WP - SOCIAL MEDIA OUTREACH	0	50	0	500	450	900.00
248-729-880.200	DESIGN COMMITTEE	186	0	0	0	0	0.00
248-729-880.201	DESIGN - LANDSCAPING SUPPLIES	10,262	9,000	9,000	10,000	1,000	11.11
248-729-880.202	DESIGN - TREES	0	1,000	1,000	1,000	0	0.00
248-729-880.203	DESIGN - GENERAL MAINTENANCE SUPPLI	383	2,500	1,000	2,500	0	0.00
248-729-880.204	DESIGN WP - STREET BANNERS	0	0	0	0	0	0.00
248-729-880.206	DESIGN WP - AUTUMN BLISS	0	500	270	300	(200)	(40.00)
248-729-880.207	DESIGN WP - ART INSTALLATION	0	0	0	0	0	0.00
248-729-880.212	DESIGN WP - SPRING CLEANUP	0	0	0	0	0	0.00
248-729-880.214	DESIGN WP - FLOWER BEDS	0	6,000	0	0	(6,000)	(100.00)
248-729-880.215	DESIGN WP - RIVERFRONT PRELIM DESIGI	20	0	1,350	0	0	0.00
248-729-880.216	DESIGN WP - ART GARDEN	80	200	200	200	0	0.00
248-729-880.300	ECONOMIC RESTRUCTURING COMMITTEE	0	0	0	0	0	0.00
248-729-880.305	ECON WP - VACANCY SIGNAGE	0	200	0	100	(100)	(50.00)
248-729-880.307	ECON WP - MURAL	0	0	0	0	0	0.00
248-729-880.309	ECON WP - SMALL BUSINESS SATURDAY	0	475	45	475	0	0.00
248-729-880.310	ECON WP - BUS RECRUITMENT & MRKT S	30	0	0	0	0	0.00
248-729-880.311	ECON WP - BUS INTRODUCTION & WELCC	0	100	0	50	(50)	(50.00)
248-729-880.312	ECON WP - BUS TRAINING IN-STORE EVEI	0	100	0	0	(100)	(100.00)
248-729-880.313	ECON WP - SHOP SMALL, SHOP LOCAL	0	50	0	30	(20)	(40.00)
248-729-880.400	COMMUNITY ENGAGEMENT TEAM	0	0	0	2,000	2,000	0.00
248-729-880.401	CET WP - CHRISTMAS EVENT	1,662	2,000	235	2,000	0	0.00
248-729-880.402	CET WP - ICE RINK	94	700	100	600	(100)	(14.29)
248-729-880.405	CET WP - POKER RUN	0	0	0	0	0	0.00
248-729-880.410	CET WP - MOVIES ON THE RIVERFRONT	200	0	0	0	0	0.00
248-729-880.411	CET WP - MUD VOLLEYBALL	853	0	0	0	0	0.00

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 729 - DDA / MAIN STREET DISTRICT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
248-729-880.416	CET WP - DOWNTOWN DOLLARS	2,180	2,000	1,000	1,250	(750)	(37.50)
248-729-880.417	CET WP - GUS MACKER TOURNAMENT	38,597	60,000	0	60,000	0	0.00
248-729-880.418	CET WP - FALL RIVERWALK EVENT	200	0	0	0	0	0.00
248-729-880.420	CET WP - ICE CREAM SOCIAL	0	0	0	0	0	0.00
248-729-880.421	CET WP - STEINS & VINES	200	0	0	0	0	0.00
248-729-880.422	CET WP - PET ELECTION	128	150	240	150	0	0.00
248-729-880.423	CET WP - RESTAURANT WEEK	0	0	0	0	0	0.00
248-729-880.424	CET WP - ICE HOCKEY TOURNAMENT	0	150	0	90	(60)	(40.00)
248-729-880.425	CET WP - PAVILION RIBBON CUTTING	0	0	500	0	0	0.00
248-729-880.499	CET WP - EVENT SIGN EXPENSE	0	0	0	0	0	0.00
248-729-900.000	ADVERTISING & PUBLISHING	1,124	1,500	1,500	1,000	(500)	(33.33)
248-729-902.000	COPY CHARGES	178	500	300	500	0	0.00
248-729-921.000	ELECTRIC	287	400	390	400	0	0.00
248-729-923.000	NATURAL GAS	0	0	0	0	0	0.00
248-729-940.000	MOTOR EQUIPMENT RENTAL	8,745	15,000	10,000	15,000	0	0.00
248-729-948.000	COMPUTER SERVICES	465	500	500	500	0	0.00
248-729-955.000	MEMBERSHIPS / DUES	913	750	750	1,000	250	33.33
248-729-956.000	TRAINING PROGRAMS & CONFERENCES	245	500	0	500	0	0.00
248-729-960.000	INSURANCE	720	705	1,335	915	210	29.79
248-729-964.000	REFUNDS & REBATES	0	0	0	0	0	0.00
248-729-968.000	DEPRECIATION	84,492	85,000	59,915	60,190	(24,810)	(29.19)
248-729-983.000	LEASE AGREEMENTS	6,600	7,200	5,000	3,600	(3,600)	(50.00)
Totals for dept 729 - DDA / MAIN STREET DISTRICT		287,634	370,665	204,655	337,455	(33,210)	(8.96)

DOWNTOWN DEVELOPMENT AUTHORITY 248

DDA / MAIN STREET DISTRICT

ACTIVITY 729

2021 - 2022 BUDGET

- 702.000 SUPERVISORY WAGES - reflects the Main Street Director's salary, a full-time position.
- 702.001 DPW SUPERVISORY WAGES - provides for 73 hours of service by the DPW superintendent.
- 706.000 DPW WAGES - provides 1,135 hours of DPW services.
- 706.001 PART-TIME OR SEASONAL WAGES - provides for 430 hours of general and seasonal labor. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides biweekly custodial services.
- 727.000 OFFICE SUPPLIES - provides for office related supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 801.000 BANKING CHARGES - records banking charges for services.
- 802.000 CONTRACTS - provides funds to maintain existing DDA projects or small projects less than \$5,000. Current contracts include \$1500 Otsego Chamber of Commerce economic development services. Other contracts provide labor through the Allegan County Sheriff Jail Crew and sweeping of parking lots and alleys.
- 805.000 CONTRACTS - CITY OF OTSEGO - provides for city administration and staff support of DDA projects.
- 807.000 AUDIT - provides for the annual DDA audit by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the Internet web site(s).

826.000 LEGAL - provides legal service for this activity.

835.000 MEDICAL EXAMS & SERVICES – provides funds for medical treatment of staff and employment related exams.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

880.000 COMMUNITY PROMOTION - provides funding for promotional items, Love Otsego t-shirts, videos, commercials, etc. to promote the downtown area.

880.100 ORGANIZATION COMMITTEE - records expenditures made by the Main Street Organization Committee which are not otherwise specified.

880.103 ORGANIZATION COMMITTEE WORK PLAN - VOLUNTEER PROGRAM - provides training materials and promotional t-shirts to volunteers. Costs are to be partially/wholly offset by sponsors identified on the shirts.

880.104 ORGANIZATION COMMITTEE WORK PLAN - FRIENDS OF MAIN STREET - provides for outreach program to donors and potential donors to Main Street to develop pledges and recognize donors.

880.107 ORGANIZATION COMMITTEE WORK PLAN - VOLUNTEER THANK YOU - provides and annual event to showcase and recognize volunteer service to Main Street.

880.108 ORGANIZATION COMMITTEE WORK PLAN – QUARTERLY NEWSLETTER – provides development and publication of a quarterly newsletter to the community.

880.109 ORGANIZATION COMMITTEE WORK PLAN – RACK CARDS – provides development and printing of promotional cards with Main Street Schedule of Events to be available at local businesses.

880.110 ORGANIZATION COMMITTEE WORK PLAN – STATE OF THE STREET – provides materials and/or refreshments for local speaking engagements to promote Main Street.

880.111 ORGANIZATION COMMITTEE WORK PLAN – SOCIAL MEDIA OUTREACH –

880.200 DESIGN COMMITTEE - records expenditures made by the Main Street Design Committee which are not otherwise specified.

- 880.201 DESIGN - LANDSCAPING SUPPLIES - provides for flowers, plants and materials to beautify the district. Also included this year is funding for stamped concrete to replace a portion of the brick paver areas.
- 880.202 DESIGN - TREES - provides annual funding to maintain and replace trees in the DDA district. Current plans are to replace six trees and provide pruning and insect control to 110 trees.
- 880.203 DESIGN - GENERAL MAINTENANCE SUPPLIES - provides for maintenance items to the DDA district (trash receptacles, benches, light pole replacement parts).
- 880.204 DESIGN COMMITTEE WORK PLAN - STREET BANNERS - provides funding for the purchase of new downtown light post banners.
- 880.206 DESIGN COMMITTEE WORK PLAN - AUTUMN BLISS - provides for fall decorating of the downtown with hay bales, corn stalks, mums and pumpkins.
- 880.207 DESIGN COMMITTEE WORK PLAN - ART INSTALLATION - provides a plaque recognizing supporters of the Art Garden project and the garden's metal sculpture artist.
- 880.212 DESIGN COMMITTEE WORK PLAN - SPRING CLEANUP - provides for the spring cleanup project in the downtown public areas and alleys.
- 880.214 DESIGN COMMITTEE WORK PLAN – FLOWER BEDS – provides adopt a flower bed work plan and flower baskets in the downtown.
- 880.215 DESIGN COMMITTEE WORK PLAN – RIVERFRONT PRELIMINARY DESIGN – provides addition funding for design services.
- 880.216 DESIGN COMMITTEE WORK PLAN – ART GARDEN – provides funding for the development of a second art garden.
- 880.217 DESIGN COMMITTEE WORK PLAN – BIKE RACKS – provides for the purchase and installation of bicycle rack in the DDA/MS district.
- 880.300 ECONOMIC RESTRUCTURING COMMITTEE - records expenditures made by the Main Street Economic Restructuring Committee which are not otherwise specified.
- 880.305 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN - VACANCY SIGNAGE - provides uniform promotional signage in vacant store fronts.

- 880.307 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – MURAL – provides for the painting/installation of a mural in the district.
- 880.309 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – SMALL BUSINESS SATURDAY – promotes downtown businesses and shopping local during the holiday season.
- 880.310 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS RECRUITMENT AND MARKET STUDY – provides funding to assess community needs and attract associated businesses.
- 880.311 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS INTRODUCTION & WELCOME –
- 880.312 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS TRAINING IN-STORE
- 880.313 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – SHOP SMALL, SHOP LOCAL –
- 880.400 COMMUNITY ENGAGEMENT TEAM (CET) - records expenditures made by the Main Street COMMUNITY ENGAGEMENT TEAM which are not otherwise specified.
- 880.401 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - CHRISTMAS EVENT EXPENSE - records expenditures involved with the community Christmas tree and related holiday activities.
- 880.402 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - ICE RING EXPENSE - records expenditures to provide the district's community ice rink.
- 880.405 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - POKER RUN - provides a social event designed to bring patrons to local businesses. Revenues based on ticket sales and participants to receive t-shirts and prizes based on winning poker hands.
- 880.407 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - LADIES' NIGHT - provides a social and business opportunity for local crafters, local direct sales consultants, jewelry makers, etc., to showcase their products and services to the community.
- 880.410 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - MOVIES ON THE RIVERFRONT - promotes the downtown and riverfront by providing movies over four consecutive weeks. The committee will endeavor to offset expenditures with sponsorships and refreshment donations.
- 880.411 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - MUD VOLLEYBALL - provides a mud volleyball tournament to promote the downtown.

- 880.416 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - DOWNTOWN DOLLARS - provides the promotional activity whereby patrons can purchase certificates to be used in participating businesses. Businesses then redeem the dollars at Main Street less five percent for administration.
- 880.417 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - GUS MACKER TOURNAMENT - provides funding for expenses involved hosting the two on two basketball tournament.
- 880.418 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - FALL RIVERWALK EVENT - provides funding for expenses involved with this event.
- 880.420 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - ICE CREAM SOCIAL - provides funding for expenses involved with this spring event.
- 880.421 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN – STEINS & VINES – provides funding for a beer and wine tasting event.
- 880.422 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN – PET ELECTION – provides funding for a summer-long pet voting competition where contestants enter their pet for a chance to be elected Pet Mayor of Otsego.
- 880.423 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN – RESTAURANT WEEK – promotes local restaurants and showcases their menus.
- 880.424 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN – ICE HOCKEY TOURNAMENT – provides for a winter hockey tournament.
- 880.425 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN – PAVILION RIBBON CUTTING – provides funds for official dedication of new riverfront pavilion.
- 880.499 COMMUNITY ENGAGEMENT TEAM (CET) WORK PLAN - COMMUNITY EVENT SIGN EXPENSE - provides funding for lettering of panels for the community event marquee sign.
- 900.000 ADVERTISING & PUBLISHING - provides general advertising funds for the activity.
- 902.000 COPY CHARGES - reflects a portion of city hall copier charges.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain or improve areas within the district.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.

955.000 MEMBERSHIPS / DUES - provides membership in the Michigan Downtown Association and the Otsego Rotary Club.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to this activity.

960.000 INSURANCE - provides property and liability insurance.

964.000 REFUNDS & REBATES - records amounts due to others based upon prior fiscal year activities.

968.000 DEPRECIATION - records a non-cash expense to the fund as capital assets age. The DDA / Main Street District holds the Otsego Historical Museum building and City of Otsego Department of Public Works facilities as assets.

983.000 LEASE AGREEMENT – provides rental of office space from the Otsego Historical Society.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
248-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
248-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	220,000	0	0	0.00
248-901-975.000	CAPITAL OUTLAY - BUILDINGS & ADDITIO	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	0	220,000	0	0	0.00

DOWNTOWN DEVELOPMENT AUTHORITY 248

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

971.000 LAND PURCHASES - provides for the purchase of land necessary to accomplish the DDA plan.

974.000 CAPITAL OUTLAY - LAND IMPROVEMENT - provides funding for land improvements other than buildings - including but not limited to infrastructure, streets, sidewalks, parking lots, lighting and gateways.

975.000 CAPITAL OUTLAY - BUILDINGS & ADDITIONS - provides funding for engineering, construction and rehabilitation expenditures of buildings owned by the DDA within the DDA district.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
248-906-992.000	INTERFUND LOAN PRINCIPAL	0	0	0	0	0	0.00
248-906-996.000	INTERFUND LOAN INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		287,634	370,665	424,655	337,455	(33,210)	(8.96)
NET OF REVENUES/APPROPRIATIONS - FUND 248		168,561	(42,415)	(814,520)	3,925	46,340	(109.25)
BEGINNING FUND BALANCE		2,319,231	2,487,793	2,487,793	1,673,273	(814,520)	(32.74)
ENDING FUND BALANCE		2,487,792	2,445,378	1,673,273	1,677,198	(768,180)	(31.41)

DOWNTOWN DEVELOPMENT AUTHORITY 248

DEBT SERVICE
ACTIVITY 906
2021 - 2022 BUDGET

992.000 INTERFUND LOAN PRINCIPAL - identifies the amount of principal to be repaid on loans from other City of Otsego funds during this fiscal year.

996.000 INTERFUND LOAN INTEREST - reflects the interest expense on outstanding loans from other City of Otsego funds.

COMPLETED PROJECTS

ACCOUNTS NOW CLASSIFIED INACTIVE

[Note: These accounts may be reactivated to enhance previously completed projects.]

PHASE I - ENTRANCES TO CITY OF OTSEGO

Project completed in fiscal 1987-1988 at a total cost of \$68,334.

PHASE II - DEVELOPMENT OF NORTHWEST PARKING LOT

Project completed in fiscal 1988-1989 at a total cost of \$290,336.

PHASE III - DEVELOPMENT OF SOUTHWEST BLOCK OF DOWNTOWN

Project completed in fiscal 1993-1994 at a total cost of \$736,604.

PHASE IV - DEVELOPMENT OF ALLEGAN AND FARMER STREETS

Project completed in fiscal 1993-1994 at a total cost of \$1,185,185.

PHASE V - DEVELOPMENT OF NORTHEAST PARKING LOT, REMAINING NORTHWEST PARKING LOT, MUNICIPAL BUILDING PARKING LOT AND REMAINING STREETS

Project completed in fiscal 1993-1994 at a total cost of \$1,159,315.

PHASE VI - RIVERFRONT WALK FROM FARMER STREET TO JEWEL STREET

Project completed in fiscal 1998-1999 at a projected cost of \$380,000. The City received a Michigan Natural Resource Trust Fund Grant of \$290,000 for this project.

PHASE VII - NORTH FARMER AND RIVER STREETS

Project completed in fiscal 1995-1996 at a total cost of \$360,419.

COMPLETED PROJECTS

ACCOUNTS NOW CLASSIFIED INACTIVE

(Continued)

PHASE VIII - FARMER STREET BRIDGE REPLACEMENT

Project completed in fiscal 1998-1999 at a total estimated cost of \$1,100,000. The City received approximately \$900,000 in State TED Funds and Federal Critical Bridge Funds for this project.

PHASE X - RENOVATION OF CITY HALL AND CONSTRUCTION OF POLICE STATION

Project completed in fiscal 1999-2000 at a total cost of approximately \$1,870,000.

PHASE XII - REPLACEMENT OF ALLEY WEST OF NORTH FARMER STREET

Project completed in fiscal 2001-2002 at a total cost of \$45,935.

PHASE XIII - WATERWORKS BUILDING/COMMUNITY MUSEUM PROJECT

Project completed in fiscal 2004-2005 at a total cost of \$1,251,522.

PHASE XIV - DEPARTMENT OF PUBLIC WORKS FACILITY

Project completed in fiscal 2007-2008 at a total cost of \$1,754,292.

EQUIPMENT DEBT FUND 302

SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

TAX REVENUE	\$	0	
<u>OTHER REVENUE</u>	\$	<u>0</u>	
TOTAL REVENUE			\$ 0

APPROPRIATIONS

<u>DEBT SERVICE</u>	\$	<u>0</u>	
TOTAL APPROPRIATIONS			\$ 0

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 0

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021 \$ 0

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022 \$ 0

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 302 - EQUIPMENT DEBT FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
302-000-403.003	FIRE TRUCK DEBT REAL PROPERTY TAXES	0	0	0	0	0	0.00
302-000-410.003	FIRE TRUCK DEBT PERSONAL PROPERTY T	0	0	0	0	0	0.00
302-000-411.003	PRIOR YR FIRE TRUCK DEBT REAL PROP T#	0	0	0	0	0	0.00
302-000-420.003	PRIOR YR FIRE TRUCK DEBT PERS PROP T#	0	0	0	0	0	0.00
302-000-437.005	FIRE TRUCK DEBT IFT REAL PROPERTY TAX	0	0	0	0	0	0.00
302-000-437.006	FIRE TRUCK DEBT IFT PERSONAL PROP TA	0	0	0	0	0	0.00
302-000-445.000	INT & PENALTY FEES	0	0	0	0	0	0.00
302-000-664.000	INVESTMENT INTEREST	0	0	0	0	0	0.00
302-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
302-000-699.402	TRANSFER IN FROM EQUIP & REPLCMNT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		0	0	0	0	0	0.00

EQUIPMENT DEBT FUND 302

ESTIMATED REVENUES ACTIVITY 000 2021 - 2022 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon 0.0000 mills and available taxable values:

[Note: Industrial new facilities tax abatements (IFT's) are calculated at one-half of the respective millage rates. The machine shop renaissance zone is taxed at full rate – debt millage only.]

<u>AD VALOREM PARCELS</u>	TAXABLE <u>VALUE</u>
REAL PROPERTY	\$ 0
<u>PERSONAL PROPERTY</u>	<u>\$ 0</u>
TOTAL	\$ 0

<u>SPECIAL ACTS</u>	TAXABLE <u>VALUE</u>
RENASAINCE ZONE	\$ 0
IFT - REAL	\$ 0
IFT - PERSONAL	\$ 0
<u>CFT - REAL</u>	<u>\$ 0</u>
TOTAL	\$ 0

403.003 FIRE TRUCK DEBT REAL PROPERTY TAXES - tax revenues from ad valorem real property.

410.003 FIRE TRUCK DEBT PERSONAL PROPERTY TAXES - tax revenues from ad valorem personal property.

437.005 FIRE TRUCK DEBT IFT REAL PROPERTY TAXES - tax revenues from tax abated real property.

437.006 FIRE TRUCK DEBT IFT PERSONAL PROPERTY TAXES - tax revenues from tax abated personal property.

664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 302 - EQUIPMENT DEBT FUND
APPROPRIATIONS

Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
302-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
302-906-991.000	BOND PRINCIPAL	0	0	0	0	0	0.00
302-906-995.000	BOND INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		0	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 302		0	0	0	0	0	0.00
BEGINNING FUND BALANCE		1	1	1	1	0	0.00
ENDING FUND BALANCE		1	1	1	1	0	0.00

EQUIPMENT DEBT FUND 302

DEBT SERVICE

ACTIVITY 906

2021 - 2022 BUDGET

828.000 REGISTRAR FEE - provides for payment to the registrar/ transfer agent for services rendered in the record-keeping, redemption, etc. of the bonds.

991.000 BOND PRINCIPAL PAYMENT - indicates the fire truck general obligation bond principal to be repaid over this fiscal year.

995.000 BOND INTEREST - indicates the interest payable on the bonds to be redeemed over this fiscal year.

BOND PAYMENT SCHEDULE

<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PERIOD TOTAL</u>	<u>FISCAL TOTAL</u>
NOV 2013	\$ 0	\$ 961	\$ 961	
MAY 2014	\$ 34,000	\$ 1,320	\$ 35,320	\$ 36,281
NOV 2014	\$ 0	\$ 1,095	\$ 1,095	
MAY 2015	\$ 40,000	\$ 1,095	\$ 41,095	\$ 42,190
NOV 2015	\$ 0	\$ 832	\$ 832	
MAY 2016	\$ 41,000	\$ 832	\$ 41,832	\$ 42,664
NOV 2016	\$ 0	\$ 561	\$ 561	
MAY 2017	\$ 42,000	\$ 561	\$ 42,561	\$ 43,122
NOV 2017	\$ 0	\$ 284	\$ 284	
<u>MAY 2018</u>	<u>\$ 43,000</u>	<u>\$ 284</u>	<u>\$ 43,284</u>	<u>\$ 43,568</u>
TOTALS	\$ 200,000	\$ 7,825	\$ 207,825	

CAPITAL PROJECTS FUND 401

SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

TRANSFERS IN	\$ 87,125	
<u>OTHER REVENUE</u>	<u>\$ 200</u>	
TOTAL REVENUE		\$ 87,325

APPROPRIATIONS

CAPITAL IMPROVEMENTS	\$ 45,000	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 45,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 42,325
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 191,685	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 40,495	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 3,575</u>	
TOTAL PROJECTED FUND BALANCE		\$ 235,755

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 206,480	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 59,095	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 12,505</u>	
TOTAL PROJECTED FUND BALANCE		\$ 278,080

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 401 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
401-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSI	0	0	0	0	0	0.00
401-000-664.000	INVESTMENT INTEREST	4,240	3,000	200	200	(2,800)	(93.33)
401-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
401-000-675.000	CHARITABLE CONTRIBUTIONS	5,100	0	0	0	0	0.00
401-000-688.000	REFUNDS/REBATES	0	0	0	0	0	0.00
401-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
401-000-699.101	TRANSFER IN - GENERAL FUND	125,335	59,175	59,175	59,645	470	0.79
401-000-699.203	TRANSFER IN - LOCAL STREET FUND	0	0	0	0	0	0.00
401-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	8,880	25,930	25,930	18,555	(7,375)	(28.44)
401-000-699.225	TRANSFER IN - SOLID WASTE & RECYCLIN	0	3,570	3,570	8,925	5,355	150.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		143,555	91,675	88,875	87,325	(4,350)	(4.75)

CAPITAL PROJECTS FUND 401

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

- 582.000 CONTRIBUTIONS FROM OTSEGO TOWNSHIP – records monies contributed to capital improvement projects from Otsego Township – most typically for the fire department.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 675.000 CHARITABLE CONTRIBUTIONS - records unspecified donations.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances accounts receivable when untraceable errors occur.
- 699.101 TRANSFER IN - GENERAL FUND – annual amount necessary to significantly repair (>\$5000), replace and/or purchase new land, buildings and/or land improvements to assets held by the General Fund.
- 699.203 TRANSFER IN – LOCAL STREET FUND – records amounts reimbursed to Capital Project Fund for improvements needing to be reported in the Local Street Fund
- 699.205 TRANSFER IN – PUBLIC SAFETY FUND - annual amount necessary to significantly repair (>\$5000), replace and/or purchase new land, buildings and/or land improvements to assets held by the Public Safety Fund.
- 699.225 TRANSFER IN – SOLID WASTE & RECYCLING FUND - annual amount necessary to significantly repair (>\$5000), replace and/or purchase new land, buildings and/or land improvements to assets held by the Solid Waste and Recycling Fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 401 - CAPITAL PROJECTS FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
401-901-802.000	CONTRACTS	0	0	0	0	0	0.00
401-901-820.000	ENGINEERING	0	0	0	0	0	0.00
401-901-826.000	LEGAL FEES - SALE OF LOTS	0	0	0	0	0	0.00
401-901-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
401-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
401-901-974.265	LAND IMPRVMENTS - CITY HALL	0	0	0	0	0	0.00
401-901-974.301	LAND IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-974.336	LAND IMPRVMENTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-974.441	LAND IMPRVMENTS - DPW	0	0	0	0	0	0.00
401-901-974.751	LAND IMPRVMENTS - PARKS	5,100	0	0	45,000	45,000	0.00
401-901-974.806	LAND IMPRVMENTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMENTS - CITY HALL	21,738	0	0	0	0	0.00
401-901-975.301	BLDG IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-975.336	BLDG IMPRVMENTS - FIRE DEPT	0	55,000	0	0	(55,000)	(100.00)
401-901-975.441	BLDG IMPRVMENTS - DPW	0	23,000	22,535	0	(23,000)	(100.00)
401-901-975.751	BLDG IMPRVMENTS - PARKS	0	0	0	0	0	0.00
401-901-975.806	BLDG IMPRVMENTS - COMM CNTR	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		26,838	78,000	22,535	45,000	(33,000)	(42.31)

CAPITAL PROJECTS FUND 401

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

802.000 CONTRACTS - funding for miscellaneous administrative expense.

820.000 ENGINEERING - provides engineering services for the capital improvement project(s).

826.000 LEGAL - provides legal service for this activity.

900.000 ADVERTISING & PUBLISHING - provides for advertising of lots for sale or bidding, if necessary, for other capital projects.

971.000 LAND PURCHASES - projected expenditures for land purchases.

974.265 LAND IMPROVEMENTS - CITY HALL - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.301 LAND IMPROVEMENTS - POLICE DEPARTMENT - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.336 LAND IMPROVEMENTS - FIRE DEPARTMENT - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.441 LAND IMPROVEMENTS - DEPARTMENT OF PUBLIC WORKS - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.751 LAND IMPROVEMENTS - PARKS - provides for improvements to the land including parking lots, sidewalks, landscaping, play structures, etc. that exceed \$5,000.

A new play structure for Memorial Park is included at \$45,000.

974.806 LAND IMPROVEMENTS - COMMUNITY CENTER - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

975.265 BUILDING IMPROVEMENTS - CITY HALL - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.

- 975.301 BUILDING IMPROVEMENTS - POLICE DEPARTMENT - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.336 BUILDING IMPROVEMENTS - FIRE DEPARTMENT - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building. (A new roof is planned for the 2021-21 fiscal year.)
- 975.441 BUILDING IMPROVEMENTS - DEPARTMENT OF PUBLIC WORKS - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.751 BUILDING IMPROVEMENTS - PARKS - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.806 BUILDING IMPROVEMENTS - COMMUNITY CENTER - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 401 - CAPITAL PROJECTS FUND
APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
401-991-999.101	TRANSFER TO GENERAL FUND	249,728	0	0	0	0	0.00
401-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		249,728	0	0	0	0	0.00
TOTAL APPROPRIATIONS		276,566	78,000	22,535	45,000	(33,000)	(42.31)
NET OF REVENUES/APPROPRIATIONS - FUND 401		(133,011)	13,675	66,340	42,325	28,650	209.51
BEGINNING FUND BALANCE		302,425	169,414	169,414	235,754	66,340	39.16
ENDING FUND BALANCE		169,414	183,089	235,754	278,079	94,990	51.88

CAPITAL PROJECTS FUND 401

TRANSFER OUT
ACTIVITY 991
2021 - 2022 BUDGET

999.101 TRANSFER TO GENERAL FUND - identifies funds being transferred back to the General Fund.

999.402 TRANSFER TO EQUIPMENT REPLACEMENT FUND - identifies surplus funds being transferred to the Equipment Replacement Fund.

EQUIPMENT REPLACEMENT FUND 402

SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

TRANSFERS IN	\$ 120,180	
<u>OTHER REVENUE</u>	<u>\$ 150</u>	
TOTAL REVENUE		\$ 120,330

APPROPRIATIONS

<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 42,000</u>	
TOTAL APPROPRIATIONS		\$ 42,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS

\$ 78,330

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021

COMMITTED FUND BALANCE - GENERAL FUND ASSETS	(\$ 10,315)	
COMMITTED FUND BALANCE - PUBLIC SAFETY ASSETS	\$ 210,915	
<u>COMMITTED FUND BALANCE - SOLID WASTE/RECYCLING</u>	<u>\$ 1,875</u>	
TOTAL PROJECTED FUND BALANCE		\$ 202,475

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022

COMMITTED FUND BALANCE - GENERAL FUND ASSETS	\$ 4,925	
COMMITTED FUND BALANCE - PUBLIC SAFETY ASSETS	\$ 274,000	
<u>COMMITTED FUND BALANCE - SOLID WASTE/RECYCLING</u>	<u>\$ 1,880</u>	
TOTAL PROJECTED FUND BALANCE		\$ 280,805

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 402 - EQUIPMENT REPLACEMENT FUND
ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
402-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSI	0	0	0	0	0	0.00
402-000-664.000	INVESTMENT INTEREST	980	0	150	150	150	0.00
402-000-699.101	TRANSFER IN - GENERAL FUND	6,610	15,445	15,445	15,240	(205)	(1.33)
402-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	69,670	101,390	101,390	104,940	3,550	3.50
402-000-699.225	TRANSFER IN - SOLID WASTE & RECYCLIN	0	1,875	1,875	0	(1,875)	(100.00)
402-000-699.302	TRANSFER IN - EQUIP RPLCMNT DEBT SER	0	0	0	0	0	0.00
402-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		77,260	118,710	118,860	120,330	1,620	1.36

EQUIPMENT REPLACEMENT FUND 402

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

582.000 CONTRIBUTIONS FROM OTSEGO TOWNSHIP – records monies contributed to capital equipment purchases from Otsego Township – most typically for the fire department.

664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.

699.101 TRANSFER IN - GENERAL FUND – annual amount necessary to significantly repair (>\$5000), replace and/or purchase equipment used by the General Fund.

699.205 TRANSFER IN – PUBLIC SAFETY FUND - annual amount necessary to significantly repair (>\$5000), replace and/or purchase new vehicles and/or equipment used by the Public Safety Fund.

699.225 TRANSFER IN – SOLID WASTE & RECYCLING FUND - annual amount necessary to significantly repair (>\$5000), replace and/or purchase new vehicles and/or equipment used by the Solid Waste and Recycling Fund.

699.401 TRANSFER IN – CAPITAL PROJECT FUND – recorded transfers from the prior land development proprietary fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 402 - EQUIPMENT REPLACEMENT FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
402-901-977.301	EQUIPMENT - POLICE DEPT	0	17,400	18,315	0	(17,400)	(100.00)
402-901-977.336	EQUIPMENT - FIRE DEPT	0	0	0	0	0	0.00
402-901-977.441	EQUIPMENT - DPW	0	0	0	0	0	0.00
402-901-977.528	EQUIPMENT - TRANSFER STATION	0	0	0	0	0	0.00
402-901-977.540	EQUIPMENT - FIRE DEPT (CITY ONLY)	0	0	0	0	0	0.00
402-901-980.172	OFFICE EQUIP & FURN - CITY MGR	0	0	0	0	0	0.00
402-901-980.215	OFFICE EQUIP & FURN - CITY CLERK	0	0	0	0	0	0.00
402-901-980.253	OFFICE EQUIP & FURN - TREAS / FIN DIR.	0	0	0	0	0	0.00
402-901-980.257	OFFICE EQUIP & FURN - ASSESSING	0	0	0	0	0	0.00
402-901-980.265	OFFICE EQUIP & FURN - CITY HALL	45,113	0	0	0	0	0.00
402-901-980.301	OFFICE EQUIP & FURN - POLICE DEPT	0	20,000	18,375	0	(20,000)	(100.00)
402-901-980.336	OFFICE EQUIP & FURN - FIRE DEPT	0	0	0	0	0	0.00
402-901-980.441	OFFICE EQUIP & FURN - DPW	0	0	0	0	0	0.00
402-901-981.301	VEHICLE PURCHASE - POLICE DEPT	0	0	0	42,000	42,000	0.00
402-901-981.336	VEHICLE PURCHASE - FIRE DEPT	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		45,113	37,400	36,690	42,000	4,600	12.30
TOTAL APPROPRIATIONS		45,113	37,400	36,690	42,000	4,600	12.30
NET OF REVENUES/APPROPRIATIONS - FUND 402		32,147	81,310	82,170	78,330	(2,980)	(3.66)
BEGINNING FUND BALANCE		88,157	120,305	120,305	202,475	82,170	68.30
ENDING FUND BALANCE		120,304	201,615	202,475	280,805	79,190	39.28

EQUIPMENT REPLACEMENT FUND 402

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

- 977.301 EQUIPMENT - POLICE DEPARTMENT - provides for the purchase of equipment valued over \$5,000.
- 977.336 EQUIPMENT - FIRE DEPARTMENT - provides for the purchase of equipment valued over \$5,000.
- 977.441 EQUIPMENT - DEPARTMENT OF PUBLIC WORKS - provides for the purchase of equipment with a value exceeding \$5,000.
- 977.528 EQUIPMENT - TRANSFER STATION - provides for the purchase of equipment valued over \$5,000.
- 977.540 EQUIPMENT - FIRE DEPARTMENT - CITY ONLY - provides for the purchase of equipment valued over \$5,000.
- 980.172 OFFICE EQUIPMENT & FURNITURE - CITY MANAGER - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.215 OFFICE EQUIPMENT & FURNITURE - CITY CLERK - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.253 OFFICE EQUIPMENT & FURNITURE - TREASURER/FINANCE DIRECTOR - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.257 OFFICE EQUIPMENT & FURNITURE - ASSESSING - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.265 OFFICE EQUIPMENT & FURNITURE - CITY HALL - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.301 OFFICE EQUIPMENT & FURNITURE - POLICE DEPARTMENT - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.336 OFFICE EQUIPMENT & FURNITURE - FIRE DEPARTMENT - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.

980.441 OFFICE EQUIPMENT & FURNITURE - DEPARTMENT OF PUBLIC WORKS - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.

981.301 VEHICLE PURCHASE - POLICE DEPARTMENT - provides for new police department vehicle purchase(s). Vehicles are to be ordered in April, or early May, and delivered before June 30.

981.336 VEHICLE PURCHASE - FIRE DEPARTMENT - provides for new fire department vehicle purchase(s). Vehicles are to be ordered in April, or early May, and delivered before June 30.

SEWER FUND 590

SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

CHARGES FOR SERVICES	\$ 1,074,270	
<u>OTHER REVENUE</u>	<u>\$ 18,500</u>	
TOTAL ESTIMATED REVENUES		\$1,092,770

APPROPRIATIONS

SEWER MAINS	\$ 244,240	
SEWER TREATMENT	\$ 655,525	
SEWER ADMINISTRATION	\$ 65,965	
CAPITAL IMPROVEMENTS	\$ 100,000	
<u>DEBT SERVICE</u>	<u>\$ 84,125</u>	
TOTAL APPROPRIATIONS		\$1,151,855

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 59,085)
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CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 100,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 55,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 155,000

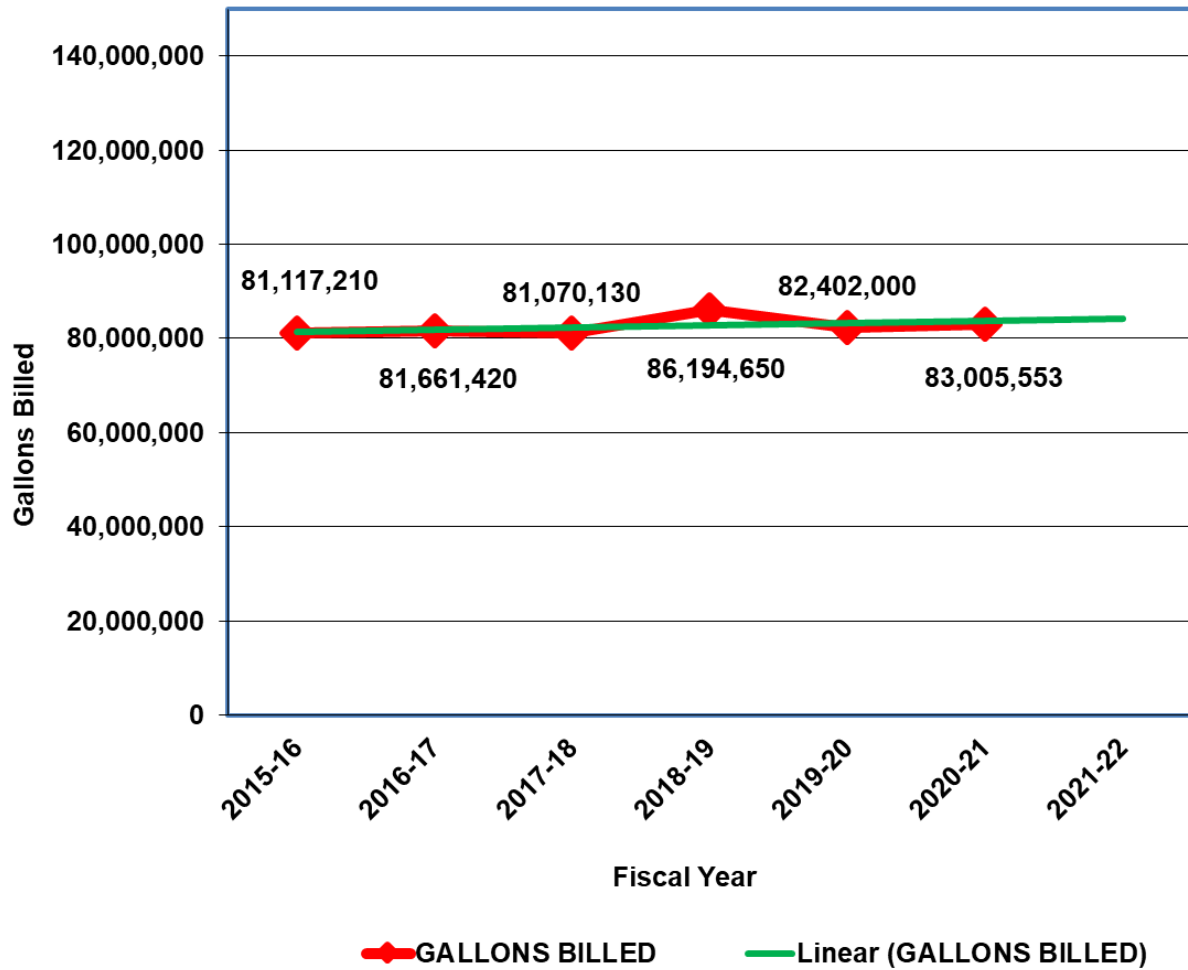
CHANGE IN NET ASSETS		\$ 95,915
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PROJECTED NET ASSETS JULY 1, 2021		\$4,902,910
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PROJECTED NET ASSETS JUNE 30, 2022		\$4,998,825
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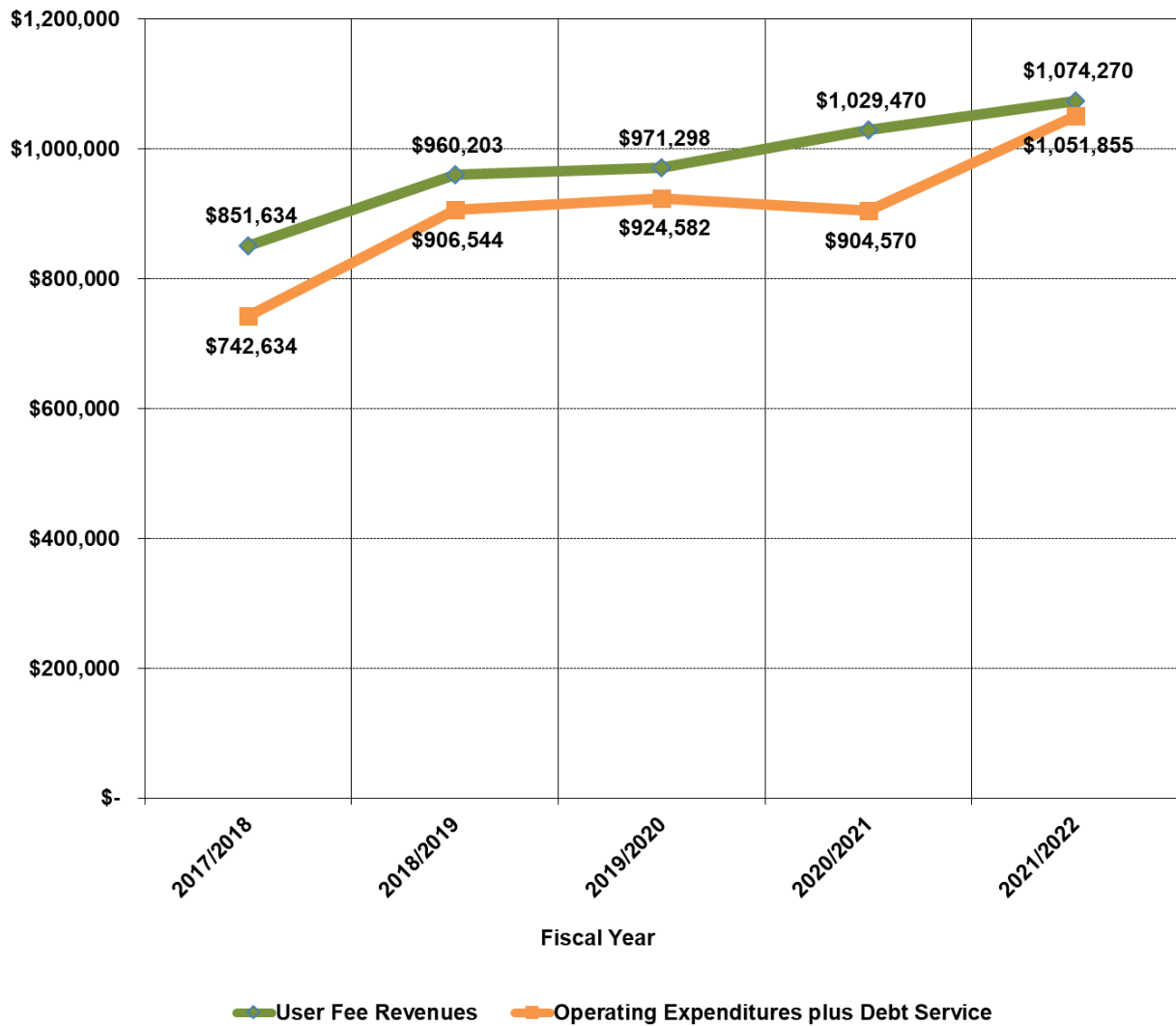
* [Note: Capital improvements shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

CITY OF OTSEGO SEWER USAGE



The City of Otsego Sewer Usage line graph shows stabilized linear trend based upon the past six years of actual usage. 83 million gallons of use is projected for the 2021 - 2022 fiscal year.

SEWER FUND OPERATING EXPENSE & DEBT SERVICE COMPARED TO CHARGES FOR SERVICES



The Sewer Fund Operating Expense as Compared to Charges for Services Revenue line graph illustrates the continuing efforts to meet operating expenditures with user fees. Both user fees and operating expenditures show three years of actual amounts, a projection for the current year and next year's recommended amounts. Recommended appropriations exceed expectations as a conservative estimate.

SEWER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 47.66	11.56%	Increase
Commodity Rate:	\$ 8.30	0.24%	Increase
Industrial Rate	\$ 8.60	0.23%	Increase

Budget Revenue Projections

RTS Fees:	\$ 379,370	35.41%
Metered Sales:	\$ 691,900	64.59%
Total:	\$ 1,071,270	100.00%
Revenue Needed:	\$ 1,068,150	
Excess/(Shortage):	\$ 3,120	

Domestic Meter Inventory/RTS Fees in Effect

Meter Size (Inches)	Meter Equivalency	Number of Meters/RTS Fees	Total Meter Equivalency	New RTS Charge
5/8" - 3/4"	1.00	1,522	1,522	\$ 47.66
1"	2.50	23	58	\$ 119.15
1 1/2"	5.00	9	45	\$ 238.30
2"	8.00	22	176	\$ 381.28
3"	16.00	4	64	\$ 762.56
4"	25.00	5	125	\$ 1,191.50
6"	50.00	0	0	\$ 2,383.00
8"	80.00	0	0	\$ 3,812.80
Totals		1,585	1,990	

[Note: Meter Equivalency factors are established by the American Water Works Association C700-95 Standards.]

Projected Total Annual Sewer Billing (gallons):

83,000,000

Projected Expenditures & Reserve Requirements

Projected Rate of Inflation:	2.00%
Percentage of Expenditures for Future Capital Improvements:	2.00%

Fiscal Year	Sewer Mains	Treatment Plant	Less Industrial Monitoring	Administration	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Debt Service	Total Revenue Necessary
2021-2022	\$ 244,240	\$ 655,525	-\$ 3,000	\$ 67,965	\$ 964,730	2.00%	\$ 19,295	\$ 84,125	\$ 1,068,150
2022-2023	\$ 249,120	\$ 668,640	-\$ 3,060	\$ 69,320	\$ 984,020	2.00%	\$ 19,680	\$ 82,750	\$ 1,086,450
2023-2024	\$ 254,100	\$ 682,010	-\$ 3,120	\$ 70,710	\$ 1,003,700	2.00%	\$ 20,074	\$ 86,375	\$ 1,110,149
Totals	\$ 747,460	\$ 2,006,175	-\$ 9,180	\$ 207,995	\$ 2,952,450		\$ 59,049	\$ 253,250	\$ 3,264,749

[NOTE: Capital Improvement Projects are intended to be funded through accumulated depreciation.]

User Fee Calculations - Based on Meter Size & Amount Used

Quarterly Readiness To Serve Base Fee:	
Current Base Fee:	\$ 42.72

	Op & Rsvr Rev Necessary	Percent Funded by RTS	Debt Rev Necessary	Percent Funded by RTS	Total Rev Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 984,025	30.00%	\$ 84,125	100.00%	\$ 379,333	\$ 47.66	\$ 4.94	11.56%
3 Year Rate	\$ 3,011,499	30.00%	\$ 253,250	100.00%	\$ 1,156,700	\$ 48.44	\$ 5.72	13.39%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 8.28

Current Industrial Commodity Rate:	\$ 8.58
Industrial Monitoring Budget:	\$ 3,000
Projected Industrial Use:	10,000,000

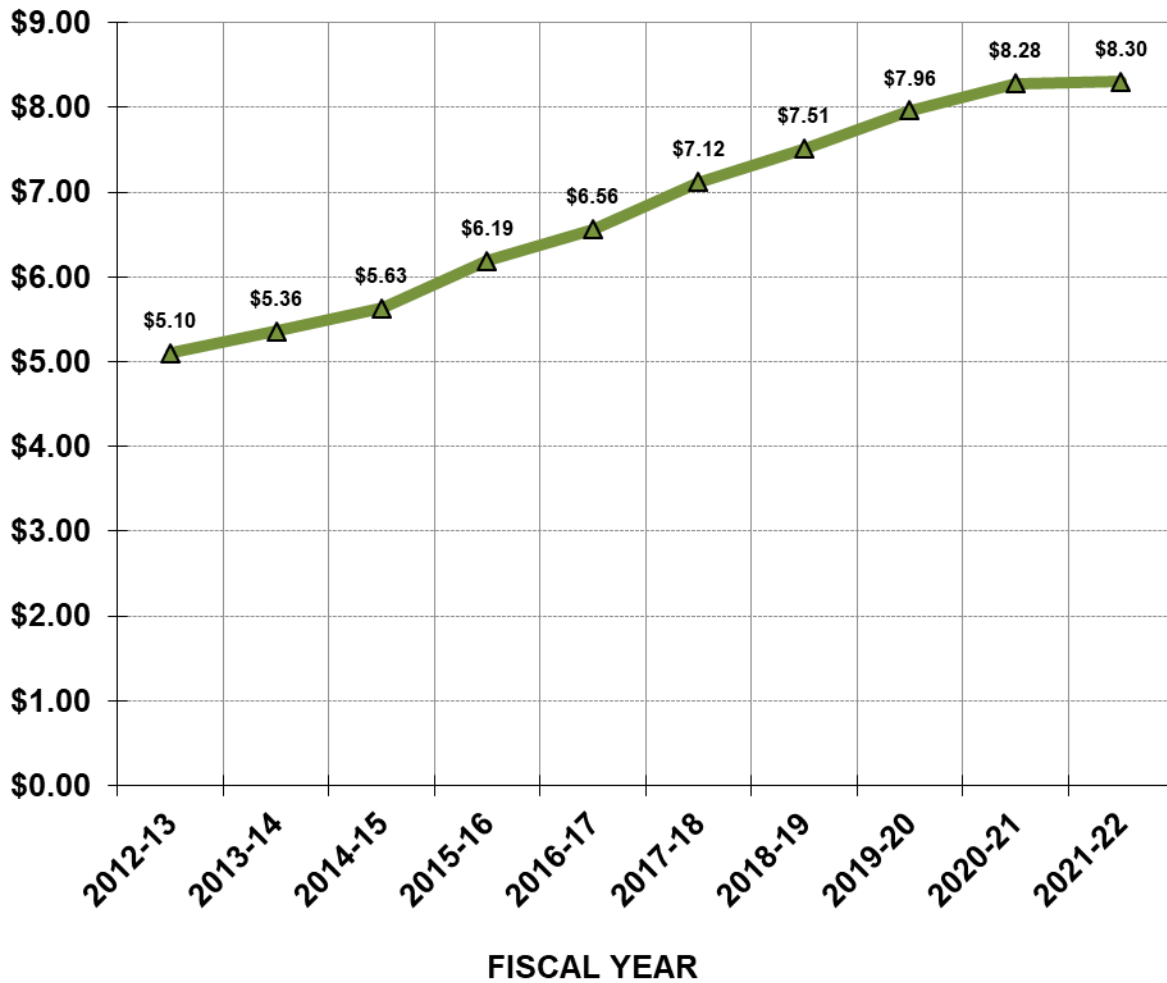
	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change	Calculated Industrial	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 984,025	70.00%	\$ 688,818	\$ 8.30	\$ 0.02	0.24%	\$ 0.30	(\$ 0.00)	0.00%
3 Year Rate	\$ 3,011,499	70.00%	\$ 2,108,049	\$ 8.47	\$ 0.19	2.29%	\$ 0.31	\$ 0.01	3.33%

Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue	Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
2021-2022	\$ 379,374	\$ 688,900	\$ 1,068,274	\$ 385,582	\$ 703,010	\$ 1,088,592
2022-2023				\$ 385,582	\$ 703,010	\$ 1,088,592
2023-2024				\$ 385,582	\$ 703,010	\$ 1,088,592
Totals			\$ 1,068,274	\$ 1,156,746	\$ 2,109,030	\$ 3,265,776

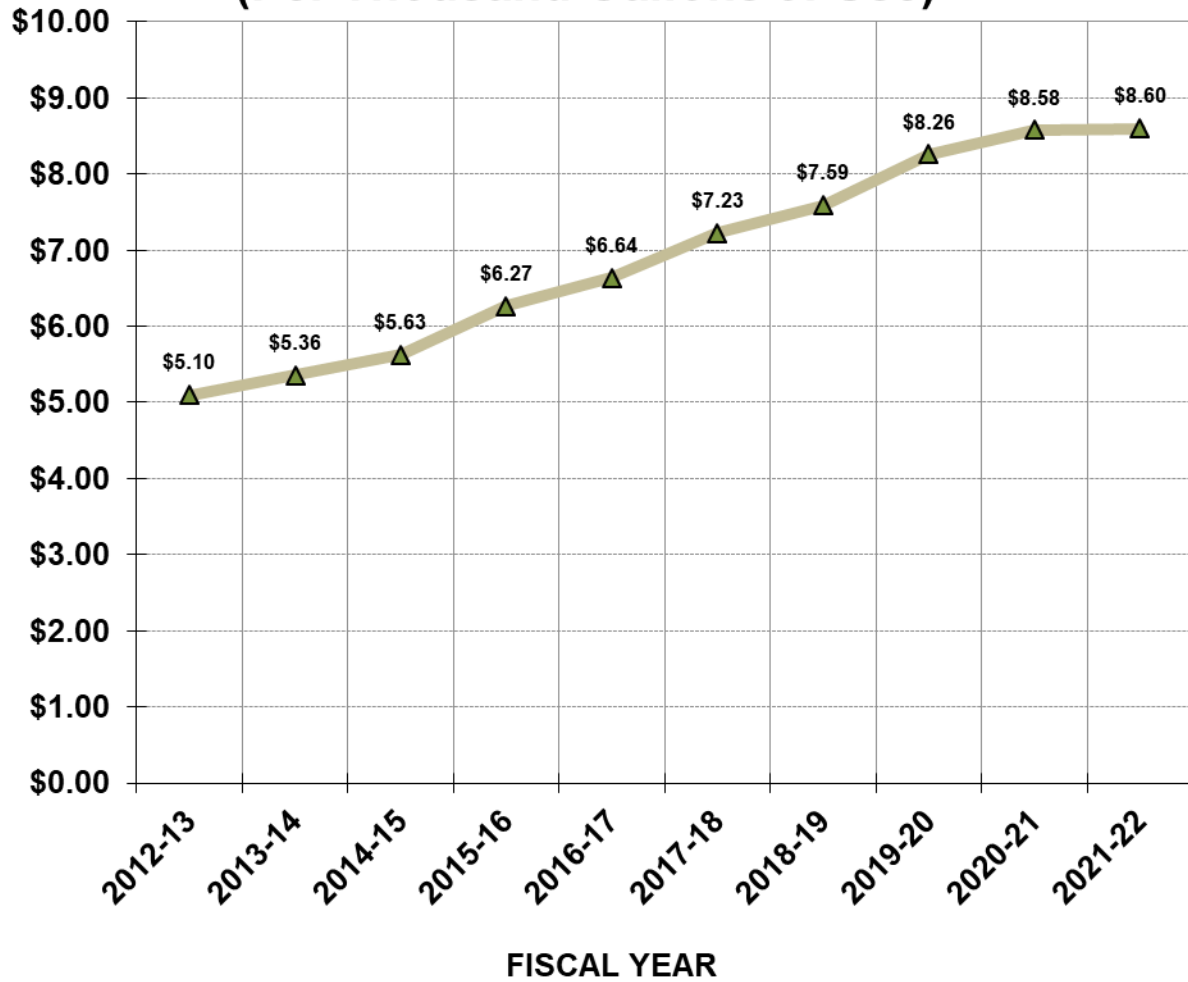
Billing Examples

Average Accounts	New Base/RTS Charges	New Commodity Charges	New Total Charges	Current Base/RTS Charges	Current Commodity Charges	Current Total Charges	Total Increase (Decrease)	Percent Change
Residential Customer (18,000 gallons/quarter)								
3/4" meter - Quarterly	\$ 47.66	\$ 149.40	\$ 197.06	42.72	\$ 149.04	\$ 191.76	\$ 5.30	
Annually	\$ 190.64	\$ 597.60	\$ 788.24	\$ 170.88	\$ 596.16	\$ 767.04	\$ 21.20	2.76%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 119.15	\$ 249.00	\$ 368.15	106.8	\$ 248.40	\$ 355.20	\$ 12.95	
Annually	\$ 476.60	\$ 996.00	\$ 1,472.60	\$ 427.20	\$ 993.60	\$ 1,420.80	\$ 51.80	3.65%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 762.56	\$ 1,371.78	\$ 2,134.34	683.52	\$ 1,368.48	\$ 2,052.00	\$ 82.35	
Annually	\$ 3,050.24	\$ 5,487.13	\$ 8,537.37	\$ 2,734.08	\$ 5,473.91	\$ 8,207.99	\$ 329.38	4.01%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 1,191.50	\$ 39,647.03	\$ 40,838.53	1068	\$ 39,551.49	\$ 40,619.49	\$ 219.04	
Annually	\$ 4,766.00	\$ 158,588.10	\$ 163,354.10	\$ 4,272.00	\$ 158,205.96	\$ 162,477.96	\$ 876.14	0.54%

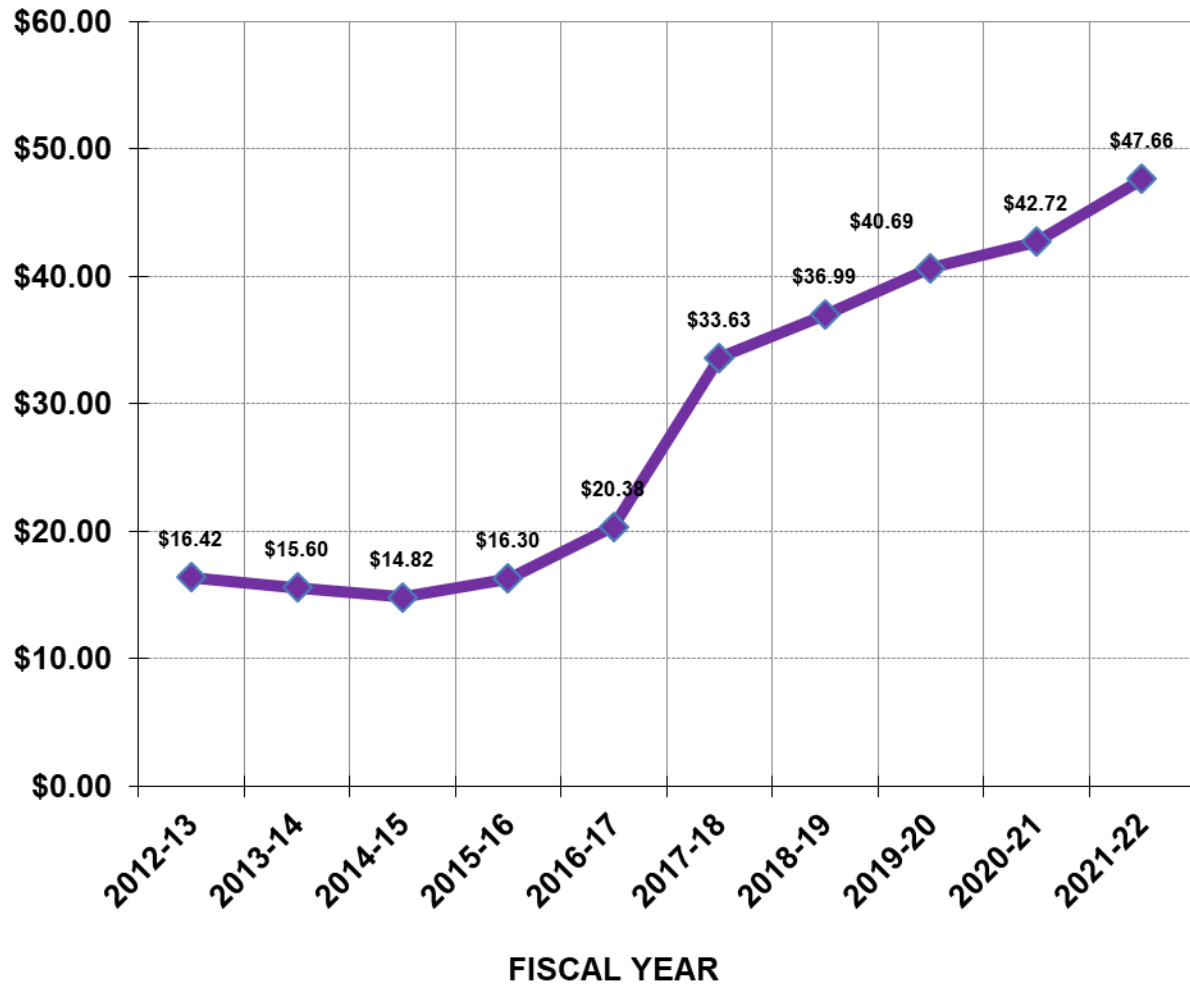
CITY OF OTSEGO RESIDENTIAL & COMMERCIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)



CITY OF OTSEGO INDUSTRIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)



CITY OF OTSEGO SEWER BASE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 590 - SEWER FUND
ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
590-000-579.000	STATE CAPITAL GRANT	0	0	0	0	0	0.00
590-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
590-000-636.000	SEWER METERED SALES	646,085	706,800	695,000	691,900	(14,900)	(2.11)
590-000-637.000	READINESS TO SERVE FEES	321,268	338,680	333,250	379,370	40,690	12.01
590-000-638.000	SET-UP FEES	945	1,300	1,220	1,000	(300)	(23.08)
590-000-639.000	TAP-IN FEES	3,000	2,000	0	2,000	0	0.00
590-000-656.000	DELINQUENT PENALTIES	15,099	17,000	23,000	17,000	0	0.00
590-000-664.000	INVESTMENT INTEREST	4,728	5,500	600	1,500	(4,000)	(72.73)
590-000-671.000	MISCELLANEOUS REVENUE	0	0	200	0	0	0.00
590-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	0	0	0	0.00
590-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
590-000-675.000	INFRASTRUCTURE CONTRIBUTION - DEVE	0	0	0	0	0	0.00
590-000-688.000	REFUNDS/REBATES	2,262	0	485	0	0	0.00
590-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
590-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
590-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
590-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		993,387	1,071,280	1,053,755	1,092,770	21,490	2.01

SEWER FUND 590

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

579.000 STATE CAPITAL GRANT – records grant funds received from the State of Michigan for Wastewater Treatment System Improvements.

628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.

636.000 SEWER METERED SALES - projects sewer service revenues to be received based upon water use.

Based upon 83 million gallons at current rates shown below, per 1,000 gallons of water usage:

Residential: \$8.30 Three month phase in beginning with September 1, 2021 billing

Commercial: \$8.30 Three month phase in beginning with September 1, 2021 billing

Industrial: \$8.60 Three month phase in beginning with September 1, 2021 billing

637.000 READINESS TO SERVE FEES - projects the revenue to be received based upon the total Sewer Fund Administration and Debt Service Activities. Individual customers are charged based upon a water meter equivalency factor as determined by the American Water Works Association C700-95 standards. These factors determine the additional flow of larger water meters as compared to standard household meters so that larger customers support the system according to the demands they have the ability to place upon the system. The base fee is established at \$47.66, to be phased in over three months beginning with the September 1, 2021 billing.

638.000 CUSTOMER ACCOUNT SET-UP FEE - a \$7.50 fee is charged to customers establishing a new sewer service account.

639.000 UTILITY TAP-IN FEE - reflects the \$1,000 fee charged to new hook-ups at the street to the sewer main.

656.000 DELINQUENT PENALTIES - reflects revenues from the ten percent delinquent bill penalty charge.

664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.

671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

673.002 SALE OF VEHICLES & EQUIPMENT - records proceeds from the sale of assets.

674.401 INFRASTRUCTURE CONTRIBUTIONS - CAPITAL IMPROVEMENT FUND - records the construction of sewer mains in capital projects.

675.000 INFRASTRUCTURE CONTRIBUTION - DEVELOPER - records public infrastructure that is added to the system as part of a private development.

688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.

693.000 GAIN ON SALE OF DEPRECIABLE FIXED ASSETS - records revenues in excess of asset book values when sold.

694.000 CASH SHORT/OVER - balances accounts receivable when untraceable errors occur.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records necessary adjustments typically discovered during the audit process.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 537 - SEWER MAINS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
590-537-702.000	SUPERVISORY WAGES	13,301	13,410	13,405	13,595	185	1.38
590-537-702.001	DPW SUPERVISORY WAGES	6,238	6,295	6,290	6,380	85	1.35
590-537-706.000	DPW WAGES	19,995	27,710	15,000	23,030	(4,680)	(16.89)
590-537-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
590-537-715.000	FICA	2,814	3,710	2,655	3,360	(350)	(9.43)
590-537-716.000	HEALTH INSURANCE	9,485	11,350	10,500	9,640	(1,710)	(15.07)
590-537-717.000	LIFE INSURANCE	64	80	75	75	(5)	(6.25)
590-537-718.000	RETIREMENT	3,484	4,425	3,470	4,035	(390)	(8.81)
590-537-719.000	DISABILITY	148	190	150	170	(20)	(10.53)
590-537-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-537-721.000	WORKERS COMPENSATION INSURANCE	948	710	650	800	90	12.68
590-537-726.000	EMPLOYEE ASSISTANCE PROGRAM	19	0	15	20	20	0.00
590-537-740.000	OPERATING SUPPLIES	1,279	20,000	1,000	10,000	(10,000)	(50.00)
590-537-758.000	DIESEL FUEL	6	10	100	100	90	900.00
590-537-759.000	GASOLINE	307	350	300	350	0	0.00
590-537-760.000	MINOR EQUIPMENT PURCHASES	718	2,500	2,000	500	(2,000)	(80.00)
590-537-775.000	BUILDING MATERIALS	0	750	0	750	0	0.00
590-537-802.000	CONTRACTS	31,061	26,000	26,000	50,000	24,000	92.31
590-537-824.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
590-537-852.000	MISC COMM/INTERNET	527	460	540	550	90	19.57
590-537-853.000	TELEPHONE	1,469	1,550	1,300	1,550	0	0.00
590-537-860.000	TRAVEL, LODGING & MEALS	80	250	0	250	0	0.00
590-537-872.000	VEHICLE MAINTENANCE	13	300	0	300	0	0.00
590-537-921.000	POWER - LIFT STATIONS	5,245	5,000	5,100	5,300	300	6.00
590-537-936.000	LIFT STATION MAINTENANCE	11,841	12,000	3,000	10,000	(2,000)	(16.67)
590-537-940.000	MOTOR EQUIPMENT RENTAL	7,032	5,000	6,000	6,000	1,000	20.00
590-537-948.000	COMPUTER SERVICES	0	300	0	300	0	0.00
590-537-960.000	INSURANCE	741	800	1,100	1,135	335	41.88
590-537-963.000	NON-INSURED CLAIMS/ REPAIRS BY OTHI	0	0	0	0	0	0.00
590-537-968.000	DEPRECIATION	94,105	100,000	95,000	96,000	(4,000)	(4.00)
Totals for dept 537 - SEWER MAINS		210,920	243,200	193,650	244,240	1,040	0.43

SEWER FUND 590
SEWER MAINS
ACTIVITY 537
2021 - 2022 BUDGET

702.000 SUPERVISORY WAGES - represents 20 percent of the Wastewater Treatment Superintendent's wages.

702.001 DPW SUPERVISORY wages - provides for 187 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides for 825 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES - 0 hours of seasonal labor are provided for this activity. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - includes chemicals for cleaning sewers and any other miscellaneous materials needed for maintenance.

758.000 Diesel Fuel – provides diesel fuel for the wastewater/water vehicles and equipment.

759.000 Gasoline – provides 14 percent of gasoline for the wastewater/water vehicles and equipment.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

775.000 BUILDING MATERIALS - includes blocks, bricks, cement and any other construction materials used to repair sanitary sewers.

802.000 CONTRACTS - provides for maintenance to any sewer lateral between the tree lawn and the main trunk line. Also provides annual cleaning of 20 percent of the sewer system by an outside contractor with a large vactor/sewer jet truck.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service for automated alarm systems at the lift stations.

- 860.000 TRAVEL, LODGING & MEALS - provides travel reimbursement necessary to carry out the functions of this department.
- 872.000 VEHICLE MAINTENANCE -provides 14 percent of the regular maintenance and service work to the water/wastewater treatment vehicles.
- 921.000 ELECTRIC - LIFT STATIONS - records electric utility expense.
- 936.000 LIFT STATION MAINTENANCE - provides for repairs to the lift stations.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain and repair sewer mains.
- 948.000 COMPUTER SERVICES – provides information technology services to the activity. Specific services include \$300 annual costs for Silversmith services.
- 960.000 INSURANCE - provides property and liability insurance.
- 963.000 NON-INSURED CLAIMS/REPAIRS - records amounts paid for cleaning and/or repairs to customers experiencing sewer backups that are of a questionable nature and not attributable to the customer's use or connection to the utility.
- 968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing plant and equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 590 - SEWER FUND
APPROPRIATIONS

Dept 538 - WASTEWATER TREATMENT PLANT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
590-538-702.000	SUPERVISORY WAGES	33,319	33,515	33,500	33,980	465	1.39
590-538-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
590-538-706.000	DPW WAGES	122,378	160,720	125,000	170,395	9,675	6.02
590-538-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
590-538-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
590-538-715.000	FICA	10,904	15,155	12,125	15,950	795	5.25
590-538-716.000	HEALTH INSURANCE	43,031	52,405	46,220	52,260	(145)	(0.28)
590-538-717.000	LIFE INSURANCE	237	275	250	285	10	3.64
590-538-718.000	RETIREMENT	14,349	17,670	15,850	18,585	915	5.18
590-538-719.000	DISABILITY	567	725	550	760	35	4.83
590-538-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-538-721.000	WORKERS COMPENSATION INSURANCE	2,632	2,010	2,000	2,495	485	24.13
590-538-724.001	CELL PHONE ALLOWANCE	540	0	540	0	0	0.00
590-538-726.000	EMPLOYEE ASSISTANCE PROGRAM	68	0	75	75	75	0.00
590-538-727.000	OFFICE SUPPLIES	265	450	450	450	0	0.00
590-538-728.000	POSTAGE	537	400	350	400	0	0.00
590-538-737.000	SUBSCRIPTIONS	0	200	0	200	0	0.00
590-538-740.000	OPERATING SUPPLIES	2,147	4,000	3,025	4,000	0	0.00
590-538-741.000	CHEMICALS	47,162	38,000	40,000	42,000	4,000	10.53
590-538-741.001	LABORATORY SUPPLIES	4,980	6,500	3,500	6,500	0	0.00
590-538-742.000	UNIFORM PURCHASES	433	800	400	800	0	0.00
590-538-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
590-538-758.000	DIESEL FUEL	22	200	50	100	(100)	(50.00)
590-538-759.000	GASOLINE	1,228	1,300	1,100	1,300	0	0.00
590-538-760.000	MINOR EQUIPMENT PURCHASES	329	8,000	4,000	6,000	(2,000)	(25.00)
590-538-802.000	CONTRACTS	5,492	20,000	2,000	10,000	(10,000)	(50.00)
590-538-803.000	COMMERCIAL LAB ANALYSIS	3,525	4,500	3,000	4,500	0	0.00
590-538-803.001	COMMERCIAL LAB ANALYSIS - IND WASTI	2,055	3,000	3,000	3,000	0	0.00
590-538-805.000	SLUDGE REMOVAL & HAULING	13,420	16,000	15,500	16,000	0	0.00
590-538-806.000	SERVICE CONTRACTS	1,128	2,500	2,000	2,500	0	0.00
590-538-812.000	UNIFORM CLEANING & REPAIR	1,890	1,500	1,500	1,800	300	20.00
590-538-824.000	SERVICE AGREEMENTS	645	650	0	650	0	0.00
590-538-826.000	LEGAL	0	0	0	0	0	0.00
590-538-835.000	MEDICAL EXAMS & SERVICES	0	0	300	0	0	0.00
590-538-852.000	MISC COMM/INTERNET	1,200	1,300	1,100	1,300	0	0.00
590-538-853.000	TELEPHONE	1,930	2,050	2,000	2,050	0	0.00
590-538-860.000	TRAVEL, LODGING & MEALS	292	400	0	400	0	0.00
590-538-872.000	VEHICLE MAINTENANCE	32	800	0	800	0	0.00
590-538-917.000	SEWER UTILITY	4,070	4,310	4,000	4,400	90	2.09
590-538-918.000	WATER UTILITY	8,514	16,080	5,500	6,000	(10,080)	(62.69)
590-538-919.000	WASTE AND RUBBISH REMOVAL	837	850	825	900	50	5.88
590-538-921.000	ELECTRIC	29,941	35,000	33,000	35,000	0	0.00
590-538-923.000	NATURAL GAS	7,110	12,000	6,750	10,000	(2,000)	(16.67)
590-538-929.000	LAWN MAINTENANCE	6,234	4,800	4,800	4,800	0	0.00
590-538-931.000	BUILDING & GROUNDS MAINTENANCE	1,416	15,000	2,000	5,000	(10,000)	(66.67)
590-538-933.000	EQUIPMENT MAINTENANCE	32,656	30,000	30,000	30,000	0	0.00
590-538-940.000	MOTOR EQUIPMENT RENTAL	3,874	5,000	4,500	5,000	0	0.00
590-538-948.000	COMPUTER SERVICES	53	1,000	500	1,000	0	0.00
590-538-955.000	MEMBERSHIPS / DUES	849	1,000	1,000	1,000	0	0.00
590-538-956.000	TRAINING PROGRAMS & CONFERENCES	825	1,000	750	1,000	0	0.00
590-538-960.000	INSURANCE	5,253	5,500	5,830	6,890	1,390	25.27
590-538-968.000	DEPRECIATION	143,372	142,470	143,000	145,000	2,530	1.78
Totals for dept 538 - WASTEWATER TREATMENT PLANT		561,741	669,035	561,840	655,525	(13,510)	(2.02)

SEWER FUND 590
SEWER TREATMENT
ACTIVITY 538
2021 - 2022 BUDGET

702.000 SUPERVISORY WAGES - 50 percent of the Wastewater Treatment Superintendent's wages are allocated here.

702.001 DPW SUPERVISORY WAGES - provides for 0 hours of service by the DPW superintendent.

706.000 DPW WAGES – 6,105 hours of DPW service are provided for this activity.

706.001 PART-TIME OR SEASONAL WAGES - 0 hours of seasonal labor are provided for this activity. These employees do not receive benefits.

708.000 CUSTODIAL WAGES - provides custodial service, as needed.

727.000 OFFICE SUPPLIES - provides general office supplies.

728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.

737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.

740.000 OPERATING SUPPLIES - provides general operating and cleaning materials.

741.000 CHEMICALS - provides chemicals necessary for the wastewater treatment process.

741.001 LABORATORY SUPPLIES - covers laboratory chemicals, glassware, instrument calibration/repair/replacement, etc.

742.000 UNIFORM PURCHASES - provides employee clean work uniforms on a weekly basis, one pair of work-shoes and safety glasses yearly.

750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials for grounds maintenance.

758.000 Diesel Fuel – provides diesel fuel for the wastewater/water vehicles and equipment.

759.000 Gasoline – provides 56 percent of gasoline for the wastewater/water vehicles and equipment.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

802.000 CONTRACTS - provides for outside services to repair the building or plant equipment.

803.000 COMMERCIAL LAB ANALYSIS - provides for laboratory testing of samples to conform to federal and state guidelines. These mandatory tests cannot be performed by the city at this time.

803.001 COMMERCIAL LAB ANALYSIS - INDUSTRIAL WASTE - needed for the purchase of equipment to monitor or sample industries as a part of the industrial pretreatment program. Also, commercial lab tests needed as a part of this program.

805.000 SLUDGE REMOVAL/HAULING - provides for the annual removal of treated waste from the storage facility.

806.000 SERVICE CONTRACTS - provides for service of electronic instrumentation and de-ionized water system.

812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of staff uniforms.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

826.000 LEGAL – provides legal services for this activity.

835.000 MEDICAL EXAMS & SERVICES - provides physical exams and medical services, as necessary.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

860.000 TRAVEL, LODGING AND MEALS - provides attendance to the Michigan Water Environments Association's annual convention and other travel deemed necessary.

872.000 VEHICLE MAINTENANCE -provides 56 percent of maintenance to the water/wastewater treatment vehicles.

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

919.000 WASTE & RUBBISH REMOVAL – records garbage service expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER – previously recorded City of Otsego utility expense. The State now requires this account to be phased out and split between 917.000 and 918.000.

929.000 LAWN MAINTENANCE – provides lawn maintenance and weed control service to the plant.

931.000 BUILDING & GROUNDS MAINTENANCE - provides for the general upkeep of the various structures and ground maintenance at the Wastewater Treatment Plant.

933.000 EQUIPMENT MAINTENANCE - includes general and preventive maintenance to equipment.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain sewer mains.

948.000 COMPUTER SERVICES – provides computer hardware and technical services.

955.000 MEMBERSHIPS / DUES - provides membership to professional associations related to this activity.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

960.000 INSURANCE - provides property and liability insurance.

968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing plant and equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 590 - SEWER FUND
APPROPRIATIONS

Dept 539 - SEWER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
590-539-701.000	CITY MANAGER SALARY	9,085	9,185	9,180	9,315	130	1.42
590-539-702.000	SUPERVISORY WAGES	10,430	10,590	10,580	10,735	145	1.37
590-539-702.001	DPW SUPERVISORY WAGES	693	700	690	710	10	1.43
590-539-705.000	CLERICAL WAGES	13,724	14,235	14,200	14,675	440	3.09
590-539-706.000	DPW WAGES	1,258	2,220	1,900	2,375	155	6.98
590-539-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
590-539-715.000	FICA	2,513	2,885	2,800	2,960	75	2.60
590-539-716.000	HEALTH INSURANCE	6,432	6,125	7,400	5,895	(230)	(3.76)
590-539-717.000	LIFE INSURANCE	41	50	45	50	0	0.00
590-539-718.000	RETIREMENT	2,334	2,435	2,235	2,485	50	2.05
590-539-719.000	DISABILITY	90	105	95	105	0	0.00
590-539-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-539-721.000	WORKERS COMPENSATION INSURANCE	168	140	140	170	30	21.43
590-539-726.000	EMPLOYEE ASSISTANCE PROGRAM	22	0	25	0	0	0.00
590-539-727.000	OFFICE SUPPLIES	534	1,000	500	1,000	0	0.00
590-539-728.000	POSTAGE	1,898	1,500	1,500	1,700	200	13.33
590-539-760.000	MINOR EQUIPMENT PURCHASES	0	250	0	1,000	750	300.00
590-539-801.000	BANKING CHARGES	2,189	1,500	2,000	2,200	700	46.67
590-539-802.000	CONTRACTS	3,490	0	0	0	0	0.00
590-539-807.000	AUDIT	2,250	2,250	2,065	2,250	0	0.00
590-539-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
590-539-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
590-539-826.000	LEGAL	0	500	400	500	0	0.00
590-539-852.000	MISC COMM/INTERNET	121	110	105	125	15	13.64
590-539-853.000	TELEPHONE	204	210	190	210	0	0.00
590-539-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
590-539-880.000	COMMUNITY PROMOTION	0	0	0	0	0	0.00
590-539-900.000	ADVERTISING & PUBLISHING	0	200	0	200	0	0.00
590-539-902.000	COPY CHARGES	222	250	230	250	0	0.00
590-539-933.000	EQUIPMENT MAINTENANCE	46	200	0	200	0	0.00
590-539-940.000	MOTOR EQUIPMENT RENTAL	499	600	575	600	0	0.00
590-539-948.000	COMPUTER SERVICES	3,023	2,760	2,750	2,760	0	0.00
590-539-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
590-539-955.000	MEMBERSHIPS / DUES	288	440	0	440	0	0.00
590-539-956.000	TRAINING PROGRAMS & CONFERENCES	0	945	0	945	0	0.00
590-539-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
590-539-960.000	INSURANCE	299	335	325	360	25	7.46
590-539-961.000	LICENSES & PERMITS	3,195	3,300	3,650	3,700	400	12.12
590-539-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 539 - SEWER FUND ADMINISTRATION		65,048	65,070	63,580	67,965	2,895	4.45

SEWER FUND 590

SEWER FUND ADMINISTRATION

ACTIVITY 539

2021 - 2022 BUDGET

701.000 CITY MANAGER SALARY - ten percent of the city manager's salary is allocated to this activity.

702.000 SUPERVISORY WAGES - ten percent of the city clerk's wages and five percent of the finance director's wages are allocated to this activity.

702.001 DPW SUPERVISORY WAGES - provides for 21 hours of service by the DPW superintendent.

705.000 CLERICAL WAGES - 45 percent of the utility billing specialist's wages and five percent of the accounts receivable and accounts payable/payroll specialists' wages are allocated to this account.

706.000 DPW WAGES – 85 hours of DPW service are provided here which represent half of the time spent reading meters.

706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of part-time labor for meter reading. These employees do not receive benefits.

727.000 OFFICE SUPPLIES - provides general office supplies, one-half the cost of billing cards and related supplies.

728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

801.000 BANKING CHARGES - reflects monthly checking account service charges, checks and deposit slip printing expense.

802.000 CONTRACTS - provides funding for special projects. Also included is a portion of the engineering contract for a graphical information system (GIS).

807.000 AUDIT - provides for the annual Sewer Fund audit by an independent certified public accounting firm.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.

826.000 LEGAL – provides legal services provided to this fund.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides for telephone service for Sewer Fund Administration.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

880.000 COMMUNITY PROMOTION - provides for public educational programs and brochures.

900.000 ADVERTISING & PUBLISHING - provides for publication of notices as needed.

902.000 COPY CHARGES - covers charges for the department's paper copier.

933.000 EQUIPMENT MAINTENANCE - provides one-half of necessary maintenance to the Utility Billing Specialist's typewriter, computer terminal, adding machine, etc.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used for meter reading.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.

952.000 STATE & FEDERAL FINES & PENALTIES – records fines or penalties assessed for violations of federal or state regulations. While the City makes every possible effort to be in compliance, occasionally situations arise where there is a violation and a penalty to be paid.

955.000 MEMBERSHIPS / DUES - provides 14 percent of the annual membership to the Michigan Municipal League and the National League of Cities.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

960.000 INSURANCE - provides property and liability insurance.

961.000 LICENSES AND PERMITS - records fees for State and Federal Permits.

968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 590 - SEWER FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
590-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
590-901-973.000	CAPITAL OUTLAY - SEWER SYSTEM	0	150,000	32,000	0	(150,000)	(100.00)
590-901-975.000	BUILDINGS & ADDITIONS	0	0	0	100,000	100,000	0.00
590-901-977.000	EQUIPMENT PURCHASE	0	10,000	10,000	0	(10,000)	(100.00)
590-901-980.000	OFFICE EQUIP & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	160,000	42,000	100,000	(60,000)	(37.50)

SEWER FUND 590

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

965.000 CAPITAL ASSET DISPOSAL EXPENSE - records additional expenditures involved with the disposal of an asset.

973.000 CAPITAL OUTLAY - SEWER SYSTEM - records capital improvement projects to the wastewater collection system and lift stations.

- No projects are scheduled at this time.

975.000 BUILDINGS AND ADDITIONS - records capital improvement projects to the wastewater treatment plant buildings.

- Main service building roof replacement at \$50,000.
- Main service building stucco replacement at \$50,000.

977.000 EQUIPMENT PURCHASE - records capital purchases in excess of \$5,000 of equipment necessary to operate the wastewater plant.

- No equipment is scheduled to be purchased at this time.

980.000 OFFICE EQUIPMENT & FURNITURE - records capital purchases in excess of \$5,000 of office equipment and furniture necessary to operate and administer the wastewater treatment system.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
590-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
590-906-991.000	BOND PRINCIPAL	0	55,000	55,000	55,000	0	0.00
590-906-995.000	BOND INTEREST	31,875	30,500	30,500	29,125	(1,375)	(4.51)
Totals for dept 906 - DEBT SERVICE		31,875	85,500	85,500	84,125	(1,375)	(1.61)
TOTAL APPROPRIATIONS		869,584	1,222,805	946,570	1,151,855	(70,950)	(5.80)
NET OF REVENUES/APPROPRIATIONS - FUND 590		123,803	(151,525)	107,185	(59,085)	92,440	(61.01)
BEGINNING FUND BALANCE		4,574,921	4,698,726	4,698,726	4,805,911	107,185	2.28
ENDING FUND BALANCE		4,698,724	4,547,201	4,805,911	4,746,826	199,625	4.39

SEWER FUND 590

DEBT SERVICE

ACTIVITY 906

2021 - 2022 BUDGET

828.000 BOND REGISTRAR FEE - records payment to a registrar/transfer agent for services rendered in the record-keeping, redemption, etc. of the bonds.

991.000 BOND PRINCIPAL – reflects sewer system revenue bond principal maturing this fiscal year.

995.000 BOND INTEREST – reflects the 2.5 percent interest due on outstanding revenue bonds this fiscal year.

BOND PAYMENT SCHEDULE

<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PERIOD TOTAL</u>	<u>FISCAL TOTAL</u>
NOV 2018	\$ 0.00	\$ 6,627.36	\$ 6,627.36	
APR 2019	\$ 50,000.00	\$ 15,798.36	\$ 65,798.36	\$ 72,425.72
NOV 2019	\$ 0.00	\$ 15,937.49	\$ 15,937.49	
APR 2020	\$ 55,000.00	\$ 15,937.49	\$ 70,937.49	\$ 86,874.98
NOV 2020	\$ 0.00	\$ 15,249.99	\$ 15,249.99	
APR 2021	\$ 55,000.00	\$ 15,249.99	\$ 70,249.99	\$ 85,499.98
NOV 2021	\$ 0.00	\$ 14,562.49	\$ 14,562.49	
APR 2022	\$ 55,000.00	\$ 14,562.49	\$ 69,562.49	\$ 84,124.98
NOV 2022	\$ 0.00	\$ 13,874.99	\$ 13,874.99	
APR 2023	\$ 55,000.00	\$ 13,874.99	\$ 68,874.99	\$ 82,749.98
NOV 2023	\$ 0.00	\$ 13,187.49	\$ 13,187.49	
APR 2024	\$ 60,000.00	\$ 13,187.49	\$ 73,187.49	\$ 86,374.98
NOV 2024	\$ 0.00	\$ 12,437.49	\$ 12,437.49	
APR 2025	\$ 60,000.00	\$ 12,437.49	\$ 72,437.49	\$ 84,874.98
NOV 2025	\$ 0.00	\$ 11,687.49	\$ 11,687.49	
APR 2026	\$ 60,000.00	\$ 11,687.49	\$ 71,687.49	\$ 83,374.98
NOV 2026	\$ 0.00	\$ 10,937.49	\$ 10,937.49	
APR 2027	\$ 65,000.00	\$ 10,937.49	\$ 75,937.49	\$ 86,874.98

BOND PAYMENT SCHEDULE (Continued)

<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PERIOD TOTAL</u>	<u>FISCAL TOTAL</u>
NOV 2027	\$ 0.00	\$ 10,124.99	\$ 10,124.99	
APR 2028	\$ 65,000.00	\$ 10,124.99	\$ 75,124.99	\$ 85,249.98
NOV 2028	\$ 0.00	\$ 9,312.49	\$ 9,312.49	
APR 2029	\$ 65,000.00	\$ 9,312.49	\$ 74,312.49	\$ 83,624.98
NOV 2029	\$ 0.00	\$ 8,499.99	\$ 8,499.99	
APR 2030	\$ 70,000.00	\$ 8,499.99	\$ 78,499.99	\$ 86,999.98
NOV 2030	\$ 0.00	\$ 7,624.99	\$ 7,624.99	
APR 2031	\$ 70,000.00	\$ 7,624.99	\$ 77,624.99	\$ 85,249.98
NOV 2031	\$ 0.00	\$ 6,749.99	\$ 6,749.99	
APR 2032	\$ 70,000.00	\$ 6,749.99	\$ 76,749.99	\$ 83,499.98
NOV 2032	\$ 0.00	\$ 5,874.99	\$ 5,874.99	
APR 2033	\$ 75,000.00	\$ 5,874.99	\$ 80,874.99	\$ 86,749.98
NOV 2033	\$ 0.00	\$ 4,937.49	\$ 4,937.49	
APR 2034	\$ 75,000.00	\$ 4,937.49	\$ 79,937.49	\$ 84,874.98
NOV 2034	\$ 0.00	\$ 3,999.99	\$ 3,999.99	
APR 2035	\$ 75,000.00	\$ 3,999.99	\$ 78,999.99	\$ 82,999.99
NOV 2035	\$ 0.00	\$ 3,062.49	\$ 3,062.49	
APR 2036	\$ 80,000.00	\$ 3,062.49	\$ 83,062.49	\$ 86,124.98
NOV 2036	\$ 0.00	\$ 2,062.49	\$ 2,062.49	
APR 2037	\$ 80,000.00	\$ 2,062.49	\$ 82,062.49	\$ 84,124.98
NOV 2037	\$ 0.00	\$ 1,062.49	\$ 1,062.49	
<u>APR 2038</u>	<u>\$ 84,999.00</u>	<u>\$ 1,062.49</u>	<u>\$ 86,062.49</u>	<u>\$ 87,123.98</u>
TOTALS	\$1,324,999.00	\$ 364,800.34	\$1,689,800.34	\$ 1,689,799.34

WATER FUND

FUND 591 SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

CHARGES FOR SERVICES	\$ 596,455	
<u>OTHER REVENUE</u>	<u>\$ 17,280</u>	
TOTAL ESTIMATED REVENUES		\$ 613,735

APPROPRIATIONS

WATER MAINS	\$ 321,875	
WATER PUMPING	\$ 173,450	
WATER FUND ADMINISTRATION	\$ 69,485	
CAPITAL IMPROVEMENTS	\$ 450,000	
<u>DEBT SERVICE</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$1,014,810

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 401,075)
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CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 450,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 450,000

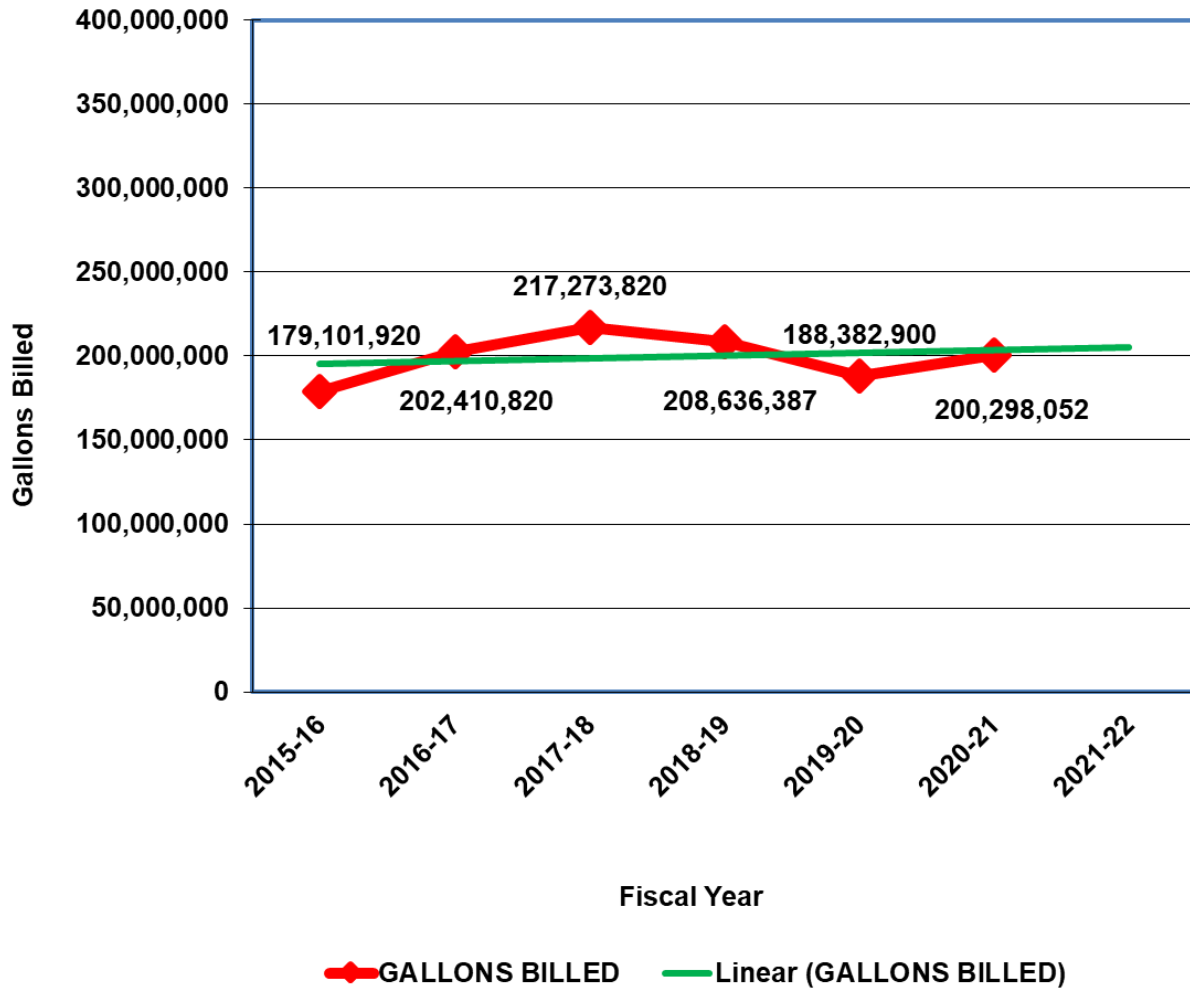
CHANGE IN NET ASSETS		\$ 48,925
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PROJECTED NET ASSETS JULY 1, 2021		\$2,830,970
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PROJECTED NET ASSETS JUNE 30, 2022		\$2,879,895
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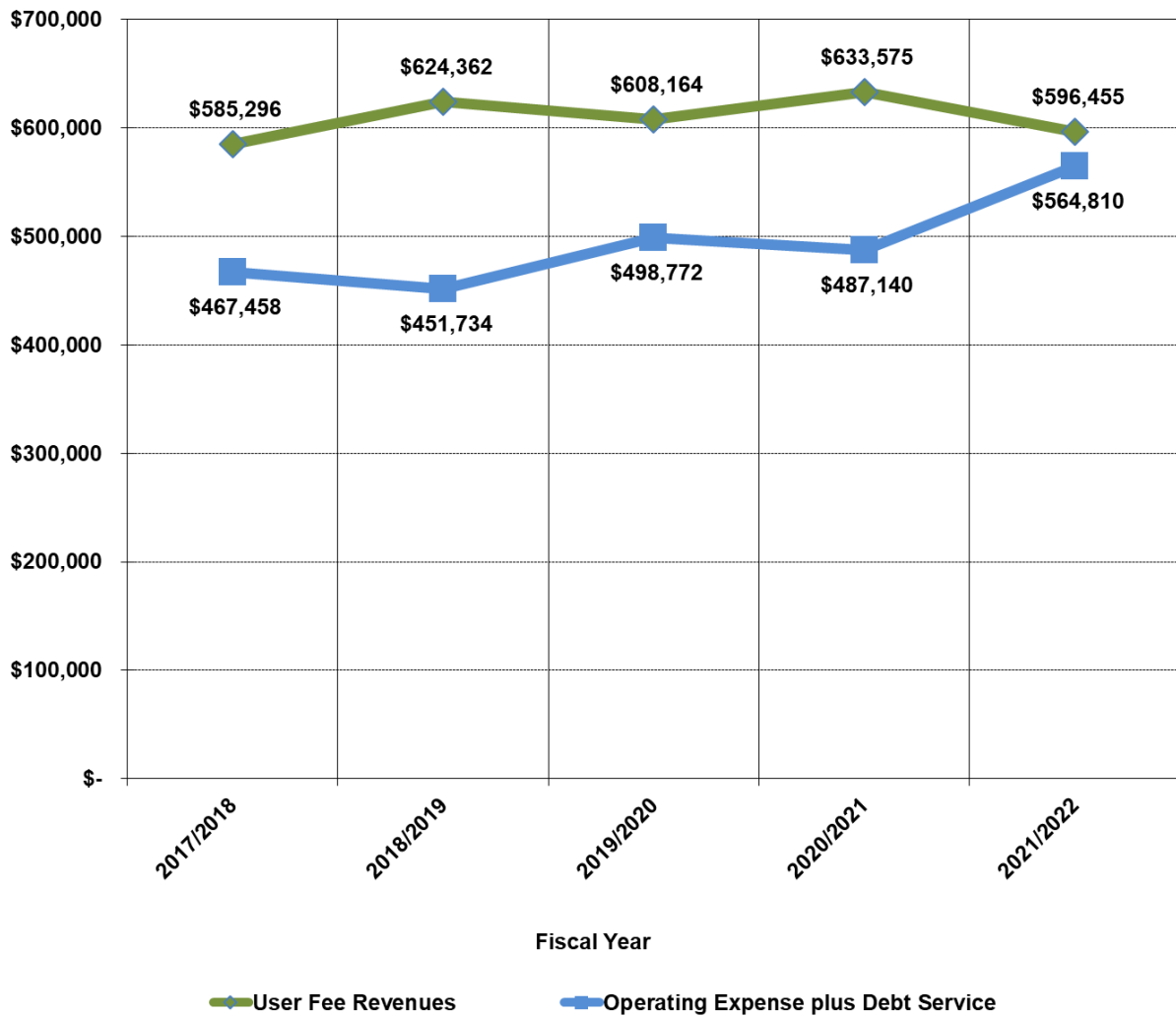
[Note: Capital improvements shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

CITY OF OTSEGO WATER USAGE



The City of Otsego Water Usage line graph shows that usage appears to be slightly decreasing, therefore we are projecting usage of 196 million gallons.

WATER FUND OPERATING EXPENSE COMPARED TO CHARGES FOR SERVICES



The Water Fund Operating Expense as Compared to Charges for Services line graph illustrates the continuing efforts to meet operating expenditures with user fees. Both user fees and operating expenditures show three years of actual amounts, a projection for the current year and next year's recommended amounts. Recommended appropriations exceed expectations as a conservative estimate.

WATER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 20.22	-6.61%	Decrease
Commodity Rate:	\$ 2.12	-5.36%	Decrease

Budget Revenue Projections

RTS Fees:	\$ 177,935	29.98%
Metered Sales:	\$ 415,520	70.02%
Total:	\$ 593,455	100.00%

Revenue Needed:	\$ 593,051
Excess/(Shortage):	\$404

Domestic Meter Inventory/RTS Fees in Effect

Meter Size (Inches)	Meter Equivalency	Number of Meters/RTS Fees	Total Meter Equivalency	New RTS Charge
5/8" - 3/4"	1.00	1,552	1,552	\$ 20.22
1"	2.50	27	68	\$ 50.55
1 1/2"	5.00	9	45	\$ 101.10
2"	8.00	27	216	\$ 161.76
3"	16.00	4	64	\$ 323.52
4"	25.00	5	125	\$ 505.50
6"	50.00	1	50	\$ 1,011.00
8"	80.00	1	80	\$ 1,617.60
Totals		1,626	2,200	

[Note: Meter Equivalency factors are established by the American Water Works Association C700-95 Standards.]

Projected Total Annual Water Billing (gallons):

196,000,000

Projected Expenditures & Reserve Requirements

Projected Rate of Inflation:	2.00%
Percentage of Expenditures for Future Capital Improvements:	5.00%

Fiscal Year	Water Mains	Water Pumping	Administration	Debt Service	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Total Revenue Necessary
2021-2022	\$ 321,875	\$ 173,450	\$ 69,485	\$ 0	\$ 564,810	5.00%	\$ 28,241	\$ 593,051
2022-2023	\$ 328,310	\$ 176,920	\$ 70,870	\$ 0	\$ 576,100	5.00%	\$ 28,805	\$ 604,905
2023-2024	\$ 334,880	\$ 180,460	\$ 72,290	\$ 0	\$ 587,630	5.00%	\$ 29,382	\$ 617,012
Totals	\$ 985,065	\$ 530,830	\$ 212,645	\$ 0	\$ 1,728,540		\$ 86,428	\$ 1,814,968

[NOTE: Capital Improvement Projects are intended to be funded through accumulated depreciation.]

User Fee Calculations - Based on Meter Size & Amount Used

Quarterly Readiness To Serve Base Fee:	
Current Base Fee:	\$ 21.65

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 593,051	30.00%	\$ 177,915	\$ 20.22	(\$1.43)	-6.61%
3 Year Rate	\$ 1,814,968	30.00%	\$ 544,490	\$ 20.63	(\$1.02)	-4.71%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 2.24

	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 593,051	70.00%	\$ 415,136	\$ 2.12	(\$0.12)	-5.36%
3 Year Rate	\$ 1,814,968	70.00%	\$ 1,270,478	\$ 2.17	(\$0.07)	-3.13%

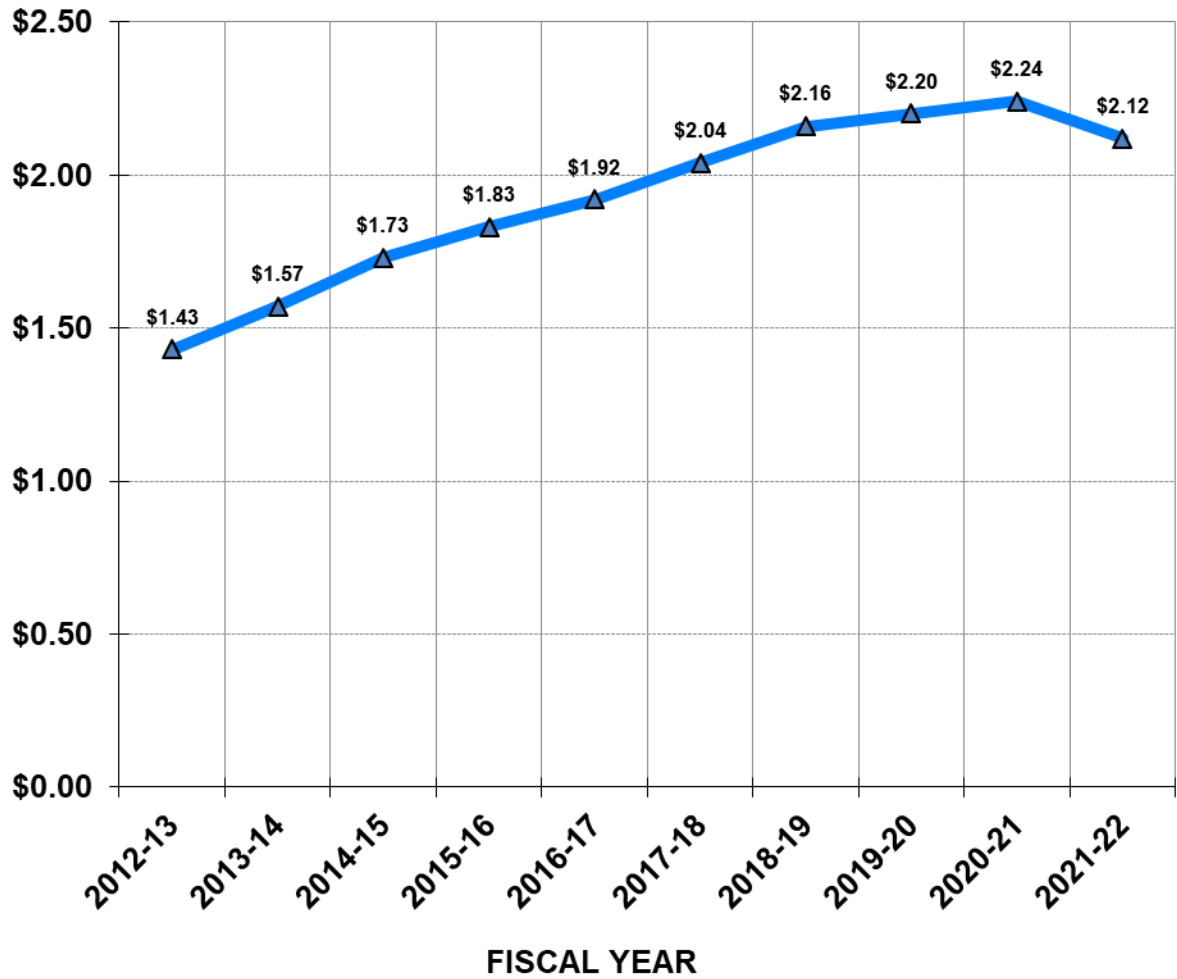
Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2021-2022	\$ 177,936	\$ 415,520	\$ 593,456
2022-2023			
2023-2024			
Totals			\$ 593,456

Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 181,544	\$ 425,320	\$ 606,864
\$ 181,544	\$ 425,320	\$ 606,864
\$ 181,544	\$ 425,320	\$ 606,864
\$ 544,632	\$ 1,275,960	\$ 1,820,592

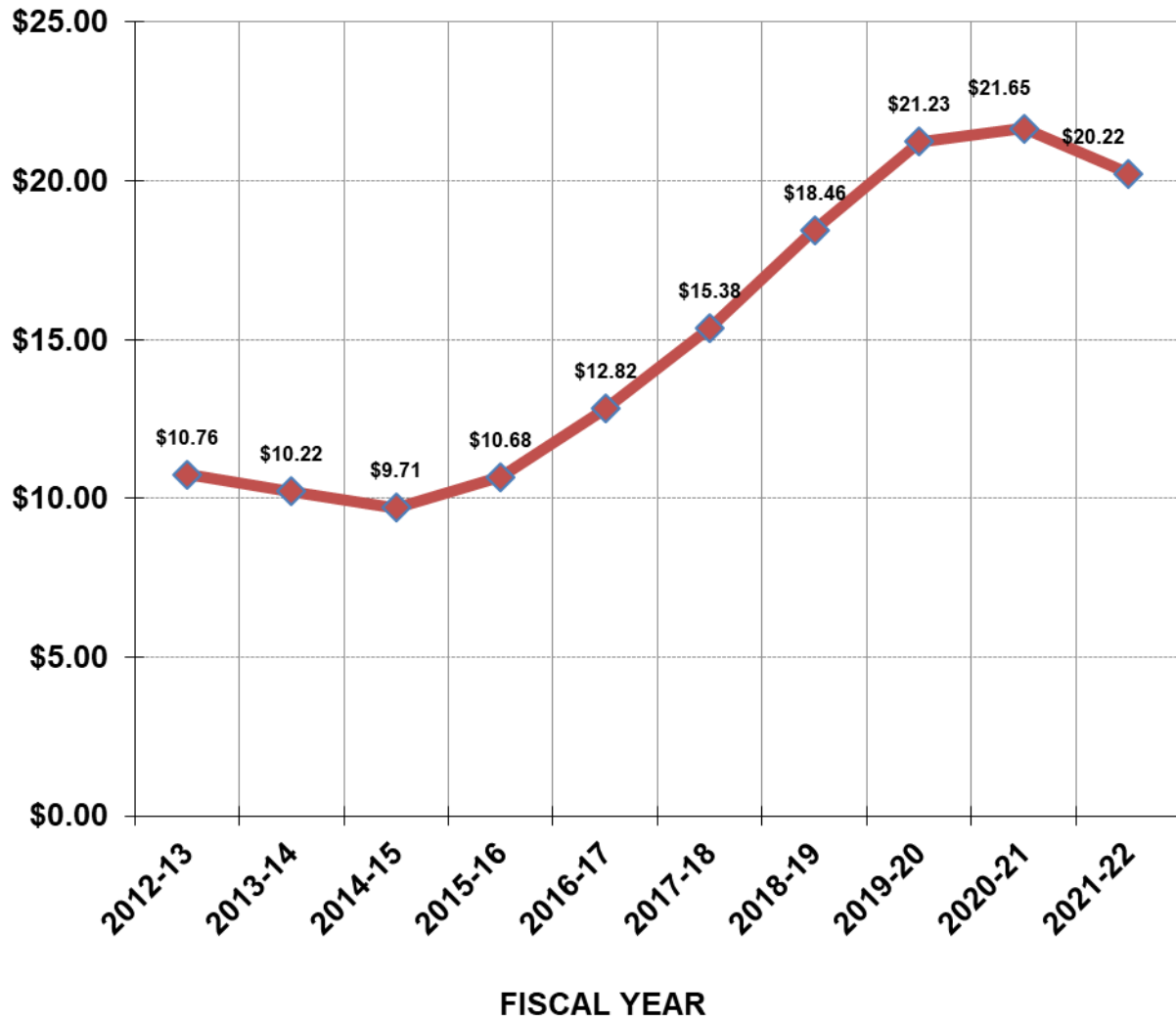
Billing Examples

	New Base/RTS Charges	New Commodity Charges	New Total Charges	Current Base/RTS Charges	Current Commodity Charges	Current Total Charges	Total Increase (Decrease)	Percent Change
Average Accounts								
Residential Customer (18,000 gallons/quarter)								
3/4" meter - Quarterly	\$ 20.22	\$ 38.16	\$ 58.38	\$ 21.65	\$ 40.32	\$ 61.97	(\$3.59)	
Annually	\$ 80.88	\$ 152.64	\$ 233.52	\$ 86.60	\$ 161.28	\$ 247.88	(\$14.36)	-5.79%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 50.55	\$ 63.60	\$ 114.15	\$ 54.13	\$ 67.20	\$ 121.33	(\$7.18)	
Annually	\$ 202.20	\$ 254.40	\$ 456.60	\$ 216.50	\$ 268.80	\$ 485.30	(\$28.70)	-5.91%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 323.52	\$ 350.38	\$ 673.90	\$ 346.40	\$ 370.22	\$ 716.62	(\$42.71)	
Annually	\$ 1,294.08	\$ 1,401.53	\$ 2,695.61	\$ 1,385.60	\$ 1,480.86	\$ 2,866.46	(\$170.85)	-5.96%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 505.50	\$ 10,126.71	\$ 10,632.21	\$ 541.25	\$ 10,699.92	\$ 11,241.17	(\$608.96)	
Annually	\$ 2,022.00	\$ 40,506.84	\$ 42,528.84	\$ 2,165.00	\$ 42,799.68	\$ 44,964.68	(\$2,435.84)	-5.42%

CITY OF OTSEGO WATER RATE HISTORY (Per Thousand Gallons of Use)



CITY OF OTSEGO WATER BASE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 591 - WATER FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
591-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
591-000-578.000	STATE GRANTS - OTHER	0	6,500	4,225	0	(6,500)	(100.00)
591-000-588.494	CONTRIB FROM LOCAL UNIT - DDA	0	0	0	0	0	0.00
591-000-628.000	CITY LABOR & MATERIALS	105	0	1,595	0	0	0.00
591-000-636.000	METERED WATER SALES	417,486	425,600	440,000	415,520	(10,080)	(2.37)
591-000-637.000	READINESS TO SERVE FEES	186,606	191,990	191,000	177,935	(14,055)	(7.32)
591-000-638.000	SET-UP FEES	968	1,300	980	1,000	(300)	(23.08)
591-000-639.000	TAP-IN FEES	3,000	2,000	0	2,000	0	0.00
591-000-656.000	DELINQUENT PENALTIES	5,734	6,800	7,300	7,500	700	10.29
591-000-664.000	INVESTMENT INTEREST	10,147	10,000	1,340	2,500	(7,500)	(75.00)
591-000-670.001	HYDRANT RENTAL	7,280	7,280	0	7,280	0	0.00
591-000-671.000	MISCELLANEOUS REVENUE	1,022	0	910	0	0	0.00
591-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
591-000-675.000	INFRASTRUCTURE CONTRIBUTIONS - DEV	0	0	0	0	0	0.00
591-000-688.000	REFUNDS/REBATES	1,504	0	160	0	0	0.00
591-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
591-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
591-000-696.000	INSURANCE RECOVERIES	0	0	7,400	0	0	0.00
591-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
591-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		633,852	651,470	654,910	613,735	(37,735)	(5.79)

WATER FUND 591

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

- 569.000 STATE GRANTS - OTHER – records grant funds received from the State of Michigan for equipment.
- 578.000 STATE GRANST – OTHER – reflects 50 percent of the well head protection program contaminant inventory, management strategy and implementation completed this fiscal year.
- 588.494 CONTRIBUTION FROM LOCAL UNIT - DDA - records infrastructure contributions from DDA capital improvement projects.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 636.000 METERED WATER SALES - projected revenues based upon the sale of 190 million gallons of water at a rate of \$2.24 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2021, billing.
- 637.000 READINESS TO SERVE FEES - projects the revenue to be received based upon the total Water Fund Administration and Debt Service Activities. Individual customers are charged based upon a water meter equivalency factor as determined by the American Water Works Association C700-95 standards. These factors determine the additional flow of larger water meters as compared to standard household meters so that larger customers support the system according to the demands they have the ability to place upon the system. The base fee is established at \$21.65, to be phased in over three months beginning with the September 1, 2021 billing.
- 638.000 CUSTOMER ACCOUNT SET-UP FEE - a \$7.50 fee is charged to customers establishing new water service accounts.
- 639.000 UTILITY TAP-IN FEES - reflects the fee \$1,000 charged to new hook-ups at the street to the water main. This fee includes the installation of the meter and outside reading device.
- 656.000 DELINQUENT PENALTIES - reflects revenues from the ten percent delinquent bill penalty charge.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 670.001 HYDRANT RENTAL - annual rental paid by the Otsego Fire Department for the use of 182 water hydrants \$40 each.

WATER FUND ESTIMATED REVENUES 591-000 - Cont.

- 671.000 MISCELLANEOUS REVENUE - water turn-off charges for vacationers and sale of sprinkler meters and yokes.
- 674.401 INFRASTRUCTURE CONTRIBUTIONS - CAPITAL IMPROVEMENT FUND - records the construction of sewer mains in capital projects.
- 675.000 INFRASTRUCTURE CONTRIBUTION - DEVELOPER - records public infrastructure that is added to the system as part of a private development.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 693.000 GAIN ON SALE OF DEPRECIABLE FIXED ASSETS - records revenues in excess of asset book values when sold.
- 694.000 CASH SHORT/OVER - balances accounts receivable when untraceable errors occur.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records necessary adjustments typically discovered during the audit process.
- 699.805 TRANSFER IN - SPECIAL ASSESSMENT CAPITAL PROJECT FUND - records current year project amounts to be recovered through special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 591 - WATER FUND

APPROPRIATIONS

Dept 550 - WATER MAINS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
591-550-702.000	SUPERVISORY WAGES	6,583	6,705	6,700	7,000	295	4.40
591-550-702.001	DPW SUPERVISORY WAGES	1,386	1,400	1,400	1,420	20	1.43
591-550-706.000	DPW WAGES	51,395	66,505	55,000	60,565	(5,940)	(8.93)
591-550-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
591-550-715.000	FICA	4,204	5,825	4,830	5,375	(450)	(7.73)
591-550-716.000	HEALTH INSURANCE	15,098	19,515	20,080	17,065	(2,450)	(12.55)
591-550-717.000	LIFE INSURANCE	87	110	95	100	(10)	(9.09)
591-550-718.000	RETIREMENT	5,780	6,750	6,310	6,235	(515)	(7.63)
591-550-719.000	DISABILITY	210	285	250	265	(20)	(7.02)
591-550-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-550-721.000	WORKERS COMPENSATION INSURANCE	1,532	1,375	1,300	1,505	130	9.45
591-550-726.000	EMPLOYEE ASSISTANCE PROGRAM	24	25	30	40	15	60.00
591-550-740.000	OPERATING SUPPLIES	35,372	40,000	30,000	30,000	(10,000)	(25.00)
591-550-760.000	MINOR EQUIPMENT PURCHASES	4,212	3,000	0	3,000	0	0.00
591-550-802.000	CONTRACTS	90,340	95,000	90,000	95,000	0	0.00
591-550-803.000	MISS DIG NOTIFICATION SERVICE	0	700	2,000	2,000	1,300	185.71
591-550-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
591-550-852.000	MISC COMM/INTERNET	239	300	250	300	0	0.00
591-550-853.000	TELEPHONE	221	235	200	235	0	0.00
591-550-860.000	TRAVEL, LODGING & MEALS	40	50	0	50	0	0.00
591-550-872.000	VEHICLE MAINTENANCE	6	0	0	0	0	0.00
591-550-900.000	ADVERTISING & PUBLISHING	449	350	150	350	0	0.00
591-550-932.000	WATER TOWER MAINTENANCE	0	6,000	0	6,000	0	0.00
591-550-933.000	EQUIPMENT MAINTENANCE	32	1,000	500	1,000	0	0.00
591-550-940.000	MOTOR EQUIPMENT RENTAL	16,533	20,000	16,000	20,000	0	0.00
591-550-948.000	COMPUTER SERVICES	0	300	0	300	0	0.00
591-550-960.000	INSURANCE	1,021	1,135	1,520	1,070	(65)	(5.73)
591-550-968.000	DEPRECIATION	52,972	52,975	53,000	63,000	10,025	18.92
Totals for dept 550 - WATER MAINS		287,736	329,540	289,615	321,875	(7,665)	(2.33)

WATER FUND 591
WATER MAINS
ACTIVITY 550
2021 - 2022 BUDGET

702.000 SUPERVISORY WAGES - ten percent of the wastewater treatment superintendent's wages are charged here.

702.001 DPW SUPERVISORY WAGES - provides for 42 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides 2,170 hours of service which include maintenance/repair of water mains, flushing of lines, etc.

706.001 PART-TIME OR SEASONAL WAGES – 0 hours of seasonal labor are provided for this activity. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - includes copper tubing, water meters, water main repair parts, etc.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

802.000 CONTRACTS – provides annual maintenance including service replacement (\$50,000), valve replacement (20,000) and hydrant replacement (\$20,000).

803.000 MISS DIG NOTIFICATION SERVICE - provides notification of contractors planning to dig near utility lines.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Included is the annual maintenance for tower monitoring system.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - notification in local newspapers of spring and fall flushing of hydrants.

932.000 WATER TOWER MAINTENANCE - provides minor maintenance to the tower that is less than \$5,000.

933.000 EQUIPMENT MAINTENANCE - provides for the repair of the metal detector, tapping machine, main cutter, etc.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used for water main activities.

948.000 COMPUTER SERVICES – provides information technology services to the activity. Specific services include \$300 annual costs for Silversmith services.

960.000 INSURANCE - provides property and liability insurance.

968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 591 - WATER FUND

APPROPRIATIONS

Dept 551 - WATER PUMPING

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
591-551-702.000	SUPERVISORY WAGES	13,301	13,410	13,400	13,595	185	1.38
591-551-702.001	DPW SUPERVISORY WAGES	693	700	700	710	10	1.43
591-551-706.000	DPW WAGES	15,620	16,630	15,500	21,355	4,725	28.41
591-551-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
591-551-715.000	FICA	2,092	2,375	2,265	2,760	385	16.21
591-551-716.000	HEALTH INSURANCE	8,065	4,125	8,000	9,250	5,125	124.24
591-551-717.000	LIFE INSURANCE	48	55	50	60	5	9.09
591-551-718.000	RETIREMENT	2,627	2,870	2,960	3,320	450	15.68
591-551-719.000	DISABILITY	109	125	100	140	15	12.00
591-551-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-551-721.000	WORKERS COMPENSATION INSURANCE	730	570	525	780	210	36.84
591-551-726.000	EMPLOYEE ASSISTANCE PROGRAM	14	0	15	15	15	0.00
591-551-740.000	OPERATING SUPPLIES	1,885	2,000	1,000	2,000	0	0.00
591-551-741.000	CHEMICALS	6,731	12,000	14,000	15,000	3,000	25.00
591-551-741.001	LABORATORY SUPPLIES	3,077	1,200	1,200	1,250	50	4.17
591-551-742.000	UNIFORM PURCHASES	18	150	0	150	0	0.00
591-551-758.000	DIESEL FUEL	12	0	30	50	50	0.00
591-551-759.000	GASOLINE	658	0	555	600	600	0.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	3,273	3,500	3,500	3,500	0	0.00
591-551-802.000	CONTRACTS	342	0	0	0	0	0.00
591-551-803.000	COMMERCIAL LAB ANALYSIS	2,023	4,000	2,100	4,000	0	0.00
591-551-812.000	UNIFORM CLEANING & REPAIR	268	250	250	275	25	10.00
591-551-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
591-551-852.000	MISC COMM/INTERNET	448	390	450	550	160	41.03
591-551-853.000	TELEPHONE	402	440	400	440	0	0.00
591-551-860.000	TRAVEL, LODGING & MEALS	90	250	0	250	0	0.00
591-551-872.000	VEHICLE MAINTENANCE	13	200	0	200	0	0.00
591-551-921.000	ELECTRIC	42,326	50,000	35,000	45,000	(5,000)	(10.00)
591-551-930.000	WELL MAINTENANCE PROGRAM	900	28,000	0	20,000	(8,000)	(28.57)
591-551-931.000	BUILDING & GROUNDS MAINTENANCE	8,839	4,000	2,000	4,000	0	0.00
591-551-933.000	EQUIPMENT MAINTENANCE	2,337	2,500	2,000	2,500	0	0.00
591-551-940.000	MOTOR EQUIPMENT RENTAL	5,804	7,000	5,500	7,000	0	0.00
591-551-956.000	TRAINING PROGRAMS & CONFERENCES	908	700	600	700	0	0.00
591-551-960.000	INSURANCE	889	955	1,100	1,000	45	4.71
591-551-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
591-551-968.000	DEPRECIATION	12,053	12,055	12,055	13,000	945	7.84
Totals for dept 551 - WATER PUMPING		136,595	170,450	125,255	173,450	3,000	1.76

WATER FUND 591
WATER PUMPING
ACTIVITY 551
2021 - 2022 BUDGET

702.000 SUPERVISORY WAGES - 20 percent of the Wastewater Treatment Superintendent's wages are charged here.

702.001 DPW SUPERVISORY WAGES - provides for 21 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides 765 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES - 0 hours of seasonal labor are provided for this activity for well house maintenance. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - general operating supplies.

741.000 CHEMICALS - includes chemicals such as fluoride, chlorine, sodium polyphosphate, etc. which are used to treat the water.

741.001 LABORATORY SUPPLIES - covers various laboratory equipment used in water testing.

742.000 UNIFORM PURCHASES - provides employees clean work uniforms on a weekly basis, one pair of work-shoes and safety glasses yearly.

758.000 Diesel Fuel – provides diesel fuel for the wastewater/water vehicles and equipment.

759.000 Gasoline – provides 30 percent of gasoline for the wastewater/water vehicles and equipment.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

802.000 CONTRACTS - provides for outside professional services, as needed.

803.000 COMMERCIAL LAB ANALYSIS - provides commercial laboratory testing of the three wells plus additional analysis previously provided by the State.

812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of staff uniforms.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
Included is the annual service to the well monitoring systems.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

872.000 VEHICLE MAINTENANCE -provides 30 percent of the regular maintenance and service work to the water/wastewater treatment vehicles.

921.000 ELECTRIC - records electric utility expense to run three wells.

930.000 WELL MAINTENANCE PROGRAM - provides regular overhauls of the wells on a three to five year basis.

931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services to the well houses and loading areas surrounding the installations.

933.000 EQUIPMENT MAINTENANCE - provides for the repair of the chemical feeders, booster pumps, etc.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used for pumping activities.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

960.000 INSURANCE - provides property and liability insurance coverage.

968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 591 - WATER FUND
APPROPRIATIONS

Dept 552 - WATER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
591-552-701.000	CITY MANAGER SALARY	9,086	9,185	9,185	9,315	130	1.42
591-552-702.000	SUPERVISORY WAGES	10,429	10,590	10,590	10,735	145	1.37
591-552-702.001	DPW SUPERVISORY WAGES	693	700	690	710	10	1.43
591-552-705.000	CLERICAL WAGES	13,722	14,235	14,200	14,675	440	3.09
591-552-706.000	DPW WAGES	1,296	2,220	1,750	1,675	(545)	(24.55)
591-552-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
591-552-715.000	FICA	2,515	2,885	2,785	2,905	20	0.69
591-552-716.000	HEALTH INSURANCE	5,566	6,125	6,500	5,720	(405)	(6.61)
591-552-717.000	LIFE INSURANCE	41	50	40	50	0	0.00
591-552-718.000	RETIREMENT	2,338	2,435	2,220	2,420	(15)	(0.62)
591-552-719.000	DISABILITY	90	105	90	105	0	0.00
591-552-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-552-721.000	WORKERS COMPENSATION INSURANCE	168	140	140	155	15	10.71
591-552-726.000	EMPLOYEE ASSISTANCE PROGRAM	22	0	25	0	0	0.00
591-552-727.000	OFFICE SUPPLIES	527	600	550	600	0	0.00
591-552-728.000	POSTAGE	1,236	1,200	1,325	1,700	500	41.67
591-552-760.000	MINOR EQUIPMENT PURCHASES	0	250	0	1,000	750	300.00
591-552-801.000	BANKING CHARGES	2,189	1,500	2,100	2,200	700	46.67
591-552-802.000	CONTRACTS	15,999	5,000	12,000	5,000	0	0.00
591-552-807.000	AUDIT	2,250	2,250	2,065	2,250	0	0.00
591-552-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
591-552-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
591-552-826.000	LEGAL	0	500	0	500	0	0.00
591-552-852.000	MISC COMM/INTERNET	121	110	75	110	0	0.00
591-552-853.000	TELEPHONE	204	210	200	210	0	0.00
591-552-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
591-552-900.000	ADVERTISING & PUBLISHING	0	375	0	375	0	0.00
591-552-902.000	COPY CHARGES	222	230	230	230	0	0.00
591-552-933.000	EQUIPMENT MAINTENANCE	46	200	0	200	0	0.00
591-552-940.000	MOTOR EQUIPMENT RENTAL	498	500	575	600	100	20.00
591-552-948.000	COMPUTER SERVICES	3,034	2,760	2,750	2,760	0	0.00
591-552-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
591-552-955.000	MEMBERSHIPS / DUES	478	450	450	450	0	0.00
591-552-956.000	TRAINING PROGRAMS & CONFERENCES	0	950	0	950	0	0.00
591-552-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	100	0	100	0	0.00
591-552-960.000	INSURANCE	299	335	335	335	0	0.00
591-552-961.000	LICENSES & PERMITS	1,373	1,400	1,400	1,400	0	0.00
591-552-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 552 - WATER FUND ADMINISTRATION		74,442	67,640	72,270	69,485	1,845	2.73

WATER FUND 591

WATER FUND ADMINISTRATION

ACTIVITY 552

2021 - 2022 BUDGET

701.000 CITY MANAGER'S SALARY - ten percent of the city manager's salary is allocated to this activity.

702.000 SUPERVISORY WAGES - ten percent of the city clerk's wages and five percent of the finance director's wages are allocated to this activity.

702.001 DPW SUPERVISORY WAGES - provides for 21 hours of service by the DPW superintendent.

705.000 CLERICAL WAGES - 45 percent of the utility billing specialist's wages and five percent of the accounts receivable and accounts payable/payroll specialists' wages are allocated to this account.

706.000 DPW WAGES - METER READING - provides 60 hours to supply one half the time needed to read the meters for utility billing.

706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of part-time labor for meter reading. These employees do not receive benefits.

727.000 OFFICE SUPPLIES - provides general office supplies, one half the cost of billing cards and utility billing related supplies.

728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

801.000 BANKING CHARGES - reflects monthly checking account service charges, checks and deposit slip printing expense.

802.000 CONTRACTS - provides funding for special projects. A well head protection program contaminant inventory, management plan and implementation is scheduled to be completed this fiscal year.

807.000 AUDIT - provides for the annual audit by an independent certified public accounting firm.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.

826.000 LEGAL – provides legal services provided to this fund.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service for Water Fund Administration.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

900.000 ADVERTISING & PUBLISHING - publicizes instructions to keep water from freezing in winter as well as the annual report.

902.000 COPY CHARGES - covers charges for the department's paper copier.

933.000 EQUIPMENT MAINTENANCE - provides maintenance to the utility billing office equipment.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used for meter reading.

948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.

952.000 STATE & FEDERAL FINES & PENALTIES – records fines or penalties assessed for violations of federal or state regulations. While the City makes every possible effort to be in compliance, occasionally situations arise where there is a violation and a penalty to be paid.

955.000 MEMBERSHIPS / DUES - provides 14 percent of the annual membership to the Michigan Municipal League and the National League of Cities.

956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.

956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

960.000 INSURANCE - provides property & liability insurance, and a \$100,000 public official bond on the Treasurer as required by the current bond holder.

961.000 PERMITS & LICENSES - provides for the purchase of state required permits to provide this public water utility.

968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 591 - WATER FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
591-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
591-901-972.000	CAPITAL OUTLAY - WATER SYSTEM	0	0	0	450,000	450,000	0.00
591-901-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	0	0	450,000	450,000	0.00

WATER FUND 591

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

965.000 CAPITAL ASSET DISPOSAL EXPENSE - records additional expenditures involved with the disposal of an asset.

972.000 CAPITAL OUTLAY - WATER SYSTEM - records capital improvement projects to the water distribution system and tower.

- This year's project is to replace water main on the 300 and 400 block of West Morrell Street.

977.000 EQUIPMENT PURCHASE - records capital purchases in excess of \$5,000 of equipment necessary to operate the water system.

- No equipment is planned to be purchased in the upcoming year.

980.000 OFFICE EQUIPMENT & FURNITURE - records capital purchases in excess of \$5,000 of office equipment and furniture necessary to operate and administer the water system.

- No equipment is planned to be purchased in the upcoming year.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
591-906-991.000	BOND PRINCIPAL	0	0	0	0	0	0.00
591-906-995.000	BOND INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		498,773	567,630	487,140	1,014,810	447,180	78.78
NET OF REVENUES/APPROPRIATIONS - FUND 591		135,079	83,840	167,770	(401,075)	(484,915)	(578.38)
BEGINNING FUND BALANCE		2,528,120	2,663,199	2,663,199	2,830,969	167,770	6.30
ENDING FUND BALANCE		2,663,199	2,747,039	2,830,969	2,429,894	(317,145)	(11.54)

WATER FUND 591
DEBT SERVICE
ACTIVITY 906
2021 - 2022 BUDGET

The Water Supply System Revenue Bonds were completely repaid in fiscal year 2014-2015.

MOTOR POOL FUND

FUND 661 SUMMARY OF REVENUES & APPROPRIATIONS 2021 - 2022 BUDGET

ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 205,000	
SALE OF VEHICLES & EQUIPMENT	\$ 2,000	
FUEL REIMBURSEMENT	\$ 16,000	
<u>OTHER REVENUE</u>	<u>\$ 1,000</u>	
TOTAL ESTIMATED REVENUES		\$ 224,000

APPROPRIATIONS

EQUIPMENT POOL OPERATIONS	\$ 197,290	
<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 56,000</u>	
TOTAL APPROPRIATIONS		\$ 253,290

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 29,290)
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CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

<u>EQUIPMENT PURCHASES BECOME ASSET(S)</u>	<u>\$ 56,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 56,000

CHANGE IN NET ASSETS		\$ 26,710
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PROJECTED NET ASSETS JULY 1, 2021		\$ 842,225
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PROJECTED NET ASSETS JUNE 30, 2022		\$ 868,935
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* [Note: Equipment purchases shown as an appropriation are adjusted out of the excess (deficiency) of revenues over Appropriations for the change in net assets because they become assets of the fund upon completion. Equipment purchases are shown as budgeted appropriations for informational and financial tracking purposes only.]

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
661-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
661-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
661-000-664.000	INVESTMENT INTEREST	3,732	3,000	1,000	1,000	(2,000)	(66.67)
661-000-667.000	EQUIPMENT RENTAL	172,866	205,000	205,000	205,000	0	0.00
661-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
661-000-673.002	SALE OF VEHICLES & EQUIPMENT	4,405	20,000	12,800	2,000	(18,000)	(90.00)
661-000-685.000	FUEL REIMBURSEMENT	14,795	20,000	12,140	16,000	(4,000)	(20.00)
661-000-688.000	REFUNDS/REBATES	3,895	0	0	0	0	0.00
661-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
661-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
661-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
661-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		199,693	248,000	230,940	224,000	(24,000)	(9.68)

MOTOR POOL FUND 661

ESTIMATED REVENUES

ACTIVITY 000

2021 - 2022 BUDGET

626.000 CHARGES FOR SERVICES - records reimbursements for service work performed on vehicles owned by the General and Sewer Funds.

628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.

664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.

667.000 EQUIPMENT RENTAL - motor equipment rental revenue from other city funds where the equipment is used. Rental rates are based upon state suggested hourly rates.

671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

673.002 SALE OF VEHICLES AND EQUIPMENT - records revenues generated by the sale of equipment that is not needed or is no longer economically usable.

685.000 FUEL REIMBURSEMENT - records reimbursement of fuel used by equipment which is not subject to rental rates (such as police and fire equipment).

688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.

693.000 GAIN ON SALE OF DEPRECIABLE FIXED ASSETS - records revenues in excess of asset book values when sold.

694.000 CASH SHORT/OVER - balances accounts when untraceable errors occur.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

699.101 TRANSFER IN - GENERAL FUND - reflects subsidy from General Fund, as necessary.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 661 - MOTOR POOL FUND

APPROPRIATIONS

Dept 442 - EQUIPMENT POOL OPERATIONS

GL NUMBER	DESCRIPTION	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
661-442-702.000	SUPERVISORY WAGES	4,001	4,050	4,030	4,110	60	1.48
661-442-702.001	DPW SUPERVISORY WAGES	3,466	3,500	3,500	3,545	45	1.29
661-442-705.000	CLERICAL WAGES	2,923	3,055	3,000	3,185	130	4.26
661-442-706.000	DPW WAGES	24,274	21,615	16,000	21,635	20	0.09
661-442-706.001	PART-TIME OR SEASONAL WAGES	33	0	900	0	0	0.00
661-442-715.000	FICA	2,473	2,520	2,100	2,540	20	0.79
661-442-716.000	HEALTH INSURANCE	8,560	7,530	6,000	7,175	(355)	(4.71)
661-442-717.000	LIFE INSURANCE	54	55	50	55	0	0.00
661-442-718.000	RETIREMENT	3,353	2,900	2,655	2,910	10	0.34
661-442-719.000	DISABILITY	129	120	100	120	0	0.00
661-442-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
661-442-721.000	WORKERS COMPENSATION INSURANCE	755	530	2,600	630	100	18.87
661-442-726.000	EMPLOYEE ASSISTANCE PROGRAM	16	0	15	0	0	0.00
661-442-740.000	OPERATING SUPPLIES	10,686	5,000	5,000	5,000	0	0.00
661-442-745.000	FUEL PURCHASES	3,518	3,500	150	200	(3,300)	(94.29)
661-442-758.000	DIESEL FUEL	6,631	10,000	7,200	10,000	0	0.00
661-442-759.000	GASOLINE	18,370	20,000	13,500	15,000	(5,000)	(25.00)
661-442-760.000	MINOR EQUIPMENT PURCHASES	8,307	4,900	4,800	4,000	(900)	(18.37)
661-442-801.000	BANKING CHARGES	1,460	1,300	1,289	1,300	0	0.00
661-442-802.000	CONTRACTS	908	2,500	0	2,500	0	0.00
661-442-807.000	AUDIT	750	750	690	750	0	0.00
661-442-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
661-442-852.000	MISC COMM/INTERNET	69	65	75	80	15	23.08
661-442-853.000	TELEPHONE	125	140	115	140	0	0.00
661-442-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
661-442-933.000	EQUIPMENT MAINTENANCE	22,572	17,000	16,000	17,000	0	0.00
661-442-948.000	COMPUTER SERVICES	0	300	0	600	300	100.00
661-442-955.000	MEMBERSHIPS / DUES	189	460	200	200	(260)	(56.52)
661-442-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
661-442-960.000	INSURANCE	10,712	11,000	11,100	11,565	565	5.14
661-442-968.000	DEPRECIATION	70,629	70,500	78,601	83,000	12,500	17.73
Totals for dept 442 - EQUIPMENT POOL OPERATIONS		204,963	193,340	179,670	197,290	3,950	2.04

MOTOR POOL FUND 661

MOTOR POOL OPERATIONS

ACTIVITY 442

2021 - 2022 BUDGET

702.000 SUPERVISORY WAGES - provides for 5 percent of the Finance Director' wages.

702.001 DPW SUPERVISORY WAGES - provides for 104 hours of service by the DPW superintendent.

705.000 CLERICAL WAGES - provides for 5 percent of the Accounts Receivable Specialist's and Accounts Payable/Payroll Specialist's wages.

706.000 DPW WAGES - provides 775 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of general labor during higher activity months. These employees do not receive benefits.

740.000 OPERATING SUPPLIES - miscellaneous supplies such as oil, grease, cleaning supplies, etc., for the vehicles and equipment.

745.000 FUEL PURCHASES – provides propane fuel for the fork lift.

758.000 Diesel Fuel – provides diesel fuel for vehicles and equipment.

759.000 Gasoline – provides gasoline for vehicles and equipment.

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold but which will generate State rental rate income.

- One backpack blower replacement is scheduled at \$600.

801.000 BANKING CHARGES - reflects monthly checking account service charges, checks and deposit slip printing expense.

802.000 CONTRACTS - provides funding on-site equipment maintenance and special projects.

807.000 AUDIT - provides for the annual audit by an independent certified public accounting firm.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

933.000 EQUIPMENT MAINTENANCE - provides for repair/replacement parts needed.

948.000 COMPUTER SERVICES – annual charges for software to facilitate fleet maintenance

955.000 MEMBERSHIPS / DUES - provides 14 percent of the annual membership to the Michigan Municipal League and the National League of Cities.

960.000 INSURANCE - provides worker's compensation, liability and fleet insurance.

968.000 DEPRECIATION - a non-cash expense account that provides for future replacement of existing equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 661 - MOTOR POOL FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
661-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
661-901-976.000	CAPITAL OUTLAY - CONTRACTOR EQUIPM	0	25,000	21,500	21,000	(4,000)	(16.00)
661-901-977.000	CAPITAL OUTLAY - SHOP EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	CAPITAL OUTLAY - LICENSED VEHICLES	0	80,000	79,720	35,000	(45,000)	(56.25)
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	105,000	101,220	56,000	(49,000)	(46.67)
TOTAL APPROPRIATIONS		204,963	298,340	280,890	253,290	(45,050)	(15.10)
NET OF REVENUES/APPROPRIATIONS - FUND 661		(5,270)	(50,340)	(49,950)	(29,290)	21,050	(41.82)
BEGINNING FUND BALANCE		796,227	790,957	790,957	741,007	(49,950)	(6.32)
ENDING FUND BALANCE		790,957	740,617	741,007	711,717	(28,900)	(3.90)

MOTOR POOL FUND 661

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

965.000 DEPRECIABLE ASSET DISPOSAL EXPENSE - records additional expenditures involved with the disposal of an asset.

976.000 CAPITAL OUTLAY - CONTRACTOR EQUIPMENT - provides for the purchase of unlicensed pieces of equipment in excess of the \$5,000 capitalization limit. The following equipment is scheduled to be purchased:

- Riding leaf blower - \$13,000
- Front end truck plow - \$8,000

977.000 CAPITAL OUTLAY - SHOP EQUIPMENT - allows for the purchase of new equipment to be used at the DPW facility to maintain the motor pool.

· No new equipment is requested.

981.000 CAPITAL OUTLAY - LICENSED VEHICLES - provides for the purchase of licensed vehicles. Vehicles to be purchased through the State of Michigan are to be ordered in April, or early May, and delivered before June 30. The following equipment is scheduled to be purchased:

- DPW Supt pickup truck - \$35,000

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

FUND 805 SUMMARY OF REVENUES & APPROPRIATIONS
2021 - 2022 BUDGET

ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$	4,865	
SPECIAL ASSESSMENT INTEREST	\$	600	
INVESTMENT INTEREST	\$	1,500	
<u>TRANSFER FROM STREET & BRIDGE FUND</u>	\$	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 6,965

APPROPRIATIONS

TRANSFER TO MAJOR STREETS	\$	0	
<u>TRANSFER TO LOCAL STREETS</u>	\$	<u>0</u>	
TOTAL APPROPRIATIONS			\$ 0

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS

\$ 6,965

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2021

\$ 420,540

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2022

\$ 427,505

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 805 - SPECIAL ASSMT CAPT'L PROJECT FUND
ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
805-000-445.000	INT & PENALTY FEES	2	0	0	0	0	0.00
805-000-664.000	INVESTMENT INTEREST	5,355	3,500	1,500	1,500	(2,000)	(57.14)
805-000-665.000	SPECIAL ASSESSMENT INTEREST	1,122	835	850	600	(235)	(28.14)
805-000-672.000	SPECIAL ASSESSMENT REV.	10,273	5,990	41,680	4,865	(1,125)	(18.78)
805-000-699.101	TRANSFER IN - GENERAL FUND	0	15,930	15,925	0	(15,930)	(100.00)
805-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		16,752	26,255	59,955	6,965	(19,290)	(73.47)

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

ESTIMATED REVENUES ACTIVITY 000 2021 - 2022 BUDGET

664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.

665.000 SPECIAL ASSESSMENT INTEREST - beginning in the year 2000, special assessments include interest of 2.5 percent annually on the unpaid balance.

672.000 SPECIAL ASSESSMENT REVENUE - amount of special assessments to be billed on property taxes this fiscal year.

Special Assessments still outstanding include:

#109 - East Franklin Street and East Orleans Street improvements payable through 2021.

#110 - 2013 Sidewalk Improvements - payable through 2023.

#111 - 2014 Sidewalk Improvements - payable through 2024.

#112 - 2016 Phase I South Farmer Street Improvements payable through 2026.

#113 – 2017 Phase II South Farmer Street Improvements payable through 2027.

699.101 TRANSFER IN FROM GENERAL FUND - records monies received from the City's General Fund in cases where the City may have acquired and subsequently sold a property owing a special assessment.

699.211 TRANSFER IN FROM STREET & BRIDGE FUND - records transfers in from this special revenue fund to provide additional funding for projects involving special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
805-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	0	0	0	0	0.00

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

CAPITAL IMPROVEMENTS

ACTIVITY 901

2021 - 2022 BUDGET

974.000 CAPITAL OUTLAY – LAND IMPROVEMENT- tracks improvements necessary to City property currently held for future development. These expenditures are expected to be recovered with the sale of the respective property.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2021-2022

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND

APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 APPROVED BUDGET	2021-22 APPROVED AMT CHANGE	2021-22 APPROVED % CHANGE
805-991-999.101	TRANSFER TO GENERAL FUND	0	0	0	0	0	0.00
805-991-999.202	TRANSFER TO MAJOR STREET FUND	0	0	0	0	0	0.00
805-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
805-991-999.591	TRANSFER TO WATER FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		0	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 805		16,752	26,255	59,955	6,965	(19,290)	(73.47)
BEGINNING FUND BALANCE		343,833	360,585	360,585	420,540	59,955	16.63
ENDING FUND BALANCE		360,585	386,840	420,540	427,505	40,665	10.51

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS OUT
ACTIVITY 991
2021 - 2022 BUDGET

999.101 TRANSFER TO GENERAL FUND - provides special assessment portion of sidewalk improvements.

999.202 TRANSFER TO MAJOR STREET FUND - provides special assessment portion for Major Street Fund construction project(s).

999.203 TRANSFER TO LOCAL STREET FUND - provides special assessment portion for Local Street Fund construction project(s).

999.591 TRANSFER TO WATER STREET FUND - provides special assessment portion for special Water Fund project – well closures on city-owned property.

