

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



**FISCAL YEAR  
July 1, 2017 - June 30, 2018**



**CITY OF OTSEGO  
ANNUAL APPROPRIATIONS BILL**

**FOR FISCAL YEAR  
JULY 1, 2017 - JUNE 30, 2018**

**CITY COMMISSION**

CYNTHIA S. CORNELL-TROBECK, MAYOR  
THOMAS N. GILMER, MAYOR PRO TEM  
NICK J. BREEDVELD, COMMISSIONER  
KATHLEEN L. MISNER, COMMISSIONER  
RYAN S. WIEBER, COMMISSIONER

**CITY ADMINISTRATION**

THAD M. BEARD, CITY MANAGER  
MICHAEL D. BOSCH, DEPT. OF PUBLIC WORKS SUPT.  
ANGELA M. CRONEN, CITY CLERK  
LUKE KEYZER, WATER &  
WASTEWATER TREATMENT PLANT SUPT.  
GORDON R. KONKLE, POLICE CHIEF  
MATTHEW L. STORBECK, FINANCE DIRECTOR  
BRANDON P. WEBER, FIRE CHIEF



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May 4, 2017

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

## STATE OF THE CITY

As the City of Otsego readies for another fiscal year, it is time to review current revenue projections and the impact of allocating scarce resources on each department's budget. While we, like all Cities in the State of Michigan, continue to struggle with the reduction of State Shared Revenue, this marks the first year we are able to provide services with the assistance of a dedicated public safety millage of 2 mills. Last year, the Local Community Stabilization Authority (LCSA) distributed the first annual revenues to offset the elimination of personal property taxes. The combination of the two new sources of revenue allow us for present a budget, for the first time in several years, that does not reduce the fund balance to offset annual expenditures.

For eight years, the City has limited the capture of the Downtown Development Authority DDA/Main Street to 90 percent, in order for the City to use the revenue to provide essential services. This year, the City has enabled the DDA, to capture 100 percent of the revenue, in large part, due to the new public safety millage and LCSA revenue. The DDA/Main Street has also included a line item of revenue from the LCSA this year to provide revenue which was lost from the elimination of the personal property tax.

The City will operate with a millage rate of 12.0600 mills, as regulated by the City Charter and Headlee Act. The City Charter limits the millage rate to 12.5. This year, for the second time since 1993, the Headlee Act permanently reduced the operating rate from 12.0854 mills to 12.0600, due to property values increasing greater than the rate of inflation. While the State law limits cities to a maximum of 19 Mills, our city charter further limits the millage rate so the City may not collect more than 12.5 (12.0600 with Headlee reduction).

As previously mention, this year the City will receive tax revenues through a dedicated public safety millage of 2 mills, which will provide revenue for police, fire and building inspection departmental activities. As a result, the activities associated with public safety are removed from the City's General Fund and transferred to a new public safety fund. The general fund, however, will still support over 70 percent of public safety activities with a subsidy transfer to the public safety fund. The activities must legally be separate from general fund due to the levy of a dedicated public safety millage.

In many respects, the General Fund reflects a core value in the continued commitment to provide essential services in an efficient manner. Through close scrutiny of funds, the City continues to provide residents with fire and police protection, parks and recreation, water and sewer service, leaf and brush pick up, quality streets and storm water collection system, a transfer station, and recycling program.

The following is a brief overview of significant 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 very 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 primary user fee revenue sources. The readiness to serve fee (RTS) provides 30 percent 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 of revenues to operate the utilities. This year, RTS fees will increase in both the water and sewer Funds.

This year, we will begin to implement an increase in the RTS fee to cover a portion of the costs associated with major wastewater treatment plant improvements. The City has submitted an application with the Michigan Department of Environmental Quality (MDEQ) for State Revolving Funds (SRF) to provide for about \$2 million in improvements to the plant. The plant has not had major renovations since the 1980's and is in need. If successful, the \$2 million from the MDEQ will be a 20 year loan at 2 percent interest, which will require an annual payment of approximately \$120,000.

**WATER:** For water service, this year, we recommend a 20 percent increase the RTS fee and a six percent increase of the commodity rate.

**SEWER:** For Sewer service, we recommend a 65 percent increase in the RTS fee and a nine 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 about 15 percent. An average resident using 18,000 gallons each quarter will see an increase of about \$28.60 in their billing cycle.

## STREET SYSTEM

The street system continues to remain in fairly good condition throughout the City. The City's Department of Public Works typically resurfaces just over a mile of road surface each year, spending approximately \$100,000 annually in an effort to maintain a quality street system. This year, the primary focus will be the total reconstruction of the second phase of South Farmer Street. This work will also include the replacement of all City utilities from Hammond Street to Washington Street. From Washington Street to the south City limit, we will mill a portion of the asphalt before resurfacing the street, long with the installation of new curb and gutter. In all, the work is estimated to be a \$900,000 improvement.

## PUBLIC SAFETY FUND

New this year, is the dedicated 2 mill Public Safety Millage to fund Police, Fire and Building Department activities. While the police and fire services seem obvious fits, the building inspection department may not to some readers. However, the building inspection department enforces compliance with the State Construction Code and Michigan Property Maintenance Code are maintained, both which promote public safety. The new millage provides for about 15 percent of appropriations. The General Fund provides a subsidy of just over 70 percent. The remaining revenues come from permit fees, police fines and charges for services.

POLICE: The Police Department is perhaps the largest expenditure of the Public Safety Fund, subsidized in large part by the General Fund, and deserves to be called out separately. As with most of our departments, 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 twenty four hour coverage. The Department employs five full time officers and three part-time officers 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 service to our residents, at the lowest possible cost.

FIRE: The Otsego Fire Department is a volunteer fire department with no full-time employees. The volunteers 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 responds to well over 700 calls for service each year. This year, there is a continued effort to update the fire hall, installing LED lighting, insulation, replacing the single pain windows with high efficiency windows and replacing much of the flooring and paint. The building is approximately 50 years old, and in need of updating. We hope these improvements will provide a building to be proud of, but also reduce the annual utility expenses, as well.

## GENERAL ADMINISTRATION

General Administration includes activities associated with the administration of the City's activities. Due to the limited funding, we continue to include no capital improvements in the budget. 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. As a Main Street, the DDA has transformed into a DDA/Main Street and their budget reflects that change. Main Street employs a full-time Main Street Director, and the benefits have been clearly visible. The DDA administration activity is substantially similar to previous years, and with the primary change being their ability to capture 100 percent of their eligible funding through tax increment financing (TIF). TIF revenue has been reduced again this year, but the anticipated LCSA personal property replacement revenue, is expected to offset much of that difference. The DDA/Main Street success in marketing the downtown and establishing ownership of the downtown among local residents, is clearly a measure of its success.

## SUMMARY

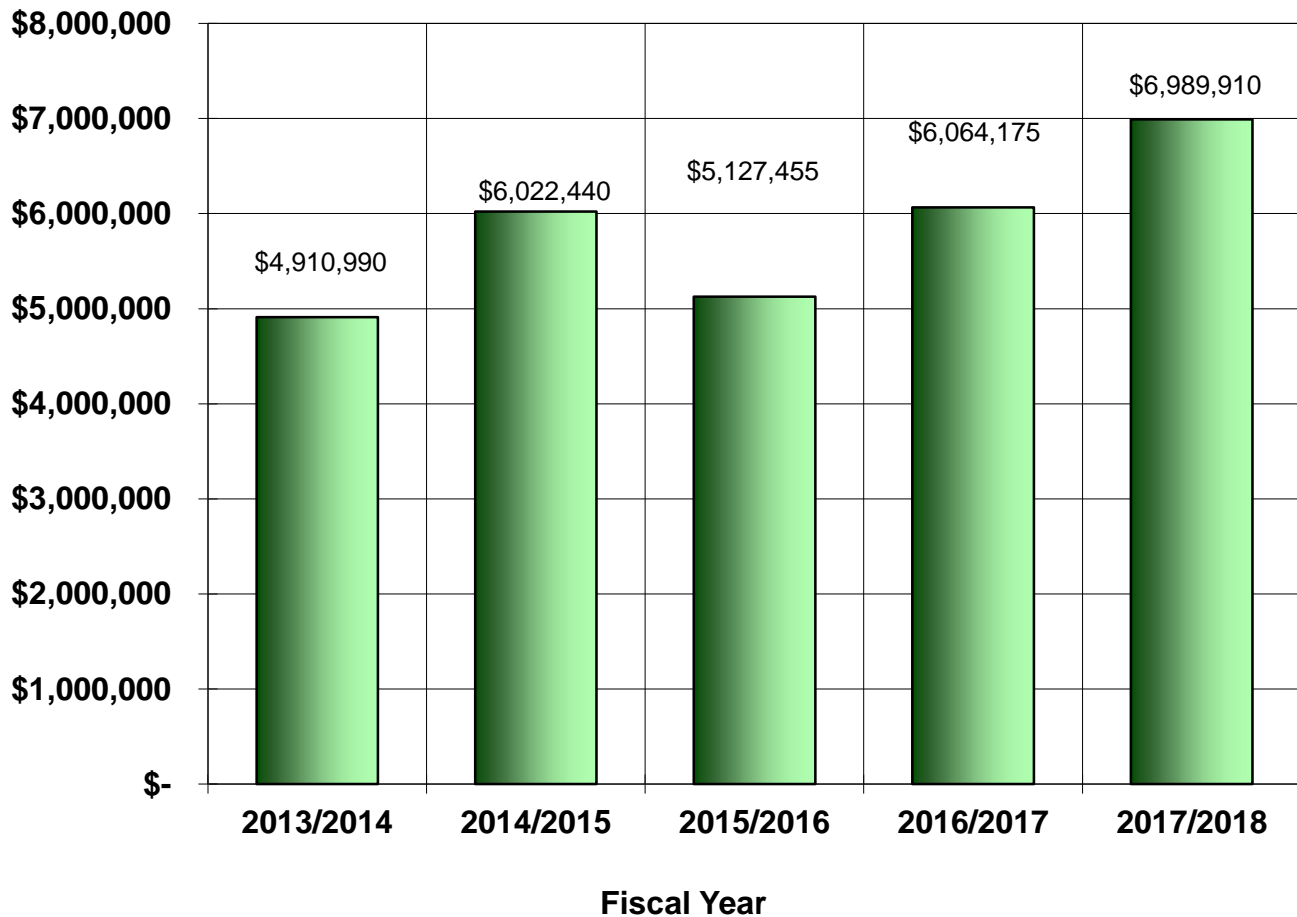
The City, like many other cities and schools, continues to deal with reduced State Shared Revenues. However, with the recently voted in public safety millage and the new LCSA revenue, the ability to provide critical services to residents is enhanced this year. It is always the desire of the City to provide a high level of service to our resident, at in the most efficient manner. After all, Otsego is a great place to work, play and a great place to stay!

## CITY OF OTSEGO

### 2017 - 2018 ANNUAL APPROPRIATIONS BY FUND

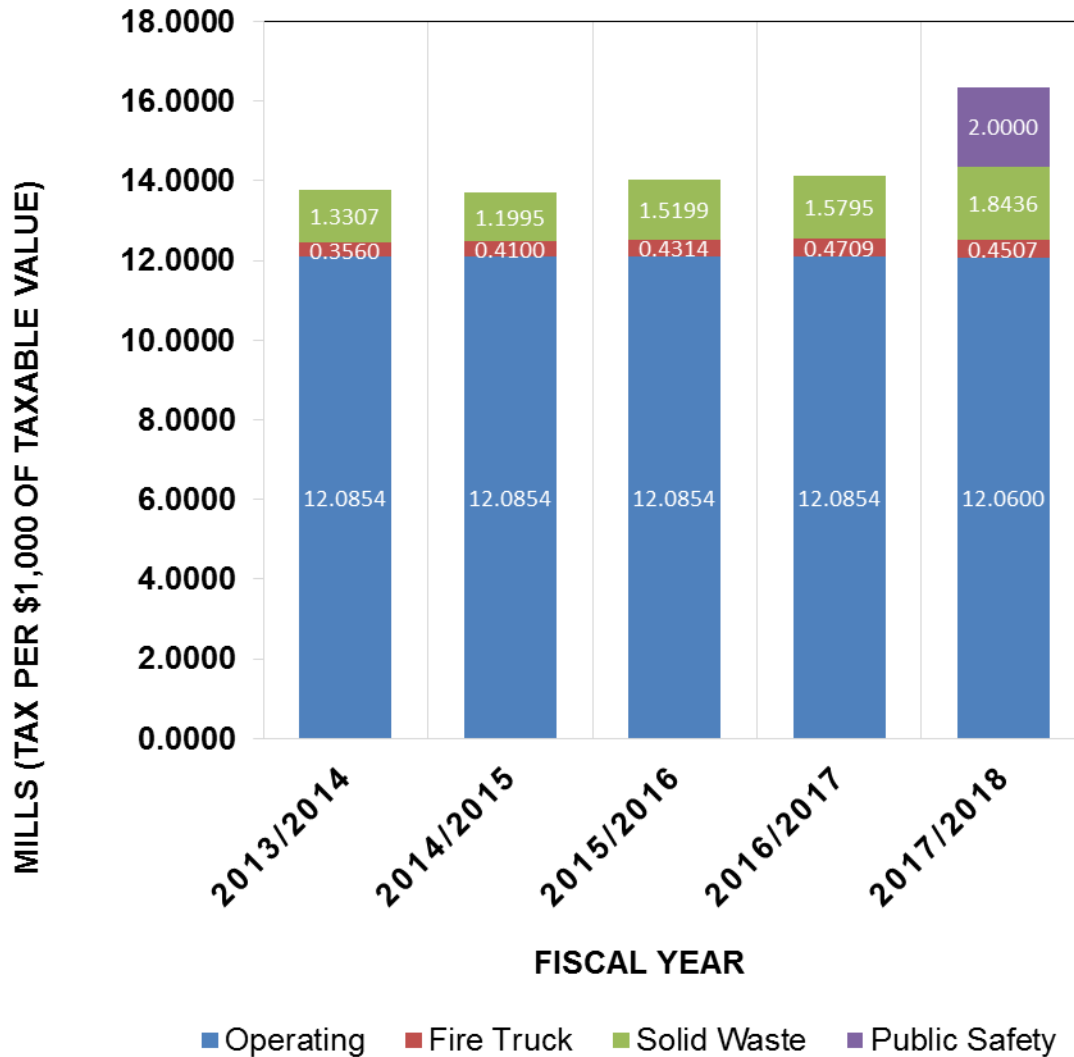
GENERAL FUND	\$1,995,600
MAJOR STREET FUND	669,615
LOCAL STREET FUND	271,715
PUBLIC SAFETY FUND	1,181,190
STREET & BRIDGE FUND	418,085
DOWNTOWN DEVELOPMENT AUTHORITY	343,780
EQUIPMENT DEBT FUND	43,570
CAPITAL PROJECTS FUND	66,600
EQUIPMENT REPLACEMENT FUND	38,000
SEWER FUND	953,200
WATER FUND	713,825
MOTOR POOL FUND	272,730
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>22,000</u>
 TOTAL APPROPRIATIONS	
FISCAL YEAR 2017 - 2018	\$6,989,910

## CITY OF OTSEGO TOTAL APPROPRIATIONS FIVE YEAR HISTORY (Sum of All Funds)



The total annual appropriation for all funds shows an overall increase of 15.3 percent from last year's original appropriations. This increase is primarily due to the additional 2 mill levy for public safety fund activities and the subsidy transfer to that fund by the General fund.

## CITY OF OTSEGO FIVE YEAR MILLAGE HISTORY



The total city millage to be levied this year increases by 2.2005 mills from 14.1538 to 16.3543 mills. This year marks the first year of a ten year 2 mill levy approved by voters for public safety services. The above graph also illustrates millage devoted to general city operations, the amount necessary above the revenues received from the \$25 recycling surcharge to run the transfer station and recycling program and the amount needed to repay bonds issued to purchase a fire truck that was authorized by voters May 7, 2013. The operating millage for the 2017 tax year is 12.0600 and the solid waste reduction millage is 1.8436 and the fire truck bond debt retirement millage is .4507.

# CITY OF OTSEGO

## 2017 - 2018 BUDGET

### PERSONNEL

The City of Otsego (hereafter referred to as “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, four patrol officers, a secretary/dispatcher, and a minimum of two part-time reserve officers.

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 volunteer personnel. The City is reimbursed annually by Otsego Township for its share of the department's expense, as provided by mutual agreement.

The 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. Two permanent part-time employees also serve the department. One works at the City's Recycling/Refuse Transfer Station and another in various areas, as necessary. This fiscal year's budget also provides for the employment of three temporary employees 40 hours a week for 20 weeks. This provides additional help through 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
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AUDITOR:	Daniel L. Veldhuizen, C.P.A. Siegfried Crandall, P.C.
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ATTORNEY:	Kenneth Lane Clark Hill P.L.C.
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BUILDING, ELECTRICAL MECHANICAL & PLUMBING INSPECTOR:	Professional Code Inspections of Michigan
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# CITY OF OTSEGO FEE & FINE SCHEDULE

2017 - 2018

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## 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:	12.0600
Solid Waste Reduction:	1.8436
Public Safety Millage	2.0000
Fire Truck Bond Debt Millage:	<u>.4507</u>
Total:	16.3543

### 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:	\$ 30.00
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
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### Permits

Fence:	\$ 15.00
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Going out of Business:	\$ 50.00
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Home Occupations:	\$ 30.00
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Residential Sales:	\$ 1.00
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Satellite Receiver (larger than 3 foot diameter)	\$ 15.00
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#### Signs

Permanent:	\$ 25.00
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Temporary:	\$ 15.00
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#### Street Openings

1-2 (each):	\$ 25.00
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3 or More (each):	\$ 20.00
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Transient Merchants - 30 day permit - first person	\$ 25.00
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Each additional representative	\$ 10.00
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## **MILEAGE REIMBURSEMENT**

For Use of Personal Vehicle (per mile):	\$ .535
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(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

First Page	\$ 10.00
Each Additional Page	\$ 2.00
Police Report:	\$ 10.00
Bicycle Licenses:	\$ 1.00
Handgun Purchase Permit:	\$ 5.00
Preliminary Breath Test (PBT):	\$ 10.00

### 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.

*Specific Ordinance Violations*

(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(1)(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	
Structure fires:	\$ 500.00
Vehicle accident hose down - no fire:	\$ 250.00
Vehicle accident - fire:	\$ 500.00
Extrication:	\$ 500.00
False alarms:	actual costs (wages plus vehicle rental) after two false alarms.
Utility standby:	actual costs (wages plus vehicle rental) after one hour.
Hazardous material cleanup:	actual costs (wages plus vehicle rental) incurred including materials used and/or disposal costs.

## **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
Street Opening Permit (if necessary):	\$ 20.00

### Commodity Charges per 1,000 Gallons Water Used

City Residential:	\$ 7.15
City Residential - sewer only (18,000 gallons/quarter):	\$ 128.70
Commercial:	\$ 7.15
Industrial:	\$ 7.23

### Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 33.63
1.0 Inch Meter:	\$ 84.08
1.5 Inch Meter:	\$ 168.15
2.0 Inch Meter:	\$ 269.04
3.0 Inch Meter:	\$ 538.08
4.0 Inch Meter:	\$ 840.75
6.0 Inch Meter:	\$ 1681.50
8.0 Inch Meter:	\$ 2,690.40



## **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	
Street Opening Permit (if necessary):	\$ 20.00
Second Meters for Water Only (irrigation, etc.)	\$ 205.00
Water Turn-on/off	
Delinquent Accounts:	\$ 10.00
Inactive Accounts (vacation, etc.):	No Charge
Bulk/Contractor Water Sales:	\$15 + \$2.50/1,000 gallons (\$20 minimum)
Commodity Charges per 1,000 Gallons Water Used	
City Residential:	\$ 2.04
Commercial:	\$ 2.04
Industrial:	\$ 2.04
Quarterly Readiness to Serve Fee Structure	
5/8 Inch to 3/4 Inch Meter:	\$ 15.38
1.0 Inch Meter:	\$ 38.45
1.5 Inch Meter:	\$ 76.90
2.0 Inch Meter:	\$ 123.04
3.0 Inch Meter:	\$ 246.08
4.0 Inch Meter:	\$ 384.50
6.0 Inch Meter:	\$ 769.00
8.0 Inch Meter:	\$ 1,230.40
Fire Suppression Quarterly Readiness to Serve:	
4.0 Inch Line:	\$ 60.64
6.0 Inch Line:	\$ 90.41
8.0 Inch Line:	\$ 121.28

## 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:	\$ 40.81
Overtime Hourly Rate plus Benefits:	\$ 52.40
Double-time Hourly Rate plus Benefits:	\$ 66.62

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

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:	\$ 41.10
Average Officer Overtime Hourly Rate Plus Benefits:	\$ 54.42
Police Clerical Hourly Rate Plus Benefits:	\$ 26.61
Police Clerical Overtime Rate Plus Benefits:	\$ 35.22
Police Car Hourly Rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$ 25.04

Fire Department response for hazardous materials [exempt from billing: calls less than \$500 or which involve persons who are residents of the city/township or surrounding municipalities which have reciprocal agreements with the Otsego Fire Department]. (See City Code § 30-51, 30-53 & 30-55)

### Personnel

Fire Officers - first hour in charge:	\$ 20.00
Fire Officers - each additional Hour:	\$ 15.00
Firefighters 0-5 Years of Service:	\$ 13.00
Firefighters 5+ Years of Service:	\$ 15.00

### Fire Apparatus Hourly Rate:

Engine 13 (Pumper):	\$ 480.00
Engine 42 (Pumper):	\$ 636.00
Engine 52 (Aerial):	\$ 2,326.00
Brush Truck 30:	\$ 280.00
Squad 60 (Heavy Rescue):	\$ 504.00
Squad 62 (Medical):	\$ 24.00

## GENERAL FUND 101

### SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

TAXES, COLLECTION FEES & INTEREST	\$ 1,243,085	
LOCAL COMMUNITY STABILIZATION FUND	\$ 416,000	
STATE SHARED REVENUE	\$ 369,700	
<u>OTHER REVENUE</u>	<u>\$ 122,950</u>	
TOTAL ESTIMATED REVENUES		\$2,151,735

#### APPROPRIATIONS

CITY COMMISSION	\$ 27,530	
CITY MANAGER	\$ 86,880	
CITY CLERK	\$ 62,915	
BOARD OF REVIEW	\$ 1,355	
CITY TREASURER/FINANCE DIRECTOR	\$ 172,360	
ASSESSING	\$ 38,215	
ELECTIONS	\$ 21,055	
CITY HALL BUILDING & GROUNDS	\$ 37,775	
CEMETERY SERVICES	\$ 34,110	
POLICE DEPARTMENT	\$ 0	
FIRE DEPARTMENT	\$ 0	
BUILDING INSPECTION DEPARTMENT	\$ 0	
DEPARTMENT OF PUBLIC WORKS	\$ 59,625	
GENERAL SERVICES	\$ 183,035	
RECYCLING SERVICES	\$ 133,100	
REFUSE TRANSFER STATION	\$ 77,380	
AMBULANCE SERVICES	\$ 8,620	
PLANNING COMMISSION	\$ 3,550	
ECONOMIC DEVELOPMENT	\$ 28,135	
PARKS & RECREATION	\$ 143,405	
CAPITAL IMPROVEMENTS	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 876,555</u>	
TOTAL APPROPRIATIONS		\$1,995,600

(CONTINUED NEXT PAGE)

## GENERAL FUND 101

### SUMMARY OF REVENUES & APPROPRIATIONS

#### 2017 - 2018 BUDGET

(CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 156,135
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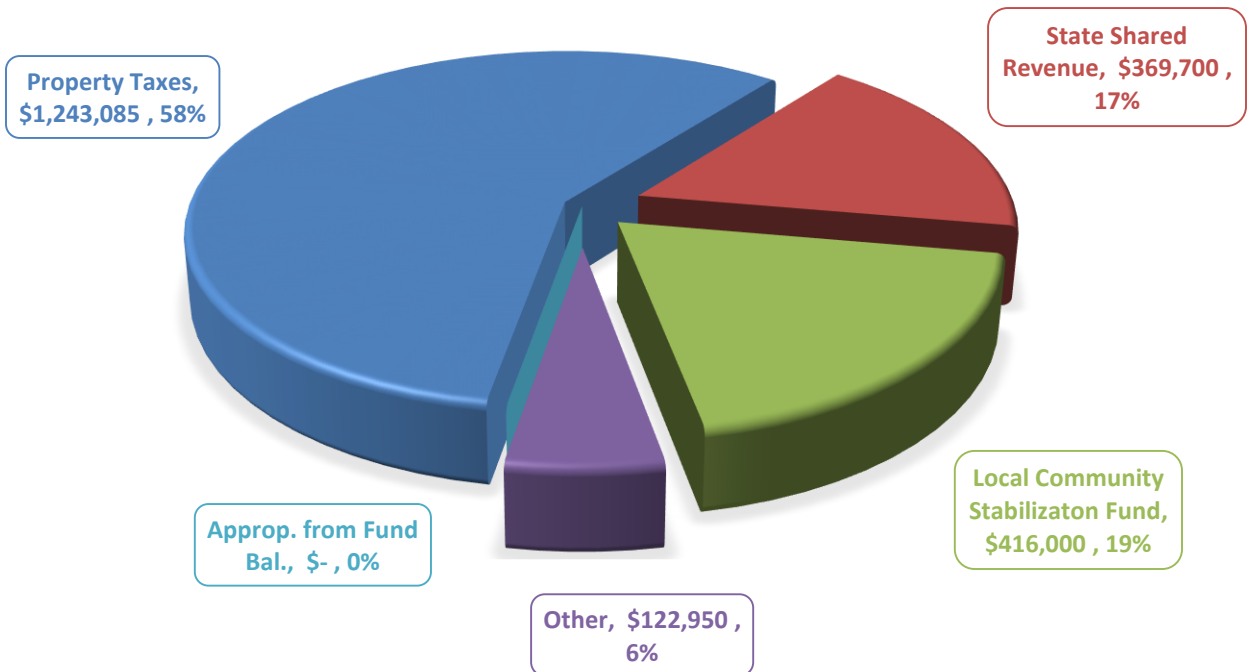
#### PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017

UNASSIGNED	\$ 850,270	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
RESTRICTED - WASTE REDUCTION / RECYCLING	\$ 13,640	
RESTRICTED - DRUG ENFORCEMENT	\$ 0	
<u>COMMITTED - FIRE TRUCK REPLACEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 863,910

#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018

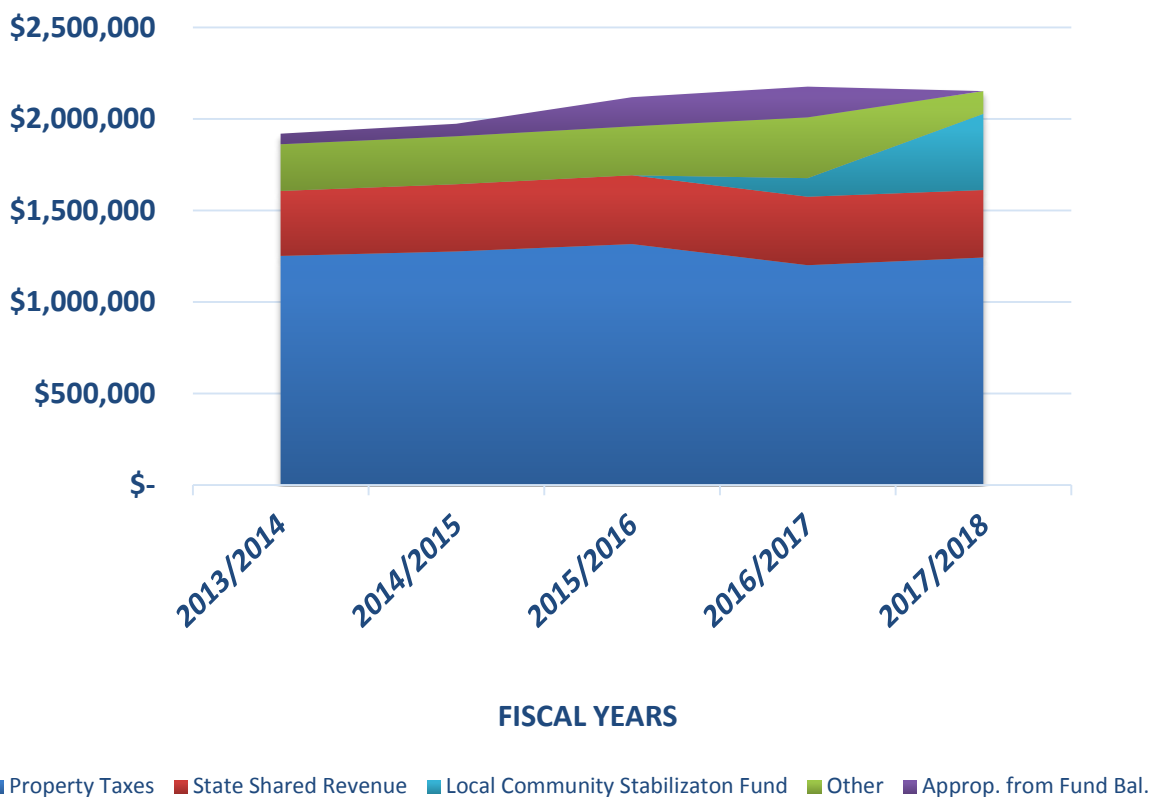
UNASSIGNED	\$ 1,020,045	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
RESTRICTED - WASTE REDUCTION / RECYCLING	\$ 0	
RESTRICTED - DRUG ENFORCEMENT	\$ 0	
<u>COMMITTED - FIRE TRUCK REPLACEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$1,020,045

## CITY OF OTSEGO GENERAL FUND 2017-2018 REVENUE PROJECTION



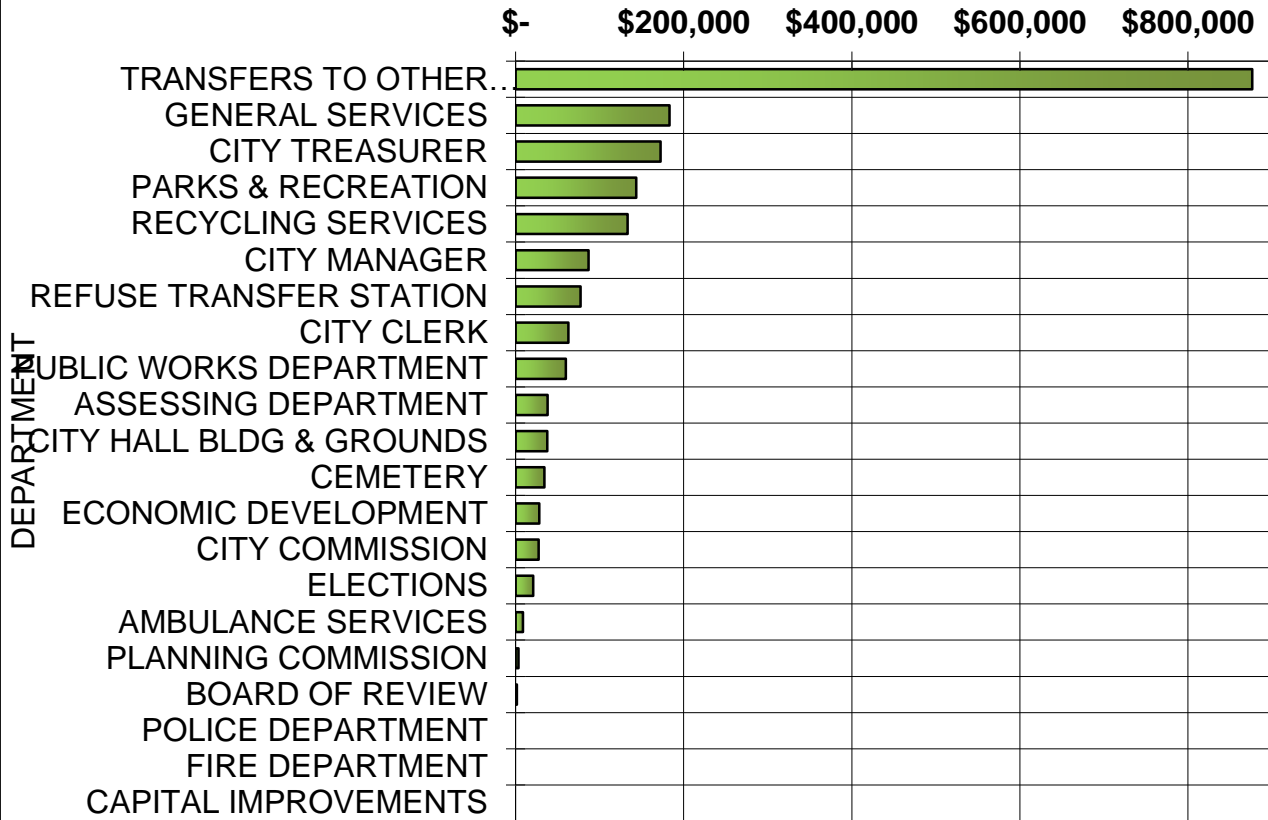
Property taxes continue to comprise the bulk of General Fund Revenues. Local Community Stabilization Fund Revenue makes up the next largest segment and consists of payments from a legally separate State entity which endeavors to replace local tax dollars lost from the phasing out of personal property taxes. State Shared Revenue is the third largest segment and is generated from sales, income and business taxes. Other revenue consists of grant funds, miscellaneous licenses, charges for services and interest.

## GENERAL FUND REVENUE TRENDS FOR PAST FIVE FISCAL YEARS



The total revenue for 2017 - 2018 shows that the use of reserves (fund balance) no longer necessary to balance revenues to appropriations. For the previous four fiscal years, \$50,000 to \$170,000 of fund balance was needed to fund estimated appropriations. This was primarily due to tax revenues remaining flat and subsequently decreasing as personal property values decreased and little growth in state shared revenues.

## 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. Transfer 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 will now occur 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.

<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>
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%
2004-2005	\$2,022,102	\$576,432*	28.51%
2003-2004	\$2,087,614	\$301,960*	14.46%
2002-2003	\$2,080,288	\$235,747*	11.33%
2001-2002	\$2,198,016	\$241,242*	10.98%

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



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-000-402.001	GEN'L OP - REAL PROPERTY TAXES	857,642	867,815	866,995	898,940	31,125	3.59
101-000-402.002	SOLID WASTE REAL PROPERTY TAXES	107,610	113,120	113,005	136,580	23,460	20.74
101-000-410.001	GEN'L OP PERS PROPERTY TAXES	237,344	123,255	123,190	122,025	(1,230)	(1.00)
101-000-410.002	SOLID WASTE PERS PROPERTY TAXES	29,849	16,110	16,100	18,615	2,505	15.55
101-000-411.001	PRIOR YR GEN'L OP REAL PROPERTY TAXES	0	0	0	0	0	0.00
101-000-411.002	PRIOR YR SOLID WASTE REAL PROP TAXES	0	0	0	0	0	0.00
101-000-420.001	PRIOR YR GEN'L OP PERS PROPERTY TAXES	0	0	(550)	0	0	0.00
101-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY TAXES	0	0	(5)	0	0	0.00
101-000-437.001	GEN'L OP IFT REAL PROPERTY TAXES	3,428	3,310	3,430	2,280	(1,030)	(31.12)
101-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	431	300	450	195	(105)	(35.00)
101-000-437.003	GEN'L OP IFT PERS PROPERTY TAXES	24,293	23,375	23,375	11,670	(11,705)	(50.07)
101-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	3,055	3,055	3,055	1,780	(1,275)	(41.73)
101-000-445.000	INT & PENALTY FEES	5,478	6,000	4,900	6,000	0	0.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	44,680	45,000	41,865	45,000	0	0.00
101-000-451.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
101-000-452.000	BUSINESS LICENSES	175	200	150	175	(25)	(12.50)
101-000-455.000	LIQUOR LICENSES	3,549	3,500	3,500	0	(3,500)	(100.00)
101-000-456.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-460.000	RENTAL LICENSE FEES	465	500	400	500	0	0.00
101-000-470.000	CABLE FRANCHISE FEES	53,764	52,000	54,325	54,000	2,000	3.85
101-000-476.000	STREET OPENING PERMITS	160	100	160	150	50	50.00
101-000-477.000	BUILDING PERMITS	22,507	8,500	12,000	0	(8,500)	(100.00)
101-000-478.000	ELECTRICAL PERMITS	5,690	4,500	5,800	0	(4,500)	(100.00)
101-000-479.000	MECHANICAL & PLUMBING PERMITS	9,713	5,500	8,800	0	(5,500)	(100.00)
101-000-480.000	YARD SALE PERMITS	142	175	105	175	0	0.00
101-000-481.000	POLICE DEPT ISSUED PERMITS	75	50	50	0	(50)	(100.00)
101-000-483.000	MISC. NON-BUSINESS LICENSES	2	0	6	0	0	0.00
101-000-505.000	FEMA FUNDS - PUBLIC SAFETY	0	0	0	0	0	0.00
101-000-505.301	FEDERAL PUBLIC SAFETY GRANTS - POLICE	0	0	0	0	0	0.00
101-000-505.336	FEDERAL PUBLIC SAFETY GRANTS - FIRE	0	0	0	0	0	0.00
101-000-539.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
101-000-543.301	STATE GRANTS - PUBLIC SAFETY	0	0	0	0	0	0.00
101-000-543.302	STATE GRANTS - PD TRAINING ACT 302	824	1,300	800	0	(1,300)	(100.00)
101-000-543.336	STATE GRANTS - FIRE DEPT.	0	0	0	0	0	0.00
101-000-566.751	STATE GRANTS - CULTURE & REC - PARKS	0	0	0	0	0	0.00
101-000-573.000	LOCAL COMM STABILIZATION SHARE APPROP	0	796,390	796,390	416,000	(380,390)	(47.76)
101-000-574.001	STATE SHARED REVENUE - CONSTITUTIONAL	295,645	313,785	303,665	310,600	(3,185)	(1.02)
101-000-574.002	STATE SHARED REVENUE - EVIP/STATUTORY	59,100	59,100	59,100	59,100	0	0.00
101-000-581.000	ELECTION SERVICES	664	1,400	1,180	1,400	0	0.00
101-000-582.001	FIRE SERVICE CONTRACT - TWP	69,241	63,000	0	0	(63,000)	(100.00)
101-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	25,019	35,000	27,400	0	(35,000)	(100.00)
101-000-582.003	FIRE SERVICE CONTRACTS - OTHER	0	0	0	0	0	0.00
101-000-582.004	FIRE TRAINING FEES	0	1,500	0	0	(1,500)	(100.00)
101-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURSEMENT	30,039	31,000	24,000	24,000	(7,000)	(22.58)
101-000-610.000	IFT APPLICATION FEES	0	0	0	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	201	3,500	3,000	2,000	(1,500)	(42.86)
101-000-626.301	POLICE DEPT SERVICES	782	700	900	0	(700)	(100.00)
101-000-628.000	CITY LABOR & MATERIALS	3,380	2,500	3,200	2,500	0	0.00
101-000-628.001	NOTARY FEES	325	250	450	350	100	40.00
101-000-628.336	FIRE DEPT SERVICE FEES	1,590	2,000	1,700	0	(2,000)	(100.00)
101-000-629.000	CITY LABOR CHARGES - DDA	20,000	15,000	0	15,000	0	0.00
101-000-640.000	TRANSFER STATION RECEIPTS	12,363	11,000	13,000	13,000	2,000	18.18
101-000-642.000	COUNTER SALES	208	100	225	200	100	100.00
101-000-648.000	SCRAP & SALVAGE SALES	1,501	2,000	2,900	2,500	500	25.00

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-000-651.001	PARK USER FEES	560	1,500	500	1,000	(500)	(33.33)
101-000-651.002	PARK CAMPING FEES	848	500	800	800	300	60.00
101-000-655.000	POLICE FINES	17,472	16,000	15,000	0	(16,000)	(100.00)
101-000-657.000	CONFISCATED PROPERTY	0	0	5	0	0	0.00
101-000-658.000	IFT REVOCATION PENALTY	0	0	0	0	0	0.00
101-000-664.000	INVESTMENT INTEREST	1,000	500	2,500	2,500	2,000	400.00
101-000-670.806	COMMUNITY CENTER RENTAL	0	0	0	0	0	0.00
101-000-671.000	MISCELLANEOUS REVENUE	1,803	1,500	3,200	2,500	1,000	66.67
101-000-673.002	SALE OF VEHICLES & EQUIPMENT	5,524	0	0	0	0	0.00
101-000-673.003	SALE OF FIRE DEPT VEHICLES & EQUIPMENT	0	0	0	0	0	0.00
101-000-673.006	SALE OF CITY BUILDINGS/LAND	0	0	35,925	0	0	0.00
101-000-675.000	CHARITABLE CONTRIBUTIONS	0	0	0	0	0	0.00
101-000-675.301	CONTRIBUTIONS TO POLICE DEPT	604	0	0	0	0	0.00
101-000-675.336	CONTRIBUTIONS TO FIRE DEPT	0	0	0	0	0	0.00
101-000-675.751	CONTRIBUTIONS TO PARKS	1	0	0	0	0	0.00
101-000-688.000	REFUNDS & REIMBURSEMENTS	154	0	4,330	0	0	0.00
101-000-694.000	CASH OVER AND SHORT	11	0	6	0	0	0.00
101-000-696.000	INSURANCE RECOVERIES	0	0	8,480	0	0	0.00
101-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	(78)	0	0	0	0	0.00
101-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	90,000	70,000	0	0	(70,000)	(100.00)
101-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		2,049,033	2,706,090	2,589,962	2,151,735	(554,355)	(20.49)
TOTAL ESTIMATED REVENUES		2,049,033	2,706,090	2,589,962	2,151,735	(554,355)	(20.49)

# GENERAL FUND 101

## REVENUE ACCOUNTS

### ACTIVITY 000

### 2017 - 2018 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon the following millage rates and available taxable values:

General Operating:	12.0600 mills
<u>Solid Waste Reduction:</u>	<u>1.8436 mills</u>
Total City Millage:	13.9036 mills

[Note: industrial facilities tax abatements (IFT's) are calculated at one-half of the respective millage rates. In addition P.A. 8 of 2010 freezes the Taxable Value and possibly the millage on Senior/Disabled Housing (Baraga Manor).]

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>	<u>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
REAL PROPERTY	\$ 77,076,306	\$ 2,693,895	\$ 74,382,411
<u>PERSONAL PROPERTY</u>	<u>\$ 4,759,300</u>	<u>(\$ 5,337,700)</u>	<u>\$ 10,097,000</u>
TOTAL	\$ 81,835,606	(\$ 2,643,805)	\$ 84,479,411

<u>TAX ABATEMENTS</u>	<u>TAXABLE VALUE</u>	<u>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
IFT - REAL	\$ 1,928,241	\$ 1,719,706	\$ 208,535
IFT - PERSONAL	\$19,243,500	\$ 17,311,600	\$ 1,931,900
<u>CFT - REAL</u>	<u>\$ 0</u>	<u>(\$ 22,000)</u>	<u>\$ 22,000</u>
TOTAL	\$21,171,741	\$ 19,009,306	\$ 2,162,435

[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 2016-2017 the TIF Capture will capture 100 percent.]

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.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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.
- 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.
- 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.
- 411.001 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.
- 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.
- 420.001 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.
- 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.
- 437.001 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.
- 437.002 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.
- 437.003 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.
- 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).

- 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.
- 451.000 METRO ACT TELECOM PERMIT - records permit fees in accordance with the Metro Act Telecommunications Act.
- 452.000 BUSINESS LICENSES - reflects business and transient merchant license application fees.
- 455.000 LIQUOR LICENSES - state liquor license renewal revenue.
- 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.
- 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.
- 480.000 YARD SALE PERMITS - each residence may apply for two three-day permits each year.
- 481.000 POLICE DEPT ISSUED PERMITS - records permit revenues for handgun purchases, etc.
- 483.000 MISC. NON-BUSINESS LICENSES - records licenses to use sidewalks for special events and other non-specified licenses.

- 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.
- 539.000 STATE GRANTS - OTHER - records grant revenues from the State of Michigan not otherwise identified.
- 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.
- 543.336 STATE GRANTS - FIRE DEPARTMENT - records grant monies received for fire department equipment and training.
- 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.
- 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.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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.
- 589.000 COUNTY RECYCLING REIMBURSEMENT - projected revenues from Allegan County Recycling Surcharge (\$25 per household) to fund the City's recycling programs.
- 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.
- 626.301 POLICE DEPARTMENT FEES - records fees for services such as fingerprinting, breath tests, etc.
- 626.444 SIDEWALK REPAIR - property owners are charged one half of cost to replace damaged sidewalks adjoining their property. Charges are based upon job size.
- 628.000 CITY LABOR CHARGES - MISCELLANEOUS - charges for City labor outside normal scope of services. Charges are based upon time, employee wages, hourly equivalent of fringe benefits, materials and motor equipment used.
- 628.001 NOTARY FEES - fees collect for providing notary services.
- 628.336 FIRE DEPARTMENT SERVICE FEES - fees collected for providing fire department services.
- 629.000 CITY LABOR CHARGES - DDA - charges for City labor to maintain and administer DDA projects.
- 640.000 TRANSFER STATION RECEIPTS - user fee charges for non-recyclable materials.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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.
- 651.002 PARK CAMPING FEES - fees collected for the use of campsites at Brookside Park.
- 655.000 POLICE FINES - reimbursements from Allegan County for ordinance and civil infraction fines.
- 657.000 CONFISCATED PROPERTY - reflects monies and/or proceeds from the sale of property seized in accordance with MCL 333.7524 to be used for police training in illegal drug enforcement.
- 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.
- 670.806 COMMUNITY CENTER RENTAL - revenues collected from the rental of the Otsego Community Center/Scout House.
- 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.
- 673.003 SALE OF FIRE DEPT. VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Fire Department.
- 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.
- 675.301 CHARITABLE CONTRIBUTIONS - POLICE DEPARTMENT - identifies donations made for the purchase of police equipment.



GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 675.336 CHARITABLE CONTRIBUTIONS - FIRE DEPARTMENT - identifies donations made for the purchase of fire equipment.
- 675.751 CHARITABLE CONTRIBUTIONS - PARKS - identifies donations made for the purchase of park equipment.
- 688.000 REFUNDS & REIMBURSEMENTS - miscellaneous reimbursements that cannot be credited to current fiscal year expenditures.
- 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.
- 699.805 TRANSFER IN - SPECIAL ASSESSMENT CAPITAL PROJECT FUND - records current year project amounts to be recovered through special assessments.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 101-CITY COMMISSION

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-101-709.000	FEES-COMMISSION	9,942	10,100	10,100	10,100	0	0.00
101-101-715.000	FICA	761	790	775	790	0	0.00
101-101-721.000	WORKERS COMPENSATION INSURANCE	59	60	60	55	(5)	(8.33)
101-101-727.000	OFFICE SUPPLIES	148	200	250	200	0	0.00
101-101-728.000	POSTAGE	60	0	60	0	0	0.00
101-101-760.000	MINOR EQUIPMENT PURCHASES	799	0	0	0	0	0.00
101-101-802.000	CONTRACTS	0	0	0	0	0	0.00
101-101-824.000	SERVICE AGREEMENTS	108	100	60	100	0	0.00
101-101-824.001	WEB SITE SERVICES	599	1,500	1,300	1,500	0	0.00
101-101-826.000	LEGAL	532	1,500	0	1,500	0	0.00
101-101-853.000	TELEPHONE	0	0	0	0	0	0.00
101-101-860.000	TRAVEL, LODGING & MEALS	109	2,000	3,100	3,200	1,200	60.00
101-101-880.000	COMMUNITY PROMOTION	2,943	3,000	3,000	3,000	0	0.00
101-101-900.000	ADVERTISING & PUBLISHING	4,006	3,000	2,600	3,000	0	0.00
101-101-902.000	COPY CHARGES	1,374	750	1,000	1,000	250	33.33
101-101-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-101-955.000	DUES	1,207	1,200	1,200	1,200	0	0.00
101-101-956.000	TRAINING PROGRAMS & CONFERENCES	360	1,500	1,850	1,800	300	20.00
101-101-960.000	INSURANCE	78	85	80	85	0	0.00
Totals for dept 101-CITY COMMISSION		23,085	25,785	25,435	27,530	1,745	6.77

## GENERAL FUND 101

### CITY COMMISSION

#### ACTIVITY 101

#### 2017 - 2018 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.

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 a portion of professional services, primarily to the e-mail systems.

824.001 CITY 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.

852.000 MISC COMM/INTERNET – records charges for Internet services.

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.

955.000 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 172-CITY MANAGER

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-172-701.000	CITY MANAGER SALARY	46,306	47,055	47,055	48,250	1,195	2.54
101-172-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
101-172-715.000	FICA	3,380	3,675	3,600	3,765	90	2.45
101-172-716.000	HOSPITALIZATION	10,151	10,205	9,800	10,075	(130)	(1.27)
101-172-717.000	LIFE INSURANCE	75	80	75	80	0	0.00
101-172-718.000	RETIREMENT	4,478	4,545	4,545	4,660	115	2.53
101-172-719.000	DISABILITY	175	190	170	190	0	0.00
101-172-721.000	WORKERS COMPENSATION INSURANCE	201	200	200	180	(20)	(10.00)
101-172-727.000	OFFICE SUPPLIES	492	500	210	500	0	0.00
101-172-728.000	POSTAGE	70	75	65	75	0	0.00
101-172-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-172-745.000	FUEL PURCHASES	324	500	220	500	0	0.00
101-172-760.000	MINOR EQUIPMENT PURCHASES	33	1,000	50	1,000	0	0.00
101-172-802.000	CONTRACTS	680	1,000	2,500	1,000	0	0.00
101-172-824.000	SERVICE AGREEMENTS	979	1,000	1,250	1,000	0	0.00
101-172-826.000	LEGAL	11,780	10,000	6,100	10,000	0	0.00
101-172-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-172-853.000	TELEPHONE	1,172	580	950	580	0	0.00
101-172-860.000	TRAVEL, LODGING & MEALS	571	900	1,450	900	0	0.00
101-172-872.000	VEHICLE MAINTENANCE	31	200	0	200	0	0.00
101-172-902.000	COPY CHARGES	69	100	65	100	0	0.00
101-172-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-172-940.000	MOTOR EQUIPMENT RENTAL	1,322	1,500	1,185	1,500	0	0.00
101-172-955.000	DUES	1,245	1,100	1,100	1,100	0	0.00
101-172-956.000	TRAINING PROGRAMS & CONFERENCES	105	600	885	600	0	0.00
101-172-960.000	INSURANCE	356	375	365	375	0	0.00
Totals for dept 172-CITY MANAGER		83,995	85,630	81,840	86,880	1,250	1.46

## GENERAL FUND 101

### CITY MANAGER ACTIVITY 172 2017 - 2018 BUDGET

- 701.000 CITY MANAGER SALARY - provides 50 percent of the city manager's salary.
- 702.002 ADMINISTRATIVE ASSISTANT/INTERN - 50 percent of the assistant/intern's wages are allocated to this activity.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage for general mailings.
- 737.000 SUBSCRIPTIONS – provides subscriptions to the "Allegan News and Gazette", the "Union Enterprise," the "Kalamazoo Gazette," and other beneficial publications.
- 745.000 FUEL PURCHASES - provides fuel for the city manager's vehicle.
- 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 a portion of professional services to the network file server and e-mail systems and other service contracts as necessary, as well as annual professional services for specific activities or products, such as computer software, anti-virus protection, equipment inspection. This account also provides Internet services.
- 826.000 LEGAL - legal service in various areas such as human resource management, zoning, etc.
- 852.000 MISC COMM/INTERNET – records charges for 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.

872.000 VEHICLE MAINTENANCE - minor maintenance to the city manager's vehicle in proportion to payroll allocated to this activity. Regular maintenance is provided by the Equipment Fund.

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.

940.000 MOTOR EQUIPMENT RENTAL - state established rates are charged for the city manager's vehicle.

955.000 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 215-CITY CLERK

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-215-702.000	SUPERVISORY WAGES	33,323	33,805	33,805	36,840	3,035	8.98
101-215-705.000	CLERICAL WAGES	942	975	955	1,000	25	2.56
101-215-715.000	FICA	2,418	2,715	2,660	2,955	240	8.84
101-215-716.000	HOSPITALIZATION	8,789	9,865	9,425	9,760	(105)	(1.06)
101-215-717.000	LIFE INSURANCE	72	75	70	75	0	0.00
101-215-718.000	RETIREMENT	3,250	3,300	3,300	3,600	300	9.09
101-215-719.000	DISABILITY	128	135	120	150	15	11.11
101-215-721.000	WORKERS COMPENSATION INSURANCE	149	150	145	145	(5)	(3.33)
101-215-727.000	OFFICE SUPPLIES	758	750	515	750	0	0.00
101-215-727.722	SUPPLIES - LAND MGMT/ZONING	0	0	0	0	0	0.00
101-215-728.000	POSTAGE	332	500	250	500	0	0.00
101-215-737.000	SUBSCRIPTIONS	0	35	0	35	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	112	1,500	50	100	(1,400)	(93.33)
101-215-824.000	SERVICE AGREEMENTS	2,960	2,000	1,305	2,000	0	0.00
101-215-824.001	WEB SITE SERVICES	48	100	150	100	0	0.00
101-215-826.000	LEGAL	2,419	2,000	0	2,000	0	0.00
101-215-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-215-853.000	TELEPHONE	513	250	350	250	0	0.00
101-215-860.000	TRAVEL, LODGING & MEALS	623	600	100	600	0	0.00
101-215-900.000	ADVERTISING & PUBLISHING	0	100	15	100	0	0.00
101-215-901.000	CITY NEWSLETTER	305	280	300	280	0	0.00
101-215-902.000	COPY CHARGES	481	400	425	400	0	0.00
101-215-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-215-955.000	DUES	215	250	275	250	0	0.00
101-215-956.000	TRAINING PROGRAMS & CONFERENCES	160	500	125	500	0	0.00
101-215-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-215-960.000	INSURANCE	261	275	270	275	0	0.00
Totals for dept 215-CITY CLERK		58,258	60,810	54,610	62,915	2,105	3.46



## GENERAL FUND 101

### CITY CLERK ACTIVITY 215 2017 - 2018 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.

727.722 SUPPLIES - LAND MANAGEMENT/ZONING - records offices supplies for land management projects to be offset by fee charges.

728.000 POSTAGE - records postage for general mailings.

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 a portion of professional services to the network file server and e-mail systems and other service contracts as necessary, as well as annual professional services for specific activities or products, such as computer software, anti-virus protection, equipment inspection. This account also provides Internet services for this activity.

824.001 CITY 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 – records charges for 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 CITY 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.

955.000 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  
2017-2018 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-247-709.006	BOARD OF REVIEW WAGES	680	750	660	750	0	0.00
101-247-715.000	FICA	52	60	50	60	0	0.00
101-247-721.000	WORKERS COMPENSATION INSURANCE	1	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	252	250	0	250	0	0.00
101-247-956.000	TRAINING PROGRAMS & CONFERENCES	0	150	0	150	0	0.00
101-247-960.000	INSURANCE	39	40	10	40	0	0.00
Totals for dept 247-BOARD OF REVIEW		1,024	1,355	720	1,355	0	0.00

## GENERAL FUND 101

### BOARD OF REVIEW ACTIVITY 247 2017 - 2018 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 253-CITY TREASURER / FINANCE DIR

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-253-702.000	SUPERVISORY WAGES	54,603	55,680	55,680	57,060	1,380	2.48
101-253-705.000	CLERICAL WAGES	37,631	39,095	39,095	40,060	965	2.47
101-253-715.000	FICA	6,457	7,395	7,250	7,580	185	2.50
101-253-716.000	HOSPITALIZATION	28,624	30,615	29,105	30,230	(385)	(1.26)
101-253-717.000	LIFE INSURANCE	183	165	155	165	0	0.00
101-253-718.000	RETIREMENT	8,213	8,330	8,330	8,540	210	2.52
101-253-719.000	DISABILITY	322	345	300	350	5	1.45
101-253-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-253-721.000	WORKERS COMPENSATION INSURANCE	401	400	400	365	(35)	(8.75)
101-253-727.000	OFFICE SUPPLIES	1,547	1,600	2,000	1,600	0	0.00
101-253-728.000	POSTAGE	2,763	2,900	1,800	2,900	0	0.00
101-253-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-253-760.000	MINOR EQUIPMENT PURCHASES	52	2,000	500	2,000	0	0.00
101-253-801.000	BANKING CHARGES	1,946	1,500	1,800	1,500	0	0.00
101-253-802.000	CONTRACTS	228	200	0	200	0	0.00
101-253-807.000	AUDIT	7,700	7,700	7,700	7,700	0	0.00
101-253-824.000	SERVICE AGREEMENTS	7,106	6,000	6,000	6,000	0	0.00
101-253-824.001	WEB SITE SERVICES	39	100	175	100	0	0.00
101-253-826.000	LEGAL	0	500	190	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	0	0	0	0	0	0.00
101-253-853.000	TELEPHONE	814	310	310	310	0	0.00
101-253-860.000	TRAVEL, LODGING & MEALS	538	1,300	1,200	1,300	0	0.00
101-253-900.000	ADVERTISING & PUBLISHING	192	125	115	125	0	0.00
101-253-902.000	COPY CHARGES	343	500	305	500	0	0.00
101-253-933.000	EQUIPMENT MAINTENANCE	38	500	0	500	0	0.00
101-253-955.000	DUES	470	500	500	500	0	0.00
101-253-956.000	TRAINING PROGRAMS & CONFERENCES	793	1,500	1,400	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	712	775	735	775	0	0.00
Totals for dept 253-CITY TREASURER / FINANCE DIR		161,715	170,035	165,045	172,360	2,325	1.37

## GENERAL FUND 101

### CITY TREASURER / FINANCE DIRECTOR

#### ACTIVITY 253

#### 2017 - 2018 BUDGET

- 702.000 SUPERVISORY WAGES - provides 75 percent of the finance director's salary.
- 705.000 CLERICAL WAGES - provides 75 percent of the payroll/accounts payable and the accounts receivable/accounting specialists' wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE – primarily provides postage for the mailing of tax notices and vendor payments.
- 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.
- 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 a portion of professional services to the network file server and e-mail systems and other service contracts as necessary, as well as annual professional services for specific activities or products, such as computer software, anti-virus protection, equipment inspection.
- 824.001 CITY 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 the department.
- 835.000 MEDICAL EXAMS & SERVICES - physical examinations necessary prior to new-hires.

852.000 MISC COMM/INTERNET – records charges for 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.

955.000 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 257-ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-257-702.000	SUPERVISORY WAGES	5,761	5,730	5,730	5,900	170	2.97
101-257-715.000	FICA	441	450	440	460	10	2.22
101-257-721.000	WORKERS COMPENSATION INSURANCE	25	60	45	50	(10)	(16.67)
101-257-727.000	OFFICE SUPPLIES	132	250	300	250	0	0.00
101-257-728.000	POSTAGE	603	900	850	900	0	0.00
101-257-760.000	MINOR EQUIPMENT PURCHASES	15	500	50	500	0	0.00
101-257-802.000	CONTRACTS	20,041	22,190	17,841	27,105	4,915	22.15
101-257-824.000	SERVICE AGREEMENTS	1,774	2,200	2,200	2,200	0	0.00
101-257-826.000	LEGAL	0	250	0	250	0	0.00
101-257-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-257-853.000	TELEPHONE	0	0	0	0	0	0.00
101-257-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-257-900.000	ADVERTISING & PUBLISHING	0	250	200	250	0	0.00
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
101-257-955.000	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	44	50	45	50	0	0.00
Totals for dept 257-ASSESSING DEPARTMENT		28,836	33,130	27,701	38,215	5,085	15.35



## GENERAL FUND 101

### ASSESSING DEPARTMENT

#### ACTIVITY 257

#### 2017 - 2018 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 - postage expense for mailing assessment and personal property tax statements.
- 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.
- 824.000 SERVICE AGREEMENTS - provides for a portion of professional services to the network file server and e-mail systems and other service contracts as necessary, as well as annual professional services for specific activities or products, such as mapping services by Allegan County Equalization, computer software maintenance, and anti-virus software protection.
- 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 – records charges for 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.

955.000 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 262-ELECTIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-262-702.000	SUPERVISORY WAGES	8,330	8,450	8,450	9,210	760	8.99
101-262-705.000	CLERICAL WAGES	942	975	960	1,000	25	2.56
101-262-709.001	ELECTION WORKER WAGES	783	1,800	0	1,800	0	0.00
101-262-709.005	ELECTION WORKER WAGES - OTHER	846	600	2,250	600	0	0.00
101-262-715.000	FICA	718	925	760	985	60	6.49
101-262-716.000	HOSPITALIZATION	2,197	2,465	2,355	2,440	(25)	(1.01)
101-262-717.000	LIFE INSURANCE	18	20	20	20	0	0.00
101-262-718.000	RETIREMENT	815	825	825	900	75	9.09
101-262-719.000	DISABILITY	32	35	30	40	5	14.29
101-262-721.000	WORKERS COMPENSATION INSURANCE	47	55	50	50	(5)	(9.09)
101-262-728.000	POSTAGE	150	150	150	150	0	0.00
101-262-730.001	ELECTION SUPPLIES	1,210	1,600	335	1,600	0	0.00
101-262-730.002	ELECTION SUPPLIES - OTHER	317	200	490	200	0	0.00
101-262-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-262-824.000	SERVICE AGREEMENTS	132	250	225	250	0	0.00
101-262-826.000	LEGAL	0	0	0	0	0	0.00
101-262-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-262-853.000	TELEPHONE	11	65	90	65	0	0.00
101-262-860.000	TRAVEL, LODGING & MEALS	363	450	150	450	0	0.00
101-262-900.001	ELECTION NOTICES	115	600	0	600	0	0.00
101-262-900.002	ELECTION NOTICES - OTHER	43	100	90	100	0	0.00
101-262-956.000	TRAINING PROGRAMS & CONFERENCES	160	500	0	500	0	0.00
101-262-960.000	INSURANCE	90	95	95	95	0	0.00
Totals for dept 262-ELECTIONS		17,319	20,160	17,325	21,055	895	4.44

## GENERAL FUND 101

### ELECTIONS ACTIVITY 262 2017 - 2018 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 - postage expense for mailing voter registration cards and other election related materials.

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 annual professional services.

826.000 LEGAL - provides legal election counsel.

852.000 MISC COMM/INTERNET - records charges for 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.

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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 265-CITY HALL BLDG & GROUNDS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-265-702.001	DPW SUPERVISORY WAGES	443	645	575	660	15	2.33
101-265-706.000	DPW WAGES	2,292	2,005	3,600	3,120	1,115	55.61
101-265-706.001	PART-TIME OR SEASONAL WAGES	244	265	40	390	125	47.17
101-265-708.000	CUSTODIAL WAGES	4,498	4,510	4,400	4,620	110	2.44
101-265-715.000	FICA	575	590	690	695	105	17.80
101-265-716.000	HOSPITALIZATION	1,006	695	1,300	1,015	320	46.04
101-265-717.000	LIFE INSURANCE	4	10	10	5	(5)	(50.00)
101-265-718.000	RETIREMENT	206	250	415	280	30	12.00
101-265-719.000	DISABILITY	8	15	20	20	5	33.33
101-265-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-265-721.000	WORKERS COMPENSATION INSURANCE	310	355	365	360	5	1.41
101-265-740.000	OPERATING SUPPLIES	958	1,100	915	1,100	0	0.00
101-265-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
101-265-760.000	MINOR EQUIPMENT PURCHASES	269	250	210	250	0	0.00
101-265-802.000	CONTRACTS	1,778	1,250	2,705	1,250	0	0.00
101-265-824.000	SERVICE AGREEMENTS	4,400	3,000	3,425	3,000	0	0.00
101-265-853.000	TELEPHONE	510	270	300	270	0	0.00
101-265-860.000	TRAVEL, LODGING & MEALS	28	100	25	100	0	0.00
101-265-921.000	POWER	10,530	9,750	9,700	9,750	0	0.00
101-265-923.000	NATURAL GAS	2,173	4,000	2,600	4,000	0	0.00
101-265-924.000	WATER & SEWER	1,273	1,500	1,500	1,500	0	0.00
101-265-931.000	BUILDING & GROUNDS MAINTENANCE	2,567	3,500	2,100	3,500	0	0.00
101-265-933.000	EQUIPMENT MAINTENANCE	622	500	1,500	500	0	0.00
101-265-940.000	MOTOR EQUIPMENT RENTAL	1,462	420	1,600	420	0	0.00
101-265-960.000	INSURANCE	779	870	780	870	0	0.00
Totals for dept 265-CITY HALL BLDG & GROUNDS		36,935	35,950	38,775	37,775	1,825	5.08

**GENERAL FUND 101**  
**CITY HALL BUILDING & GROUNDS**  
**ACTIVITY 265**  
**2017 - 2018 BUDGET**

702.001 DPW SUPERVISORY WAGES - provides 16 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides 120 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 30 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 -

824.000 SERVICE AGREEMENTS - provides for pest control and annual professional services for equipment inspection on the elevator and climate control system.

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.

921.000 POWER - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER - records City of Otsego utility expense.

CITY HALL BUILDING & GROUNDS 101-265 - Cont.

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



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 276-CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-276-831.000	MOUNTAIN HOME CEMETERY	35,297	37,110	28,550	34,110	(3,000)	(8.08)
	Totals for dept 276-CEMETERY SERVICES	35,297	37,110	28,550	34,110	(3,000)	(8.08)

## GENERAL FUND 101

### CEMETERY SERVICES

#### ACTIVITY 276

#### 2017 - 2018 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	\$109,400
LESS PROJECTED OPERATING REVENUES	- <u>\$ 27,225</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 82,175

CITY SHARE =  $\$94,600 \times 41.51\% = \$34,110$

## BUDGET REPORT FOR CITY OF OTSEGO

2017-2018 FISCAL YEAR

## FUND 101 - GENERAL FUND

## APPROPRIATIONS

## Dept 301-POLICE DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-301-701.000	CITY MANAGER SALARY	4,631	4,705	4,705	0	(4,705)	(100.00)
101-301-702.000	SUPERVISORY WAGES	84,840	85,975	85,900	0	(85,975)	(100.00)
101-301-702.001	DPW SUPERVISORY WAGES	221	325	250	0	(325)	(100.00)
101-301-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
101-301-703.001	SERGEANT WAGES	74,978	45,965	76,520	0	(45,965)	(100.00)
101-301-703.002	DETECTIVE WAGES	69,152	70,805	70,600	0	(70,805)	(100.00)
101-301-703.006	PATROLMAN WAGES	216,200	228,140	210,000	0	(228,140)	(100.00)
101-301-703.007	RESERVE OFFICER WAGES	28,540	44,370	20,000	0	(44,370)	(100.00)
101-301-703.008	CROSSING GUARD WAGES	0	0	0	0	0	0.00
101-301-705.000	CLERICAL WAGES	42,241	41,855	41,800	0	(41,855)	(100.00)
101-301-706.000	DPW WAGES	2,297	2,005	2,005	0	(2,005)	(100.00)
101-301-706.001	PART-TIME OR SEASONAL WAGES	61	135	70	0	(135)	(100.00)
101-301-708.000	CUSTODIAL WAGES	4,521	4,510	4,510	0	(4,510)	(100.00)
101-301-715.000	FICA	38,791	41,275	40,000	0	(41,275)	(100.00)
101-301-716.000	HOSPITALIZATION	75,930	77,750	74,000	0	(77,750)	(100.00)
101-301-717.000	LIFE INSURANCE	607	735	650	0	(735)	(100.00)
101-301-718.000	RETIREMENT	44,646	42,890	42,890	0	(42,890)	(100.00)
101-301-719.000	DISABILITY	1,873	1,765	1,700	0	(1,765)	(100.00)
101-301-720.000	UNEMPLOYMENT COMPENSATION	219	0	80	0	0	0.00
101-301-721.000	WORKERS COMPENSATION INSURANCE	13,432	12,855	12,100	0	(12,855)	(100.00)
101-301-727.000	OFFICE SUPPLIES	1,242	1,800	1,200	0	(1,800)	(100.00)
101-301-728.000	POSTAGE	376	375	375	0	(375)	(100.00)
101-301-737.000	SUBSCRIPTIONS	140	300	250	0	(300)	(100.00)
101-301-740.000	OPERATING SUPPLIES	3,165	3,000	2,500	0	(3,000)	(100.00)
101-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	250	0	0	(250)	(100.00)
101-301-740.657	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
101-301-742.000	UNIFORM PURCHASES	6,074	3,000	2,000	0	(3,000)	(100.00)
101-301-745.000	FUEL PURCHASES	10,909	14,000	8,500	0	(14,000)	(100.00)
101-301-750.000	LANDSCAPING SUPPLIES	0	100	0	0	(100)	(100.00)
101-301-760.000	MINOR EQUIPMENT PURCHASES	4,194	8,800	4,000	0	(8,800)	(100.00)
101-301-760.657	MINOR EQUIP PURCHASE - DRUG ENFORCEMENT	0	0	0	0	0	0.00
101-301-802.000	CONTRACTS	1,680	700	3,100	0	(700)	(100.00)
101-301-811.000	WITNESS FEES	0	100	0	0	(100)	(100.00)
101-301-812.000	UNIFORM CLEANING & REPAIR	102	500	36	0	(500)	(100.00)
101-301-824.000	SERVICE AGREEMENTS	4,517	7,000	8,000	0	(7,000)	(100.00)
101-301-824.001	WEB SITE SERVICES	22	0	225	0	0	0.00
101-301-826.000	LEGAL	4,775	10,000	5,100	0	(10,000)	(100.00)
101-301-835.000	MEDICAL EXAMS & SERVICES	0	750	0	0	(750)	(100.00)
101-301-853.000	TELEPHONE	5,438	3,345	3,330	0	(3,345)	(100.00)
101-301-860.000	TRAVEL, LODGING & MEALS	1,838	1,000	400	0	(1,000)	(100.00)
101-301-872.000	VEHICLE MAINTENANCE	7,754	6,000	4,900	0	(6,000)	(100.00)
101-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	0	0	0.00
101-301-900.000	ADVERTISING & PUBLISHING	153	0	80	0	0	0.00
101-301-902.000	COPY CHARGES	0	0	0	0	0	0.00
101-301-921.000	POWER	9,510	10,300	9,000	0	(10,300)	(100.00)
101-301-923.000	NATURAL GAS	1,072	1,500	1,100	0	(1,500)	(100.00)
101-301-924.000	WATER & SEWER	984	1,000	1,000	0	(1,000)	(100.00)
101-301-931.000	BUILDING & GROUNDS MAINTENANCE	907	1,000	1,600	0	(1,000)	(100.00)
101-301-933.000	EQUIPMENT MAINTENANCE	1,905	2,000	1,500	0	(2,000)	(100.00)
101-301-940.000	MOTOR EQUIPMENT RENTAL	1,175	200	1,300	0	(200)	(100.00)
101-301-955.000	DUES	185	200	200	0	(200)	(100.00)
101-301-956.000	TRAINING PROGRAMS & CONFERENCES	1,113	3,000	1,100	0	(3,000)	(100.00)
101-301-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-301-956.302	TRAINING - STATE FUNDED	1,519	1,700	1,200	0	(1,700)	(100.00)
101-301-956.657	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
101-301-960.000	INSURANCE	7,711	8,270	7,850	0	(8,270)	(100.00)
Totals for dept 301-POLICE DEPARTMENT		781,640	796,250	757,626	0	(796,250)	(100.00)

GENERAL FUND  
POLICE DEPARTMENT  
ACTIVITY 301  
2017 - 2018 BUDGET

*(Moved to Public Safety Fund 205 beginning with Fiscal Year 2017-2018)*

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 8 hours of service by the DPW superintendent for building & grounds maintenance.

702.002 ADMINISTRATIVE ASSISTANT/INTERN – allocates 5 percent of the administrative assistant/ intern's wages to this activity.

703.001 SERGEANT WAGES - wages for one full-time sergeant, including 308 hours of overtime pay.

703.002 DETECTIVE WAGES - provides wages for a detective, including 80 hours of overtime pay.

703.006 FULL-TIME OFFICER WAGES - wages for three full-time police officers together with 560 hours of overtime wages.

703.007 RESERVE OFFICER WAGES - provides 2,610 hours of wages.

703.008 CROSSING GUARD WAGES - this position was eliminated during the 2010-2011 fiscal year.

705.000 CLERICAL WAGES - reflects the Police Secretary's wages.

706.000 DPW WAGES - provides 80 hours of labor for building and grounds maintenance.

706.001 PART-TIME OR SEASONAL WAGES - provides 10 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 – provides postage for the department's general mailing.
- 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.
- 745.000 FUEL PURCHASES - supplies fuel for patrol vehicles.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. Specific purchase requests this year include:
- 760.657 MINOR EQUIPMENT PURCHASES - DRUG ENFORCEMENT - provides equipment purchases involved with drug enforcement operations from confiscated monies.
- 802.000 CONTRACTS - provides for special services to the department.
- 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 annual professional services for specific activities or products, such as the Allegan County Sheriff's computer system link and Internet access.
- 824.001 CITY 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.
- 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.
- 921.000 POWER - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER - records City of Otsego utility expense.
- 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.
- 955.000 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 101-000-539.302.
- 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 336-FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-336-701.000	CITY MANAGER SALARY	4,630	4,705	4,700	0	(4,705)	(100.00)
101-336-702.000	SUPERVISORY WAGES	0	0	0	0	0	0.00
101-336-702.001	DPW SUPERVISORY WAGES	221	325	250	0	(325)	(100.00)
101-336-704.001	FIRE OFFICER COMPENSATION	10,292	14,400	4,800	0	(14,400)	(100.00)
101-336-704.002	FIREFIGHTER WAGES - SHARED	14,859	8,000	11,500	0	(8,000)	(100.00)
101-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	12,211	16,000	12,000	0	(16,000)	(100.00)
101-336-704.004	FIREFIGHTER WAGES - EMERGENCY STANDBY	0	0	0	0	0	0.00
101-336-704.007	FIREFIGHTER WAGES - CERTIFICATION	0	1,000	0	0	(1,000)	(100.00)
101-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	6,046	9,000	5,800	0	(9,000)	(100.00)
101-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALLS	9,749	11,000	11,350	0	(11,000)	(100.00)
101-336-704.110	FIREFIGHTER WAGES - CITY EQUIP MAINT	0	1,200	0	0	(1,200)	(100.00)
101-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	5,629	10,000	9,615	0	(10,000)	(100.00)
101-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CALLS	7,874	7,000	7,850	0	(7,000)	(100.00)
101-336-704.210	FIREFIGHTER WAGES - TWP EQUIP MAINT	0	1,200	0	0	(1,200)	(100.00)
101-336-706.000	DPW WAGES	606	1,005	1,000	0	(1,005)	(100.00)
101-336-706.001	PART-TIME OR SEASONAL WAGES	122	265	0	0	(265)	(100.00)
101-336-708.000	CUSTODIAL WAGES	1,217	1,220	1,150	0	(1,220)	(100.00)
101-336-715.000	FICA	5,604	6,745	5,355	0	(6,745)	(100.00)
101-336-716.000	HOSPITALIZATION	479	1,370	400	0	(1,370)	(100.00)
101-336-717.000	LIFE INSURANCE	8	20	10	0	(20)	(100.00)
101-336-718.000	RETIREMENT	496	585	520	0	(585)	(100.00)
101-336-719.000	DISABILITY	11	30	15	0	(30)	(100.00)
101-336-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-336-721.000	WORKERS COMPENSATION INSURANCE	252	155	400	0	(155)	(100.00)
101-336-721.336	WORKERS COMP INSURANCE - FIREFIGHTERS	4,082	5,635	4,000	0	(5,635)	(100.00)
101-336-727.000	OFFICE SUPPLIES	364	1,200	900	0	(1,200)	(100.00)
101-336-728.000	POSTAGE	180	0	185	0	0	0.00
101-336-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-336-740.000	OPERATING SUPPLIES	2,023	2,500	2,100	0	(2,500)	(100.00)
101-336-740.001	RESCUE UNIT SUPPLIES	3,825	3,000	2,000	0	(3,000)	(100.00)
101-336-740.002	SUPPLIES-TRAINING CLASSES	95	1,100	0	0	(1,100)	(100.00)
101-336-740.170	SUPPLIES - TOWNSHIP ONLY	0	0	0	0	0	0.00
101-336-740.540	SUPPLIES - CITY ONLY	0	0	0	0	0	0.00
101-336-742.000	UNIFORM PURCHASES	4,031	3,000	2,000	0	(3,000)	(100.00)
101-336-745.000	FUEL PURCHASES	1,824	3,500	2,100	0	(3,500)	(100.00)
101-336-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-336-760.000	MINOR EQUIPMENT PURCHASES	33,216	27,000	26,000	0	(27,000)	(100.00)
101-336-802.000	CONTRACTS	1,753	1,400	3,050	0	(1,400)	(100.00)
101-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	825	5,000	0	0	(5,000)	(100.00)
101-336-812.000	UNIFORM CLEANING & REPAIR	11	60	65	0	(60)	(100.00)
101-336-824.000	SERVICE AGREEMENTS	6,560	8,580	7,500	0	(8,580)	(100.00)
101-336-824.001	WEB SITE SERVICES	13	0	225	0	0	0.00
101-336-826.000	LEGAL	0	500	0	0	(500)	(100.00)
101-336-835.000	MEDICAL EXAMS & SERVICES	1,138	1,000	450	0	(1,000)	(100.00)
101-336-853.000	TELEPHONE	1,777	810	750	0	(810)	(100.00)
101-336-860.000	TRAVEL, LODGING & MEALS	8	1,000	400	0	(1,000)	(100.00)
101-336-872.000	CITY VEHICLE MAINTENANCE	0	100	100	0	(100)	(100.00)
101-336-900.000	ADVERTISING & PUBLISHING	186	400	100	0	(400)	(100.00)
101-336-902.000	COPY CHARGES	0	0	0	0	0	0.00
101-336-921.000	POWER	5,024	4,500	4,250	0	(4,500)	(100.00)
101-336-923.000	NATURAL GAS	2,853	4,000	2,900	0	(4,000)	(100.00)
101-336-924.000	WATER & SEWER	723	800	1,100	0	(800)	(100.00)
101-336-931.000	BUILDING & GROUNDS MAINTENANCE	2,300	4,000	52,000	0	(4,000)	(100.00)
101-336-933.000	EQUIPMENT MAINTENANCE	29,204	25,000	24,000	0	(25,000)	(100.00)
101-336-940.000	MOTOR EQUIPMENT RENTAL	1,287	50	650	0	(50)	(100.00)
101-336-944.000	HYDRANT RENTAL	6,370	6,370	6,370	0	(6,370)	(100.00)
101-336-955.000	DUES	160	400	200	0	(400)	(100.00)
101-336-956.000	TRAINING PROGRAMS & CONFERENCES	560	6,000	3,000	0	(6,000)	(100.00)
101-336-960.000	INSURANCE	8,734	9,140	9,100	0	(9,140)	(100.00)
101-336-975.000	TRAINING BUILDING	0	0	0	0	0	0.00
Totals for dept 336-FIRE DEPARTMENT		199,432	221,270	232,210	0	(221,270)	(100.00)



# GENERAL FUND 101

## FIRE DEPARTMENT

### ACTIVITY 336

### 2017 - 2018 BUDGET

*(Moved to Public Safety Fund 205 beginning with Fiscal Year 2017-2018)*

701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.

702.000 SUPERVISORY WAGES - reflects the 10 percent of public safety director's salary.

702.001 DPW SUPERVISORY WAGES - provides 8 hours of service by the DPW Superintendent.

704.001 FIRE OFFICER COMPENSATION - provides monthly payments to officers for extra time served in departmental administration

Fire Chief -	\$9,600 / year
Assistant Chief -	\$1,500 / year
Captain 1 -	\$1,000 / year
Captain 2 -	\$1,000 / year
Lieutenant 1 -	\$ 650 / year
Lieutenant 2 -	\$ 650 / year

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.

Regular hourly rates for firefighters unless otherwise noted:

Officers: \$20/first hour in charge, after which regular wages are paid for each additional hour.

Firefighter: \$15/hour - firefighters with over 5 years of service.  
\$13/hour - firefighters with less than 5 years of service.

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.
- 704.110 FIREFIGHTER WAGES - CITY TRUCK EQUIPMENT WAGES - covers maintenance of 100% City owned trucks and equipment that firefighters perform. Firefighters are paid at their regular rates.
- 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.
- 704.210 FIREFIGHTER WAGES - TOWNSHIP EQUIPMENT MAINTENANCE WAGES - covers maintenance of Otsego Township trucks and equipment that Firefighters perform. Firefighter are paid at the regular rates. This expense will be reimbursed by the Township.
- 706.000 DPW WAGES - provides 40 hours of DPW service to the department.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 20 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 - provides postage for the department's general mailing.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 740.000 OPERATING SUPPLIES - provides general operating and cleaning supplies for the department.

FIRE DEPARTMENT 101-336 - Cont.

- 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 training classes provided to other departments such as binders, printing charges, etc.
- 740.170 SUPPLIES - TOWNSHIP ONLY - provides for supplies to be used only in Otsego Township, such as hydrant marker signs, etc.
- 740.540 SUPPLIES - CITY ONLY - provides supplies used within the City, such as hydrant marker signs, etc.
- 742.000 UNIFORM PURCHASES - provides the purchase of dress uniforms.
- 745.000 FUEL PURCHASES - supplies fuel for fire fighting vehicles.
- 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. This includes the annual replacement of six sets of turn-out gear (coats, boots, gloves, etc.)((\$12,000).
- 802.000 CONTRACTS - MAINTENANCE - building maintenance contract expense.
- 802.002 CONTRACTS - TRAINING INSTRUCTORS - records amounts spent for instructors providing training sessions from which revenues are generated in account 101-000-634.000.
- 812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of uniforms.
- 824.000 SERVICE AGREEMENTS - provides annual professional services for specific activities. Also included are annual agreements for required testing of the department's equipment, such as air-packs, ladders, pumps, and front-line fire apparatus.
- 824.001 CITY WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - legal counsel expense for the department.

FIRE DEPARTMENT 101-336 - Cont.

- 835.000 MEDICAL EXAMS & SERVICES – provides new-hire exams, inoculations and injury care.
- 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 to be charged to equipment maintenance account 933.000.
- 900.000 ADVERTISING & PUBLISHING - provides notices in local papers for activities and position openings.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 921.000 POWER - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER - records City of Otsego utility expense.
- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems and sprinkler system maintenance.
- 933.000 EQUIPMENT MAINTENANCE - this account also reflects 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.
- 955.000 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.

FIRE DEPARTMENT 101-336 - Cont.

960.000 INSURANCE - worker's compensation, property, liability, fleet, inland marine, and disability insurance coverage.

975.000 TRAINING BUILDING - provides maintenance and improvement projects to the department's training facility.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 371-BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-371-702.000	SUPERVISORY WAGES	2,777	2,820	2,800	0	(2,820)	(100.00)
101-371-709.002	BUILDING INSPECTOR WAGES	0	0	0	0	0	0.00
101-371-709.003	ELECTRICAL INSP. WAGES	0	0	0	0	0	0.00
101-371-709.004	CODE ENFORCEMENT OFFICER	0	0	0	0	0	0.00
101-371-715.000	FICA	196	220	215	0	(220)	(100.00)
101-371-716.000	HOSPITALIZATION	732	825	800	0	(825)	(100.00)
101-371-717.000	LIFE INSURANCE	6	10	10	0	(10)	(100.00)
101-371-718.000	RETIREMENT	271	275	275	0	(275)	(100.00)
101-371-719.000	DISABILITY	11	15	15	0	(15)	(100.00)
101-371-721.000	WORKERS COMPENSATION INSURANCE	12	20	15	0	(20)	(100.00)
101-371-727.000	OFFICE SUPPLIES	0	200	0	0	(200)	(100.00)
101-371-728.000	POSTAGE	0	450	0	0	(450)	(100.00)
101-371-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-371-802.000	CONTRACTS - BUILDING INSPECTION	19,932	7,650	10,500	0	(7,650)	(100.00)
101-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	5,121	4,050	5,300	0	(4,050)	(100.00)
101-371-804.000	CONTRACTS - MECH & PLUMBING INSPECTION	8,742	4,950	8,000	0	(4,950)	(100.00)
101-371-824.000	SERVICE AGREEMENTS	3	0	20	0	0	0.00
101-371-826.000	LEGAL	0	500	0	0	(500)	(100.00)
101-371-853.000	TELEPHONE	49	25	30	0	(25)	(100.00)
101-371-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-371-900.000	ADVERTISING & PUBLISHING	0	200	0	0	(200)	(100.00)
101-371-902.000	COPY CHARGES	0	50	0	0	(50)	(100.00)
101-371-955.000	DUES	0	0	0	0	0	0.00
101-371-960.000	INSURANCE	21	25	25	0	(25)	(100.00)
Totals for dept 371-BUILDING INSPECTION DEPARTMENT		37,873	22,285	28,005	0	(22,285)	(100.00)

## GENERAL FUND 101

### BUILDING INSPECTION

#### ACTIVITY 371

#### 2017 - 2018 BUDGET

*(Moved to Public Safety Fund 205 beginning with Fiscal Year 2017-2018)*

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 a 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 - provides postage for the department's general mailing.

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.

826.000 LEGAL – provides legal counsel for this department.

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 DUES -

960.000 INSURANCE - liability insurance for this activity.



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 441-DEPARTMENT OF PUBLIC WORKS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-441-702.001	DPW SUPERVISORY WAGES	1,771	2,570	2,300	2,630	60	2.33
101-441-706.000	DPW WAGES	7,858	12,505	8,600	12,995	490	3.92
101-441-706.001	PART-TIME OR SEASONAL WAGES	447	1,180	600	1,170	(10)	(0.85)
101-441-708.000	CUSTODIAL WAGES	1,878	1,950	1,850	2,000	50	2.56
101-441-715.000	FICA	867	1,450	845	1,470	20	1.38
101-441-716.000	HOSPITALIZATION	3,289	4,330	3,000	4,215	(115)	(2.66)
101-441-717.000	LIFE INSURANCE	16	30	15	25	(5)	(16.67)
101-441-718.000	RETIREMENT	746	1,395	900	1,160	(235)	(16.85)
101-441-719.000	DISABILITY	26	65	50	65	0	0.00
101-441-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-441-721.000	WORKERS COMPENSATION INSURANCE	481	785	500	685	(100)	(12.74)
101-441-727.000	OFFICE SUPPLIES	296	300	100	300	0	0.00
101-441-740.000	OPERATING SUPPLIES	4,508	2,500	3,200	2,500	0	0.00
101-441-742.000	UNIFORM PURCHASES	1,191	1,100	1,400	1,100	0	0.00
101-441-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	746	1,000	1,000	2,000	1,000	100.00
101-441-802.000	CONTRACTS	4,100	1,000	1,500	1,500	500	50.00
101-441-812.000	UNIFORM CLEANING & REPAIR	3,377	4,000	3,200	4,000	0	0.00
101-441-824.000	SERVICE AGREEMENTS	1,861	600	650	600	0	0.00
101-441-826.000	LEGAL	0	1,200	0	1,200	0	0.00
101-441-835.000	MEDICAL EXAMS & SERVICES	639	200	275	200	0	0.00
101-441-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-441-853.000	TELEPHONE	2,633	75	1,070	75	0	0.00
101-441-860.000	TRAVEL, LODGING & MEALS	198	0	480	0	0	0.00
101-441-921.000	POWER	4,239	4,200	4,000	4,200	0	0.00
101-441-923.000	NATURAL GAS	3,597	7,000	3,600	7,000	0	0.00
101-441-924.000	WATER & SEWER	1,344	1,300	1,400	1,300	0	0.00
101-441-931.000	BUILDING & GROUNDS MAINTENANCE	2,904	4,000	2,500	4,000	0	0.00
101-441-933.000	EQUIPMENT MAINTENANCE	0	250	1,200	250	0	0.00
101-441-940.000	MOTOR EQUIPMENT RENTAL	1,498	2,000	3,000	2,000	0	0.00
101-441-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-441-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-441-960.000	INSURANCE	889	985	885	985	0	0.00
Totals for dept 441-DEPARTMENT OF PUBLIC WORKS		51,399	57,970	48,120	59,625	1,655	2.85

# GENERAL FUND 101

## DEPARTMENT OF PUBLIC WORKS

### ACTIVITY 441

### 2017 - 2018 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 62 hours of service by the DPW Superintendent.

706.000 DPW WAGES - provides 500 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 90 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 - special projects in this activity.

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

824.000 SERVICE AGREEMENTS - provides annual professional and Internet services.

826.000 LEGAL - legal counsel for this activity.

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

852.000 MISC COMM/INTERNET – records charges for 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.

921.000 POWER - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER - records City of Otsego utility expense.

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.)

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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 443-GENERAL SERVICES

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-443-701.000	CITY MANAGER SALARY	9,262	9,410	9,410	9,650	240	2.55
101-443-702.001	DPW SUPERVISORY WAGES	4,428	6,420	5,400	6,565	145	2.26
101-443-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
101-443-706.000	DPW WAGES	34,406	42,520	42,000	44,185	1,665	3.92
101-443-706.001	PART-TIME OR SEASONAL WAGES	3,138	6,870	2,825	6,495	(375)	(5.46)
101-443-715.000	FICA	3,658	5,145	4,565	5,225	80	1.55
101-443-716.000	HOSPITALIZATION	15,194	16,765	16,765	16,335	(430)	(2.56)
101-443-717.000	LIFE INSURANCE	78	100	75	85	(15)	(15.00)
101-443-718.000	RETIREMENT	4,012	5,400	4,800	4,870	(530)	(9.81)
101-443-719.000	DISABILITY	156	225	230	235	10	4.44
101-443-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-443-721.000	WORKERS COMPENSATION INSURANCE	2,821	4,075	3,200	3,620	(455)	(11.17)
101-443-740.000	OPERATING SUPPLIES	2,778	6,000	6,200	6,000	0	0.00
101-443-745.000	FUEL PURCHASES	55	0	30	0	0	0.00
101-443-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-443-802.000	CONTRACTS	5,182	2,500	3,500	2,500	0	0.00
101-443-802.001	CONTRACTS - TREES	0	0	0	0	0	0.00
101-443-824.000	SERVICE AGREEMENTS	22	0	90	0	0	0.00
101-443-853.000	TELEPHONE	18	305	150	305	0	0.00
101-443-860.000	TRAVEL, LODGING & MEALS	179	0	190	0	0	0.00
101-443-872.000	VEHICLE MAINTENANCE	0	0	0	0	0	0.00
101-443-900.000	ADVERTISING & PUBLISHING	0	200	50	200	0	0.00
101-443-921.000	POWER	48,335	46,000	46,000	46,000	0	0.00
101-443-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-443-940.000	MOTOR EQUIPMENT RENTAL	27,701	30,000	30,000	30,000	0	0.00
101-443-960.000	INSURANCE	655	765	550	765	0	0.00
Totals for dept 443-GENERAL SERVICES		162,078	182,700	176,030	183,035	335	0.18

## GENERAL FUND 101

### GENERAL SERVICES

#### ACTIVITY 443

#### 2017 - 2018 BUDGET

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

702.001 DPW SUPERVISORY WAGES - provides 156 hours of service by the DPW Superintendent.

702.002 ADMINISTRATIVE ASSISTANT/INTERN – provides 10 percent of the Assistant/Intern's wages.

706.000 DPW WAGES - provides 1,700 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 500 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.

745.000 FUEL PURCHASES - provides 10 percent of the city manager's fuel.

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.

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.

872.000 VEHICLE MAINTENANCE - minor maintenance to the city manager's vehicle in proportion to payroll allocated to this activity. Regular maintenance is provided by the Equipment Fund.

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

921.000 POWER - utility expense for street and parking lot lighting.

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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 525-RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-525-702.001	DPW SUPERVISORY WAGES	2,435	3,530	3,000	3,615	85	2.41
101-525-706.000	DPW WAGES	16,795	25,010	23,000	28,590	3,580	14.31
101-525-706.001	PART-TIME OR SEASONAL WAGES	9,629	10,140	10,000	10,590	450	4.44
101-525-715.000	FICA	2,146	3,055	2,755	3,350	295	9.66
101-525-716.000	HOSPITALIZATION	5,816	8,660	8,000	9,265	605	6.99
101-525-717.000	LIFE INSURANCE	29	50	35	45	(5)	(10.00)
101-525-718.000	RETIREMENT	1,612	2,620	2,300	2,550	(70)	(2.67)
101-525-719.000	DISABILITY	63	110	95	120	10	9.09
101-525-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-525-721.000	WORKERS COMPENSATION INSURANCE	1,979	2,695	2,400	2,590	(105)	(3.90)
101-525-740.000	OPERATING SUPPLIES	33	500	200	500	0	0.00
101-525-760.000	MINOR EQUIPMENT PURCHASES	959	1,000	0	1,000	0	0.00
101-525-802.000	CONTRACTS	921	0	1,300	0	0	0.00
101-525-802.001	CONTRACTS - RECYCLABLE MAT. CONTAINERS	5,214	7,500	6,000	7,500	0	0.00
101-525-802.002	CONTRACTS - CURBSIDE PICKUP	19,656	18,000	19,500	22,000	4,000	22.22
101-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	2,500	4,000	3,000	4,000	0	0.00
101-525-824.000	SERVICE AGREEMENTS	9	0	30	0	0	0.00
101-525-826.000	LEGAL	0	200	0	200	0	0.00
101-525-853.000	TELEPHONE	31	105	55	105	0	0.00
101-525-860.000	TRAVEL, LODGING & MEALS	90	0	100	0	0	0.00
101-525-900.000	ADVERTISING & PUBLISHING	291	650	400	650	0	0.00
101-525-921.000	POWER	732	1,100	1,000	1,100	0	0.00
101-525-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
101-525-931.000	BUILDING & GROUNDS MAINTENANCE	44	250	0	1,000	750	300.00
101-525-933.000	EQUIPMENT MAINTENANCE	0	500	0	1,000	500	100.00
101-525-940.000	MOTOR EQUIPMENT RENTAL	15,641	30,000	35,000	33,000	3,000	10.00
101-525-960.000	INSURANCE	311	330	390	330	0	0.00
Totals for dept 525-RECYCLING SERVICES		86,936	120,005	118,560	133,100	13,095	10.91

## GENERAL FUND 101

### RECYCLING SERVICES

#### ACTIVITY 525

#### 2017 - 2018 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 86 hours of service by the DPW Superintendent.

706.000 DPW Wages - provides 1,100 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES - provides 815 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.

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.

826.000 LEGAL – provides legal services for this activity.

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 POWER - 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 528-REFUSE TRANSFER STATION

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-528-702.001	DPW SUPERVISORY WAGES	2,436	3,530	3,300	3,615	85	2.41
101-528-706.000	DPW WAGES	17,547	18,760	15,000	19,495	735	3.92
101-528-706.001	PART-TIME OR SEASONAL WAGES	8,065	8,505	8,400	8,575	70	0.82
101-528-715.000	FICA	2,069	2,435	2,045	2,480	45	1.85
101-528-716.000	HOSPITALIZATION	6,834	6,495	6,000	6,320	(175)	(2.69)
101-528-717.000	LIFE INSURANCE	30	40	30	35	(5)	(12.50)
101-528-718.000	RETIREMENT	1,672	2,055	1,500	1,740	(315)	(15.33)
101-528-719.000	DISABILITY	66	85	60	90	5	5.88
101-528-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-528-721.000	WORKERS COMPENSATION INSURANCE	1,340	1,725	1,300	1,495	(230)	(13.33)
101-528-740.000	OPERATING SUPPLIES	1,177	700	700	700	0	0.00
101-528-760.000	MINOR EQUIPMENT PURCHASES	200	100	200	100	0	0.00
101-528-802.000	CONTRACTS	1,211	0	200	0	0	0.00
101-528-802.001	CONTRACTS - REFUSE CONTAINERS	24,253	22,000	22,000	22,000	0	0.00
101-528-824.000	SERVICE AGREEMENTS	9	0	30	0	0	0.00
101-528-826.000	LEGAL	0	0	0	0	0	0.00
101-528-853.000	TELEPHONE	31	105	55	105	0	0.00
101-528-860.000	TRAVEL, LODGING & MEALS	90	0	100	0	0	0.00
101-528-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
101-528-921.000	POWER	732	1,200	1,000	1,200	0	0.00
101-528-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
101-528-931.000	BUILDING & GROUNDS MAINTENANCE	4	250	0	1,000	750	300.00
101-528-933.000	EQUIPMENT MAINTENANCE	0	0	0	1,000	1,000	0.00
101-528-940.000	MOTOR EQUIPMENT RENTAL	7,374	4,000	6,500	7,000	3,000	75.00
101-528-960.000	INSURANCE	308	330	300	330	0	0.00
Totals for dept 528-REFUSE TRANSFER STATION		75,448	72,415	68,720	77,380	4,965	6.86

## GENERAL FUND 101

### REFUSE TRANSFER STATION

#### ACTIVITY 528

#### 2017 - 2018 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 86 hours of service by the DPW Superintendent.

706.000 DPW WAGES - 750 hours of DPW labor are provided.

706.001 PART-TIME OR SEASONAL WAGES - provides for 660 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.

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.

826.000 LEGAL – provides legal services for this activity.

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 POWER - 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, a landfill maintenance bond, worker's compensation, property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO  
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FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 651-AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-651-835.001	AMBULANCE CONTRACT	8,385	8,725	8,725	8,620	(105)	(1.20)
	Totals for dept 651-AMBULANCE SERVICES	8,385	8,725	8,725	8,620	(105)	(1.20)

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2017 - 2018 BUDGET

835.001 AMBULANCE CONTRACT - provides ambulance services to the City of Otsego by contract.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 721-PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-721-727.000	OFFICE SUPPLIES	8	100	120	100	0	0.00
101-721-728.000	POSTAGE	100	200	95	200	0	0.00
101-721-802.000	CONTRACTS	603	3,400	2,660	2,500	(900)	(26.47)
101-721-824.000	SERVICE AGREEMENTS	21	50	40	50	0	0.00
101-721-826.000	LEGAL	0	200	0	200	0	0.00
101-721-900.000	ADVERTISING & PUBLISHING	345	500	360	500	0	0.00
Totals for dept 721-PLANNING COMMISSION		1,077	4,450	3,275	3,550	(900)	(20.22)

## GENERAL FUND 101

### PLANNING COMMISSION

#### ACTIVITY 721

#### 2017 - 2018 BUDGET

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

728.000 POSTAGE – provides postage for mailing of notices and other general mailing.

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.

824.000 SERVICE AGREEMENTS - provides professional services, primarily for e-mail and/or Internet services.

826.000 LEGAL – provides legal services for this activity.

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



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 728-ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-728-702.000	SUPERVISORY WAGES	17,366	17,130	17,130	21,920	4,790	27.96
101-728-715.000	FICA	1,329	1,335	1,335	1,710	375	28.09
101-728-718.000	RETIREMENT	0	0	0	0	0	0.00
101-728-721.000	WORKERS COMPENSATION INSURANCE	75	80	75	85	5	6.25
101-728-727.000	OFFICE SUPPLIES	69	200	120	200	0	0.00
101-728-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-728-760.000	MINOR EQUIPMENT PURCHASES	4	2,000	50	500	(1,500)	(75.00)
101-728-802.000	CONTRACTS	1,500	1,500	1,500	1,500	0	0.00
101-728-802.001	CONTRACTS - ECONOMIC DEV DIRECTOR	0	0	0	0	0	0.00
101-728-824.000	SERVICE AGREEMENTS	268	300	250	300	0	0.00
101-728-824.001	WEB SITE SERVICES	0	100	25	100	0	0.00
101-728-826.000	LEGAL	0	100	0	100	0	0.00
101-728-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-728-853.000	TELEPHONE	88	60	50	60	0	0.00
101-728-860.000	TRAVEL, LODGING & MEALS	0	200	200	200	0	0.00
101-728-900.000	ADVERTISING & PUBLISHING	0	500	0	500	0	0.00
101-728-901.000	NEWSLETTER	0	0	0	0	0	0.00
101-728-902.000	COPY CHARGES	206	0	200	0	0	0.00
101-728-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
101-728-955.000	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	128	135	135	135	0	0.00
Totals for dept 728-ECONOMIC DEVELOPMENT		21,033	24,465	21,070	28,135	3,670	15.00

## GENERAL FUND 101

### ECONOMIC DEVELOPMENT

#### ACTIVITY 728

#### 2017 - 2018 BUDGET

702.000 SUPERVISORY WAGES - reflects the Economic Development Director's salary at 16 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 a portion of professional services to the network file server and e-mail systems and other service contracts as necessary.

824.001 CITY 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 – records charges for 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.

901.000 NEWSLETTER - the layout, publishing and mailing of a quarterly newsletter to downtown businesses.

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

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

955.000 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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 751-PARKS & RECREATION

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-751-702.001	DPW SUPERVISORY WAGES	2,657	3,850	3,300	3,940	90	2.34
101-751-706.000	DPW WAGES	18,809	20,010	18,000	20,795	785	3.92
101-751-706.001	PART-TIME OR SEASONAL WAGES	4,317	5,040	4,000	5,005	(35)	(0.69)
101-751-715.000	FICA	1,855	2,290	1,935	2,330	40	1.75
101-751-716.000	HOSPITALIZATION	6,690	6,930	6,200	6,740	(190)	(2.74)
101-751-717.000	LIFE INSURANCE	32	40	30	35	(5)	(12.50)
101-751-718.000	RETIREMENT	1,827	2,195	1,800	1,855	(340)	(15.49)
101-751-719.000	DISABILITY	67	95	65	100	5	5.26
101-751-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-751-721.000	WORKERS COMPENSATION INSURANCE	885	1,005	800	895	(110)	(10.95)
101-751-740.000	OPERATING SUPPLIES	817	2,000	2,800	2,200	200	10.00
101-751-750.000	LANDSCAPING SUPPLIES	197	1,000	0	1,000	0	0.00
101-751-760.000	MINOR EQUIPMENT PURCHASES	0	2,500	1,500	2,500	0	0.00
101-751-802.000	CONTRACTS	25,651	26,000	26,000	46,000	20,000	76.92
101-751-824.000	SERVICE AGREEMENTS	9	0	30	0	0	0.00
101-751-824.001	WEB SITE SERVICES	13	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
101-751-853.000	TELEPHONE	8	0	60	0	0	0.00
101-751-860.000	TRAVEL, LODGING & MEALS	98	0	115	0	0	0.00
101-751-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
101-751-921.000	POWER	2,671	3,000	2,700	3,000	0	0.00
101-751-924.000	WATER & SEWER	3,413	5,000	7,200	6,500	1,500	30.00
101-751-931.000	BUILDING & GROUNDS MAINTENANCE	9,250	8,500	7,000	8,500	0	0.00
101-751-935.000	PARK MAINTENANCE	442	9,400	7,000	9,500	100	1.06
101-751-940.000	MOTOR EQUIPMENT RENTAL	10,933	6,500	7,500	7,000	500	7.69
101-751-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-751-960.000	INSURANCE	1,391	1,510	1,425	1,510	0	0.00
Totals for dept 751-PARKS & RECREATION		106,032	120,865	113,460	143,405	22,540	18.65

## GENERAL FUND 101

### PARKS & RECREATION

#### ACTIVITY 751

#### 2017 - 2018 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 94 hours of service by the DPW Superintendent.

706.000 DPW WAGES - 800 hours of DPW service are provided for this activity.

706.001 PART-TIME OR SEASONAL WAGES - provides 385 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 - provides two portable rest room facilities at each park for a seven month period (April through October). For 2017-2018, an additional \$20,000 is included for engineering services to develop a new master plan for Memorial Park which will be used for future park improvement grant applications.

824.001 CITY 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.

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 - provides publication of notices regarding parks.

921.000 POWER - records electric utility expense.

924.000 WATER & SEWER - records City of Otsego utility expense.

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  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-901-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
101-901-706.000	DPW WAGES	0	0	0	0	0	0.00
101-901-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
101-901-715.000	FICA	0	0	0	0	0	0.00
101-901-716.000	HOSPITALIZATION	0	0	0	0	0	0.00
101-901-717.000	LIFE INSURANCE	0	0	0	0	0	0.00
101-901-718.000	RETIREMENT	0	0	0	0	0	0.00
101-901-719.000	DISABILITY	0	0	0	0	0	0.00
101-901-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-901-721.000	WORKERS COMPENSATION INSURANCE	0	0	0	0	0	0.00
101-901-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
101-901-802.000	CONTRACTS	0	0	0	0	0	0.00
101-901-820.000	ENGINEERING	0	0	0	0	0	0.00
101-901-940.000	MOTOR EQUIPMENT RENTAL	0	0	0	0	0	0.00
101-901-960.000	INSURANCE	0	0	0	0	0	0.00
101-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
101-901-974.000	LAND IMPROVEMENTS	0	0	5,200	0	0	0.00
101-901-974.265	LAND IMPRVMENTS - CITY HALL	0	0	0	0	0	0.00
101-901-974.301	LAND IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
101-901-974.336	LAND IMPRVMENTS - FIRE DEPT	0	0	0	0	0	0.00
101-901-974.441	LAND IMPRVMENTS - DPW	0	0	0	0	0	0.00
101-901-974.751	LAND IMPRVMENTS - PARKS	0	0	0	0	0	0.00
101-901-974.806	LAND IMPRVMENTS - COMM CENTER	0	0	0	0	0	0.00
101-901-975.265	BLDG IMPRVMENTS - CITY HALL	0	0	0	0	0	0.00
101-901-975.301	BLDG IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
101-901-975.336	BLDG IMPRVMENTS - FIRE DEPT	7,385	0	0	0	0	0.00
101-901-975.441	BLDG IMPRVMENTS - DPW	0	18,000	18,000	0	(18,000)	(100.00)
101-901-975.751	BLDG IMPRVMENTS - PARKS	0	0	0	0	0	0.00
101-901-975.806	BLDG IMPRVMENTS - COMM CNTR	0	0	0	0	0	0.00
101-901-977.301	EQUIPMENT - POLICE DEPT	0	0	0	0	0	0.00
101-901-977.336	EQUIPMENT - FIRE DEPT	0	0	0	0	0	0.00
101-901-977.441	EQUIPMENT - DPW	0	0	0	0	0	0.00
101-901-977.528	EQUIPMENT - TRANSFER STATION	0	0	0	0	0	0.00
101-901-977.540	EQUIPMENT - FIRE DEPT (CITY ONLY)	0	0	0	0	0	0.00
101-901-980.172	OFFICE EQUIP & FURN - CITY MGR	0	0	0	0	0	0.00
101-901-980.215	OFFICE EQUIP & FURN - CITY CLERK	0	0	0	0	0	0.00
101-901-980.253	OFFICE EQUIP & FURN - TREAS / FIN DIR.	0	0	0	0	0	0.00
101-901-980.257	OFFICE EQUIP & FURN - ASSESSING	0	0	0	0	0	0.00
101-901-980.265	OFFICE EQUIP & FURN - CITY HALL	0	0	8,300	0	0	0.00
101-901-980.301	OFFICE EQUIP & FURN - POLICE DEPT	0	0	0	0	0	0.00
101-901-980.336	OFFICE EQUIP & FURN - FIRE DEPT	0	0	0	0	0	0.00
101-901-980.441	OFFICE EQUIP & FURN - DPW	0	0	0	0	0	0.00
101-901-980.806	OFFICE EQUIP & FURN - COMM CENTER	0	0	0	0	0	0.00
101-901-981.301	VEHICLE PURCHASE - POLICE DEPT	72,752	0	0	0	0	0.00
101-901-981.336	VEHICLE PURCHASE - FIRE DEPT	0	0	0	0	0	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		80,137	18,000	31,500	0	(18,000)	(100.00)

## GENERAL FUND 101

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2017 - 2018 BUDGET

*[This activity moved to the Capital Projects Fund 401 and the Equipment Replacement Fund 402, beginning with Fiscal Year 2017-2018.]*

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

706.000 DPW WAGES - 0 hours of DPW service are provided for this activity.

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

740.000 SUPPLIES - provides for miscellaneous supplies involved in the current capital improvement project.

802.000 Contracts - provides for miscellaneous minor contractual services, such as the rental of equipment and waste removal involved in a capital improvement project.

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

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for motor equipment used to clear and/or improve areas involved in capital improvements (i.e. trucks, lawn mowers, fork lift, backhoes, etc.).

960.000 INSURANCE - worker's compensation and liability insurance.

971.000 LAND PURCHASES - projected expenditures for land purchases.

974.000 LAND IMPROVEMENT - provides for contractual services (engineering, construction, etc.)

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.
- 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.
- 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.
- 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.
- 980.806 OFFICE EQUIPMENT & FURNITURE - COMMUNITY CENTER - 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.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 991-TRANSFERS OUT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
101-991-999.205	TRANSFER TO PUBLIC SAFETY FUND	0	0	0	850,555	850,555	0.00
101-991-999.248	TRANSFER TO DDA / MAIN STREET	0	0	303,400	0	0	0.00
101-991-999.302	TRANSFER TO EQUIP & REPLCMNT DEBT FUND	0	0	0	0	0	0.00
101-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	20,000	20,000	0.00
101-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FUND	0	0	0	6,000	6,000	0.00
Totals for dept 991-TRANSFERS OUT		0	0	303,400	876,555	876,555	0.00
TOTAL APPROPRIATIONS		2,048,537	2,119,365	2,350,702	1,995,600	(123,765)	(5.84)
NET OF REVENUES/APPROPRIATIONS - FUND 101		496	586,725	239,260	156,135	430,590	(73.39)
BEGINNING FUND BALANCE		624,145	624,646	624,646	863,906	239,260	38.30
ENDING FUND BALANCE		624,641	1,211,371	863,906	1,020,041	(191,330)	(15.79)

## GENERAL FUND 101

### TRANSFERS OUT

#### ACTIVITY 991

#### 2017 - 2018 BUDGET

- 999.205 TRANSFER TO PUBLIC SAFETY FUND 205 – subsidy necessary to the Public Safety Fund to meet current year appropriation shortfall.
- 999.248 TRANSFER TO DDA/MAIN STREET FUND 248 – subsidy to DDA/Main Street Fund as approved. 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.

## MAJOR STREET FUND

### FUND 202 SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

ACT 51 REVENUE	\$ 286,140	
BUILD MICHIGAN PROGRAM	\$ 6,975	
METRO AUTHORITY DISTRIBUTIONS	\$ 4,430	
M-89 MAINTENANCE RECEIPTS	\$ 10,000	
GRANT REVENUE	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 389,685	
<u>OTHER REVENUE</u>	<u>\$ 2,900</u>	
TOTAL ESTIMATED REVENUES		\$ 700,130

#### APPROPRIATIONS

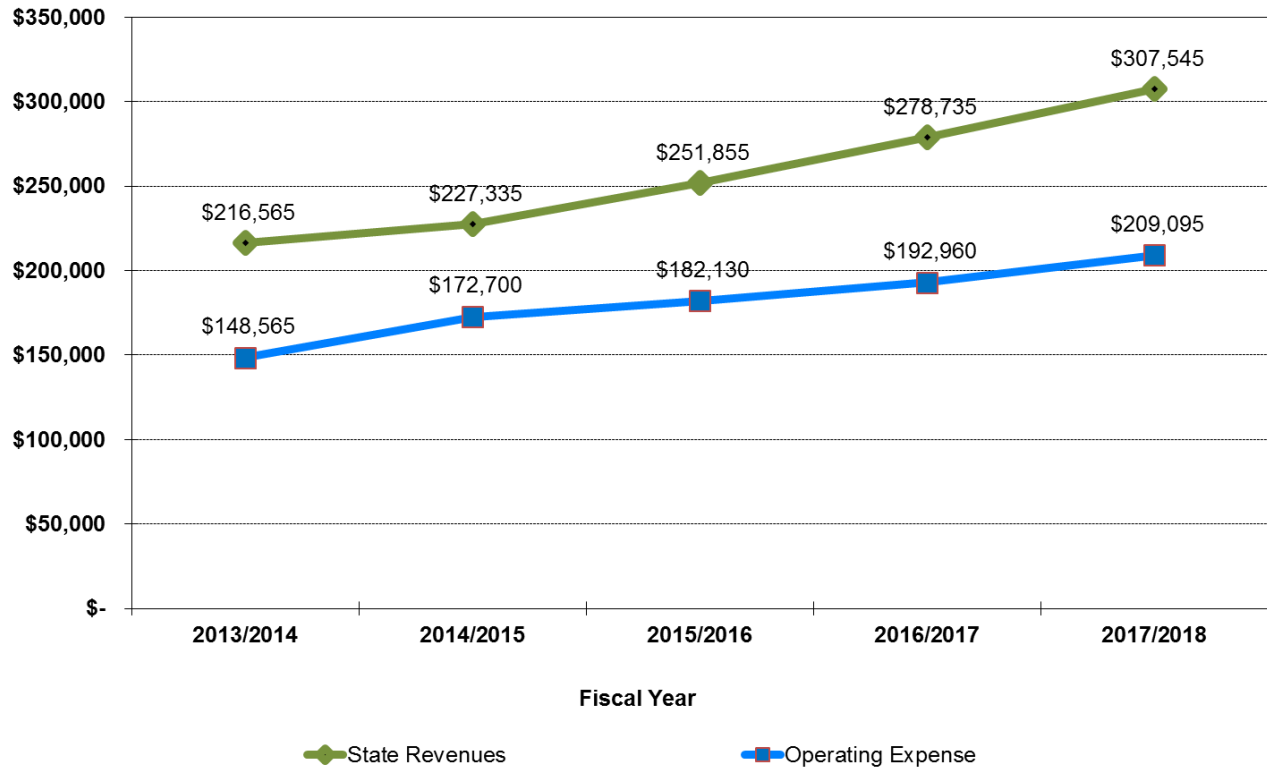
SURFACE MAINTENANCE	\$ 43,360	
RIGHT OF WAY MAINTENANCE	\$ 24,425	
TREES & SHRUBS	\$ 16,615	
DRAINAGE	\$ 16,005	
BRIDGE MAINTENANCE	\$ 8,090	
TRAFFIC SIGNS & SIGNALS	\$ 8,070	
WINTER MAINTENANCE	\$ 48,105	
ADMINISTRATION	\$ 22,460	
M-89 SURFACE MAINTENANCE	\$ 5,545	
M-89 TREES & SHRUBS	\$ 1,835	
M-89 DRAINAGE	\$ 3,490	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,125	
M-89 SNOW PLOWING	\$ 3,870	
M-89 SNOW HAULING	\$ 6,100	
CAPITAL IMPROVEMENTS	\$ 460,520	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 669,615

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	\$ 30,515
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017	\$ 36,595
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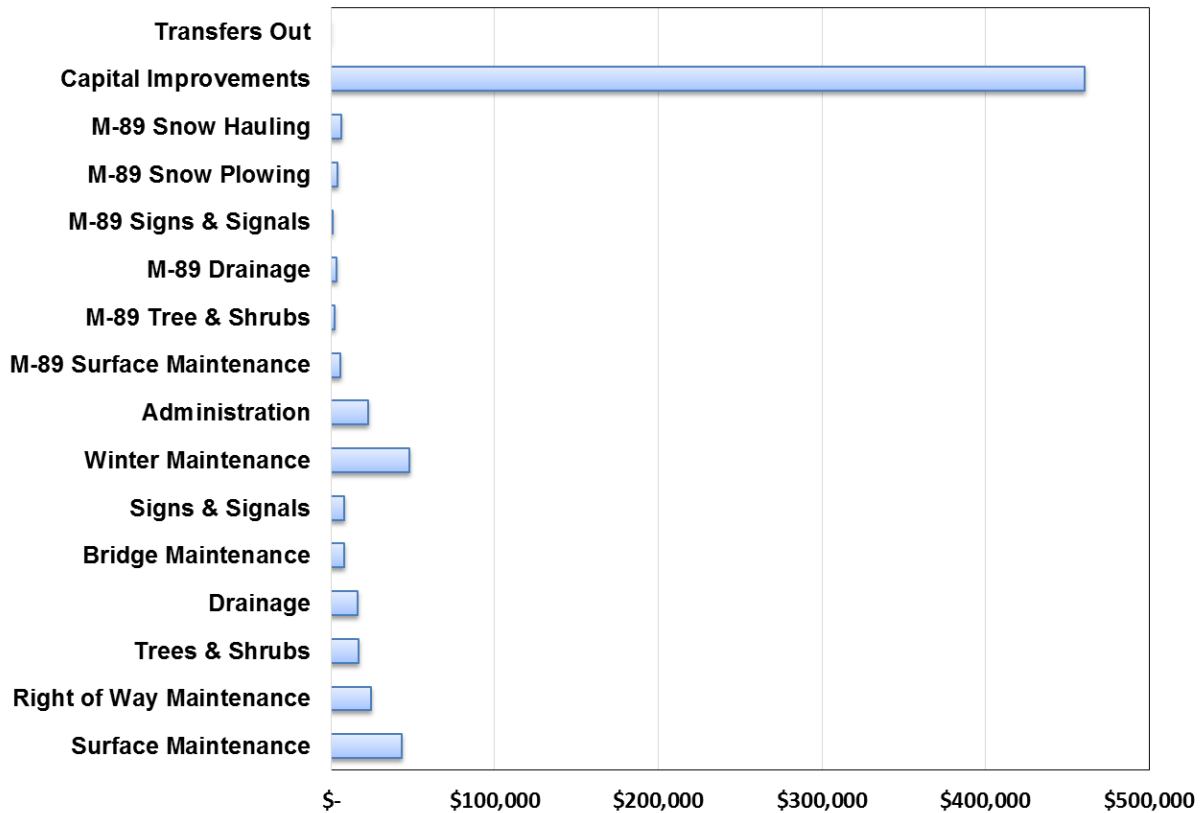
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018	\$ 67,110
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## MAJOR STREET FUND OPERATING EXPENDITURES AS COMPARED WITH STATE SHARED REVENUES



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. Significant capital improvements are scheduled for this fiscal year. Surface and winter maintenance activities continue to be major operating expenditures for this fund.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 202 - MAJOR STREET FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
202-000-453.000	METRO ACT TELECOM PERMIT	5,986	0	0	0	0	0.00
202-000-510.000	FEDERAL GRANTS - CONSTRUCTION	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 SHARED REV (ACT 51 MTF)	216,290	257,330	241,810	286,140	28,810	11.20
202-000-547.000	STATE SHARED REV - (ACT 51 LRP)	6,964	6,975	6,970	6,975	0	0.00
202-000-548.000	STATE SHARED REV - METRO ACT	0	4,430	0	4,430	0	0.00
202-000-549.000	STATE GRANTS - M-89 CONTRACT	10,935	10,000	10,000	10,000	0	0.00
202-000-550.000	STATE GRANTS - CONSTRUCTION	0	375,000	375,000	0	(375,000)	(100.00)
202-000-569.000	STATE GRANTS - OTHER	33,755	0	0	0	0	0.00
202-000-628.000	CITY LABOR & MATERIALS	1,396	2,500	1,000	2,500	0	0.00
202-000-664.000	INVESTMENT INTEREST	181	400	150	400	0	0.00
202-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-688.000	REFUNDS & REIMBURSEMENTS	0	0	75	0	0	0.00
202-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
202-000-695.000	REVENUE CONTRA ACCOUNT	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	360,000	360,000	367,685	7,685	2.13
202-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	33,600	22,405	22,000	(11,600)	(34.52)
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		275,507	1,050,235	1,017,410	700,130	(350,105)	(33.34)
TOTAL ESTIMATED REVENUES		275,507	1,050,235	1,017,410	700,130	(350,105)	(33.34)



## MAJOR STREET FUND 202

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 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) - revenues shared by the State to be used to maintain city streets. These revenues come from Act 51 which designates a portion of state fuel and license taxes to be forwarded for municipal use. The State currently certifies there are 8.56 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 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.
- 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.

MAJOR STREET FUND ESTIMATED REVENUES - Cont.

- 550.000 STATE GRANTS - CONSTRUCTION - anticipated revenues from Michigan Transportation Alternatives (TAP) program for streetscape improvements promoting walkability in the downtown business district. This is a competitive grant which funds up to 80 percent of eligible costs and is administered by MDOT using Federal Transportation Funds received by the State.
- 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-ratio of total Act 51 Funds - 75 percent to major streets, 25 percent to local streets.
- 628.000 CITY LABOR & MATERIALS - reimbursements for city labor outside normal scope of services. Charges are based upon employee wages and hourly equivalent of fringe benefits, materials and motor equipment rental.
- 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 AND REIMBURSEMENTS - records miscellaneous reimbursements such as insurance premium dividends.
- 694.000 CASH SHORT/OVER - balances untraceable or immaterial errors.
- 695.000 REVENUE CONTRA ACCOUNT - this control account is used to reverse revenues from a previous fiscal year, when necessary.
- 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  
2017-2018 FISCAL YEAR

Fund 202 - MAJOR STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
Dept 464-SURFACE MAINTENANCE							
202-464-702.001	DPW SUPERVISORY WAGES	2,768	4,010	3,000	4,105	95	2.37
202-464-706.000	DPW WAGES	9,145	11,255	10,000	11,700	445	3.95
202-464-706.001	PART-TIME OR SEASONAL WAGES	247	265	600	390	125	47.17
202-464-715.000	FICA	861	1,235	1,040	1,275	40	3.24
202-464-716.000	HOSPITALIZATION	3,287	3,900	3,300	3,795	(105)	(2.69)
202-464-717.000	LIFE INSURANCE	15	30	15	20	(10)	(33.33)
202-464-718.000	RETIREMENT	865	1,425	1,300	1,045	(380)	(26.67)
202-464-719.000	DISABILITY	36	65	40	65	0	0.00
202-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-464-721.000	WORKERS COMPENSATION INSURANCE	807	1,355	900	1,005	(350)	(25.83)
202-464-740.000	OPERATING SUPPLIES	5,595	6,000	8,000	6,000	0	0.00
202-464-802.000	CONTRACTS	116	1,000	750	1,000	0	0.00
202-464-802.001	CONTRACTS - SWEEPING	8,292	8,450	8,450	8,450	0	0.00
202-464-802.002	CONTRACTS - PAVEMENT MARKING	0	2,190	3,510	2,190	0	0.00
202-464-860.000	TRAVEL, LODGING & MEALS	102	120	120	120	0	0.00
202-464-940.000	MOTOR EQUIPMENT RENTAL	3,455	2,200	3,300	2,200	0	0.00
202-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464-SURFACE MAINTENANCE		35,591	43,500	44,325	43,360	(140)	(0.32)
Dept 467-RIGHT-OF-WAY MAINTENANCE							
202-467-702.001	DPW SUPERVISORY WAGES	1,218	1,765	1,500	1,810	45	2.55
202-467-706.000	DPW WAGES	16,094	6,255	6,500	9,100	2,845	45.48
202-467-706.001	PART-TIME OR SEASONAL WAGES	833	460	300	520	60	13.04
202-467-715.000	FICA	1,284	680	635	900	220	32.35
202-467-716.000	HOSPITALIZATION	6,319	2,170	2,200	2,950	780	35.94
202-467-717.000	LIFE INSURANCE	29	20	20	15	(5)	(25.00)
202-467-718.000	RETIREMENT	1,565	750	830	815	65	8.67
202-467-719.000	DISABILITY	58	35	30	45	10	28.57
202-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-467-721.000	WORKERS COMPENSATION INSURANCE	1,198	730	510	710	(20)	(2.74)
202-467-740.000	OPERATING SUPPLIES	7,739	1,000	500	1,000	0	0.00
202-467-802.000	CONTRACTS	6,729	0	400	0	0	0.00
202-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	5,000	0	5,000	0	0.00
202-467-860.000	TRAVEL, LODGING & MEALS	45	60	40	60	0	0.00
202-467-940.000	MOTOR EQUIPMENT RENTAL	6,579	1,200	2,500	1,500	300	25.00
202-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467-RIGHT-OF-WAY MAINTENANCE		49,690	20,125	15,965	24,425	4,300	21.37
Dept 468-TREES & SHRUBS							
202-468-702.001	DPW SUPERVISORY WAGES	1,328	1,925	1,600	1,970	45	2.34
202-468-706.000	DPW WAGES	5,359	5,005	9,000	5,850	845	16.88
202-468-706.001	PART-TIME OR SEASONAL WAGES	284	135	600	130	(5)	(3.70)
202-468-715.000	FICA	492	570	860	630	60	10.53
202-468-716.000	HOSPITALIZATION	1,901	1,735	1,500	1,900	165	9.51
202-468-717.000	LIFE INSURANCE	9	15	15	10	(5)	(33.33)
202-468-718.000	RETIREMENT	525	650	1,120	525	(125)	(19.23)
202-468-719.000	DISABILITY	20	30	35	35	5	16.67
202-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-468-721.000	WORKERS COMPENSATION INSURANCE	474	660	700	525	(135)	(20.45)
202-468-740.000	OPERATING SUPPLIES	61	0	5	0	0	0.00
202-468-802.000	CONTRACTS	39	990	1,000	990	0	0.00
202-468-860.000	TRAVEL, LODGING & MEALS	49	25	40	50	25	100.00
202-468-940.000	MOTOR EQUIPMENT RENTAL	7,534	4,000	8,600	4,000	0	0.00
202-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468-TREES & SHRUBS		18,075	15,740	25,075	16,615	875	5.56

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

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
Dept 469-DRAINAGE							
202-469-702.001	DPW SUPERVISORY WAGES	1,328	1,925	1,700	1,970	45	2.34
202-469-706.000	DPW WAGES	2,582	5,005	2,500	3,900	(1,105)	(22.08)
202-469-706.001	PART-TIME OR SEASONAL WAGES	186	70	0	65	(5)	(7.14)
202-469-715.000	FICA	297	565	320	470	(95)	(16.81)
202-469-716.000	HOSPITALIZATION	985	1,735	890	1,265	(470)	(27.09)
202-469-717.000	LIFE INSURANCE	4	15	5	10	(5)	(33.33)
202-469-718.000	RETIREMENT	224	650	420	350	(300)	(46.15)
202-469-719.000	DISABILITY	10	30	15	25	(5)	(16.67)
202-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-469-721.000	WORKERS COMPENSATION INSURANCE	162	315	200	200	(115)	(36.51)
202-469-740.000	OPERATING SUPPLIES	326	3,500	0	3,500	0	0.00
202-469-802.000	CONTRACTS	0	3,000	1,500	3,000	0	0.00
202-469-860.000	TRAVEL, LODGING & MEALS	49	35	70	50	15	42.86
202-469-940.000	MOTOR EQUIPMENT RENTAL	1,261	1,000	1,500	1,200	200	20.00
202-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469-DRAINAGE		7,414	17,845	9,120	16,005	(1,840)	(10.31)
Dept 473-BRIDGE MAINTENANCE							
202-473-702.001	DPW SUPERVISORY WAGES	221	325	300	330	5	1.54
202-473-706.000	DPW WAGES	0	1,005	0	1,040	35	3.48
202-473-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-473-715.000	FICA	17	110	20	115	5	4.55
202-473-716.000	HOSPITALIZATION	47	350	0	340	(10)	(2.86)
202-473-717.000	LIFE INSURANCE	0	10	0	5	(5)	(50.00)
202-473-718.000	RETIREMENT	0	130	30	95	(35)	(26.92)
202-473-719.000	DISABILITY	0	10	0	10	0	0.00
202-473-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-473-721.000	WORKERS COMPENSATION INSURANCE	16	120	20	90	(30)	(25.00)
202-473-740.000	OPERATING SUPPLIES	0	400	0	400	0	0.00
202-473-802.000	CONTRACTS	0	5,000	5,000	5,000	0	0.00
202-473-860.000	TRAVEL, LODGING & MEALS	8	15	10	15	0	0.00
202-473-940.000	MOTOR EQUIPMENT RENTAL	0	650	0	650	0	0.00
202-473-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 473-BRIDGE MAINTENANCE		309	8,125	5,380	8,090	(35)	(0.43)
Dept 475-TRAFFIC SIGNS & SIGNALS							
202-475-702.001	DPW SUPERVISORY WAGES	443	645	600	660	15	2.33
202-475-706.000	DPW WAGES	985	1,880	2,500	1,950	70	3.72
202-475-706.001	PART-TIME OR SEASONAL WAGES	27	70	60	65	(5)	(7.14)
202-475-715.000	FICA	104	215	240	220	5	2.33
202-475-716.000	HOSPITALIZATION	330	655	600	635	(20)	(3.05)
202-475-717.000	LIFE INSURANCE	2	10	5	5	(5)	(50.00)
202-475-718.000	RETIREMENT	98	235	315	175	(60)	(25.53)
202-475-719.000	DISABILITY	3	15	15	15	0	0.00
202-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-475-721.000	WORKERS COMPENSATION INSURANCE	97	230	240	170	(60)	(26.09)
202-475-740.000	OPERATING SUPPLIES	383	2,500	2,400	2,500	0	0.00
202-475-802.000	CONTRACTS	1,271	1,000	1,300	1,300	300	30.00
202-475-860.000	TRAVEL, LODGING & MEALS	16	25	20	25	0	0.00
202-475-940.000	MOTOR EQUIPMENT RENTAL	264	350	1,000	350	0	0.00
202-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475-TRAFFIC SIGNS & SIGNALS		4,023	7,830	9,295	8,070	240	3.07

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

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
Dept 478-WINTER MAINTENANCE							
202-478-702.001	DPW SUPERVISORY WAGES	1,328	1,925	1,700	1,970	45	2.34
202-478-706.000	DPW WAGES	3,781	10,005	5,000	10,400	395	3.95
202-478-706.001	PART-TIME OR SEASONAL WAGES	674	265	350	520	255	96.23
202-478-715.000	FICA	416	975	500	1,015	40	4.10
202-478-716.000	HOSPITALIZATION	2,218	3,465	1,500	3,375	(90)	(2.60)
202-478-717.000	LIFE INSURANCE	6	25	10	20	(5)	(20.00)
202-478-718.000	RETIREMENT	292	1,100	700	930	(170)	(15.45)
202-478-719.000	DISABILITY	13	50	20	50	0	0.00
202-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-478-721.000	WORKERS COMPENSATION INSURANCE	357	1,030	350	800	(230)	(22.33)
202-478-740.000	OPERATING SUPPLIES	7,584	13,000	9,000	13,000	0	0.00
202-478-802.000	CONTRACTS	0	0	0	0	0	0.00
202-478-860.000	TRAVEL, LODGING & MEALS	49	25	50	25	0	0.00
202-478-940.000	MOTOR EQUIPMENT RENTAL	9,981	16,000	8,500	16,000	0	0.00
202-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478-WINTER MAINTENANCE		26,699	47,865	27,680	48,105	240	0.50
Dept 483-ADMINISTRATION							
202-483-701.000	CITY MANAGER SALARY	4,631	4,705	4,705	4,825	120	2.55
202-483-702.000	SUPERVISORY WAGES	3,640	3,710	3,710	3,805	95	2.56
202-483-702.001	DPW SUPERVISORY WAGES	1,439	2,090	1,650	2,135	45	2.15
202-483-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
202-483-705.000	CLERICAL WAGES	2,505	2,605	2,600	2,670	65	2.50
202-483-715.000	FICA	878	1,025	1,000	1,050	25	2.44
202-483-716.000	HOSPITALIZATION	3,844	3,060	3,900	3,025	(35)	(1.14)
202-483-717.000	LIFE INSURANCE	18	25	20	20	(5)	(20.00)
202-483-718.000	RETIREMENT	995	1,220	1,100	1,035	(185)	(15.16)
202-483-719.000	DISABILITY	39	55	40	55	0	0.00
202-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-483-721.000	WORKERS COMPENSATION INSURANCE	150	225	160	225	0	0.00
202-483-745.000	FUEL PURCHASES	28	60	15	60	0	0.00
202-483-801.000	BANKING CHARGES	778	0	650	650	650	0.00
202-483-802.000	CONTRACTS	0	0	0	0	0	0.00
202-483-807.000	AUDIT	770	770	770	850	80	10.39
202-483-824.000	SERVICE AGREEMENTS	43	0	150	150	150	0.00
202-483-826.000	LEGAL	0	100	0	100	0	0.00
202-483-853.000	TELEPHONE	41	50	250	50	0	0.00
202-483-860.000	TRAVEL, LODGING & MEALS	53	65	65	65	0	0.00
202-483-872.000	VEHICLE MAINTENANCE	0	0	0	0	0	0.00
202-483-900.000	ADVERTISING & PUBLISHING	99	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	132	350	130	350	0	0.00
202-483-955.000	DUES	313	500	310	500	0	0.00
202-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
202-483-960.000	INSURANCE	684	700	770	840	140	20.00
Totals for dept 483-ADMINISTRATION		21,080	21,315	21,995	22,460	1,145	5.37

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Fund 202 - MAJOR STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 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	592	1,005	640	1,040	35	3.48
202-486-706.001	PART-TIME OR SEASONAL WAGES	53	70	0	0	(70)	(100.00)
202-486-715.000	FICA	45	90	45	85	(5)	(5.56)
202-486-716.000	HOSPITALIZATION	250	350	60	340	(10)	(2.86)
202-486-717.000	LIFE INSURANCE	1	5	5	5	0	0.00
202-486-718.000	RETIREMENT	59	95	55	95	0	0.00
202-486-719.000	DISABILITY	2	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	43	95	40	65	(30)	(31.58)
202-486-740.000	OPERATING SUPPLIES	108	835	0	835	0	0.00
202-486-802.000	CONTRACTS	0	730	0	730	0	0.00
202-486-802.001	CONTRACTS - SWEEPING	844	1,645	850	1,645	0	0.00
202-486-940.000	MOTOR EQUIPMENT RENTAL	304	700	300	700	0	0.00
202-486-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 486-M-89 SURFACE MAINTENANCE		2,301	5,625	2,000	5,545	(80)	(1.42)
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	179	755	100	780	25	3.31
202-490-706.001	PART-TIME OR SEASONAL WAGES	0	70	0	0	(70)	(100.00)
202-490-715.000	FICA	12	70	10	65	(5)	(7.14)
202-490-716.000	HOSPITALIZATION	49	265	35	255	(10)	(3.77)
202-490-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-490-718.000	RETIREMENT	18	70	10	70	0	0.00
202-490-719.000	DISABILITY	1	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	12	80	10	55	(25)	(31.25)
202-490-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-490-802.000	CONTRACTS	175	0	0	0	0	0.00
202-490-940.000	MOTOR EQUIPMENT RENTAL	212	600	0	600	0	0.00
202-490-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 490-M-89 TREES & SHRUBS		658	1,920	170	1,835	(85)	(4.43)
Dept 491-M-89 DRAINAGE							
202-491-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-491-706.000	DPW WAGES	1,048	505	3,500	1,300	795	157.43
202-491-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-491-715.000	FICA	72	45	270	105	60	133.33
202-491-716.000	HOSPITALIZATION	302	175	1,650	425	250	142.86
202-491-717.000	LIFE INSURANCE	1	5	10	5	0	0.00
202-491-718.000	RETIREMENT	103	50	350	120	70	140.00
202-491-719.000	DISABILITY	5	5	15	5	0	0.00
202-491-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-491-721.000	WORKERS COMPENSATION INSURANCE	25	20	75	30	10	50.00
202-491-740.000	OPERATING SUPPLIES	322	100	1,250	300	200	200.00
202-491-802.000	CONTRACTS	474	0	2,500	500	500	0.00
202-491-940.000	MOTOR EQUIPMENT RENTAL	689	100	1,700	700	600	600.00
202-491-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 491-M-89 DRAINAGE		3,041	1,005	11,320	3,490	2,485	247.26



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APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 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	419	130	150	390	260	200.00
202-494-706.001	PART-TIME OR SEASONAL WAGES	89	0	0	0	0	0.00
202-494-715.000	FICA	39	15	10	35	20	133.33
202-494-716.000	HOSPITALIZATION	158	45	50	130	85	188.89
202-494-717.000	LIFE INSURANCE	1	5	0	5	0	0.00
202-494-718.000	RETIREMENT	44	15	15	35	20	133.33
202-494-719.000	DISABILITY	2	5	0	5	0	0.00
202-494-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-494-721.000	WORKERS COMPENSATION INSURANCE	36	20	10	25	5	25.00
202-494-740.000	OPERATING SUPPLIES	0	100	0	100	0	0.00
202-494-933.000	EQUIPMENT MAINTENANCE	0	0	300	300	300	0.00
202-494-940.000	MOTOR EQUIPMENT RENTAL	121	20	50	100	80	400.00
202-494-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 494-M-89 TRAFFIC SIGNS & SIGNALS		909	355	585	1,125	770	216.90
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	698	1,255	350	1,300	45	3.59
202-497-706.001	PART-TIME OR SEASONAL WAGES	72	70	35	65	(5)	(7.14)
202-497-715.000	FICA	54	110	30	115	5	4.55
202-497-716.000	HOSPITALIZATION	419	435	135	425	(10)	(2.30)
202-497-717.000	LIFE INSURANCE	1	5	5	5	0	0.00
202-497-718.000	RETIREMENT	31	115	35	120	5	4.35
202-497-719.000	DISABILITY	2	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	42	115	35	85	(30)	(26.09)
202-497-740.000	OPERATING SUPPLIES	0	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	1,344	1,500	850	1,500	0	0.00
202-497-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 497-M-89 SNOW PLOWING		2,663	3,860	1,480	3,870	10	0.26
Dept 498-M-89 SNOW HAULING							
202-498-702.001	DPW SUPERVISORY WAGES	553	805	550	825	20	2.48
202-498-706.000	DPW WAGES	515	1,630	1,010	1,690	60	3.68
202-498-706.001	PART-TIME OR SEASONAL WAGES	13	70	40	65	(5)	(7.14)
202-498-715.000	FICA	79	205	120	210	5	2.44
202-498-716.000	HOSPITALIZATION	338	565	300	550	(15)	(2.65)
202-498-717.000	LIFE INSURANCE	1	10	5	5	(5)	(50.00)
202-498-718.000	RETIREMENT	44	235	120	155	(80)	(34.04)
202-498-719.000	DISABILITY	2	15	5	15	0	0.00
202-498-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-498-721.000	WORKERS COMPENSATION INSURANCE	73	230	105	160	(70)	(30.43)
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-860.000	TRAVEL, LODGING & MEALS	20	5	25	25	20	400.00
202-498-940.000	MOTOR EQUIPMENT RENTAL	1,108	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		2,746	6,170	4,080	6,100	(70)	(1.13)
Dept 901-CAPITAL IMPROVEMENTS							
202-901-970.000	CAPITAL OUTLAY	406,478	675,000	1,008,500	460,520	(214,480)	(31.77)
Totals for dept 901-CAPITAL IMPROVEMENTS		406,478	675,000	1,008,500	460,520	(214,480)	(31.77)



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 202 - MAJOR STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
<hr/>							
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
<hr/>							
TOTAL APPROPRIATIONS		581,677	876,280	1,186,970	669,615	(206,665)	(23.58)
<hr/>							
NET OF REVENUES/APPROPRIATIONS - FUND 202		(306,170)	173,955	(169,560)	30,515	143,440	(82.46)
BEGINNING FUND BALANCE		512,324	206,155	206,155	36,595	(169,560)	(82.25)
ENDING FUND BALANCE		206,154	380,110	36,595	67,110	(313,000)	(82.34)

## MAJOR STREET FUND 202

### ACTIVITIES 464 - 991 2017 - 2018 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:	98
DPW hours allocated:	450
Part-time/Seasonal hours allocated:	30

- 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:	43
DPW hours allocated:	350
Part-time/Seasonal hours allocated:	40

- 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:	47
DPW hours allocated:	225
Part-time/Seasonal hours allocated:	10

- 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: 47  
DPW hours allocated: 150  
Part-time/Seasonal hours allocated: 5

- 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: 8  
DPW hours allocated: 40

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

DPW Superintendent hours allocated: 16  
DPW hours allocated: 75  
Part-time/Seasonal hours allocated: 5

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

DPW Superintendent hours allocated: 47  
DPW hours allocated: 400  
Part-time/Seasonal hours allocated: 40

- 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.

DPW Superintendent hours allocated: 50

- 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: 40  
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: 30  
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: 50
- 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: 50  
Part-time/Seasonal hours allocated: 5

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

DPW Superintendent hours allocated:	19
DPW hours allocated:	65
Part-time/Seasonal hours allocated:	5

901 CAPITAL IMPROVEMENTS -

Provides funding for the completion of the second phase of the South Farmer Street Reconstruction Project which will occur from Hammond Street to the south City limit (\$450,520). Also included is the milling and resurfacing of Kalamazoo Street from Allegan Street to Orleans Street (\$10,000).

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:	374
Total DPW hours allocated:	1,940
Total Part-time/Seasonal hours allocated:	140



## LOCAL STREET FUND

### FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

ACT 51 REVENUE	\$ 98,610	
BUILD MICHIGAN PROGRAM	\$ 2,400	
METRO AUTHORITY DISTRIBUTIONS	\$ 6,600	
STATE GRANTS - OTHER	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 50,000	
<u>OTHER REVENUE</u>	<u>\$ 2,750</u>	
TOTAL ESTIMATED REVENUES		\$ 160,360

#### APPROPRIATIONS

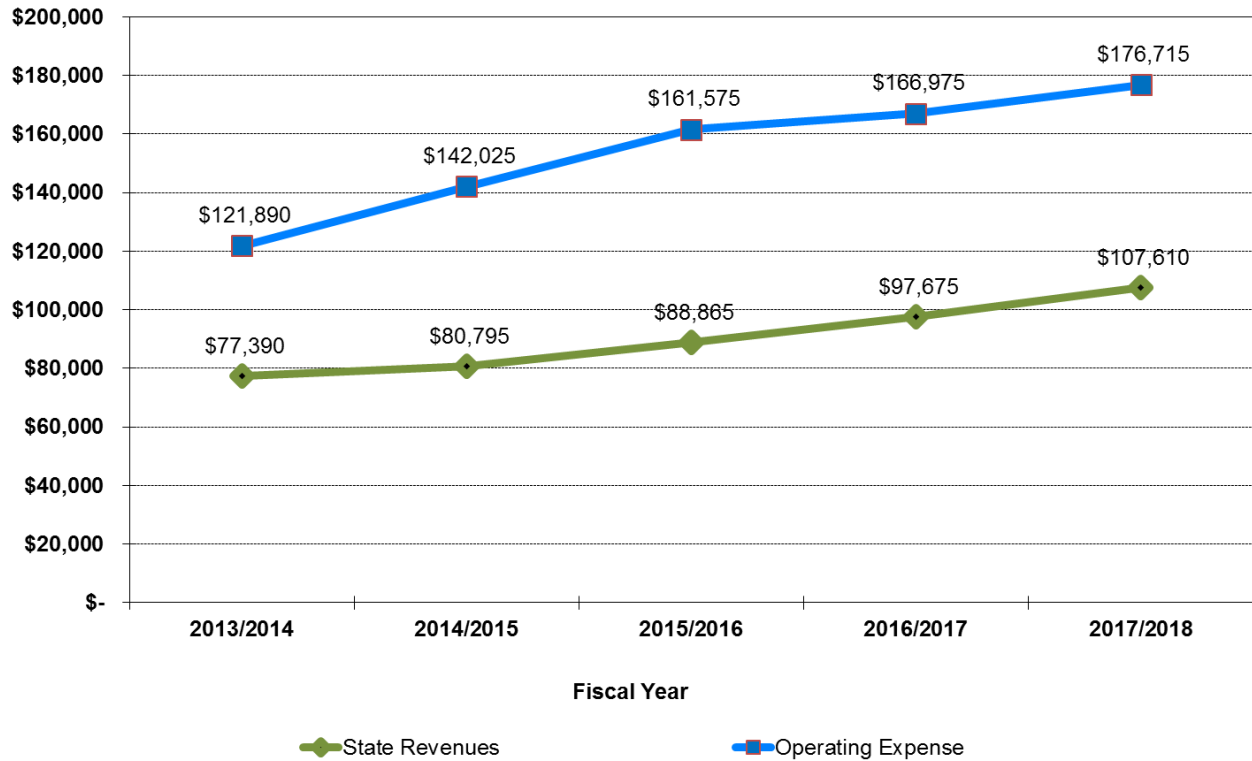
SURFACE MAINTENANCE	\$ 39,485	
RIGHT OF WAY MAINTENANCE	\$ 24,255	
TREES & SHRUBS	\$ 30,225	
DRAINAGE	\$ 21,495	
TRAFFIC SIGNS & SIGNALS	\$ 5,585	
WINTER MAINTENANCE	\$ 35,480	
ADMINISTRATION	\$ 20,190	
CAPITAL IMPROVEMENTS	\$ 95,000	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 271,715

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 111,355)
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017	\$ 369,605
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018	\$ 258,250
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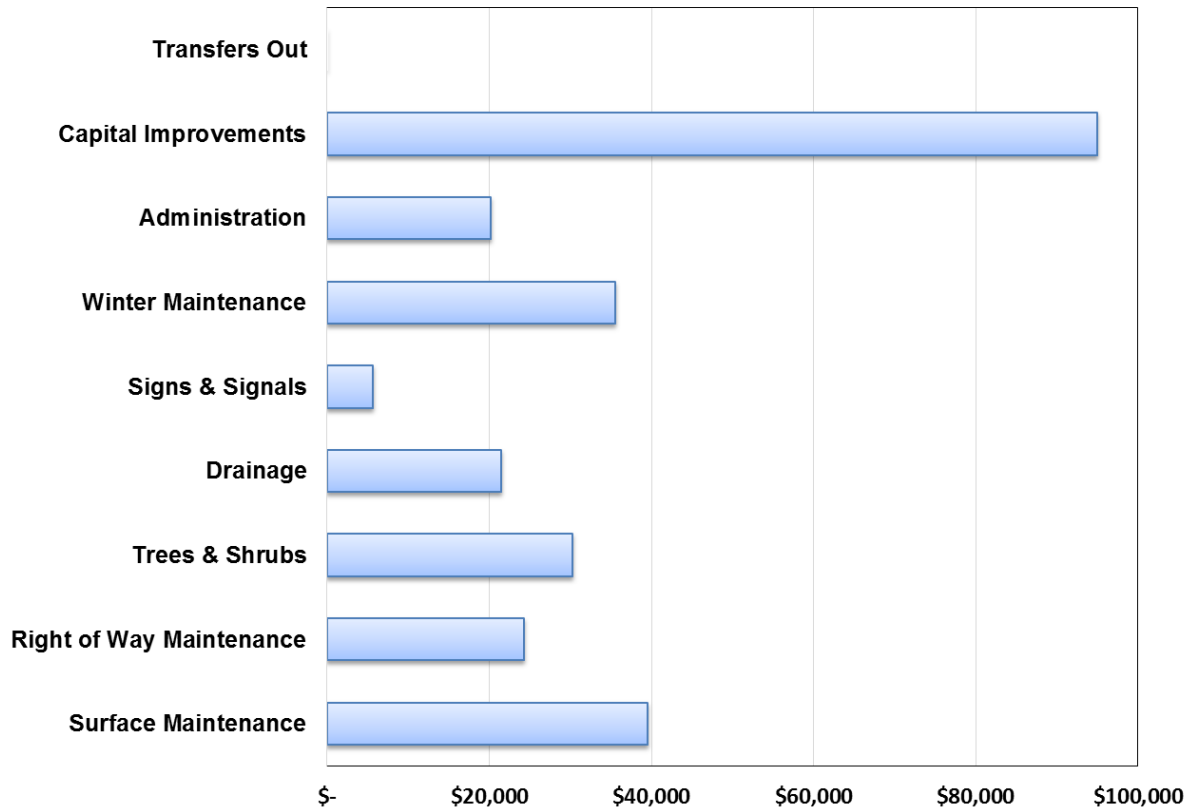
### LOCAL STREET FUND OPERATING EXPENDITURES AS COMPARED WITH STATE SHARED REVENUES



The Local Street Operating Budget as Compared to State Revenue Projection illustrates the fact that State Revenues do not support the maintenance of our local streets. 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, tree trimming and winter maintenance continue to be major operating expenditures for this fund.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 203 - LOCAL STREET FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
203-000-453.000	METRO ACT TELECOM PERMIT	8,979	0	0	0	0	0.00
203-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
203-000-546.000	STATE SHARED REV (ACT 51 MTF)	74,529	88,675	83,345	98,610	9,935	11.20
203-000-547.000	STATE SHARED REV - (ACT 51 LRP)	2,400	2,400	2,400	2,400	0	0.00
203-000-548.000	STATE SHARED REV - METRO ACT	0	6,600	0	6,600	0	0.00
203-000-569.000	STATE GRANTS - OTHER	11,252	0	0	0	0	0.00
203-000-628.000	CITY LABOR & MATERIALS	2,030	2,500	0	2,500	0	0.00
203-000-664.000	INVESTMENT INTEREST	174	100	350	250	150	150.00
203-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-688.000	REFUNDS & REIMBURSEMENTS	0	0	40	0	0	0.00
203-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
203-000-695.000	REVENUE CONTRA ACCOUNT	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	100,000	100,000	100,000	50,000	(50,000)	(50.00)
203-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		199,364	200,275	186,135	160,360	(39,915)	(19.93)
TOTAL ESTIMATED REVENUES		199,364	200,275	186,135	160,360	(39,915)	(19.93)

## LOCAL STREET FUND 203

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 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) - revenues shared by the State to be used to maintain city streets. These revenues come from Act 51 which designates a portion of state fuel and license taxes to be forwarded for municipal use. The State currently certifies that there are 12.91 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.
- 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 - reimbursements for city labor outside normal scope of services. Charges are based upon employee wages and hourly equivalent of fringe benefits, materials and motor equipment rental.

LOCAL STREET FUND ESTIMATED REVENUES - Cont.

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 AND REIMBURSEMENTS - miscellaneous reimbursements that cannot be credited to expenditures occurring this fiscal year.

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

695.000 REVENUE CONTRA ACCOUNT - this control account is used to reverse revenues from a previous fiscal year, when necessary.

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  
2017-2018 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
Dept 464-SURFACE MAINTENANCE							
203-464-702.001	DPW SUPERVISORY WAGES	2,989	4,335	3,500	4,415	80	1.85
203-464-706.000	DPW WAGES	3,124	7,505	4,000	7,800	295	3.93
203-464-706.001	PART-TIME OR SEASONAL WAGES	0	135	135	130	(5)	(3.70)
203-464-715.000	FICA	445	950	585	975	25	2.63
203-464-716.000	HOSPITALIZATION	1,688	2,600	1,500	2,530	(70)	(2.69)
203-464-717.000	LIFE INSURANCE	5	25	10	15	(10)	(40.00)
203-464-718.000	RETIREMENT	274	1,115	750	695	(420)	(37.67)
203-464-719.000	DISABILITY	13	50	20	50	0	0.00
203-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-464-721.000	WORKERS COMPENSATION INSURANCE	456	1,080	600	770	(310)	(28.70)
203-464-740.000	OPERATING SUPPLIES	1,200	5,500	5,000	5,500	0	0.00
203-464-802.000	CONTRACTS	0	2,000	500	2,000	0	0.00
203-464-802.001	CONTRACTS - SWEEPING	11,545	11,975	11,500	11,975	0	0.00
203-464-802.002	CONTRACTS - PAVEMENT MARKING	0	0	0	0	0	0.00
203-464-860.000	TRAVEL, LODGING & MEALS	110	130	130	130	0	0.00
203-464-940.000	MOTOR EQUIPMENT RENTAL	1,377	2,500	2,100	2,500	0	0.00
203-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464-SURFACE MAINTENANCE		23,226	39,900	30,330	39,485	(415)	(1.04)
Dept 467-RIGHT-OF-WAY MAINTENANCE							
203-467-702.001	DPW SUPERVISORY WAGES	1,882	2,730	2,500	2,790	60	2.20
203-467-706.000	DPW WAGES	4,804	7,505	5,000	7,800	295	3.93
203-467-706.001	PART-TIME OR SEASONAL WAGES	51	265	200	260	(5)	(1.89)
203-467-715.000	FICA	478	835	575	855	20	2.40
203-467-716.000	HOSPITALIZATION	2,060	2,600	1,400	2,530	(70)	(2.69)
203-467-717.000	LIFE INSURANCE	8	20	10	15	(5)	(25.00)
203-467-718.000	RETIREMENT	450	955	750	695	(260)	(27.23)
203-467-719.000	DISABILITY	17	45	15	45	0	0.00
203-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-467-721.000	WORKERS COMPENSATION INSURANCE	494	910	400	675	(235)	(25.82)
203-467-740.000	OPERATING SUPPLIES	1,169	0	500	500	500	0.00
203-467-802.000	CONTRACTS	1,963	0	600	500	500	0.00
203-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	5,000	0	5,000	0	0.00
203-467-860.000	TRAVEL, LODGING & MEALS	69	90	85	90	0	0.00
203-467-940.000	MOTOR EQUIPMENT RENTAL	3,470	2,500	2,100	2,500	0	0.00
203-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467-RIGHT-OF-WAY MAINTENANCE		16,915	23,455	14,135	24,255	800	3.41
Dept 468-TREES & SHRUBS							
203-468-702.001	DPW SUPERVISORY WAGES	1,328	1,925	1,500	1,970	45	2.34
203-468-706.000	DPW WAGES	5,055	10,005	5,100	11,050	1,045	10.44
203-468-706.001	PART-TIME OR SEASONAL WAGES	64	395	250	325	(70)	(17.72)
203-468-715.000	FICA	454	985	470	1,050	65	6.60
203-468-716.000	HOSPITALIZATION	2,320	3,465	2,600	3,585	120	3.46
203-468-717.000	LIFE INSURANCE	8	25	10	20	(5)	(20.00)
203-468-718.000	RETIREMENT	476	1,100	660	985	(115)	(10.45)
203-468-719.000	DISABILITY	20	50	25	55	5	10.00
203-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-468-721.000	WORKERS COMPENSATION INSURANCE	468	1,125	500	885	(240)	(21.33)
203-468-740.000	OPERATING SUPPLIES	0	50	0	50	0	0.00
203-468-802.000	CONTRACTS	0	1,400	200	1,400	0	0.00
203-468-860.000	TRAVEL, LODGING & MEALS	49	45	60	50	5	11.11
203-468-940.000	MOTOR EQUIPMENT RENTAL	4,954	8,800	5,100	8,800	0	0.00
203-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468-TREES & SHRUBS		15,196	29,370	16,475	30,225	855	2.91

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
Dept 469-DRAINAGE							
203-469-702.001	DPW SUPERVISORY WAGES	886	1,285	1,100	1,315	30	2.33
203-469-706.000	DPW WAGES	2,939	6,880	2,000	7,150	270	3.92
203-469-706.001	PART-TIME OR SEASONAL WAGES	267	70	50	65	(5)	(7.14)
203-469-715.000	FICA	292	660	240	675	15	2.27
203-469-716.000	HOSPITALIZATION	1,133	2,385	500	2,320	(65)	(2.73)
203-469-717.000	LIFE INSURANCE	5	20	10	15	(5)	(25.00)
203-469-718.000	RETIREMENT	283	755	310	640	(115)	(15.23)
203-469-719.000	DISABILITY	11	40	5	40	0	0.00
203-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-469-721.000	WORKERS COMPENSATION INSURANCE	152	300	150	225	(75)	(25.00)
203-469-740.000	OPERATING SUPPLIES	818	3,500	0	3,500	0	0.00
203-469-802.000	CONTRACTS	474	3,000	6,200	3,000	0	0.00
203-469-860.000	TRAVEL, LODGING & MEALS	33	25	40	50	25	100.00
203-469-940.000	MOTOR EQUIPMENT RENTAL	1,336	2,500	1,300	2,500	0	0.00
203-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469-DRAINAGE		8,629	21,420	11,905	21,495	75	0.35
Dept 475-TRAFFIC SIGNS & SIGNALS							
203-475-702.001	DPW SUPERVISORY WAGES	221	325	275	330	5	1.54
203-475-706.000	DPW WAGES	462	1,880	600	1,950	70	3.72
203-475-706.001	PART-TIME OR SEASONAL WAGES	0	70	0	65	(5)	(7.14)
203-475-715.000	FICA	49	190	70	195	5	2.63
203-475-716.000	HOSPITALIZATION	146	655	200	635	(20)	(3.05)
203-475-717.000	LIFE INSURANCE	1	10	5	5	(5)	(50.00)
203-475-718.000	RETIREMENT	40	205	90	175	(30)	(14.63)
203-475-719.000	DISABILITY	2	15	5	15	0	0.00
203-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-475-721.000	WORKERS COMPENSATION INSURANCE	49	195	60	150	(45)	(23.08)
203-475-740.000	OPERATING SUPPLIES	368	1,500	1,060	1,500	0	0.00
203-475-860.000	TRAVEL, LODGING & MEALS	8	15	10	15	0	0.00
203-475-940.000	MOTOR EQUIPMENT RENTAL	469	550	400	550	0	0.00
203-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475-TRAFFIC SIGNS & SIGNALS		1,815	5,610	2,775	5,585	(25)	(0.45)
Dept 478-WINTER MAINTENANCE							
203-478-702.001	DPW SUPERVISORY WAGES	1,329	1,925	1,600	1,970	45	2.34
203-478-706.000	DPW WAGES	3,077	10,005	5,000	10,400	395	3.95
203-478-706.001	PART-TIME OR SEASONAL WAGES	431	395	430	390	(5)	(1.27)
203-478-715.000	FICA	347	985	545	1,005	20	2.03
203-478-716.000	HOSPITALIZATION	1,905	3,465	1,600	3,375	(90)	(2.60)
203-478-717.000	LIFE INSURANCE	5	25	10	20	(5)	(20.00)
203-478-718.000	RETIREMENT	285	1,100	660	930	(170)	(15.45)
203-478-719.000	DISABILITY	10	50	20	50	0	0.00
203-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-478-721.000	WORKERS COMPENSATION INSURANCE	350	1,040	400	790	(250)	(24.04)
203-478-740.000	OPERATING SUPPLIES	3,364	5,500	5,500	5,500	0	0.00
203-478-802.000	CONTRACTS	0	0	0	0	0	0.00
203-478-860.000	TRAVEL, LODGING & MEALS	49	15	50	50	35	233.33
203-478-940.000	MOTOR EQUIPMENT RENTAL	7,709	11,000	7,500	11,000	0	0.00
203-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478-WINTER MAINTENANCE		18,861	35,505	23,315	35,480	(25)	(0.07)

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
Dept 483-ADMINISTRATION							
203-483-701.000	CITY MANAGER SALARY	4,631	4,705	4,705	4,825	120	2.55
203-483-702.000	SUPERVISORY WAGES	3,640	3,715	3,715	3,805	90	2.42
203-483-702.001	DPW SUPERVISORY WAGES	443	2,090	750	660	(1,430)	(68.42)
203-483-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
203-483-705.000	CLERICAL WAGES	2,504	2,610	2,610	2,670	60	2.30
203-483-715.000	FICA	802	1,025	905	935	(90)	(8.78)
203-483-716.000	HOSPITALIZATION	2,406	3,060	2,600	3,025	(35)	(1.14)
203-483-717.000	LIFE INSURANCE	18	25	20	20	(5)	(20.00)
203-483-718.000	RETIREMENT	995	1,220	1,200	1,035	(185)	(15.16)
203-483-719.000	DISABILITY	39	50	40	50	0	0.00
203-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-483-721.000	WORKERS COMPENSATION INSURANCE	85	125	90	100	(25)	(20.00)
203-483-745.000	FUEL PURCHASES	28	60	30	60	0	0.00
203-483-801.000	BANKING CHARGES	778	0	600	600	600	0.00
203-483-802.000	CONTRACTS	0	0	0	0	0	0.00
203-483-807.000	AUDIT	770	770	770	850	80	10.39
203-483-824.000	SERVICE AGREEMENTS	38	0	180	150	150	0.00
203-483-826.000	LEGAL	0	0	0	0	0	0.00
203-483-853.000	TELEPHONE	38	50	235	200	150	300.00
203-483-860.000	TRAVEL, LODGING & MEALS	16	25	20	25	0	0.00
203-483-872.000	VEHICLE MAINTENANCE	0	0	0	0	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	132	150	135	150	0	0.00
203-483-955.000	DUES	313	450	350	450	0	0.00
203-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
203-483-960.000	INSURANCE	447	435	550	580	145	33.33
Totals for dept 483-ADMINISTRATION		18,123	20,565	19,505	20,190	(375)	(1.82)
Dept 901-CAPITAL IMPROVEMENTS							
203-901-970.000	CAPITAL OUTLAY	0	0	0	95,000	95,000	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		0	0	0	95,000	95,000	0.00
TOTAL APPROPRIATIONS		102,765	175,825	118,440	271,715	95,890	54.54
NET OF REVENUES/APPROPRIATIONS - FUND 203		96,599	24,450	67,695	(111,355)	135,805	(555.44)
BEGINNING FUND BALANCE		205,313	301,911	301,911	369,606	67,695	22.42
ENDING FUND BALANCE		301,912	326,361	369,606	258,251	(68,110)	(20.87)



## LOCAL STREET FUND 203

### ACTIVITIES 464 - 992 2017 - 2018 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:	105
DPW hours allocated:	300
Part-time/Seasonal hours allocated:	10

- 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:	66
DPW hours allocated:	300
Part-time/Seasonal hours allocated:	20

- 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:	47
DPW hours allocated:	425
Part-time/Seasonal hours allocated:	25

- 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: 31  
DPW hours allocated: 275  
Part-time/Seasonal hours allocated: 5

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

DPW Superintendent hours allocated: 8  
DPW hours allocated: 75  
Part-time/Seasonal hours allocated: 5

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

DPW Superintendent hours allocated: 47  
DPW hours allocated: 400  
Part-time/Seasonal hours allocated: 30

- 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.

DPW Superintendent hours allocated: 16

901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

Bayberry Lane	\$	30,000
Kalamazoo Street from Allegan to Orleans Street	\$	10,000
Ruby Street from Goodsell Street west to City limit	\$	20,000
Lawrence Drive	\$	45,000

Total DPW Superintendent hours allocated:	320
Total DPW hours allocated:	1,775
Total Part-time/Seasonal hours allocated:	95



## PUBLIC SAFETY FUND 205

### SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

PROPERTY TAXES	\$ 183,085	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 23,000	
REVENUES FROM TOWNSHIP	\$ 100,000	
TRANSFERS IN	\$ 850,555	
<u>OTHER REVENUE</u>	<u>\$ 24,550</u>	
TOTAL ESTIMATED REVENUES		\$1,181,190

#### APPROPRIATIONS

POLICE DEPARTMENT	\$ 864,280	
FIRE DEPARTMENT	\$ 219,595	
BUILDING INSPECTION DEPARTMENT	\$ 26,615	
<u>TRANSFERS OUT</u>	<u>\$ 70,700</u>	
TOTAL APPROPRIATIONS		\$1,181,190

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 0
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017		\$ 0
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018		\$ 0
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BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
205-000-403.004	PUBLIC SAFETY REAL TAX	0	0	0	152,235	152,235	0.00
205-000-410.004	PUBLIC SAFETY PERSONAL TAX	0	0	0	9,515	9,515	0.00
205-000-437.007	PUBLIC SAFETY IFT REAL TAX	0	0	0	2,095	2,095	0.00
205-000-437.008	PUBLIC SAFETY IFT PERSONAL TAX	0	0	0	19,240	19,240	0.00
205-000-445.000	INT & PENALTY FEES	0	0	0	0	0	0.00
205-000-455.000	LIQUOR LICENSES	0	0	0	3,500	3,500	0.00
205-000-477.000	BUILDING PERMITS	0	0	0	10,000	10,000	0.00
205-000-478.000	ELECTRICAL PERMITS	0	0	0	5,000	5,000	0.00
205-000-479.000	MECHANICAL & PLUMBING PERMITS	0	0	0	8,000	8,000	0.00
205-000-481.000	POLICE DEPT ISSUED PERMITS	0	0	0	50	50	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 - POLICE	0	0	0	0	0	0.00
205-000-505.336	FEDERAL PUBLIC SAFETY GRANTS - FIRE	0	0	0	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	0	0	0	800	800	0.00
205-000-543.336	STATE GRANTS - FIRE DEPT.	0	0	0	0	0	0.00
205-000-582.001	FIRE SERVICE CONTRACT - TWP	0	0	0	70,000	70,000	0.00
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	0	0	0	30,000	30,000	0.00
205-000-582.003	FIRE SERVICE CONTRACTS - OTHER	0	0	0	0	0	0.00
205-000-582.004	FIRE TRAINING FEES	0	0	0	1,500	1,500	0.00
205-000-626.301	POLICE DEPT SERVICES	0	0	0	700	700	0.00
205-000-626.336	FIRE DEPT SERVICES	0	0	0	2,000	2,000	0.00
205-000-655.000	POLICE FINES	0	0	0	16,000	16,000	0.00
205-000-657.000	CONFISCATED PROPERTY	0	0	0	0	0	0.00
205-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	0	0	0	0.00
205-000-673.003	SALE OF FIRE DEPT VEHICLES & EQUIPMENT	0	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	0	0	0	0.00
205-000-688.000	REFUNDS & REIMBURSEMENTS	0	0	0	0	0	0.00
205-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
205-000-696.000	INSURANCE RECOVERIES	0	0	0	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	0	0	0	850,555	850,555	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		0	0	0	1,181,190	1,181,190	0.00
TOTAL ESTIMATED REVENUES		0	0	0	1,181,190	1,181,190	0.00

## PUBLIC SAFETY FUND 205

### REVENUE ACCOUNTS

#### ACTIVITY 000

#### 2017 - 2018 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon the following millage rates and available taxable values:

Public Safety Millage: 2.0000 mills

[Note: industrial facilities tax abatements (IFT's) are calculated at one-half of the respective millage rates. In addition P.A. 8 of 2010 freezes the Taxable Value and possibly the millage on Senior/Disabled Housing (Baraga Manor).]

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>
REAL PROPERTY	\$ 77,076,306
<u>PERSONAL PROPERTY</u>	<u>\$ 4,759,300</u>
TOTAL	\$ 81,835,606

<u>TAX ABATEMENTS</u>	<u>TAXABLE VALUE</u>
IFT - REAL	\$ 1,928,241
IFT - PERSONAL	\$19,243,500
<u>CFT - REAL</u>	<u>\$ 0</u>
TOTAL	\$21,171,741

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.

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.505.336FEDERAL PUBLIC SAFETY GRANTS - FIRE - identifies grants received from the federal government for fire department related safety programs and/or equipment.
- 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.
- 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.
- 673.002 SALE OF VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Police Department Fund.
- 673.003 SALE OF FIRE DEPT. VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Fire Department.
- 675.301 CHARITABLE CONTRIBUTIONS - POLICE DEPARTMENT - identifies donations made for the purchase of police equipment.
- 675.336 CHARITABLE CONTRIBUTIONS - FIRE DEPARTMENT - identifies donations made for the purchase of fire equipment.
- 688.000 REFUNDS & REIMBURSEMENTS - miscellaneous reimbursements that cannot be credited to current fiscal year expenditures.
- 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  
2017-2018 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND  
APPROPRIATIONS  
Dept 301-POLICE DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
205-301-701.000	CITY MANAGER SALARY	0	0	0	4,825	4,825	0.00
205-301-702.000	SUPERVISORY WAGES	0	0	0	88,000	88,000	0.00
205-301-702.001	DPW SUPERVISORY WAGES	0	0	0	330	330	0.00
205-301-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
205-301-703.001	SERGEANT WAGES	0	0	0	97,675	97,675	0.00
205-301-703.002	DETECTIVE WAGES	0	0	0	72,545	72,545	0.00
205-301-703.006	PATROLMAN WAGES	0	0	0	206,900	206,900	0.00
205-301-703.007	RESERVE OFFICER WAGES	0	0	0	45,495	45,495	0.00
205-301-705.000	CLERICAL WAGES	0	0	0	42,880	42,880	0.00
205-301-706.000	DPW WAGES	0	0	0	2,600	2,600	0.00
205-301-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	130	130	0.00
205-301-708.000	CUSTODIAL WAGES	0	0	0	4,620	4,620	0.00
205-301-715.000	FICA	0	0	0	44,175	44,175	0.00
205-301-716.000	HOSPITALIZATION	0	0	0	91,885	91,885	0.00
205-301-717.000	LIFE INSURANCE	0	0	0	800	800	0.00
205-301-718.000	RETIREMENT	0	0	0	46,885	46,885	0.00
205-301-719.000	DISABILITY	0	0	0	1,925	1,925	0.00
205-301-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-301-721.000	WORKERS COMPENSATION INSURANCE	0	0	0	12,220	12,220	0.00
205-301-727.000	OFFICE SUPPLIES	0	0	0	1,800	1,800	0.00
205-301-728.000	POSTAGE	0	0	0	375	375	0.00
205-301-737.000	SUBSCRIPTIONS	0	0	0	300	300	0.00
205-301-740.000	OPERATING SUPPLIES	0	0	0	3,000	3,000	0.00
205-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	0	0	250	250	0.00
205-301-740.657	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-742.000	UNIFORM PURCHASES	0	0	0	3,000	3,000	0.00
205-301-745.000	FUEL PURCHASES	0	0	0	14,000	14,000	0.00
205-301-750.000	LANDSCAPING SUPPLIES	0	0	0	100	100	0.00
205-301-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	15,000	15,000	0.00
205-301-760.657	MINOR EQUIP PURCHASE - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-802.000	CONTRACTS	0	0	0	700	700	0.00
205-301-811.000	WITNESS FEES	0	0	0	100	100	0.00
205-301-812.000	UNIFORM CLEANING & REPAIR	0	0	0	500	500	0.00
205-301-824.000	SERVICE AGREEMENTS	0	0	0	8,000	8,000	0.00
205-301-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-301-826.000	LEGAL	0	0	0	10,000	10,000	0.00
205-301-835.000	MEDICAL EXAMS & SERVICES	0	0	0	750	750	0.00
205-301-852.000	MISC COMM/INTERNET	0	0	0	3,345	3,345	0.00
205-301-853.000	TELEPHONE	0	0	0	1,000	1,000	0.00
205-301-860.000	TRAVEL, LODGING & MEALS	0	0	0	6,000	6,000	0.00
205-301-872.000	VEHICLE MAINTENANCE	0	0	0	0	0	0.00
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	0	0	0.00
205-301-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
205-301-902.000	COPY CHARGES	0	0	0	0	0	0.00
205-301-921.000	POWER	0	0	0	10,300	10,300	0.00
205-301-923.000	NATURAL GAS	0	0	0	1,500	1,500	0.00
205-301-924.000	WATER & SEWER	0	0	0	1,000	1,000	0.00
205-301-931.000	BUILDING & GROUNDS MAINTENANCE	0	0	0	1,000	1,000	0.00
205-301-933.000	EQUIPMENT MAINTENANCE	0	0	0	2,000	2,000	0.00
205-301-940.000	MOTOR EQUIPMENT RENTAL	0	0	0	200	200	0.00
205-301-955.000	DUES	0	0	0	200	200	0.00
205-301-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	3,000	3,000	0.00
205-301-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	3,000	3,000	0.00
205-301-956.302	TRAINING - STATE FUNDED	0	0	0	1,700	1,700	0.00
205-301-956.657	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-960.000	INSURANCE	0	0	0	8,270	8,270	0.00
Totals for dept 301-POLICE DEPARTMENT		0	0	0	864,280	864,280	0.00

## PUBLIC SAFETY FUND 205

### POLICE DEPARTMENT ACTIVITY 301 2017 - 2018 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 8 hours of service by the DPW superintendent for building & grounds maintenance.
- 702.002 ADMINISTRATIVE ASSISTANT/INTERN – allocates 5 percent of the administrative assistant/ intern's wages to this activity.
- 703.001 SERGEANT WAGES - wages for one full-time sergeant, including 308 hours of overtime pay.
- 703.002 DETECTIVE WAGES - provides wages for a detective, including 80 hours of overtime pay.
- 703.006 FULL-TIME OFFICER WAGES - wages for three full-time police officers together with 560 hours of overtime wages.
- 703.007 RESERVE OFFICER WAGES - provides 2,610 hours of wages.
- 703.008 CROSSING GUARD WAGES - this position was eliminated during the 2010-2011 fiscal year.
- 705.000 CLERICAL WAGES - reflects the Police Secretary's wages.
- 706.000 DPW WAGES - provides 100 hours of labor for building and grounds maintenance.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 10 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 – provides postage for the department's general mailing.

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.

745.000 FUEL PURCHASES - supplies fuel for patrol vehicles.

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

760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. Specific purchase requests this year include:

Tasers	\$	6,270
Dictation System	\$	2,900
Bullet Proof Vests (2)	\$	1,400
Microsoft Word	\$	1,800
Radio Equip	\$	2,630

760.657 MINOR EQUIPMENT PURCHASES - DRUG ENFORCEMENT - provides equipment purchases involved with drug enforcement operations from confiscated monies.

802.000 CONTRACTS - provides for special services to the department.

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 annual professional services for specific activities or products, such as the Allegan County Sheriff's computer system link and Internet access.
- 824.001 CITY 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 - records charges for 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.
- 921.000 POWER - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER - records City of Otsego utility expense.

- 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.
- 955.000 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  
2017-2018 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND  
APPROPRIATIONS  
Dept 336-FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
205-336-701.000	CITY MANAGER SALARY	0	0	0	4,825	4,825	0.00
205-336-702.001	DPW SUPERVISORY WAGES	0	0	0	330	330	0.00
205-336-704.001	FIRE OFFICER COMPENSATION	0	0	0	14,400	14,400	0.00
205-336-704.002	FIREFIGHTER WAGES - SHARED	0	0	0	8,000	8,000	0.00
205-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	0	0	0	16,000	16,000	0.00
205-336-704.004	FIREFIGHTER WAGES - EMERGENCY STANDBY	0	0	0	0	0	0.00
205-336-704.007	FIREFIGHTER WAGES - CERTIFICATION	0	0	0	1,000	1,000	0.00
205-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	0	0	0	9,000	9,000	0.00
205-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALLS	0	0	0	11,000	11,000	0.00
205-336-704.110	FIREFIGHTER WAGES - CITY EQUIP MAINT	0	0	0	1,200	1,200	0.00
205-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	0	0	0	10,000	10,000	0.00
205-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CALLS	0	0	0	7,000	7,000	0.00
205-336-704.210	FIREFIGHTER WAGES - TWP EQUIP MAINT	0	0	0	1,200	1,200	0.00
205-336-706.000	DPW WAGES	0	0	0	1,560	1,560	0.00
205-336-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	260	260	0.00
205-336-708.000	CUSTODIAL WAGES	0	0	0	1,250	1,250	0.00
205-336-715.000	FICA	0	0	0	6,805	6,805	0.00
205-336-716.000	HOSPITALIZATION	0	0	0	1,520	1,520	0.00
205-336-717.000	LIFE INSURANCE	0	0	0	15	15	0.00
205-336-718.000	RETIREMENT	0	0	0	605	605	0.00
205-336-719.000	DISABILITY	0	0	0	35	35	0.00
205-336-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-336-721.000	WORKERS COMPENSATION INSURANCE	0	0	0	160	160	0.00
205-336-721.336	WORKERS COMP INSURANCE - FIREFIGHTERS	0	0	0	5,020	5,020	0.00
205-336-727.000	OFFICE SUPPLIES	0	0	0	1,200	1,200	0.00
205-336-728.000	POSTAGE	0	0	0	0	0	0.00
205-336-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
205-336-740.000	OPERATING SUPPLIES	0	0	0	2,500	2,500	0.00
205-336-740.001	RESCUE UNIT SUPPLIES	0	0	0	2,000	2,000	0.00
205-336-740.002	SUPPLIES-TRAINING CLASSES	0	0	0	1,100	1,100	0.00
205-336-740.170	SUPPLIES - TOWNSHIP ONLY	0	0	0	0	0	0.00
205-336-740.540	SUPPLIES - CITY ONLY	0	0	0	0	0	0.00
205-336-742.000	UNIFORM PURCHASES	0	0	0	3,000	3,000	0.00
205-336-745.000	FUEL PURCHASES	0	0	0	3,500	3,500	0.00
205-336-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
205-336-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	25,000	25,000	0.00
205-336-802.000	CONTRACTS	0	0	0	1,400	1,400	0.00
205-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	0	0	0	14,000	14,000	0.00
205-336-812.000	UNIFORM CLEANING & REPAIR	0	0	0	60	60	0.00
205-336-824.000	SERVICE AGREEMENTS	0	0	0	8,580	8,580	0.00
205-336-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-336-826.000	LEGAL	0	0	0	500	500	0.00
205-336-835.000	MEDICAL EXAMS & SERVICES	0	0	0	1,000	1,000	0.00
205-336-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
205-336-853.000	TELEPHONE	0	0	0	810	810	0.00
205-336-860.000	TRAVEL, LODGING & MEALS	0	0	0	1,000	1,000	0.00
205-336-872.000	VEHICLE MAINTENANCE	0	0	0	100	100	0.00
205-336-900.000	ADVERTISING & PUBLISHING	0	0	0	400	400	0.00
205-336-902.000	COPY CHARGES	0	0	0	0	0	0.00
205-336-921.000	POWER	0	0	0	4,500	4,500	0.00
205-336-923.000	NATURAL GAS	0	0	0	4,000	4,000	0.00
205-336-924.000	WATER & SEWER	0	0	0	800	800	0.00
205-336-931.000	BUILDING & GROUNDS MAINTENANCE	0	0	0	4,000	4,000	0.00
205-336-933.000	EQUIPMENT MAINTENANCE	0	0	0	17,000	17,000	0.00
205-336-940.000	MOTOR EQUIPMENT RENTAL	0	0	0	50	50	0.00
205-336-944.000	HYDRANT RENTAL	0	0	0	6,370	6,370	0.00
205-336-955.000	DUES	0	0	0	400	400	0.00
205-336-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	6,000	6,000	0.00
205-336-960.000	INSURANCE	0	0	0	9,140	9,140	0.00
Totals for dept 336-FIRE DEPARTMENT		0	0	0	219,595	219,595	0.00



## PUBLIC SAFETY FUND 205

### FIRE DEPARTMENT

#### ACTIVITY 336

#### 2017 - 2018 BUDGET

701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.

702.000 SUPERVISORY WAGES - reflects the 10 percent of public safety director's salary.

702.001 DPW SUPERVISORY WAGES - provides 8 hours of service by the DPW Superintendent.

704.001 FIRE OFFICER COMPENSATION - provides monthly payments to officers for extra time served in departmental administration

Fire Chief -	\$9,600 / year
Assistant Chief -	\$1,500 / year
Captain 1 -	\$1,000 / year
Captain 2 -	\$1,000 / year
Lieutenant 1 -	\$ 650 / year
Lieutenant 2 -	\$ 650 / year

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.

Regular hourly rates for firefighters unless otherwise noted:

Officers: \$20/first hour in charge, after which regular wages are paid for each additional hour.

Firefighter: \$15/hour - firefighters with over 5 years of service.  
\$13/hour - firefighters with less than 5 years of service.

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.
- 704.110 FIREFIGHTER WAGES - CITY TRUCK EQUIPMENT WAGES - covers maintenance of 100% City owned trucks and equipment that firefighters perform. Firefighters are paid at their regular rates.
- 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.
- 704.210 FIREFIGHTER WAGES - TOWNSHIP EQUIPMENT MAINTENANCE WAGES - covers maintenance of Otsego Township trucks and equipment that Firefighters perform. Firefighter are paid at the regular rates. This expense will be reimbursed by the Township.
- 706.000 DPW WAGES - provides 60 hours of DPW service to the department.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 20 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 - provides postage for the department's general mailing.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 740.000 OPERATING SUPPLIES - provides general operating and cleaning supplies for the department.

FIRE DEPARTMENT 205-336 - Cont.

- 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.
- 740.170 SUPPLIES - TOWNSHIP ONLY - provides for supplies to be used only in Otsego Township, such as hydrant marker signs, etc.
- 740.540 SUPPLIES - CITY ONLY - provides supplies used within the City, such as hydrant marker signs, etc.
- 742.000 UNIFORM PURCHASES - provides the purchase of dress uniforms.
- 745.000 FUEL PURCHASES - supplies fuel for fire fighting vehicles.
- 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. This includes the annual replacement of six sets of turn-out gear (coats, boots, gloves, etc.)((\$12,000).
- 802.000 CONTRACTS - MAINTENANCE - building maintenance contract expense.
- 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.
- 812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of uniforms.
- 824.000 SERVICE AGREEMENTS - provides annual professional services for specific activities. Also included are annual agreements for required testing of the department's equipment, such as air-packs, ladders, pumps, and front-line fire apparatus.
- 824.001 CITY WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - legal counsel expense for the department.

- 835.000 MEDICAL EXAMS & SERVICES – provides new-hire exams, inoculations and injury care.
- 852.000 MISC COMM/INTERNET – records charges for 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.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 921.000 POWER - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER - records City of Otsego utility expense.
- 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.
- 955.000 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.

975.000 TRAINING BUILDING - provides maintenance and improvement projects to the department's training facility.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 371-BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
205-371-702.000	SUPERVISORY WAGES	0	0	0	3,070	3,070	0.00
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	0	0	0	240	240	0.00
205-371-716.000	HOSPITALIZATION	0	0	0	815	815	0.00
205-371-717.000	LIFE INSURANCE	0	0	0	10	10	0.00
205-371-718.000	RETIREMENT	0	0	0	300	300	0.00
205-371-719.000	DISABILITY	0	0	0	15	15	0.00
205-371-721.000	WORKERS COMPENSATION INSURANCE	0	0	0	15	15	0.00
205-371-727.000	OFFICE SUPPLIES	0	0	0	200	200	0.00
205-371-728.000	POSTAGE	0	0	0	450	450	0.00
205-371-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
205-371-802.000	CONTRACTS - BUILDING INSPECTION	0	0	0	9,000	9,000	0.00
205-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	0	0	0	4,500	4,500	0.00
205-371-804.000	CONTRACTS - MECH/PLUMBING INSPECTION	0	0	0	7,200	7,200	0.00
205-371-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
205-371-826.000	LEGAL	0	0	0	500	500	0.00
205-371-853.000	TELEPHONE	0	0	0	25	25	0.00
205-371-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
205-371-900.000	ADVERTISING & PUBLISHING	0	0	0	200	200	0.00
205-371-902.000	COPY CHARGES	0	0	0	50	50	0.00
205-371-955.000	DUES	0	0	0	0	0	0.00
205-371-960.000	INSURANCE	0	0	0	25	25	0.00
Totals for dept 371-BUILDING INSPECTION DEPARTMENT		0	0	0	26,615	26,615	0.00

## PUBLIC SAFETY FUND 205

### BUILDING INSPECTION

#### ACTIVITY 371

#### 2017 - 2018 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 a 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 - provides postage for the department's general mailing.
- 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.
- 826.000 LEGAL – provides legal counsel for this department.
- 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 DUES -

960.000 INSURANCE - liability insurance for this activity.



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND  
APPROPRIATIONS  
Dept 991-TRANSFERS OUT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
205-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	7,400	7,400	0.00
205-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FUND	0	0	0	63,300	63,300	0.00
Totals for dept 991-TRANSFERS OUT		0	0	0	70,700	70,700	0.00
TOTAL APPROPRIATIONS		0	0	0	1,181,190	1,181,190	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 205		0	0	0	0	0	0.00
BEGINNING FUND BALANCE		0	0	0	0	0	0.00
ENDING FUND BALANCE		0	0	0	0	0	0.00

## PUBLIC SAFETY FUND 205

### TRANSFERS OUT ACTIVITY 991 2017 - 2018 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	\$	3,100
Fire Department	\$	4,300

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	\$	22,300
Fire Department	\$	41,000

## STREET AND BRIDGE FUND

### FUND 211 SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 87,000	
<u>OTHER REVENUE</u>	<u>\$ 1,000</u>	
TOTAL ESTIMATED REVENUES		\$ 88,000

#### APPROPRIATIONS

TRANSFER TO MAJOR STREET FUND	\$ 367,685	
TRANSFER TO LOCAL STREET FUND	\$ 50,000	
TRANSFER TO SPECIAL ASSESSMENT FUND	\$ 0	
<u>OTHER</u>	<u>\$ 400</u>	
TOTAL APPROPRIATIONS		\$ 418,085

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 330,085)
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017	\$ 456,300
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018	\$ 126,215
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BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 211 - STREET & BRIDGE FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
211-000-583.000	REVENUE FROM COUNTY	87,269	85,000	76,545	87,000	2,000	2.35
211-000-664.000	INVESTMENT INTEREST	2,381	550	1,400	1,000	450	81.82
211-000-695.000	REVENUE CONTRA ACCOUNT	0	0	0	0	0	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		89,650	85,550	77,945	88,000	2,450	2.86
TOTAL ESTIMATED REVENUES		89,650	85,550	77,945	88,000	2,450	2.86

## STREET AND BRIDGE FUND 211

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 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.

695.000 REVENUE CONTRA ACCOUNT - this is a control account whereby revenues collected in a previous fiscal year may be refunded to Allegan County, if necessary, due to a tax adjustment.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 211 - STREET & BRIDGE FUND  
APPROPRIATIONS  
Dept 991-TRANSFERS OUT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
211-991-801.000	BANKING CHARGES	389	0	320	400	400	0.00
211-991-999.202	TRANSFER TO MAJOR STREET FUND	0	360,000	360,000	367,685	7,685	2.13
211-991-999.203	TRANSFER TO LOCAL STREET FUND	100,000	100,000	100,000	50,000	(50,000)	(50.00)
211-991-999.805	TRANSFER TO SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 991-TRANSFERS OUT		100,389	460,000	460,320	418,085	(41,915)	(9.11)
TOTAL APPROPRIATIONS		100,389	460,000	460,320	418,085	(41,915)	(9.11)
NET OF REVENUES/APPROPRIATIONS - FUND 211		(10,739)	(374,450)	(382,375)	(330,085)	(44,365)	(11.85)
BEGINNING FUND BALANCE		849,411	838,672	838,672	456,297	(382,375)	(45.59)
ENDING FUND BALANCE		838,672	464,222	456,297	126,212	(338,010)	(72.81)

## STREET AND BRIDGE FUND 211

### TRANSFERS OUT ACTIVITY 991 2017 - 2018 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.





DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET

FUND 248 SUMMARY OF REVENUES & APPROPRIATIONS  
2017 - 2018 BUDGET

ESTIMATED REVENUES

TAX INCREMENT FINANCING <i>(100% TIF Capture)</i>	\$ 135,490	
STATE GRANT	\$ 65,000	
WORK PLAN REVENUES	\$ 78,660	
DONATIONS/CONTRIBUTIONS	\$ 5,000	
<u>OTHER REVENUE</u>	<u>\$ 300</u>	
TOTAL ESTIMATED REVENUES		\$ 284,450

APPROPRIATIONS

DDA / MAIN STREET DISTRICT	\$ 343,780	
CAPITAL IMPROVEMENTS	\$ 0	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 343,780

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 59,330)
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CASH BUDGET ADJUSTMENT TO CHANGE IN FUND BALANCE \*

<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN FUND BALANCE		\$ 0

CHANGE IN FUND BALANCE	(\$ 59,330)
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017	\$2,053,360
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018	\$1,994,030
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BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET  
ESTIMATED REVENUES  
Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
248-000-442.000	TAX INCREMENT FINANCING	209,892	158,980	159,390	135,490	(23,490)	(14.78)
248-000-566.000	STATE GRANT - RECREATION	0	0	0	0	0	0.00
248-000-569.000	STATE GRANTS - OTHER	22,090	15,000	71,840	65,000	50,000	333.33
248-000-587.000	COUNTY CONTRIBUTION	0	0	0	0	0	0.00
248-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
248-000-635.000	MEMORIAL TREE PROGRAM	0	0	0	0	0	0.00
248-000-651.207	WP REV - ART GARDEN	0	0	0	0	0	0.00
248-000-651.209	WP REV - B&B FALL ART COMP	50	300	100	0	(300)	(100.00)
248-000-651.210	WP REV - B&B SPRING ART COMP	14	0	0	0	0	0.00
248-000-651.213	WP REV - DOWNTOWN SOUND	0	15,000	0	0	(15,000)	(100.00)
248-000-651.401	WP REV - CHRISTMAS EVENT	1,181	1,300	990	600	(700)	(53.85)
248-000-651.402	WP REV - ICE RINK	0	0	0	0	0	0.00
248-000-651.405	WP REV - POKER RUN	455	650	950	950	300	46.15
248-000-651.407	WP REV - LADIES' NIGHT	1,099	825	625	625	(200)	(24.24)
248-000-651.410	WP REV - MOVIES ON THE RIVERFRONT	1,459	1,500	1,180	1,200	(300)	(20.00)
248-000-651.411	WP REV - MUD VOLLEYBALL	2,242	2,080	620	0	(2,080)	(100.00)
248-000-651.416	WP REV - DOWNTOWN DOLLARS	1,116	1,000	1,200	1,000	0	0.00
248-000-651.417	WP REV - GUS MACKER TOURNAMENT	43,579	35,500	44,945	62,000	26,500	74.65
248-000-651.418	WP REV - FALL RIVERWALK	140	375	80	0	(375)	(100.00)
248-000-651.420	WP REV - ICE CREAM SOCIAL	211	300	0	0	(300)	(100.00)
248-000-651.421	WP REV - STEINS & VINES	5,197	10,700	4,105	11,085	385	3.60
248-000-651.422	WP REV - PET MAYOR OF OTSEGO	0	0	0	1,200	1,200	0.00
248-000-664.000	INVESTMENT INTEREST	118	25	175	200	175	700.00
248-000-668.000	DISPLAY SIGN RENTAL	0	0	45	100	100	0.00
248-000-671.000	MISCELLANEOUS REVENUE	4,143	0	5	0	0	0.00
248-000-675.400	DONATIONS	614	1,000	300	1,000	0	0.00
248-000-675.500	INDIVIDUAL CONTRIBUTIONS	800	1,800	85	0	(1,800)	(100.00)
248-000-675.501	BUSINESS CONTRIBUTIONS	0	1,000	250	2,000	1,000	100.00
248-000-675.502	CORPORATE CONTRIBUTIONS	500	4,000	0	2,000	(2,000)	(50.00)
248-000-675.503	PROPERTY OWNER CONTRIBUTIONS	0	0	0	0	0	0.00
248-000-675.504	COMMUNITY GROUP CONTRIBUTIONS	150	150	150	0	(150)	(100.00)
248-000-675.505	FOUNDATION CONTRIBUTIONS	0	0	0	0	0	0.00
248-000-675.506	CHAMBER OF COMMERCE CONTRIBUTIONS	0	0	0	0	0	0.00
248-000-688.000	REFUNDS & REIMBURSEMENTS	30	0	155	0	0	0.00
248-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
248-000-695.000	REVENUE CONTRA ACCOUNT	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-REVENUES & BALANCE SHEET ACCTS		295,080	251,485	287,190	284,450	32,965	13.11
TOTAL ESTIMATED REVENUES		295,080	251,485	287,190	284,450	32,965	13.11

# DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET 248

## ESTIMATED REVENUES

### ACTIVITY 000

### 2017 - 2018 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 Otsego City Commission is restoring the allowable TIF Capture to 100 percent for 2017.* 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 - 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.

587.000 COUNTY CONTRIBUTION - records funding received from Allegan County.

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

635.000 MEMORIAL TREE PLANTING PROGRAM - White Pines may be purchased to be planted in the memorial grove near the River Walk's iron bridge. Brass memorial plates are then engraved and installed in a display sign near the Farmer Street entrance to the River Walk. The revenue is based upon approximately 0 tree purchases.

651.000 EVENT INCOME - records revenues received in conjunction with events not otherwise specified.

651.209 WORK PLAN REVENUE - B&B FALL ART COMPETITION: records revenues for this work plan.

651.210 WORK PLAN REVENUE - B&B SPRING ART COMPETITION: records revenues for this work plan.

651.213 WORK PLAN REVENUE - DOWNTOWN SOUND: 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.

651.405 WORK PLAN REVENUE - POKER RUN: records revenues for this work plan.

651.407 WORK PLAN REVENUE - LADIES' NIGHT: 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.

651.420 WORK PLAN REVENUE - ICE CREAM SOCIAL - 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 MAYOR OF OTSEGO – 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.

675.400 DONATIONS - records donations and contributions from private parties for unspecified use.

675.213 CONTRIBUTIONS – SOUND SYSTEM CROWN FUNDING – records contributions received through a crowd funding campaign to purchase an outdoor sound system for the downtown.

675.500 INDIVIDUAL CONTRIBUTIONS - records contributions and pledges from individuals who are not business or property owners in the district.

675.501 BUSINESS CONTRIBUTIONS - records contributions and pledges from local commercial businesses for unspecified use.

- 675.502 CORPORATE CONTRIBUTIONS - records contributions and pledges from local industry and larger commercial corporations for unspecified use.
- 675.503 PROPERTY OWNER CONTRIBUTIONS - records contributions and pledges from property owners who are not business owners in the DDA / Main Street district for unspecified use.
- 675.504 COMMUNITY GROUP CONTRIBUTIONS - records contributions and pledges from local community groups and service organizations for unspecified use.
- 675.505 FOUNDATION CONTRIBUTIONS - records contributions and pledges from local foundations for unspecified use.
- 675.506 CHAMBER OF COMMERCE CONTRIBUTIONS - records contributions and pledges from the Otsego Chamber of Commerce for unspecified use.
- 688.000 REFUNDS & REIMBURSEMENTS - records miscellaneous reimbursements that cannot be credited against expenditures occurring in this fiscal year.
- 694.000 CASH OVER AND SHORT - an account used to balance untraceable differences in account balances.
- 695.000 REVENUE CONTRA ACCOUNT - this is a control account whereby revenues collected in a previous fiscal year may be reversed if necessary.
- 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.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET  
APPROPRIATIONS  
Dept 729-DDA / MAIN STREET DISTRICT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
248-729-702.000	SUPERVISORY WAGES	36,847	38,500	38,000	38,950	450	1.17
248-729-702.001	DPW SUPERVISORY WAGES	1,550	2,250	2,250	2,300	50	2.22
248-729-706.000	DPW WAGES	17,373	15,135	15,135	18,195	3,060	20.22
248-729-706.001	PART-TIME OR SEASONAL WAGES	8,185	6,545	6,545	8,445	1,900	29.03
248-729-708.000	CUSTODIAL WAGES	162	0	0	0	0	0.00
248-729-715.000	FICA	4,579	4,855	4,855	5,300	445	9.17
248-729-716.000	HOSPITALIZATION	24,282	26,365	26,365	26,055	(310)	(1.18)
248-729-717.000	LIFE INSURANCE	80	155	155	155	0	0.00
248-729-718.000	RETIREMENT	3,779	5,395	5,395	5,520	125	2.32
248-729-719.000	DISABILITY	188	225	225	240	15	6.67
248-729-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
248-729-721.000	WORKERS COMPENSATION INSURANCE	1,844	1,840	1,840	1,940	100	5.43
248-729-727.000	OFFICE SUPPLIES	1,081	1,500	2,000	2,500	1,000	66.67
248-729-728.000	POSTAGE	175	300	150	300	0	0.00
248-729-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
248-729-760.000	MINOR EQUIPMENT PURCHASES	1,119	400	525	400	0	0.00
248-729-801.000	BANKING CHARGES	778	1,000	1,000	1,000	0	0.00
248-729-802.000	CONTRACTS	5,497	5,000	4,000	5,000	0	0.00
248-729-803.000	MEMORIAL TREE PLANTING	0	0	0	0	0	0.00
248-729-805.000	CONTRACTS - CITY OF OTSEGO	20,000	15,000	15,000	15,000	0	0.00
248-729-807.000	AUDIT	770	770	770	770	0	0.00
248-729-824.000	SERVICE AGREEMENTS	668	800	800	800	0	0.00
248-729-824.001	WEB SITE SERVICES	80	250	250	250	0	0.00
248-729-826.000	LEGAL	0	500	0	500	0	0.00
248-729-835.000	MEDICAL EXAMS & SERVICES	113	0	0	0	0	0.00
248-729-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
248-729-853.000	TELEPHONE	1,137	850	850	850	0	0.00
248-729-860.000	TRAVEL, LODGING & MEALS	2,335	3,000	3,000	5,000	2,000	66.67
248-729-880.000	COMMUNITY PROMOTION	762	850	850	850	0	0.00
248-729-880.100	ORGANIZATION COMMITTEE	15	235	0	250	15	6.38
248-729-880.103	ORG WP - VOLUNTEER PROGRAM	215	250	250	300	50	20.00
248-729-880.104	ORG WP - FRIENDS OF MAIN STREET	0	250	0	0	(250)	(100.00)
248-729-880.106	ORG WP - NEWSLETTER	1,459	800	0	0	(800)	(100.00)
248-729-880.107	ORG WP - VOLUNTEER THANK YOU	0	550	350	500	(50)	(9.09)
248-729-880.108	ORG WP - QUARTERLY NEWSLETTER	0	1,600	1,000	2,200	600	37.50
248-729-880.200	DESIGN COMMITTEE	10	0	0	0	0	0.00
248-729-880.201	DESIGN - LANDSCAPING SUPPLIES	5,678	5,355	6,000	15,000	9,645	180.11
248-729-880.202	DESIGN - TREES	489	1,000	1,600	1,500	500	50.00
248-729-880.203	DESIGN - GENERAL MAINTENANCE SUPPLIES	1,483	2,500	1,500	2,500	0	0.00
248-729-880.204	DESIGN WP - STREET BANNERS	0	0	170	5,200	5,200	0.00
248-729-880.206	DESIGN WP - AUTUMN BLISS	0	300	265	500	200	66.67
248-729-880.207	DESIGN WP - ART INSTALLATION	0	0	0	190	190	0.00
248-729-880.208	DESIGN WP - HISTORIC WALKING TOUR	0	100	0	80	(20)	(20.00)
248-729-880.209	DESIGN WP - B&B FALL ART COMPETITION	37	300	250	190	(110)	(36.67)
248-729-880.210	DESIGN WP - B&B SPRING ART COMPETITION	0	0	0	0	0	0.00
248-729-880.211	DESIGN WP - SIGN GRANT	250	1,500	1,000	1,500	0	0.00
248-729-880.212	DESIGN WP - SPRING CLEANUP	0	50	50	0	(50)	(100.00)
248-729-880.213	DESIGN WP - DOWNTOWN SOUND	0	30,000	0	0	(30,000)	(100.00)
248-729-880.214	DESIGN WP - FLOWER BEDS	0	300	0	0	(300)	(100.00)
248-729-880.215	DESIGN WP - RIVERFRONT PRELIM DESIGN	0	0	12,000	0	0	0.00

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET  
APPROPRIATIONS  
Dept 729-DDA / MAIN STREET DISTRICT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
248-729-880.300	ECONOMIC RESTRUCTURING COMMITTEE	29	160	0	200	40	25.00
248-729-880.301	ECON WP - BUSINESS PAIRING	0	135	0	0	(135)	(100.00)
248-729-880.302	ECON WP - COMMITTEE MIXER	214	450	0	0	(450)	(100.00)
248-729-880.303	ECON WP - MIXER ON MAIN	145	300	0	0	(300)	(100.00)
248-729-880.304	ECON WP - BUSINESS TRAINING	70	300	0	0	(300)	(100.00)
248-729-880.305	ECON WP - VACANCY SIGNAGE	0	600	600	600	0	0.00
248-729-880.306	ECON WP - BUSINESS IN A BOX	0	0	0	3,500	3,500	0.00
248-729-880.400	PROMOTION COMMITTEE	393	1,500	20	1,000	(500)	(33.33)
248-729-880.401	PROMO WP - CHRISTMAS EVENT	1,753	2,040	1,855	1,750	(290)	(14.22)
248-729-880.402	PROMO WP - ICE RINK	1,816	455	455	500	45	9.89
248-729-880.405	PROMO WP - POKER RUN	706	170	800	800	630	370.59
248-729-880.407	PROMO WP - LADIES NIGHT	658	845	600	600	(245)	(28.99)
248-729-880.410	PROMO WP - MOVIES ON THE RIVERFRONT	2,006	2,250	2,200	1,500	(750)	(33.33)
248-729-880.411	PROMO WP - MUD VOLLEYBALL	714	1,075	1,005	0	(1,075)	(100.00)
248-729-880.416	PROMO WP - DOWNTOWN DOLLARS	1,096	1,050	1,300	1,500	450	42.86
248-729-880.417	PROMO WP - GUS MACKER TOURNAMENT	41,979	30,500	41,640	45,850	15,350	50.33
248-729-880.418	PROMO WP - FALL RIVERWALK EVENT	287	305	440	550	245	80.33
248-729-880.420	PROMO WP - ICE CREAM SOCIAL	459	305	0	0	(305)	(100.00)
248-729-880.421	PROMO WP - STEINS & VINES	4,281	8,595	5,555	8,900	305	3.55
248-729-880.422	PROMO WP - PET MAYOR OF OTSEGO	0	0	0	350	350	0.00
248-729-880.499	PROMO WP - EVENT SIGN EXPENSE	0	200	200	500	300	150.00
248-729-900.000	ADVERTISING & PUBLISHING	6,518	3,000	4,000	5,000	2,000	66.67
248-729-902.000	COPY CHARGES	546	600	300	500	(100)	(16.67)
248-729-921.000	POWER	1,020	400	400	400	0	0.00
248-729-923.000	NATURAL GAS	214	0	0	0	0	0.00
248-729-924.000	WATER & SEWER	83	0	0	0	0	0.00
248-729-940.000	MOTOR EQUIPMENT RENTAL	11,823	8,500	12,000	15,000	6,500	76.47
248-729-955.000	DUES	968	600	600	600	0	0.00
248-729-956.000	TRAINING PROGRAMS & CONFERENCES	95	500	200	1,000	500	100.00
248-729-960.000	INSURANCE	517	535	535	550	15	2.80
248-729-964.000	REFUNDS & REBATES	0	0	0	0	0	0.00
248-729-968.000	DEPRECIATION	75,198	72,570	75,200	75,200	2,630	3.62
248-729-983.000	LEASE AGREEMENTS	7,685	7,200	7,200	7,200	0	0.00
Totals for dept 729-DDA / MAIN STREET DISTRICT		304,293	321,715	311,500	343,780	22,065	6.86

## DOWNTOWN DEVELOPMENT AUTHORITY 248

### DDA / MAIN STREET DISTRICT

#### ACTIVITY 729

#### 2017 - 2018 BUDGET

702.000 SUPERVISORY WAGES - reflects the Main Street Director's salary, a full-time position.

702.001 DPW SUPERVISORY WAGES - provides for 55 hours of service by the DPW Superintendent.

706.000 DPW WAGES - provides 700 hours of DPW services.

706.001 PART-TIME OR SEASONAL WAGES - provides for 650 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 for general mailings.

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.

803.000 MEMORIAL TREE PLANTING - provides for the purchase and planting of White Pine trees in the River Walk's memorial grove.

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 a portion of professional services to the network file server and e-mail systems.

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 – records charges for 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.

880.106 ORGANIZATION COMMITTEE WORK PLAN - NEWSLETTER - provides for the creation of a bimonthly newsletter to be distributed in the Shopper's Guide, Internet, social media, Library, City Hall, Harding's Friendly Market and local businesses.

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.

880.200 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.

880.208 DESIGN COMMITTEE WORK PLAN - HISTORIC WALKING TOUR - provides funding to identify, research and develop a walking tour to generate interest in structures, businesses and the cultural heritage found in the Main Street district and community.

880.209 DESIGN COMMITTEE WORK PLAN - B&B FALL ART COMPETITION - provides for the continuation of the Benches and Bins art competition where artists decorate park benches and trash receptacles in the downtown.

880.210 DESIGN COMMITTEE WORK PLAN - B&B SPRING ART COMPETITION - provides for the continuation of the Benches and Bins art competition where artists decorate park benches and trash receptacles in the downtown.

880.211 DESIGN COMMITTEE WORK PLAN - SIGN GRANT - provides matching grant funds of up to \$500 for three signs meeting design standards.

880.212 DESIGN COMMITTEE WORK PLAN - SPRING CLEANUP - provides for the spring cleanup project in the downtown public areas and alleys.

880.213 DESIGN COMMITTEE WORK PLAN – DOWNTOWN SOUND – provides for the purchase and installation of a sound system in the downtown area for music and announcements.

880.214 DESIGN COMMITTEE WORK PLAN – FLOWER BEDS – provides adopt a flower bed work plan.

880.300 ECONOMIC RESTRUCTURING COMMITTEE - records expenditures made by the Main Street Economic Restructuring Committee which are not otherwise specified.

880.304 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN - BUSINESS TRAINING - provides ongoing small business training which may include business plans, software and Internet training.

880.305 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN - VACANCY SIGNAGE - provides uniform promotional signage in vacant store fronts.

880.306 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS IN A BOX - – provides for marketing of selected vacant property.

880.400 PROMOTION COMMITTEE - records expenditures made by the Main Street Promotion Committee which are not otherwise specified.

880.401 PROMOTION COMMITTEE WORK PLAN - CHRISTMAS EVENT EXPENSE - records expenditures involved with the community Christmas tree and related holiday activities.

880.402 PROMOTION COMMITTEE WORK PLAN - ICE RING EXPENSE - records expenditures to provide the district's community ice rink.

880.405 PROMOTION COMMITTEE 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 PROMOTION COMMITTEE 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 PROMOTION COMMITTEE 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 PROMOTION COMMITTEE WORK PLAN - MUD VOLLEYBALL - provides a mud volleyball tournament to promote the downtown.

880.416 PROMOTION COMMITTEE 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 PROMOTION COMMITTEE WORK PLAN - GUS MACKER TOURNAMENT - provides funding for expenses involved hosting the two on two basketball tournament.

880.418 PROMOTION COMMITTEE WORK PLAN - FALL RIVERWALK EVENT - provides funding for expenses involved with this event.

880.420 PROMOTION COMMITTEE WORK PLAN - ICE CREAM SOCIAL - provides funding for expenses involved with this spring event.

880.421 PROMOTION COMMITTEE WORK PLAN – STEINS & VINES – provides funding for a beer and wine tasting event.

880.422 PROMOTION COMMITTEE WORK PLAN – PET MAYOR OF OTSEGO – provides funding for a summer-long pet voting competition where contestants enter their pet for a chance to be elected Pet Mayor of Otsego.

880.499 COMMUNITY EVENT SIGN - 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 POWER - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER - records City of Otsego 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.

955.000 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 -

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
248-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
248-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	0	0	0	0.00
248-901-975.000	CAPITAL OUTLAY - BUILDINGS & ADDITIONS	0	0	0	0	0	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		0	0	0	0	0	0.00

## DOWNTOWN DEVELOPMENT AUTHORITY 248

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2017 - 2018 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. Sealing of the remainder of the northwest municipal parking lot is recommended..

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  
2017-2018 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
248-906-992.000	INTERFUND LOAN PRINCIPAL	0	20,000	0	0	(20,000)	(100.00)
248-906-996.000	INTERFUND LOAN INTEREST	902	1,500	690	0	(1,500)	(100.00)
Totals for dept 906-DEBT SERVICE		902	21,500	690	0	(21,500)	(100.00)
TOTAL APPROPRIATIONS		305,195	343,215	312,190	343,780	565	0.16
NET OF REVENUES/APPROPRIATIONS - FUND 248		(10,115)	(91,730)	(25,000)	(59,330)	(32,400)	(35.32)
BEGINNING FUND BALANCE		2,088,475	2,078,361	2,078,361	2,053,361	(25,000)	(1.20)
ENDING FUND BALANCE		2,078,360	1,986,631	2,053,361	1,994,031	7,400	0.37



## DOWNTOWN DEVELOPMENT AUTHORITY 248

### DEBT SERVICE

#### ACTIVITY 906

#### 2017 - 2018 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 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

TAX REVENUE	\$ 41,255	
<u>OTHER REVENUE</u>	<u>\$ 100</u>	
TOTAL REVENUE		\$ 41,355

#### APPROPRIATIONS

<u>DEBT SERVICE</u>	<u>\$ 43,570</u>	
TOTAL APPROPRIATIONS		\$ 43,570

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 2,215)
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017		\$ 2,215
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018		\$ 0
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BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 302 - EQUIPMENT DEBT FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
302-000-403.003	FIRE TRUCK DEBT REAL PROPERTY TAXES	31,207	34,465	34,425	34,305	(160)	(0.46)
302-000-410.003	FIRE TRUCK DEBT PERSONAL PROPERTY TAXES	7,738	3,065	3,065	2,145	(920)	(30.02)
302-000-411.003	PRIOR YR FIRE TRUCK DEBT REAL PROP TAXES	0	0	0	0	0	0.00
302-000-420.003	PRIOR YR FIRE TRUCK DEBT PERS PROP TAXES	0	0	0	0	0	0.00
302-000-437.005	FIRE TRUCK DEBT IFT REAL PROPERTY TAXES	448	490	490	470	(20)	(4.08)
302-000-437.006	FIRE TRUCK DEBT IFT PERSONAL PROP TAXES	4,921	5,015	5,015	4,335	(680)	(13.56)
302-000-445.000	INT & PENALTY FEES	81	50	30	30	(20)	(40.00)
302-000-664.000	INVESTMENT INTEREST	48	25	270	70	45	180.00
302-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		44,443	43,110	43,295	41,355	(1,755)	(4.07)
TOTAL ESTIMATED REVENUES		44,443	43,110	43,295	41,355	(1,755)	(4.07)

## EQUIPMENT DEBT FUND 302

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon 0.4507 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	\$ 77,076,306
<u>PERSONAL PROPERTY</u>	<u>\$ 4,759,300</u>
TOTAL	\$ 81,835,606

<u>SPECIAL ACTS</u>	TAXABLE <u>VALUE</u>
RENASAINCE ZONE	\$ 169,036
IFT – REAL	\$ 1,759,205
IFT - PERSONAL	\$ 19,243,500
<u>CFT – REAL</u>	<u>\$ 0</u>
TOTAL	\$ 21,171,741

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  
2017-2018 FISCAL YEAR

Fund 302 - EQUIPMENT DEBT FUND  
APPROPRIATIONS  
Dept 906-DEBT SERVICE

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
302-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
302-906-991.000	BOND PRINCIPAL	41,000	42,000	42,000	43,000	1,000	2.38
302-906-995.000	BOND INTEREST	1,668	1,125	1,125	570	(555)	(49.33)
Totals for dept 906-DEBT SERVICE		42,668	43,125	43,125	43,570	445	1.03
TOTAL APPROPRIATIONS		42,668	43,125	43,125	43,570	445	1.03
NET OF REVENUES/APPROPRIATIONS - FUND 302		1,775	(15)	170	(2,215)	2,200	14,666.67
BEGINNING FUND BALANCE		272	2,047	2,047	2,217	170	8.30
ENDING FUND BALANCE		2,047	2,032	2,217	2	(2,030)	(99.90)



## EQUIPMENT DEBT FUND 302

### DEBT SERVICE

### ACTIVITY 906

### 2017 - 2018 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
<b>NOV 2017</b>	<b>\$ 0</b>	<b>\$ 284</b>	<b>\$ 284</b>	
<b><u>MAY 2018</u></b>	<b><u>\$ 43,000</u></b>	<b><u>\$ 284</u></b>	<b><u>\$ 43,284</u></b>	<b><u>\$ 43,568</u></b>
TOTALS	\$ 200,000	\$ 7,825	\$ 207,825	



## CAPITAL PROJECTS FUND 401

### SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

GROSS SALE OF LOTS	\$ 70,000	
TRANSFERS IN	\$ 27,400	
<u>OTHER REVENUE</u>	<u>\$ 100</u>	
TOTAL REVENUE		\$ 97,500

#### APPROPRIATIONS

CAPITAL IMPROVEMENTS	\$ 66,600	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 66,600

#### EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS	\$ 30,900
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017 \$ 287,590

#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 20,000	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 7,400	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 291,090</u>	
TOTAL PROJECTED FUND BALANCE		\$ 318,490

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 401 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
401-000-664.000	INVESTMENT INTEREST	42	25	0	100	75	300.00
401-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
401-000-673.000	GROSS SALE OF LOTS	97,676	92,000	80,300	70,000	(22,000)	(23.91)
401-000-688.000	REFUNDS & REIMBURSEMENTS	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	0	0	0	20,000	20,000	0.00
401-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	0	0	0	7,400	7,400	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		97,718	92,025	80,300	97,500	5,475	5.95
TOTAL ESTIMATED REVENUES		97,718	92,025	80,300	97,500	5,475	5.95

## CAPITAL PROJECTS FUND 401

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 BUDGET

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

671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

673.000 GROSS SALE OF LOTS - 5 residential lots are forecasted to sell this year with a continuation of the 50 percent discount.

688.000 REFUNDS & REIMBURSEMENTS - records miscellaneous reimbursements that cannot be credited against expenditures occurring in this 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.

699.205 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.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 401 - CAPITAL PROJECTS FUND  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
401-901-802.000	CONTRACTS	4,455	5,000	0	0	(5,000)	(100.00)
401-901-820.000	ENGINEERING	0	0	0	0	0	0.00
401-901-826.000	LEGAL FEES - SALE OF LOTS	733	950	125	0	(950)	(100.00)
401-901-900.000	ADVERTISING & PUBLISHING	210	0	0	0	0	0.00
401-901-962.000	PROPERTY TAXES	0	0	0	0	0	0.00
401-901-967.000	ADJUSTMENT FOR COST OF DEVELOPED LOTS	135,161	106,000	59,200	51,600	(54,400)	(51.32)
401-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
401-901-974.265	LAND IMPRVMNTS - CITY HALL	0	0	0	0	0	0.00
401-901-974.301	LAND IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-974.336	LAND IMPRVMNTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-974.441	LAND IMPRVMNTS - DPW	0	0	0	0	0	0.00
401-901-974.751	LAND IMPRVMNTS - PARKS	0	0	0	0	0	0.00
401-901-974.806	LAND IMPRVMNTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMNTS - CITY HALL	0	0	0	0	0	0.00
401-901-975.301	BLDG IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-975.336	BLDG IMPRVMNTS - FIRE DEPT	0	0	0	15,000	15,000	0.00
401-901-975.441	BLDG IMPRVMNTS - DPW	0	0	0	0	0	0.00
401-901-975.751	BLDG IMPRVMNTS - PARKS	0	0	0	0	0	0.00
401-901-975.806	BLDG IMPRVMNTS - COMM CNTR	0	0	0	0	0	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		140,559	111,950	59,325	66,600	(45,350)	(40.51)

# CAPITAL PROJECTS FUND 401

## CAPITAL IMPROVEMENTS

### ACTIVITY 901

### 2017 - 2018 BUDGET

802.000 CONTRACTS - funding for miscellaneous administrative expense.

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

826.000 LEGAL FEES - SALE OF LOTS - title service expense and transfer tax necessary to sell developed lots.

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

962.000 PROPERTY TAXES - the payment of property taxes or special assessments on developed lots yet to be sold.

967.000 ADJUSTMENT FOR THE COST OF DEVELOPED LOTS - this account records the actual expense incurred to develop the lots sold, excluding the original land purchase.

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.

- 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.
- 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  
2017-2018 FISCAL YEAR

Fund 401 - CAPITAL PROJECTS FUND  
APPROPRIATIONS  
Dept 906-DEBT SERVICE

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
401-906-992.000	INTERFUND LOAN PRINCIPAL	0	0	0	0	0	0.00
401-906-996.000	INTERFUND LOAN INTEREST	0	0	0	0	0	0.00
Totals for dept 906-DEBT SERVICE		0	0	0	0	0	0.00

## CAPITAL PROJECTS FUND 401

### DEBT SERVICE

### ACTIVITY 906

### 2017 - 2018 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.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 401 - CAPITAL PROJECTS FUND  
APPROPRIATIONS  
Dept 991-TRANSFERS OUT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
401-991-999.101	TRANSFER TO GENERAL FUND	90,000	70,000	60,000	0	(70,000)	(100.00)
	Totals for dept 991-TRANSFERS OUT	90,000	70,000	60,000	0	(70,000)	(100.00)
	TOTAL APPROPRIATIONS	230,559	181,950	119,325	66,600	(115,350)	(63.40)
	NET OF REVENUES/APPROPRIATIONS - FUND 401	(132,841)	(89,925)	(39,025)	30,900	(120,825)	(134.36)
	BEGINNING FUND BALANCE	459,455	326,613	326,613	287,588	(39,025)	(11.95)
	ENDING FUND BALANCE	326,614	236,688	287,588	318,488	81,800	34.56

CAPITAL PROJECTS FUND 401

TRANSFER OUT

ACTIVITY 991

2017 - 2018 BUDGET

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

## EQUIPMENT REPLACEMENT FUND 402

### SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

TRANSFERS IN	\$ 69,300	
<u>OTHER REVENUE</u>	<u>\$ 0</u>	
TOTAL REVENUE		\$ 69,300

#### APPROPRIATIONS

<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 38,000</u>	
TOTAL APPROPRIATIONS		\$ 38,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 31,300
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017		\$ 0
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#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 6,000	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 25,300	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 31,300

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 402 - EQUIPMENT REPLACEMENT FUND  
ESTIMATED REVENUES  
Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
402-000-664.000	INVESTMENT INTEREST	1	0	0	0	0	0.00
402-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	6,000	6,000	0.00
402-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	0	0	0	63,300	63,300	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		1	0	0	69,300	69,300	0.00
TOTAL ESTIMATED REVENUES		1	0	0	69,300	69,300	0.00

## EQUIPMENT REPLACEMENT FUND 402

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 BUDGET

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.

BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 402 - EQUIPMENT REPLACEMENT FUND  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
402-901-977.301	EQUIPMENT - POLICE DEPT	0	0	0	0	0	0.00
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	0	0	0	0	0	0.00
402-901-980.301	OFFICE EQUIP & FURN - POLICE DEPT	0	0	0	0	0	0.00
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	38,000	38,000	0.00
402-901-981.336	VEHICLE PURCHASE - FIRE DEPT	3,337	0	0	0	0	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		3,337	0	0	38,000	38,000	0.00
TOTAL APPROPRIATIONS		3,337	0	0	38,000	38,000	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		(3,336)	0	0	31,300	(31,300)	0.00
BEGINNING FUND BALANCE		3,336	0	0	0	0	0.00
ENDING FUND BALANCE		0	0	0	31,300	31,300	0.00



## EQUIPMENT REPLACEMENT FUND 402

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2017 - 2018 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.

980.806 OFFICE EQUIPMENT & FURNITURE - COMMUNITY CENTER - 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 2017 - 2018 BUDGET

### ESTIMATED REVENUES

USER FEES	\$ 857,345	
<u>OTHER REVENUE</u>	<u>\$ 19,800</u>	
TOTAL ESTIMATED REVENUES		\$ 877,145

### APPROPRIATIONS

SEWER MAINS	\$ 166,440	
SEWER TREATMENT	\$ 620,600	
SEWER ADMINISTRATION	\$ 61,160	
<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 105,000</u>	
TOTAL APPROPRIATIONS		\$ 953,200

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 76,055)
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### CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS\*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 105,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 105,000

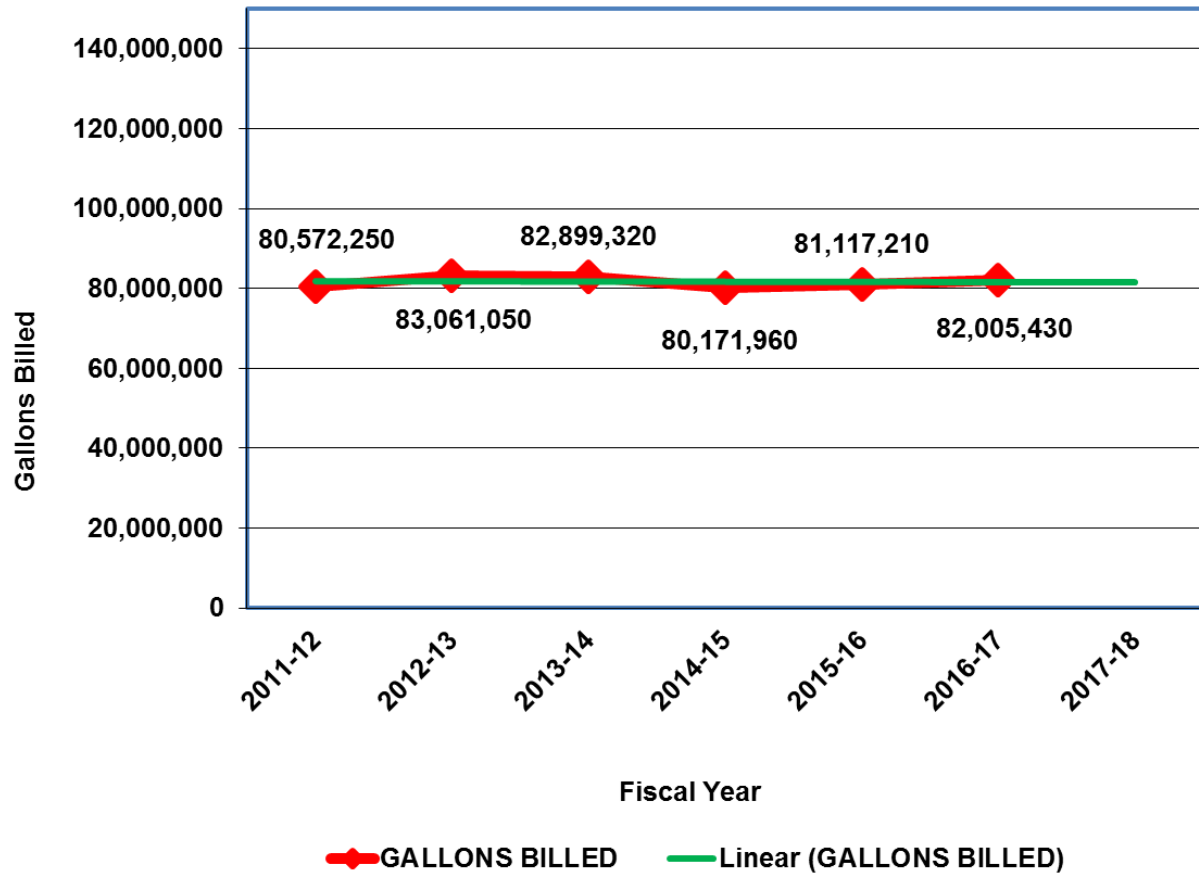
CHANGE IN NET ASSETS		\$ 28,945
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PROJECTED NET ASSETS JULY 1, 2017		\$4,117,100
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PROJECTED NET ASSETS JUNE 30, 2018		\$4,146,045
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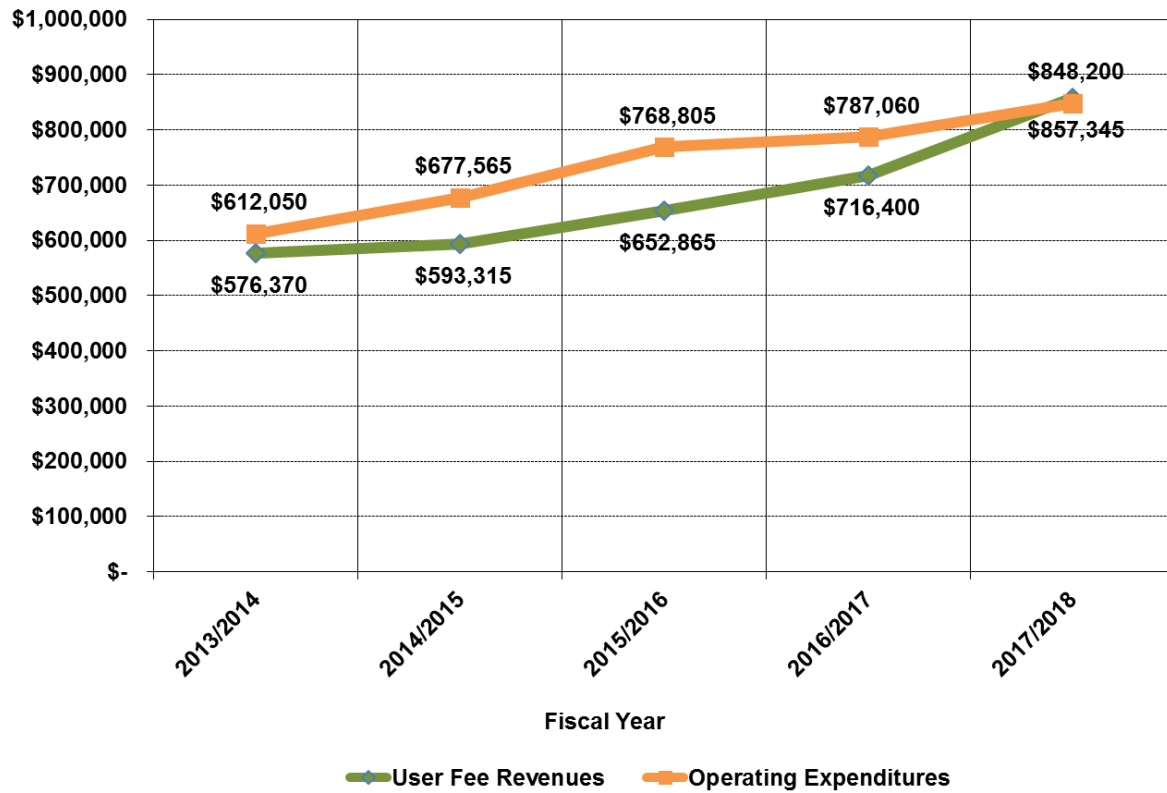
\* [Note: Capital improvements shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues Over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations 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 2017 - 2018 fiscal year.

## SEWER FUND OPERATING EXPENDITURES AS COMPARED TO USER FEE REVENUE



The Sewer Fund Operating Expenditures as Compared to User Fee Revenue line graph illustrates the closing of the gap between user fees and operating expenditures. Rate increases have become necessary to offset maintenance that can no longer be postponed for cost savings measures.

# SEWER RATE CALCULATIONS

## Rate Recommendations

Base RTS Rate:	\$ 33.63	65.00%	Increase
Commodity Rate:	\$ 7.15	9.00%	Increase
Industrial Rate	\$ 7.23	8.89%	Increase

## Budget Revenue Projections

RTS Fees:	\$ 263,255	30.71%
Metered Sales:	\$ 594,090	69.29%
Total:	\$ 857,345	

Revenue Needed:	\$ 864,501
Excess/(Shortage):	(\$7,156)

## 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	1,505	1,505	\$ 33.63
1"	2.50	20	50	\$ 84.08
1 1/2"	5.00	9	45	\$ 168.15
2"	8.00	21	168	\$ 269.04
3"	16.00	4	64	\$ 538.08
4"	25.00	5	125	\$ 840.75
6"	50.00	0	0	\$ 1,681.50
8"	80.00	0	0	\$ 2,690.40
	Totals	1,564	1,957	

[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
2017-2018	\$ 166,440	\$ 620,600	-\$ 650	\$ 61,160	\$ 847,550	2.00%	\$ 16,951	\$ 0	\$ 864,501
2018-2019	\$ 169,770	\$ 633,010	-\$ 660	\$ 62,380	\$ 864,500	2.00%	\$ 17,290	\$ 0	\$ 881,790
2019-2020	\$ 173,170	\$ 645,670	-\$ 670	\$ 63,630	\$ 881,800	2.00%	\$ 17,636	\$ 0	\$ 899,436
Totals	\$ 509,380	\$ 1,899,280	-\$ 1,980	\$ 187,170	\$ 2,593,850		\$ 51,877	\$ 0	\$ 2,645,727

[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:	\$ 20.38

	Op & Rsv 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	\$ 864,501	30.00%	\$ 0	100.00%	\$ 259,350	\$ 33.14	\$12.76	62.61%
3 Year Rate	\$ 2,645,727	30.00%	\$ 0	100.00%	\$ 793,718	\$ 33.80	\$13.42	65.85%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 6.56

Current Industrial Commodity Rate:	\$ 6.64
Industrial Monitoring Budget:	\$ 650
Projected Industrial Use:	8,000,000

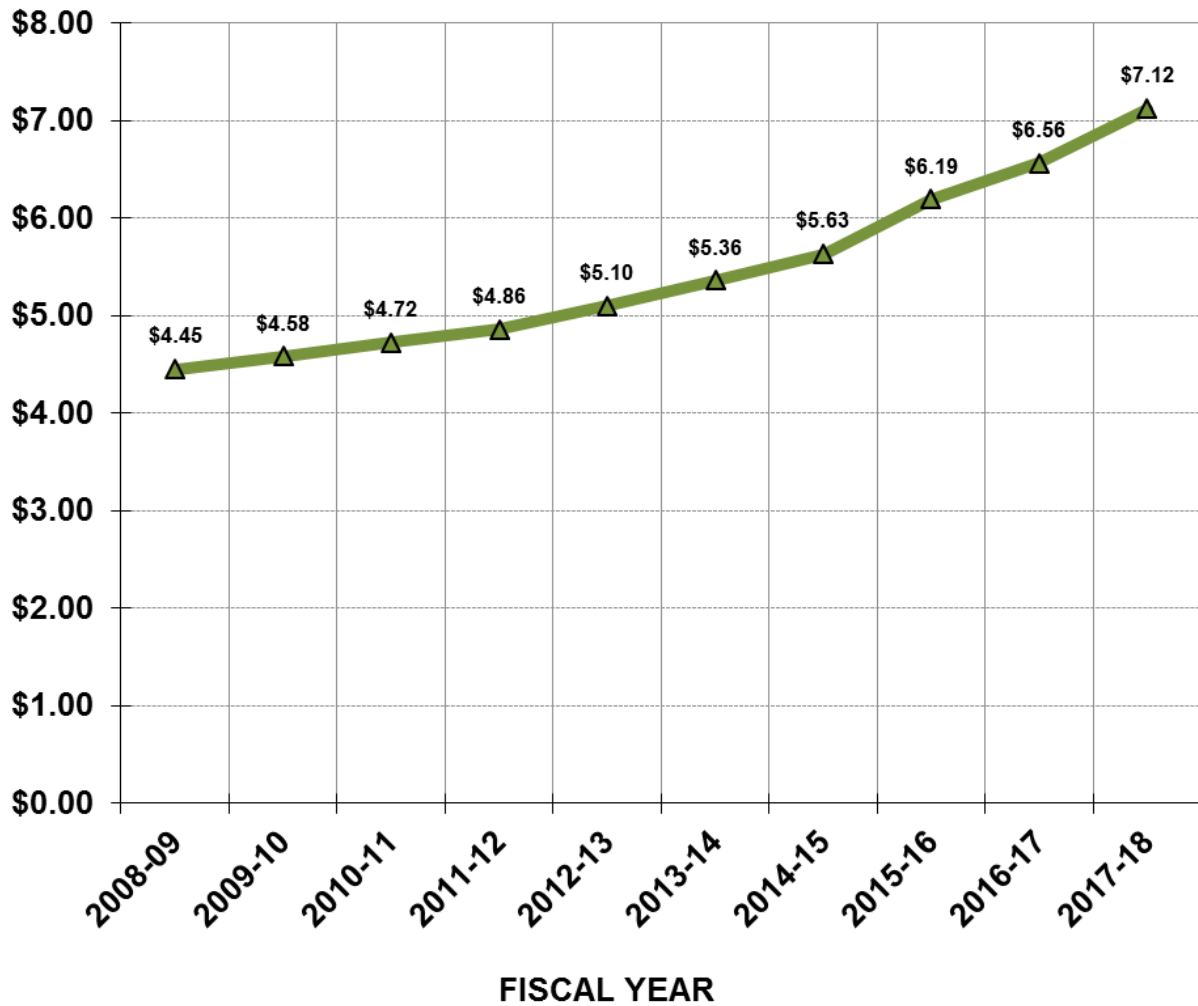
	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change	Calculated Industrial	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 864,501	70.00%	\$ 605,151	\$ 7.29	\$0.73	11.14%	\$ 0.08	\$0.00	0.00%
3 Year Rate	\$ 2,645,727	70.00%	\$ 1,852,009	\$ 7.44	\$0.88	13.38%	\$ 0.08	\$0.00	0.00%

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
2017-2018	\$ 259,420	\$ 605,151	\$ 864,571	\$ 264,586	\$ 617,336	\$ 881,922
2018-2019				\$ 264,586	\$ 617,336	\$ 881,922
2019-2020				\$ 264,586	\$ 617,336	\$ 881,922
Totals			\$ 864,571	\$ 793,758	\$ 1,852,008	\$ 2,645,766

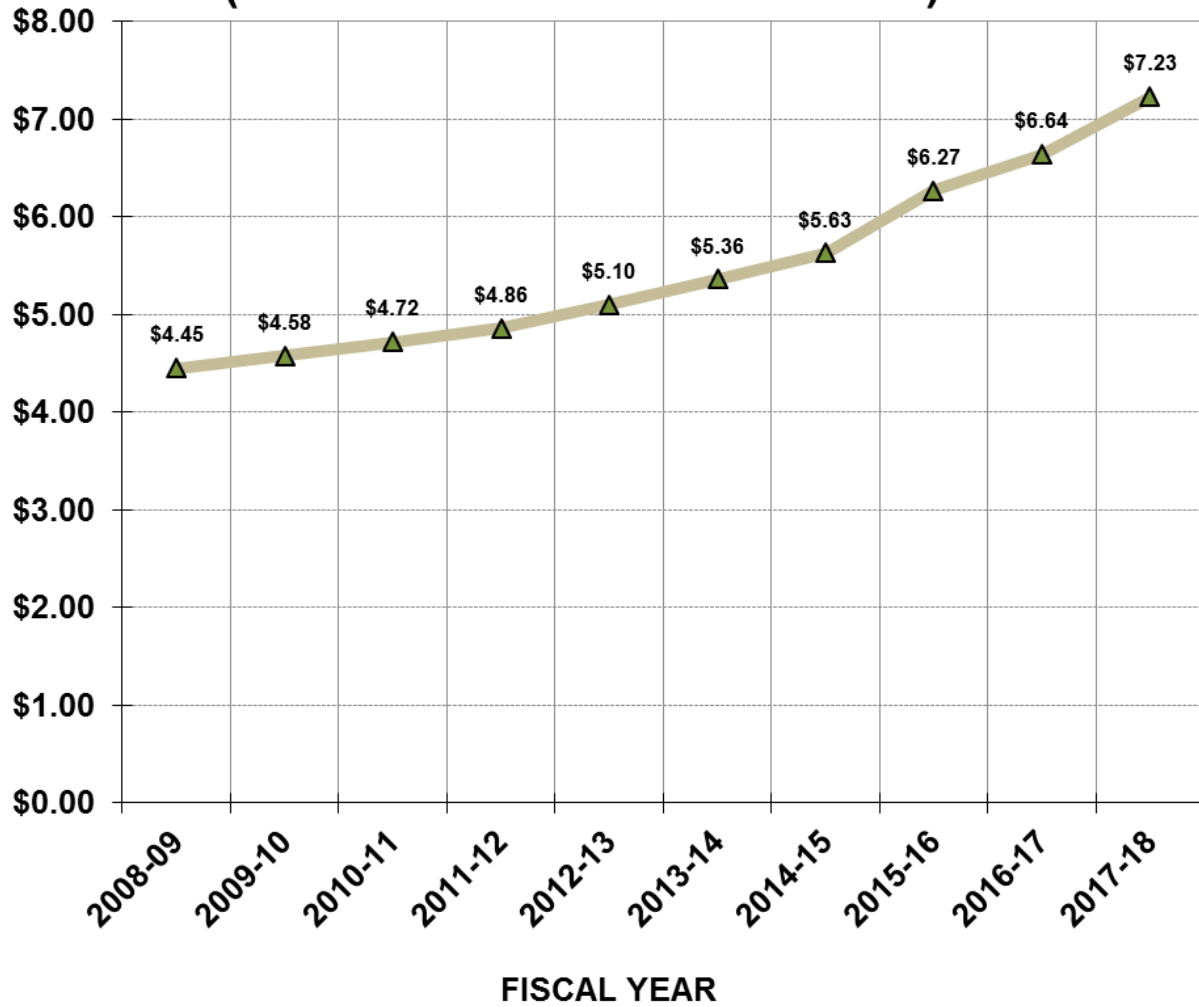
## Billing Examples

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	\$ 33.63	\$ 128.70	\$ 162.33	20.38	\$ 118.08	\$ 138.46	\$23.87		
Annually	\$ 134.52	\$ 514.80	\$ 649.32	\$ 81.52	\$ 472.32	\$ 553.84	\$95.48	17.24%	
Commercial Customer (30,000 gallons/quarter)									
1" meter - Quarterly	\$ 84.08	\$ 214.50	\$ 298.58	50.95	\$ 196.80	\$ 247.75	\$50.83		
Annually	\$ 336.32	\$ 858.00	\$ 1,194.32	\$ 203.80	\$ 787.20	\$ 991.00	\$203.32	20.52%	
Institutional Customer (165,275 gallons/quarter)									
3" meter - Quarterly	\$ 538.08	\$ 1,181.72	\$ 1,719.80	326.08	\$ 1,084.20	\$ 1,410.28	\$309.51		
Annually	\$ 2,152.32	\$ 4,726.87	\$ 6,879.19	\$ 1,304.32	\$ 4,336.82	\$ 5,641.14	\$1,238.05	21.95%	
Industrial Customer (4,776,750 gallons/quarter)									
4" meter - Quarterly	\$ 840.75	\$ 34,153.76	\$ 34,994.51	509.5	\$ 31,335.48	\$ 31,844.98	\$3,149.53		
Annually	\$ 3,363.00	\$ 136,615.05	\$ 139,978.05	\$ 2,038.00	\$ 125,341.92	\$ 127,379.92	\$12,598.13	9.89%	

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

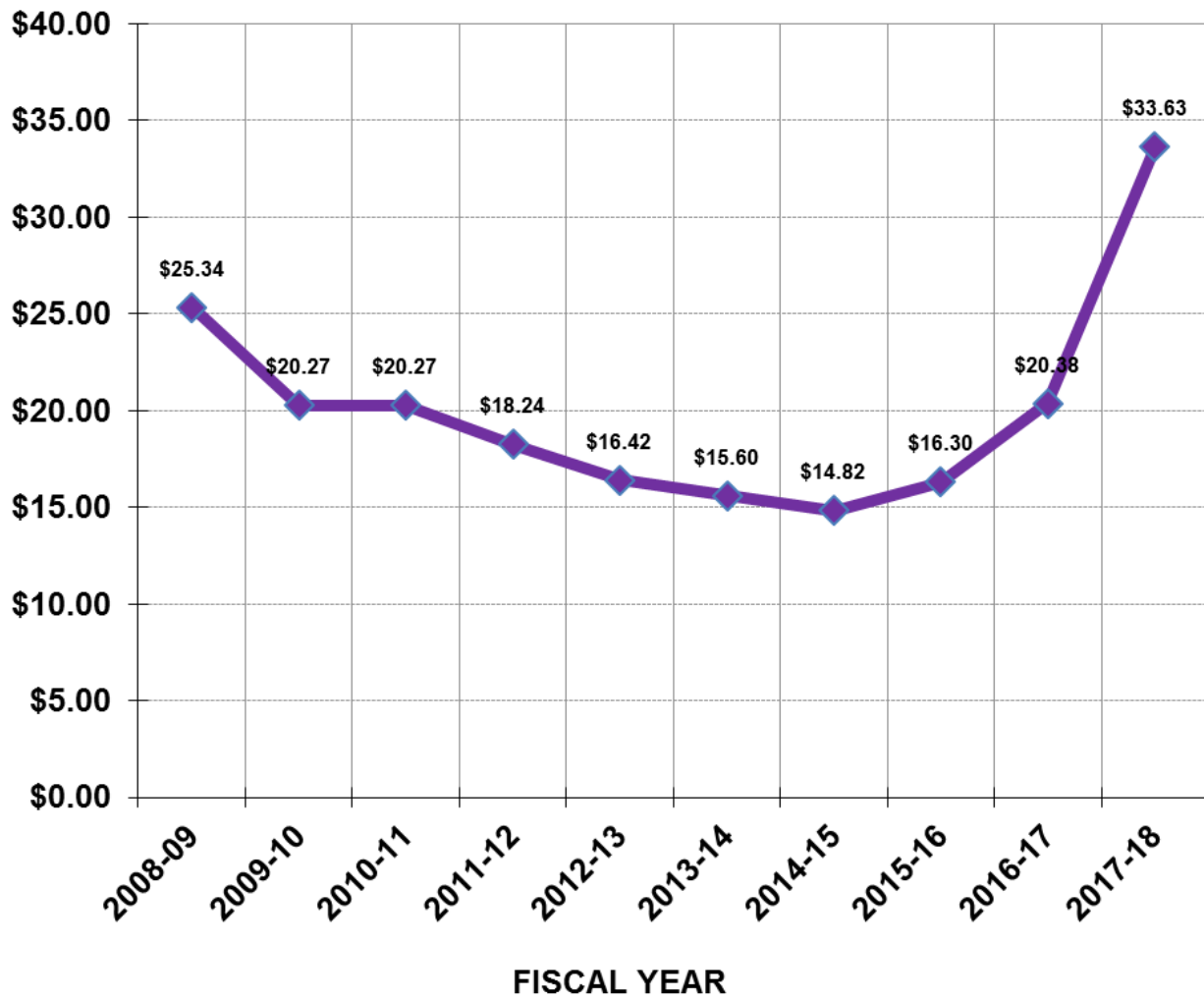


## CITY OF OTSEGO INDUSTRIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)





## CITY OF OTSEGO SEWER BASE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 590 - SEWER FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
590-000-628.000	CITY LABOR & MATERIALS	8,806	0	0	0	0	0.00
590-000-636.000	SEWER METERED SALES	512,269	557,600	544,480	594,090	36,490	6.54
590-000-637.000	READINESS TO SERVE FEES	129,539	158,800	159,500	263,255	104,455	65.78
590-000-638.000	SET-UP FEES	1,298	1,300	1,300	1,300	0	0.00
590-000-639.000	TAP-IN FEES	5,000	3,000	5,000	3,000	0	0.00
590-000-656.000	DELINQUENT PENALTIES	14,502	13,500	15,000	14,500	1,000	7.41
590-000-664.000	INVESTMENT INTEREST	399	1,000	400	1,000	0	0.00
590-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
590-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	6,000	0	0	(6,000)	(100.00)
590-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
590-000-675.000	INFRASTRUCTURE CONTRIBUTION - DEVELOPER	0	0	0	0	0	0.00
590-000-688.000	REFUNDS & REIMBURSEMENTS	298	0	400	0	0	0.00
590-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	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-REVENUES & BALANCE SHEET ACCTS		672,111	741,200	726,080	877,145	135,945	18.34
TOTAL ESTIMATED REVENUES		672,111	741,200	726,080	877,145	135,945	18.34

**SEWER FUND 590**  
**ESTIMATED REVENUES**  
**ACTIVITY 000**  
**2017 - 2018 BUDGET**

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

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

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

Residential:    \$7.15    3 Month Phase in beginning with September 1, 2017 billing

Commercial:    \$7.15    3 Month Phase in beginning with September 1, 2017 billing

Industrial:       \$7.23    3 Month Phase in beginning with September 1, 2017 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 \$33.63, to be phased in over three months beginning with the September 1, 2017 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. A total of 3 connections are projected to occur.

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 & REIMBURSEMENTS - records miscellaneous reimbursements that cannot be credited to expenditures occurring in this budget 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  
2017-2018 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 537-SEWER MAINS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
590-537-702.000	SUPERVISORY WAGES	15,301	12,290	12,290	12,595	305	2.48
590-537-702.001	DPW SUPERVISORY WAGES	3,986	5,775	4,800	5,910	135	2.34
590-537-706.000	DPW WAGES	14,908	15,010	14,000	15,595	585	3.90
590-537-706.001	PART-TIME OR SEASONAL WAGES	115	395	150	130	(265)	(67.09)
590-537-715.000	FICA	2,732	2,640	2,400	2,685	45	1.70
590-537-716.000	HOSPITALIZATION	8,044	9,280	8,500	9,085	(195)	(2.10)
590-537-717.000	LIFE INSURANCE	34	50	40	45	(5)	(10.00)
590-537-718.000	RETIREMENT	2,357	3,140	2,900	2,620	(520)	(16.56)
590-537-719.000	DISABILITY	91	135	100	135	0	0.00
590-537-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-537-721.000	WORKERS COMPENSATION INSURANCE	1,293	1,260	1,260	1,075	(185)	(14.68)
590-537-740.000	OPERATING SUPPLIES	23,393	40,000	10,000	25,000	(15,000)	(37.50)
590-537-745.000	FUEL PURCHASES	305	250	400	250	0	0.00
590-537-760.000	MINOR EQUIPMENT PURCHASES	0	2,500	1,600	2,500	0	0.00
590-537-775.000	BUILDING MATERIALS	0	750	1,200	750	0	0.00
590-537-802.000	CONTRACTS	74,654	40,000	40,000	25,000	(15,000)	(37.50)
590-537-824.000	SERVICE AGREEMENTS	46	0	50	50	50	0.00
590-537-853.000	TELEPHONE	1,692	1,300	1,100	1,300	0	0.00
590-537-860.000	TRAVEL, LODGING & MEALS	256	0	250	250	250	0.00
590-537-872.000	VEHICLE MAINTENANCE	96	300	0	300	0	0.00
590-537-921.000	POWER - LIFT STATIONS	4,676	4,500	4,500	4,500	0	0.00
590-537-936.000	LIFT STATION MAINTENANCE	11,828	11,000	8,000	11,000	0	0.00
590-537-940.000	MOTOR EQUIPMENT RENTAL	4,935	5,000	5,000	5,000	0	0.00
590-537-960.000	INSURANCE	629	665	670	665	0	0.00
590-537-963.000	NON-INSURED CLAIMS/ REPAIRS BY OTHERS	0	0	0	0	0	0.00
590-537-968.000	DEPRECIATION	34,892	34,895	38,000	40,000	5,105	14.63
Totals for dept 537-SEWER MAINS		206,263	191,135	157,210	166,440	(24,695)	(12.92)

SEWER FUND 590  
SEWER MAINS  
ACTIVITY 537  
2017 - 2018 BUDGET

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

702.001 DPW SUPERVISORY wages - provides for 140 hours of service by the DPW Superintendent.

706.000 DPW WAGES - provides for 600 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES - 10 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.

745.000 FUEL PURCHASES - provides 14 percent of the fuel for wastewater treatment vehicles.

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 maintenance to sewer system by an outside contractor with a large vacuor/sewer jet truck (\$25,000/year for 5 years).

852.000 MISC COMM/INTERNET – records charges for 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 wastewater treatment vehicles.

921.000 POWER - 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.

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  
2017-2018 FISCAL YEAR

Fund 590 - SEWER FUND

APPROPRIATIONS

Dept 538-WASTEWATER TREATMENT PLANT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
590-538-702.000	SUPERVISORY WAGES	36,549	30,725	30,700	31,480	755	2.46
590-538-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
590-538-706.000	DPW WAGES	117,400	122,550	95,000	124,755	2,205	1.80
590-538-706.001	PART-TIME OR SEASONAL WAGES	54	1,310	0	130	(1,180)	(90.08)
590-538-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
590-538-715.000	FICA	11,609	12,215	9,615	12,205	(10)	(0.08)
590-538-716.000	HOSPITALIZATION	49,798	52,630	40,000	50,505	(2,125)	(4.04)
590-538-717.000	LIFE INSURANCE	234	245	240	235	(10)	(4.08)
590-538-718.000	RETIREMENT	12,805	14,080	12,000	14,185	105	0.75
590-538-719.000	DISABILITY	497	580	450	580	0	0.00
590-538-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-538-721.000	WORKERS COMPENSATION INSURANCE	4,444	3,985	3,600	3,420	(565)	(14.18)
590-538-727.000	OFFICE SUPPLIES	288	450	400	450	0	0.00
590-538-728.000	POSTAGE	450	300	400	300	0	0.00
590-538-737.000	SUBSCRIPTIONS	0	200	0	200	0	0.00
590-538-740.000	OPERATING SUPPLIES	5,125	3,500	2,500	3,500	0	0.00
590-538-741.000	CHEMICALS	29,889	28,000	25,000	28,000	0	0.00
590-538-741.001	LABORATORY SUPPLIES	1,640	2,300	1,600	6,500	4,200	182.61
590-538-742.000	UNIFORM PURCHASES	721	600	500	600	0	0.00
590-538-745.000	FUEL PURCHASES	1,261	950	1,500	950	0	0.00
590-538-750.000	LANDSCAPING SUPPLIES	117	100	0	100	0	0.00
590-538-760.000	MINOR EQUIPMENT PURCHASES	5,222	8,000	3,000	8,000	0	0.00
590-538-802.000	CONTRACTS	16,539	10,000	10,000	35,000	25,000	250.00
590-538-803.000	COMMERCIAL LAB ANALYSIS	610	750	1,500	1,500	750	100.00
590-538-803.001	COMMERCIAL LAB ANALYSIS - IND WASTE	1,215	650	500	650	0	0.00
590-538-805.000	SLUDGE REMOVAL & HAULING	14,878	16,000	14,000	16,000	0	0.00
590-538-806.000	SERVICE CONTRACTS	1,748	6,500	3,000	6,500	0	0.00
590-538-812.000	UNIFORM CLEANING & REPAIR	1,219	1,050	1,200	1,500	450	42.86
590-538-824.000	SERVICE AGREEMENTS	500	200	100	200	0	0.00
590-538-826.000	LEGAL	0	0	0	0	0	0.00
590-538-835.000	MEDICAL EXAMS & SERVICES	243	0	130	0	0	0.00
590-538-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
590-538-853.000	TELEPHONE	1,948	1,300	500	1,300	0	0.00
590-538-860.000	TRAVEL, LODGING & MEALS	620	400	100	400	0	0.00
590-538-872.000	VEHICLE MAINTENANCE	543	800	250	800	0	0.00
590-538-921.000	POWER	32,462	35,000	30,000	35,000	0	0.00
590-538-923.000	NATURAL GAS	7,844	14,000	7,000	14,000	0	0.00
590-538-924.000	WATER & SEWER	15,278	14,000	16,000	14,000	0	0.00
590-538-931.000	BUILDING & GROUNDS MAINTENANCE	9,852	12,000	12,000	15,000	3,000	25.00
590-538-933.000	EQUIPMENT MAINTENANCE	13,019	25,000	23,000	25,000	0	0.00
590-538-940.000	MOTOR EQUIPMENT RENTAL	4,939	5,000	4,000	5,000	0	0.00
590-538-955.000	DUES	210	600	750	1,000	400	66.67
590-538-956.000	TRAINING PROGRAMS & CONFERENCES	345	750	450	1,000	250	33.33
590-538-960.000	INSURANCE	4,446	4,655	4,825	4,655	0	0.00
590-538-968.000	DEPRECIATION	151,348	112,875	151,350	156,000	43,125	38.21
Totals for dept 538-WASTEWATER TREATMENT PLANT		557,909	544,250	507,160	620,600	76,350	14.03



SEWER FUND 590  
SEWER TREATMENT  
ACTIVITY 538  
2017 - 2018 BUDGET

702.000 SUPERVISORY WAGES - fifty 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 - 4,800 hours of DPW service are provided for this activity.

706.001 PART-TIME OR SEASONAL WAGES - 10 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 - provides postage service for mailings.

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.

745.000 FUEL PURCHASES - provides 56 percent of the fuel for wastewater treatment vehicles.

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 - 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 Internet access to the plant office.

826.000 LEGAL -

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

852.000 MISC COMM/INTERNET – records charges for Internet services.

853.000 TELEPHONE - provides telephone service at the Wastewater Treatment Plant and for the alarm system.

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

872.000 VEHICLE MAINTENANCE -provides 56 percent of maintenance and service work to the wastewater treatment vehicles.

921.000 POWER - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER - records City of Otsego utility expense.

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.

955.000 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  
2017-2018 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 539-SEWER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
590-539-701.000	CITY MANAGER SALARY	9,273	9,410	9,410	9,650	240	2.55
590-539-702.000	SUPERVISORY WAGES	9,209	9,345	9,345	9,945	600	6.42
590-539-702.001	DPW SUPERVISORY WAGES	443	645	645	660	15	2.33
590-539-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
590-539-705.000	CLERICAL WAGES	11,006	11,390	11,200	11,670	280	2.46
590-539-706.000	DPW WAGES	1,189	1,505	0	1,300	(205)	(13.62)
590-539-706.001	PART-TIME OR SEASONAL WAGES	2,470	2,715	1,600	2,785	70	2.58
590-539-715.000	FICA	2,468	2,740	2,475	2,815	75	2.74
590-539-716.000	HOSPITALIZATION	6,658	6,250	6,200	6,085	(165)	(2.64)
590-539-717.000	LIFE INSURANCE	39	50	50	45	(5)	(10.00)
590-539-718.000	RETIREMENT	2,242	2,220	2,000	2,220	0	0.00
590-539-719.000	DISABILITY	82	100	80	95	(5)	(5.00)
590-539-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-539-721.000	WORKERS COMPENSATION INSURANCE	297	330	250	285	(45)	(13.64)
590-539-727.000	OFFICE SUPPLIES	493	1,000	600	1,000	0	0.00
590-539-728.000	POSTAGE	1,529	1,400	1,400	1,400	0	0.00
590-539-745.000	FUEL PURCHASES	83	0	50	0	0	0.00
590-539-760.000	MINOR EQUIPMENT PURCHASES	11	2,750	500	2,750	0	0.00
590-539-801.000	BANKING CHARGES	1,167	0	1,100	0	0	0.00
590-539-802.000	CONTRACTS	0	0	0	0	0	0.00
590-539-807.000	AUDIT	2,310	2,310	2,310	2,310	0	0.00
590-539-824.000	SERVICE AGREEMENTS	1,506	1,400	2,700	2,500	1,100	78.57
590-539-824.001	WEB SITE SERVICES	22	0	100	0	0	0.00
590-539-826.000	LEGAL	0	500	0	500	0	0.00
590-539-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
590-539-853.000	TELEPHONE	317	100	200	100	0	0.00
590-539-860.000	TRAVEL, LODGING & MEALS	16	50	25	50	0	0.00
590-539-872.000	VEHICLE MAINTENANCE	0	100	0	100	0	0.00
590-539-880.000	COMMUNITY PROMOTION	0	200	0	200	0	0.00
590-539-900.000	ADVERTISING & PUBLISHING	530	0	300	0	0	0.00
590-539-902.000	COPY CHARGES	343	230	275	230	0	0.00
590-539-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
590-539-940.000	MOTOR EQUIPMENT RENTAL	333	500	260	500	0	0.00
590-539-955.000	DUES	268	440	300	440	0	0.00
590-539-956.000	TRAINING PROGRAMS & CONFERENCES	130	945	500	945	0	0.00
590-539-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	100	100	100	0	0.00
590-539-960.000	INSURANCE	263	280	280	280	0	0.00
590-539-961.000	PERMITS & LICENSES	833	0	800	0	0	0.00
590-539-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 539-SEWER FUND ADMINISTRATION		55,530	59,205	55,055	61,160	1,955	3.30

## SEWER FUND 590

### SEWER FUND ADMINISTRATION

#### ACTIVITY 539

#### 2017 - 2018 BUDGET

701.000 CITY MANAGER SALARY - 10 percent of the City Manager's salary is allocated to this activity.

702.000 SUPERVISORY WAGES - 10 percent of the City Clerk's wages and 5 percent of the Finance Director's wages are allocated to this activity.

702.001 DPW SUPERVISORY WAGES - provides for 16 hours of service by the DPW Superintendent.

702.002 ADMINISTRATIVE ASSISTANT/INTERN - 0 percent of the Assistant/Intern's wages are allocated to this activity.

705.000 CLERICAL WAGES - 45 percent of the Utility Billing Specialist's wages and 5 percent of the Accounts Receivable and Accounts Payable/Payroll Specialists' wages are allocated to this account.

706.000 DPW WAGES - 50 hours of DPW service are provided here which represent half of the time spent reading meters.

706.001 PART-TIME OR SEASONAL WAGES - provides 160 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 - reflects the one-half of the postage used in utility billing.

745.000 FUEL PURCHASES - reflects pro-rated fuel expense for the City Manager's vehicle.

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 a portion of professional services to the network file server and e-mail systems, as well as one-half of servicing the utility billing software.
- 824.001 CITY 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 for the Sewer Fund.
- 852.000 MISC COMM/INTERNET - records charges for 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.
- 872.000 VEHICLE MAINTENANCE - 10 percent of the City Manager's vehicle maintenance is charged to this activity.
- 880.000 COMMUNITY PROMOTION - provides for public educational programs and brochures.
- 900.000 ADVERTISING - 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.
- 955.000 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  
2017-2018 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 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	312,000	215,000	65,000	(247,000)	(79.17)
590-901-975.000	BUILDINGS & ADDITIONS	0	0	0	0	0	0.00
590-901-977.000	EQUIPMENT PURCHASE	0	0	0	40,000	40,000	0.00
590-901-980.000	OFFICE EQUIP & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		0	312,000	215,000	105,000	(207,000)	(66.35)
TOTAL APPROPRIATIONS		819,702	1,106,590	934,425	953,200	(153,390)	(13.86)
NET OF REVENUES/APPROPRIATIONS - FUND 590		(147,591)	(365,390)	(208,345)	(76,055)	(289,335)	(79.19)
BEGINNING FUND BALANCE		4,258,078	4,110,486	4,110,486	3,902,141	(208,345)	(5.07)
ENDING FUND BALANCE		4,110,487	3,745,096	3,902,141	3,826,086	80,990	2.16



## SEWER FUND 590

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2017 - 2018 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. Continuing construction of new sewer main on South Farmer Street (\$65,000).

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

977.000 EQUIPMENT PURCHASE - records capital purchases in excess of \$5,000 of equipment necessary to operate the wastewater plant. A portable gasoline \$40,000 4" trash pump is requested to facilitate bypass of areas that may be down for repair.

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.



## WATER FUND

### FUND 591 SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

USER FEES	\$ 522,510	
<u>OTHER REVENUE</u>	<u>\$ 17,670</u>	
TOTAL ESTIMATED REVENUES		\$ 540,180

#### APPROPRIATIONS

WATER MAINS	\$ 319,830	
WATER PUMPING	\$ 168,100	
WATER FUND ADMINISTRATION	\$ 60,895	
CAPITAL IMPROVEMENTS	\$ 165,000	
<u>DEBT SERVICE</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 713,825

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 173,645)
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#### CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS\*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 165,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 165,000

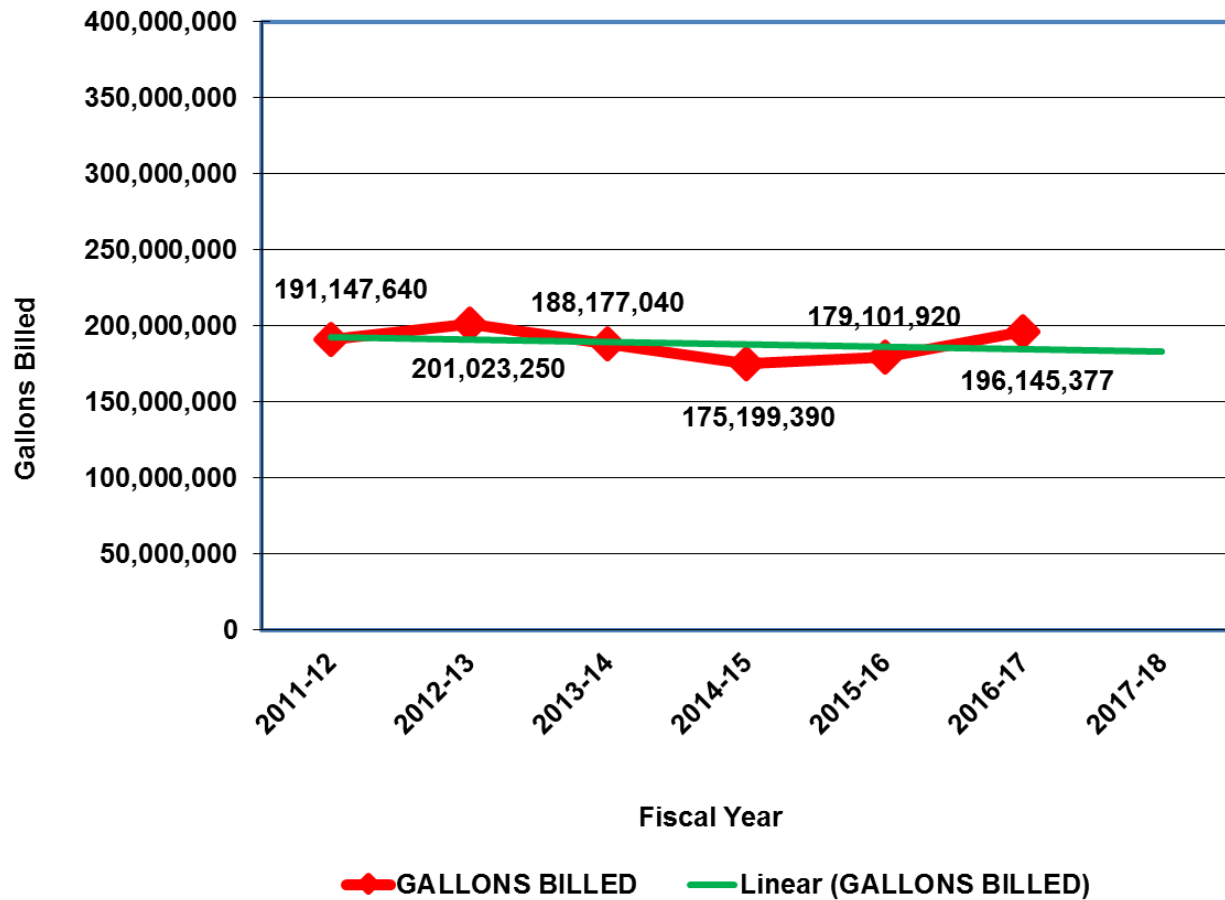
CHANGE IN NET ASSETS	(\$ 8,645)
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PROJECTED NET ASSETS JULY 1, 2017	\$2,172,800
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PROJECTED NET ASSETS JUNE 30, 2018	\$2,164,155
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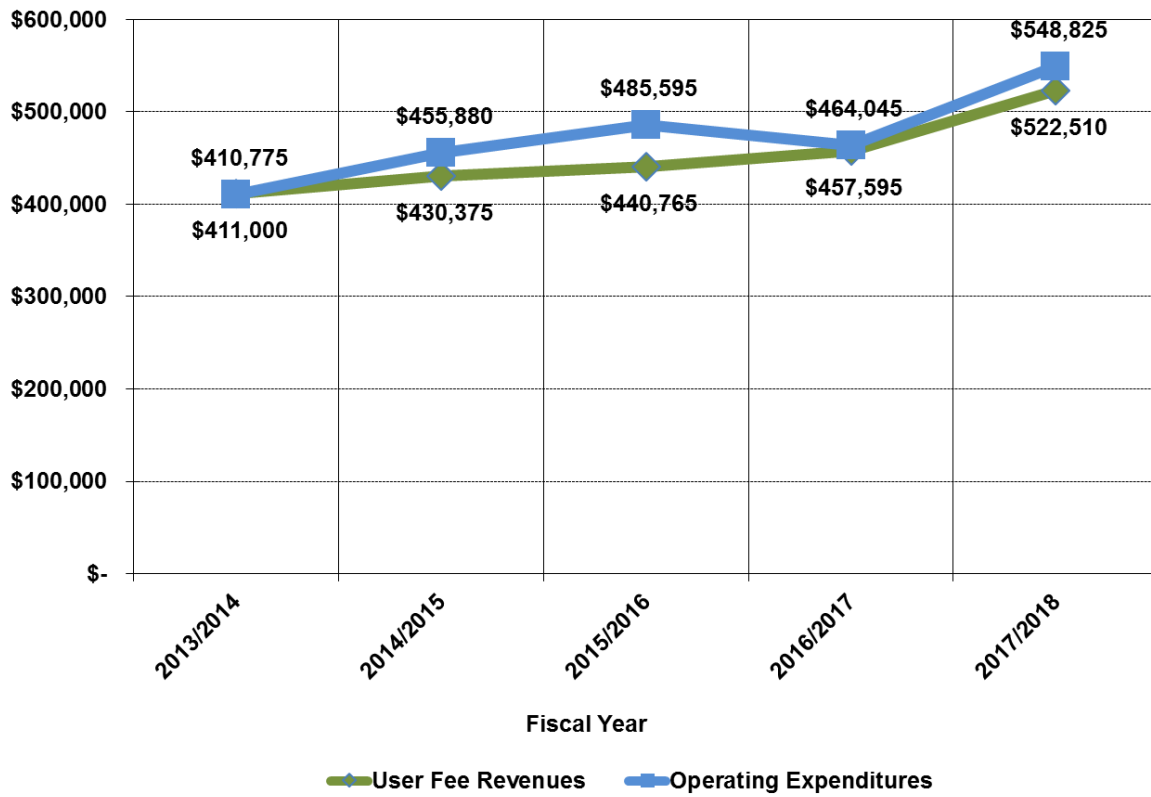
[Note: Capital improvements shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

## CITY OF OTSEGO WATER USAGE



The City of Otsego Water Usage line graph shows that usage is stabilizing at about 190 million gallons.

### WATER FUND OPERATING EXPENDITURES AS COMPARED TO USER FEE REVENUE



User fee revenues are expected to nearly fund operating expenditures for the upcoming year.

# WATER RATE CALCULATIONS

## Rate Recommendations

Base RTS Rate:	\$ 15.38	20.00%	Increase
Commodity Rate:	\$ 2.04	6.00%	Increase

## Budget Revenue Projections

RTS Fees:	\$ 134,910	25.82%
Metered Sales:	\$ 387,600	74.18%
Total:	\$ 522,510	
Revenue Needed:	\$ 559,802	
Excess/(Shortage):	(\$37,292)	

## 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	1,536	1,536	\$ 15.38
1"	2.50	24	60	\$ 38.45
1 1/2"	5.00	9	45	\$ 76.90
2"	8.00	26	208	\$ 123.04
3"	16.00	4	64	\$ 246.08
4"	25.00	6	150	\$ 384.50
6"	50.00	1	50	\$ 769.00
8"	80.00	1	80	\$ 1,230.40
Totals		1,607	2,193	

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

## Projected Total Annual Water Billing (gallons):

190,000,000

## Projected Expenditures & Reserve Requirements

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

Fiscal Year	Water Mains	Water Pumping	Administration	Debt Service	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Total Revenue Necessary
2017-2018	\$ 319,830	\$ 168,100	\$ 60,895	\$ 0	\$ 548,825	2.00%	\$ 10,977	\$ 559,802
2018-2019	\$ 326,230	\$ 171,460	\$ 62,110	\$ 0	\$ 559,800	2.00%	\$ 11,196	\$ 570,996
2019-2020	\$ 332,750	\$ 174,890	\$ 63,350	\$ 0	\$ 570,990	2.00%	\$ 11,420	\$ 582,410
Totals	\$ 978,810	\$ 514,450	\$ 186,355	\$ 0	\$ 1,679,615		\$ 33,593	\$ 1,713,208

[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:	\$ 12.82

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 559,802	30.00%	\$ 167,941	\$ 19.15	\$6.33	49.38%
3 Year Rate	\$ 1,713,208	30.00%	\$ 513,962	\$ 19.54	\$6.72	52.42%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 1.92

	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 559,802	70.00%	\$ 391,861	\$ 2.06	\$0.14	7.42%
3 Year Rate	\$ 1,713,208	70.00%	\$ 1,199,246	\$ 2.10	\$0.18	9.58%

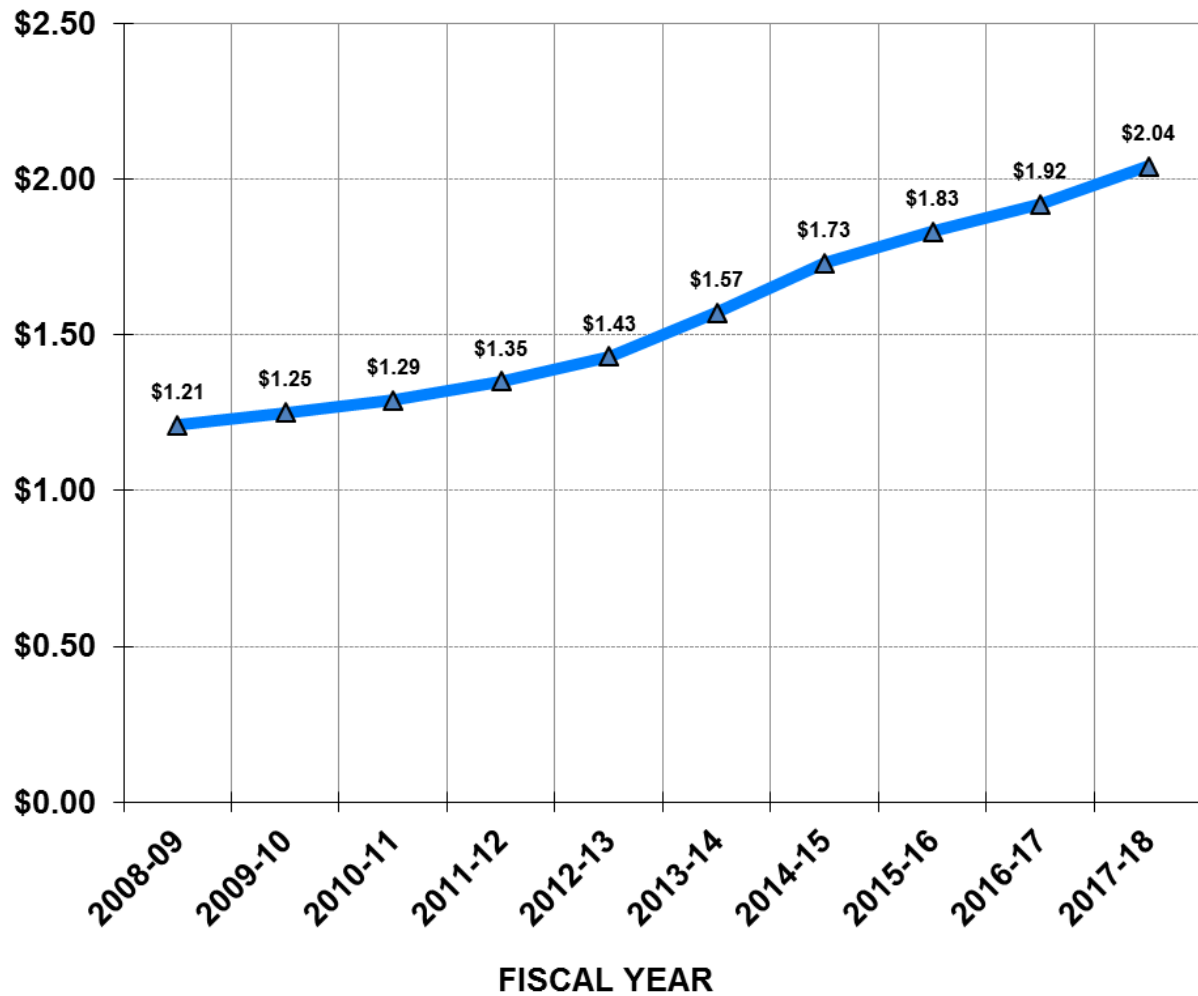
Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2017-2018	\$ 167,984	\$ 391,861	\$ 559,845
2018-2019			
2019-2020			
Totals			\$ 559,845

Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 171,405	\$ 399,749	\$ 571,154
\$ 171,405	\$ 399,749	\$ 571,154
\$ 171,405	\$ 399,749	\$ 571,154
\$ 514,215	\$ 1,199,247	\$ 1,713,462

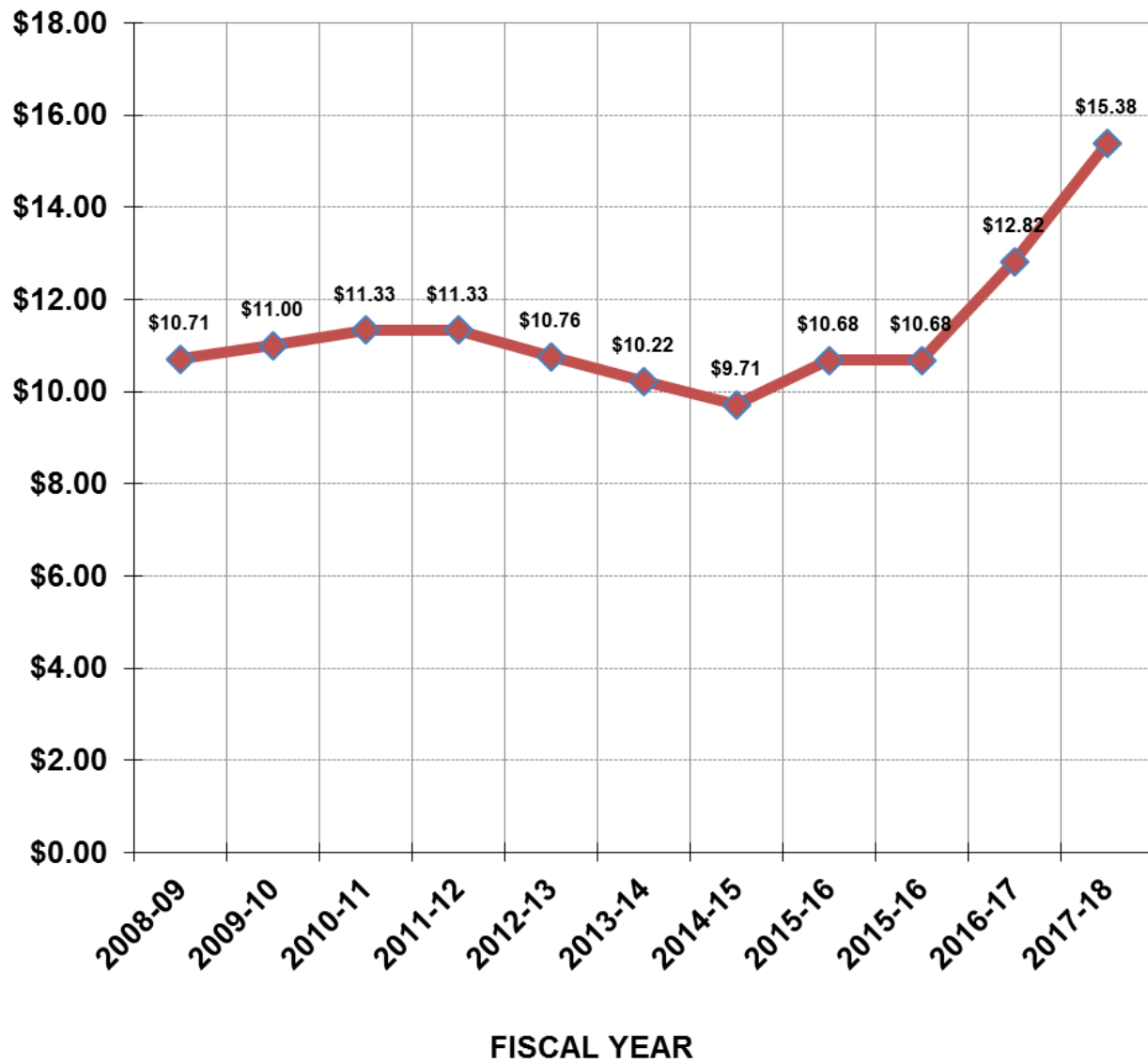
## Billing Examples

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	\$ 15.38	\$ 36.72	\$ 52.10	\$ 12.82	\$ 34.56	\$ 47.38	\$ 4.72	9.96%
Annually	\$ 61.52	\$ 146.88	\$ 208.40	\$ 51.28	\$ 138.24	\$ 189.52	\$ 18.88	
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 38.45	\$ 61.20	\$ 99.65	\$ 32.05	\$ 57.60	\$ 89.65	\$ 10.00	
Annually	\$ 153.80	\$ 244.80	\$ 398.60	\$ 128.20	\$ 230.40	\$ 358.60	\$ 40.00	11.15%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 246.08	\$ 337.16	\$ 583.24	\$ 205.12	\$ 317.33	\$ 522.45	\$ 60.79	
Annually	\$ 984.32	\$ 1,348.64	\$ 2,332.96	\$ 820.48	\$ 1,269.31	\$ 2,089.79	\$ 243.17	11.64%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 384.50	\$ 9,744.57	\$ 10,129.07	\$ 320.50	\$ 9,171.36	\$ 9,491.86	\$ 637.21	
Annually	\$ 1,538.00	\$ 38,978.28	\$ 40,516.28	\$ 1,282.00	\$ 36,685.44	\$ 37,967.44	\$ 2,548.84	6.71%

## 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  
2017-2018 FISCAL YEAR

Fund 591 - WATER FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
591-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
591-000-588.494	CONTRIB FROM LOCAL UNIT - DDA	0	0	0	0	0	0.00
591-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
591-000-636.000	METERED WATER SALES	347,875	345,600	359,040	387,600	42,000	12.15
591-000-637.000	READINESS TO SERVE FEES	94,781	111,995	112,460	134,910	22,915	20.46
591-000-638.000	SET-UP FEES	1,305	1,300	1,320	1,300	0	0.00
591-000-639.000	TAP-IN FEES	5,000	3,000	5,000	3,000	0	0.00
591-000-656.000	DELINQUENT PENALTIES	5,725	6,000	6,200	6,000	0	0.00
591-000-664.000	INVESTMENT INTEREST	880	1,000	2,000	1,000	0	0.00
591-000-670.001	HYDRANT RENTAL	6,370	6,370	0	6,370	0	0.00
591-000-671.000	MISCELLANEOUS REVENUE	720	0	2,600	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 - DEVELOPER	0	0	0	0	0	0.00
591-000-688.000	REFUNDS & REIMBURSEMENTS	0	0	140	0	0	0.00
591-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	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	0	0	0	0.00
591-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		462,656	475,265	488,760	540,180	64,915	13.66
TOTAL ESTIMATED REVENUES		462,656	475,265	488,760	540,180	64,915	13.66

## WATER FUND 591

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 BUDGET

588.494 CONTRIBUTION FROM LOCAL UNIT - DDA - records infrastructure contributions from DDA capital improvement projects.

628.000 CITY LABOR CHARGES - miscellaneous charges for City labor outside normal scope of services. Charges are based upon time, employee wages, hourly equivalent of 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 \$2.04 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2017, 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 \$15.38, to be phased in over three months beginning with the September 1, 2017 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. A total of 3 connections are projected to occur. 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 \$35 each.

- 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 & REIMBURSEMENTS - records miscellaneous reimbursements.
- 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  
2017-2018 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 550-WATER MAINS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
591-550-702.000	SUPERVISORY WAGES	9,356	6,145	6,145	6,295	150	2.44
591-550-702.001	DPW SUPERVISORY WAGES	448	1,285	1,100	1,315	30	2.33
591-550-706.000	DPW WAGES	45,195	62,525	58,000	64,975	2,450	3.92
591-550-706.001	PART-TIME OR SEASONAL WAGES	3,684	265	6,500	5,500	5,235	1,975.47
591-550-715.000	FICA	4,200	5,565	5,500	5,930	365	6.56
591-550-716.000	HOSPITALIZATION	15,772	23,685	20,000	23,070	(615)	(2.60)
591-550-717.000	LIFE INSURANCE	82	120	75	115	(5)	(4.17)
591-550-718.000	RETIREMENT	4,852	6,385	6,300	6,405	20	0.31
591-550-719.000	DISABILITY	177	270	285	275	5	1.85
591-550-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-550-721.000	WORKERS COMPENSATION INSURANCE	2,229	2,580	2,650	2,650	70	2.71
591-550-740.000	OPERATING SUPPLIES	41,386	50,000	57,000	75,000	25,000	50.00
591-550-760.000	MINOR EQUIPMENT PURCHASES	0	4,000	0	4,000	0	0.00
591-550-802.000	CONTRACTS	1,380	15,000	15,500	25,000	10,000	66.67
591-550-803.000	MISS DIG NOTIFICATION SERVICE	550	0	400	500	500	0.00
591-550-824.000	SERVICE AGREEMENTS	318	750	900	750	0	0.00
591-550-853.000	TELEPHONE	2,309	1,600	900	1,600	0	0.00
591-550-860.000	TRAVEL, LODGING & MEALS	165	50	120	50	0	0.00
591-550-900.000	ADVERTISING & PUBLISHING	200	200	150	200	0	0.00
591-550-932.000	WATER TOWER MAINTENANCE	2,398	6,000	2,500	6,000	0	0.00
591-550-933.000	EQUIPMENT MAINTENANCE	1,290	200	200	200	0	0.00
591-550-940.000	MOTOR EQUIPMENT RENTAL	14,951	12,500	25,000	20,000	7,500	60.00
591-550-960.000	INSURANCE	947	1,000	950	1,000	0	0.00
591-550-968.000	DEPRECIATION	59,163	59,165	64,000	69,000	9,835	16.62
Totals for dept 550-WATER MAINS		211,052	259,290	274,175	319,830	60,540	23.35

**WATER FUND 591**  
**WATER MAINS**  
**ACTIVITY 550**  
**2017 - 2018 BUDGET**

702.000 SUPERVISORY WAGES - 10 percent of the Wastewater Treatment Superintendent's wages are charged here.

702.001 DPW SUPERVISORY WAGES - provides for 31 hours of service by the DPW Superintendent.

706.000 DPW WAGES - provides 2,500 hours of service which include maintenance/repair of water mains, flushing of lines, etc.

706.001 PART-TIME OR SEASONAL WAGES – 345 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. The majority of the amount provides new meter radio transmitters.

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

802.000 CONTRACTS - some outside contract work may be required to install new valves in the system.

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

824.000 SERVICE AGREEMENTS - provides annual maintenance for tower monitoring system.

853.000 TELEPHONE - no longer necessary due to new monitoring system.

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 - 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.

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  
2017-2018 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 551-WATER PUMPING

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
591-551-702.000	SUPERVISORY WAGES	15,301	12,290	12,290	12,595	305	2.48
591-551-702.001	DPW SUPERVISORY WAGES	881	645	600	660	15	2.33
591-551-706.000	DPW WAGES	13,961	17,510	15,000	18,195	685	3.91
591-551-706.001	PART-TIME OR SEASONAL WAGES	0	395	0	130	(265)	(67.09)
591-551-715.000	FICA	2,429	2,440	2,135	2,475	35	1.43
591-551-716.000	HOSPITALIZATION	7,007	10,145	7,500	9,930	(215)	(2.12)
591-551-717.000	LIFE INSURANCE	34	50	50	50	0	0.00
591-551-718.000	RETIREMENT	2,355	2,850	2,780	2,855	5	0.18
591-551-719.000	DISABILITY	80	120	100	125	5	4.17
591-551-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-551-721.000	WORKERS COMPENSATION INSURANCE	1,267	2,340	1,200	1,020	(1,320)	(56.41)
591-551-740.000	OPERATING SUPPLIES	1,126	1,000	1,000	2,000	1,000	100.00
591-551-741.000	CHEMICALS	5,767	12,000	9,900	12,000	0	0.00
591-551-741.001	LABORATORY SUPPLIES	861	1,000	1,000	1,000	0	0.00
591-551-742.000	UNIFORM PURCHASES	161	150	0	150	0	0.00
591-551-745.000	FUEL PURCHASES	654	800	800	800	0	0.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	3,668	3,500	0	3,500	0	0.00
591-551-802.000	CONTRACTS	0	0	0	0	0	0.00
591-551-803.000	COMMERCIAL LAB ANALYSIS	4,077	4,000	2,500	4,000	0	0.00
591-551-812.000	UNIFORM CLEANING & REPAIR	424	250	220	250	0	0.00
591-551-824.000	SERVICE AGREEMENTS	2,533	2,100	2,000	2,100	0	0.00
591-551-853.000	TELEPHONE	91	0	200	250	250	0.00
591-551-860.000	TRAVEL, LODGING & MEALS	283	250	120	250	0	0.00
591-551-872.000	VEHICLE MAINTENANCE	317	200	0	200	0	0.00
591-551-921.000	POWER	36,156	40,000	39,900	43,000	3,000	7.50
591-551-930.000	WELL MAINTENANCE PROGRAM	27,870	28,000	25,000	28,000	0	0.00
591-551-931.000	BUILDING & GROUNDS MAINTENANCE	1,313	4,000	2,000	4,000	0	0.00
591-551-933.000	EQUIPMENT MAINTENANCE	1,820	2,500	1,500	2,500	0	0.00
591-551-940.000	MOTOR EQUIPMENT RENTAL	4,468	3,500	5,000	4,000	500	14.29
591-551-956.000	TRAINING PROGRAMS & CONFERENCES	510	700	0	700	0	0.00
591-551-960.000	INSURANCE	760	795	850	795	0	0.00
591-551-968.000	DEPRECIATION	10,569	10,570	10,570	10,570	0	0.00
Totals for dept 551-WATER PUMPING		146,743	164,100	144,215	168,100	4,000	2.44

**WATER FUND 591**  
**WATER PUMPING**  
**ACTIVITY 551**  
**2017 - 2018 BUDGET**

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

702.001 DPW SUPERVISORY WAGES - provides for 16 hours of service by the DPW Superintendent.

706.000 DPW WAGES - provides 700 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES - 10 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.

745.000 FUEL PURCHASES - provides 30 percent of the fuel for wastewater treatment vehicles.

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 annual service to the well monitoring systems.

853.000 TELEPHONE - no longer necessary due to new monitoring system.

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 wastewater treatment vehicles.

921.000 POWER - 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  
2017-2018 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 552-WATER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
591-552-701.000	CITY MANAGER SALARY	9,275	9,410	9,410	9,650	240	2.55
591-552-702.000	SUPERVISORY WAGES	9,208	9,345	9,345	9,945	600	6.42
591-552-702.001	DPW SUPERVISORY WAGES	443	645	645	660	15	2.33
591-552-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
591-552-705.000	CLERICAL WAGES	11,004	11,390	11,200	11,670	280	2.46
591-552-706.000	DPW WAGES	321	1,505	500	1,300	(205)	(13.62)
591-552-706.001	PART-TIME OR SEASONAL WAGES	2,647	2,715	1,544	2,785	70	2.58
591-552-715.000	FICA	2,422	2,740	2,400	2,815	75	2.74
591-552-716.000	HOSPITALIZATION	5,507	6,250	6,250	6,085	(165)	(2.64)
591-552-717.000	LIFE INSURANCE	38	50	50	45	(5)	(10.00)
591-552-718.000	RETIREMENT	2,018	2,220	2,100	2,220	0	0.00
591-552-719.000	DISABILITY	88	100	100	95	(5)	(5.00)
591-552-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-552-721.000	WORKERS COMPENSATION INSURANCE	292	330	250	285	(45)	(13.64)
591-552-727.000	OFFICE SUPPLIES	517	600	550	600	0	0.00
591-552-728.000	POSTAGE	1,079	1,100	1,000	1,100	0	0.00
591-552-745.000	FUEL PURCHASES	55	100	50	100	0	0.00
591-552-760.000	MINOR EQUIPMENT PURCHASES	11	2,750	1,000	2,750	0	0.00
591-552-801.000	BANKING CHARGES	1,167	0	1,010	0	0	0.00
591-552-802.000	CONTRACTS	10,000	0	2,500	0	0	0.00
591-552-807.000	AUDIT	2,310	2,310	2,310	2,310	0	0.00
591-552-824.000	SERVICE AGREEMENTS	1,530	1,200	1,200	1,200	0	0.00
591-552-824.001	WEB SITE SERVICES	22	0	100	0	0	0.00
591-552-826.000	LEGAL	0	500	0	500	0	0.00
591-552-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
591-552-853.000	TELEPHONE	317	100	200	100	0	0.00
591-552-860.000	TRAVEL, LODGING & MEALS	16	50	25	50	0	0.00
591-552-872.000	VEHICLE MAINTENANCE	0	100	0	100	0	0.00
591-552-900.000	ADVERTISING & PUBLISHING	30	375	0	375	0	0.00
591-552-902.000	COPY CHARGES	343	230	230	230	0	0.00
591-552-933.000	EQUIPMENT MAINTENANCE	0	200	500	200	0	0.00
591-552-940.000	MOTOR EQUIPMENT RENTAL	333	500	300	500	0	0.00
591-552-955.000	DUES	268	450	0	450	0	0.00
591-552-956.000	TRAINING PROGRAMS & CONFERENCES	100	945	0	945	0	0.00
591-552-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	400	100	0	100	0	0.00
591-552-960.000	INSURANCE	296	500	270	500	0	0.00
591-552-961.000	PERMITS & LICENSES	1,230	1,230	1,330	1,230	0	0.00
591-552-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 552-WATER FUND ADMINISTRATION		63,287	60,040	56,369	60,895	855	1.42

## WATER FUND 591

### WATER FUND ADMINISTRATION

#### ACTIVITY 552

#### 2017 - 2018 BUDGET

701.000 CITY MANAGER'S SALARY - 10 percent of the City manager's salary is allocated to this activity.

702.000 SUPERVISORY WAGES - 10 percent of the City Clerk's wages and 5 percent of the Finance Director's wages are allocated to this activity.

702.001 DPW SUPERVISORY WAGES - provides for 16 hours of service by the DPW Superintendent.

702.002 ADMINISTRATIVE ASSISTANT/INTERN - 0 percent of the Assistant/Intern's wages are allocated to this activity.

705.000 CLERICAL WAGES - 45 percent of the Utility Billing Specialist's wages and 5 percent of the Accounts Receivable and Accounts Payable/Payroll Specialists' wages are allocated to this account.

706.000 DPW WAGES - METER READING - provides 50 hours to supply one half the time needed to read the meters for utility billing.

706.001 PART-TIME OR SEASONAL WAGES - provides 160 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 - reflects one half of the utility billing postage.

745.000 FUEL PURCHASES - reflects pro-rated fuel expense for the City Manager's vehicle.

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.

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

824.000 SERVICE AGREEMENTS - provides for a portion of professional services to the network file server and e-mail systems, as well as one-half of the servicing agreement on the city's utility billing software.

824.001 CITY 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 for the Water Fund.

852.000 MISC COMM/INTERNET - records charges for 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.

872.000 VEHICLE MAINTENANCE - 10 percent of the City Manager's vehicle maintenance is charged to this activity.

900.000 ADVERTISING - 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.

955.000 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  
2017-2018 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 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	176,000	305,000	165,000	(11,000)	(6.25)
591-901-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901-CAPITAL IMPROVEMENTS		0	176,000	305,000	165,000	(11,000)	(6.25)

## WATER FUND 591

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2017 - 2018 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. Continuation of new water main is planned to be installed as part of the second phase of the South Farmer Street rehabilitation project (\$165,000).

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  
2017-2018 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 906-DEBT SERVICE

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 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		421,082	659,430	779,759	713,825	54,395	8.25
NET OF REVENUES/APPROPRIATIONS - FUND 591		41,574	(184,165)	(290,999)	(173,645)	(10,520)	(5.71)
BEGINNING FUND BALANCE		2,117,237	2,158,809	2,158,809	1,867,810	(290,999)	(13.48)
ENDING FUND BALANCE		2,158,811	1,974,644	1,867,810	1,694,165	(280,479)	(14.20)



WATER FUND 591  
DEBT SERVICE  
ACTIVITY 906  
2017 - 2018 BUDGET

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



## MOTOR POOL FUND

### FUND 661 SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

#### ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 180,000	
SALE OF VEHICLES & EQUIPMENT	\$ 12,000	
FUEL REIMBURSEMENT	\$ 20,000	
<u>OTHER REVENUE</u>	<u>\$ 750</u>	
TOTAL ESTIMATED REVENUES		\$ 212,750

#### APPROPRIATIONS

EQUIPMENT POOL OPERATIONS	\$ 212,730	
<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 60,000</u>	
TOTAL APPROPRIATIONS		\$ 272,730

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 59,980)
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#### CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS\*

<u>EQUIPMENT PURCHASES BECOME ASSET(S)</u>	<u>\$ 60,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 60,000

CHANGE IN NET ASSETS		\$ 20
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PROJECTED NET ASSETS JULY 1, 2017		\$ 698,995
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PROJECTED NET ASSETS JUNE 30, 2018		\$ 699,015
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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  
2017-2018 FISCAL YEAR

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
661-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
661-000-628.000	CITY LABOR & MATERIALS	409	0	500	0	0	0.00
661-000-664.000	INVESTMENT INTEREST	317	200	750	750	550	275.00
661-000-667.000	EQUIPMENT RENTAL	162,605	180,000	180,000	180,000	0	0.00
661-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
661-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	22,500	0	12,000	(10,500)	(46.67)
661-000-685.000	FUEL REIMBURSEMENT	15,415	25,000	16,000	20,000	(5,000)	(20.00)
661-000-688.000	REFUNDS & REIMBURSEMENTS	0	0	525	0	0	0.00
661-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	0	0	3,750	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-REVENUES & BALANCE SHEET ACCTS		178,746	227,700	201,525	212,750	(14,950)	(6.57)
TOTAL ESTIMATED REVENUES		178,746	227,700	201,525	212,750	(14,950)	(6.57)

## MOTOR POOL FUND 661

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2017 - 2018 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 - records labor and materials provided to other public entities.

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 & REIMBURSEMENTS - records miscellaneous reimbursements that cannot be credited against expenditures occurring in this 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  
2017-2018 FISCAL YEAR

Fund 661 - MOTOR POOL FUND  
APPROPRIATIONS  
Dept 442-MOTOR POOL OPERATIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
661-442-702.000	SUPERVISORY WAGES	3,648	3,715	3,305	3,805	90	2.42
661-442-702.001	DPW SUPERVISORY WAGES	2,214	3,210	2,368	3,285	75	2.34
661-442-705.000	CLERICAL WAGES	2,527	2,605	2,533	2,670	65	2.50
661-442-706.000	DPW WAGES	21,196	32,515	10,164	33,790	1,275	3.92
661-442-706.001	PART-TIME OR SEASONAL WAGES	694	1,050	3,661	975	(75)	(7.14)
661-442-715.000	FICA	2,129	3,415	1,669	3,485	70	2.05
661-442-716.000	HOSPITALIZATION	8,763	13,300	4,754	12,965	(335)	(2.52)
661-442-717.000	LIFE INSURANCE	51	70	23	70	0	0.00
661-442-718.000	RETIREMENT	2,625	3,820	1,493	3,580	(240)	(6.28)
661-442-719.000	DISABILITY	89	165	66	165	0	0.00
661-442-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
661-442-721.000	WORKERS COMPENSATION INSURANCE	1,652	1,475	640	1,300	(175)	(11.86)
661-442-740.000	OPERATING SUPPLIES	4,103	5,000	5,000	5,000	0	0.00
661-442-745.000	FUEL PURCHASES	26,594	47,000	28,750	47,000	0	0.00
661-442-760.000	MINOR EQUIPMENT PURCHASES	9,443	6,000	8,000	6,000	0	0.00
661-442-801.000	BANKING CHARGES	778	750	800	750	0	0.00
661-442-802.000	CONTRACTS	6,196	0	7,100	0	0	0.00
661-442-807.000	AUDIT	770	770	770	770	0	0.00
661-442-824.000	SERVICE AGREEMENTS	11	0	50	0	0	0.00
661-442-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
661-442-853.000	TELEPHONE	10	0	65	0	0	0.00
661-442-860.000	TRAVEL, LODGING & MEALS	82	50	90	50	0	0.00
661-442-933.000	EQUIPMENT MAINTENANCE	7,122	17,000	17,000	17,000	0	0.00
661-442-955.000	DUES	179	460	85	460	0	0.00
661-442-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
661-442-960.000	INSURANCE	8,225	9,610	9,000	9,610	0	0.00
661-442-968.000	DEPRECIATION	42,988	55,000	55,000	60,000	5,000	9.09
Totals for dept 442-EQUIPMENT POOL OPERATIONS		152,089	206,980	162,386	212,730	5,750	2.78

## MOTOR POOL FUND 661

### MOTOR POOL OPERATIONS

#### ACTIVITY 442

#### 2017 - 2018 BUDGET

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

702.001 DPW SUPERVISORY WAGES - provides for 78 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 1,300 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 75 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 for the purchase of diesel fuel and gasoline.

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 on-site equipment maintenance and special projects.

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

852.000 MISC COMM/INTERNET – records charges for 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.

MOTOR POOL OPERATIONS 661-442 - Cont.

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

955.000 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  
2017-2018 FISCAL YEAR

Fund 661 - MOTOR POOL FUND  
APPROPRIATIONS  
Dept 901-CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
661-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
661-901-976.000	CAPITAL OUTLAY - CONTRACTOR EQUIPMENT	0	0	0	60,000	60,000	0.00
661-901-977.000	CAPITAL OUTLAY - SHOP EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	CAPITAL OUTLAY - LICENSED VEHICLES	0	170,000	170,000	0	(170,000)	(100.00)
Totals for dept 901-CAPITAL IMPROVEMENTS		0	170,000	170,000	60,000	(110,000)	(64.71)
TOTAL APPROPRIATIONS		152,089	376,980	332,386	272,730	(104,250)	(27.65)
NET OF REVENUES/APPROPRIATIONS - FUND 661		26,657	(149,280)	(130,861)	(59,980)	(89,300)	(59.82)
BEGINNING FUND BALANCE		633,196	659,855	659,855	528,994	(130,861)	(19.83)
ENDING FUND BALANCE		659,853	510,575	528,994	469,014	(41,561)	(8.14)

## MOTOR POOL FUND 661

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2017 - 2018 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:

· The purchase of a new skid steer at an estimated price of \$60,000.

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:

# SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

## FUND 805 SUMMARY OF REVENUES & APPROPRIATIONS 2017 - 2018 BUDGET

### ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$	5,725	
SPECIAL ASSESSMENT INTEREST	\$	750	
INVESTMENT INTEREST	\$	700	
<u>TRANSFER FROM STREET &amp; BRIDGE FUND</u>	<u>\$</u>	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 7,175

### APPROPRIATIONS

TRANSFER TO MAJOR STREETS	\$	22,000	
<u>TRANSFER TO LOCAL STREETS</u>	<u>\$</u>	<u>0</u>	
TOTAL APPROPRIATIONS			\$ 22,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 14,825)
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2017	\$ 380,085
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2018	\$ 365,260
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BUDGET REPORT FOR CITY OF OTSEGO  
2017-2018 FISCAL YEAR

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND  
ESTIMATED REVENUES  
Dept 000-REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 APPROVED % CHANGE
805-000-445.000	INT & PENALTY FEES	8	0	0	0	0	0.00
805-000-664.000	INVESTMENT INTEREST	600	500	700	700	200	40.00
805-000-665.000	SPECIAL ASSESSMENT INTEREST	794	810	810	750	(60)	(7.41)
805-000-672.000	SPECIAL ASSESSMENT REV.	6,376	4,115	46,700	5,725	1,610	39.13
805-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
Totals for dept 000-REVENUES & BALANCE SHEET ACCTS		7,778	5,425	48,210	7,175	1,750	32.26
TOTAL ESTIMATED REVENUES		7,778	5,425	48,210	7,175	1,750	32.26

# SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

## ESTIMATED REVENUES

### ACTIVITY 000

### 2017 - 2018 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 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 2020.

#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.

695.000 REVENUE CONTRA ACCOUNT - this control account is used to reverse revenues from a previous fiscal year, when necessary.

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  
2017-2018 FISCAL YEAR

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND  
APPROPRIATIONS  
Dept 991-TRANSFERS OUT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED AMT CHANGE	2017-18 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	33,600	22,405	22,000	(11,600)	(34.52)
805-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
Totals for dept 991-TRANSFERS OUT		0	33,600	22,405	22,000	(11,600)	(34.52)
TOTAL APPROPRIATIONS		0	33,600	22,405	22,000	(11,600)	(34.52)
NET OF REVENUES/APPROPRIATIONS - FUND 805		7,778	(28,175)	25,805	(14,825)	(13,350)	(47.38)
BEGINNING FUND BALANCE		346,503	354,282	354,282	380,087	25,805	7.28
ENDING FUND BALANCE		354,281	326,107	380,087	365,262	39,155	12.01
ESTIMATED REVENUES - ALL FUNDS		4,372,087	5,878,360	5,746,812	6,411,270	0	0.00
APPROPRIATIONS - ALL FUNDS		5,103,865	6,376,360	6,660,047	6,989,910	0	0.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(731,778)	(498,000)	(913,235)	(578,640)		
BEGINNING FUND BALANCE - ALL FUNDS		16,482,185	16,240,362	16,240,362	15,333,794	(906,568)	(5.58)
FUND BALANCE ADJUSTMENTS - ALL FUNDS		489,952	6,667	6,667	0	0	0.00
ENDING FUND BALANCE - ALL FUNDS		16,240,359	15,749,029	15,333,794	14,755,154	(993,875)	(6.31)

# SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

## TRANSFERS OUT ACTIVITY 991 2017 - 2018 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 construction project(s).

999.203 TRANSFER TO LOCAL STREET FUND - provides special assessment portion for Local Street construction project(s).

BUDGET REPORT FOR CITY OF OTSEGO  
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 PROJECTED ACTIVITY	2016-17 APPROVED BUDGET	2016-17 APPROVED AMT CHANGE	2016-17 APPROVED % CHANGE
	ESTIMATED REVENUES - ALL FUNDS	4,759,080	4,243,160	4,206,077	5,074,440	0	0.00
	APPROPRIATIONS - ALL FUNDS	5,475,095	5,294,860	4,942,007	6,064,175	0	0.00
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(716,015)	(1,051,700)	(735,930)	(989,735)		
	BEGINNING FUND BALANCE - ALL FUNDS	14,249,082	16,482,185	16,482,185	15,819,007	(663,178)	(4.02)
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	2,949,105	72,752	72,752	0	0	0.00
	ENDING FUND BALANCE - ALL FUNDS	16,482,172	15,503,237	15,819,007	14,829,272	(673,965)	(4.35)