

CITY OF OTSEGO, MICHIGAN ANNUAL APPROPRIATIONS BILL



**FISCAL YEAR
July 1, 2018 - June 30, 2019**

**CITY OF OTSEGO
ANNUAL APPROPRIATIONS BILL**

**FOR FISCAL YEAR
JULY 1, 2018 - JUNE 30, 2019**

CITY COMMISSION

CYNTHIA S. CORNELL-TROBECK, MAYOR
THOMAS N. GILMER, MAYOR PRO TEM
NICK J. BREEDVELD, COMMISSIONER
JAMES O. MISNER, COMMISSIONER
STACEY L. WITHEE, COMMISSIONER

CITY ADMINISTRATION

AARON K. MITCHELL, 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

TABLE OF CONTENTS

	<u>PAGE</u>
<i>STATE OF THE CITY</i>	i
<i>ANNUAL APPROPRIATIONS BY FUND</i>	1
<i>TOTAL ANNUAL APPROPRIATIONS FIVE YEAR TREND GRAPH</i>	2
<i>FIVE YEAR CITY MILLAGE HISTORY GRAPH</i>	3
<i>PERSONNEL</i>	4
<i>CITY FEE & FINE SCHEDULE</i>	7
 <i>GENERAL FUND</i>	
SUMMARY OF REVENUES & APPROPRIATIONS.....	15
ESTIMATED REVENUES	21
CITY COMMISSION	29
CITY MANAGER.....	32
CITY CLERK	35
BOARD OF REVIEW	38
CITY TREASURER / FINANCE DIRECTOR.....	40
ASSESSING DEPARTMENT	43
ELECTIONS	46
CITY HALL BUILDING & GROUNDS	49
CEMETERY SERVICES	52
POLICE DEPARTMENT (2016-2017).....	54
FIRE DEPARTMENT (2016-2017).....	59
BUILDING INSPECTION DEPARTMENT (2016-2017).....	65
DEPARTMENT OF PUBLIC WORKS	68
GENERAL SERVICES.....	71
RECYCLING SERVICES.....	74
REFUSE TRANSFER STATION.....	77
AMBULANCE SERVICES.....	80
PLANNING COMMISSION.....	82
ECONOMIC DEVELOPMENT CORPORATION	84
PARKS & RECREATION.....	87
CAPITAL IMPROVEMENTS.....	90
TRANSFERS OUT	94
 <i>MAJOR STREET FUND</i>	
SUMMARY OF REVENUES & APPROPRIATIONS.....	97
OPERATING EXPENDITURES AS COMPARED TO STATE SHARED REVENUES GRAPH	98
APPROPRIATIONS BY ACTIVITY BAR GRAPH	99
ESTIMATED REVENUES	100
APPROPRIATIONS	103

LOCAL STREET FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	113
OPERATING EXPENDITURES AS COMPARED TO STATE SHARED REVENUES GRAPH.....	114
APPROPRIATIONS BY ACTIVITY BAR GRAPH.....	115
ESTIMATED REVENUES.....	116
APPROPRIATIONS.....	119

PUBLIC SAFETY FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	123
POLICE DEPARTMENT.....	127
FIRE DEPARTMENT.....	136
BUILDING INSPECTION DEPARTMENT.....	142
TRANSFERS OUT.....	145

STREET & BRIDGE FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	147
ESTIMATED REVENUES.....	148
TRANSFERS OUT.....	150

DOWNTOWN DEVELOPMENT AUTHORITY

SUMMARY OF REVENUES & APPROPRIATIONS.....	153
ESTIMATED REVENUES.....	154
DDA DISTRICT ADMINISTRATION.....	158
DDA CAPITAL IMPROVEMENTS.....	166
DEBT SERVICE.....	168

EQUIPMENT REPLACEMENT DEBT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	173
ESTIMATED REVENUES.....	174
DEBT SERVICE.....	176

CAPITAL PROJECT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	179
ESTIMATED REVENUES.....	180
CAPITAL IMPROVEMENTS.....	182
DEBT SERVICE.....	185
TRANSFERS OUT.....	187

EQUIPMENT REPLACEMENT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	189
ESTIMATED REVENUES.....	190
CAPITAL IMPROVEMENTS.....	192

SEWER FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	195
SEWER USAGE LINE GRAPH	196
OPERATING EXPENDITURES AS COMPARED TO USER FEE REVENUE GRAPH	197
SEWER RATE CALCULATIONS	198
RESIDENTIAL & COMMERCIAL RATE HISTORY	199
INDUSTRIAL RATE HISTORY	200
SEWER FLAT FEE HISTORY.....	201
ESTIMATED REVENUES.....	202
SEWER MAINS.....	205
SEWER TREATMENT.....	208
SEWER FUND ADMINISTRATION	212
CAPITAL IMPROVEMENTS.....	216
DEBT SERVICE.....	218

WATER FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	221
WATER USAGE LINE GRAPH.....	222
OPERATING EXPENDITURES AS COMPARED TO USER FEE REVENUE GRAPH	223
WATER RATE CALCULATIONS.....	224
WATER RATE HISTORY.....	225
WATER FLAT FEE HISTORY	226
ESTIMATED REVENUES	227
WATER MAINS	230
WATER PUMPING.....	233
WATER FUND ADMINISTRATION	236
CAPITAL IMPROVEMENTS.....	240
DEBT SERVICE	242

MOTOR POOL FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	245
ESTIMATED REVENUES	246
MOTOR POOL OPERATIONS.....	248
CAPITAL IMPROVEMENTS.....	251

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	253
ESTIMATED REVENUES	254
TRANSFERS OUT	256

May 21, 2018

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

STATE OF THE CITY

The City of Otsego is expecting for 2018-19 to be quite different than 2017-18. That is not to say that we feel one year's plans are better than the other, just different. So much money, time and attention was spent on the S. Farmer St. reconstruction in 2017-18. S. Farmer St. was a very large project in scope and cost. The effect of having such a large project is that it took a large drain on multiple City funds. Much of 2018-19 is focused on replenishing those funds. 2017-18 also provided for a big surprise that no one predicted; the lack of Local Community Stabilization Authority (LCSA) monies. This was revenue that was collected to replace the Personal Property Tax (PPT). From no fault of our own, there was a \$400,000 shortfall of what was expected from the state. This made the fund balances drop even further. The good news is that all of these issues are being addressed in 2018-19, much of the projections are based on the plan of building up fund balances with the 2018-19 Budget, while still providing excellent public services. As you will see the funds will be much more padded after this upcoming fiscal year. To insulate the City against any potential revenue declines.

This year, for the second year in a row the City has enabled the Downtown Development Authority/Main Street, to capture 100% 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's General Fund will operate with a millage rate of 11.9719 mills, as regulated by the City Charter and Headlee Act. The City Charter limits the millage rate to 12.5, but in since 1993 the Headlee Act has permanently reduced it three times so that overall property tax revenue does not increase greater than the rate of inflation. While the State limits Cities to a maximum of 19 Mills, the City Charter further limits the millage rate so the City may not collect more than 12.5 (12.0600 with Headlee effect).

This year will be the second year the City will levy a dedicated Public Safety Millage of 1.9812 Mills, which will provide revenue for Police and Fire activities. Voters approved a ten year levy of up to two mills, however, this millage has also been subject to the Headlee Act. As a result of the dedicated tax levy, the activities associated with Public Safety have been removed from the General Fund. The General Fund will transfer a substantial portion of the costs for the Public Safety to the Public Safety Fund, but the activities are now be separate from General Fund.

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.

Following is a brief overview of all departmental budgets.

WATER AND SANITARY SEWER

The City is proud to be able to provide clean potable water as well as the ability to treat wastewater, at a 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 user fees associated with the use. The readiness to serve fee (RTS) provides 30 percent (30%) of revenues needed for operations based on the number of users of the utilities. Commodity fees for each 1,000 gallons of use provide the remaining 70 percent (70%) of revenues to operate the utilities. This year, RTS fees will increase in both the Water and Sewer Funds.

The City understands the importance of infrastructure maintenance. The Water and Sewer departments will continue that with some infrastructure improvements which include the drilling of a new well, at Brookside Park with our other existing wells.

WATER: For Water, this year, we recommend a twenty percent (20%) increase in the RTS fee and a six percent (6%) increase of the commodity rate.

SEWER: For Sewer, we recommend a ten percent (10%) increase in the RTS fee and a five percent (5%) 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 seven percent (7%). For a resident using 18,000 gallons they will see an increase of about \$15.08, a billing cycle.

STREET SYSTEM

The City of Otsego Street System is divided into two categories; Major and Local Streets. They total over 21 miles of road across the system. The street system continues to remain in fairly good condition throughout the City. The Department of Public Works typically resurfaces just over a mile of road surface each year, spending approximately \$100,000 a year, in an effort to maintain the quality of the street system. There will be a combination of overlays and mill and fills. These roads include sections of Court, Fair, Wilmott and Water.

PUBLIC SAFETY FUND

This is the second year of the dedicated Public Safety Millage. Roughly 2 Mills are being collected to fund Police, Fire and Building Department activities. While the Police and Fire seem obvious fits, the building department may not to some. However, the Building Department Fund include activities associated with ensuring the State Construction Code and Michigan Property Maintenance Code are maintained, which both

encompass public safety. The new millage provides for about 10% of the departmental costs, while the General Fund provides for the largest share.

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 (24) hour coverage. The Department employs five (5) full time officers and three (3) 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 of service to our residents, at the lowest possible cost.

FIRE: The City of Otsego Fire Department is a volunteer fire department with one full-time employee. The full-time firefighter position is new for this year. The position responds to calls during the day along with addressing any maintenance needed for equipment or vehicles. 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 respond to well over 700 calls for service each year. As your tax bill will show (with the removal of the .5 mill), this year is the first that we are no longer paying off the fire truck, after five (5) years we have paid off our \$200,000 portion of it. It was split between us and the Township.

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. In 2018 the Otsego Main Street Program has reached Master status. As a Main Street community, the DDA has transformed into a DDA/Main Street and their budget reflects that change. Main Street employs a full-time Main Street Director, and the benefits have been clearly visible. The DDA Administration Fund is substantially similar to previous years, and with the primary change being their ability to capture 100% of their eligible funding in 2017-18. 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

Looking at the 2018-19 Budget as a whole. We are sitting well; S. Farmer St. was a once in a generation project, and came with a large price tag. Those funds are now being replenished to solidify their standing going forward. The Local Community Stabilization Authority is expected to do just that; stabilize in 2018-19. The expectation is that the LCSA will get on the right track and refrain from adjusting our numbers drastically as they have done in the past two years. Which will allow for easier planning and budgeting for years to come. As you look at all of the funds activity, you should always remember what the goal of the city is; "Provide top of the line public services, while being good stewards of your funds."

Respectfully,

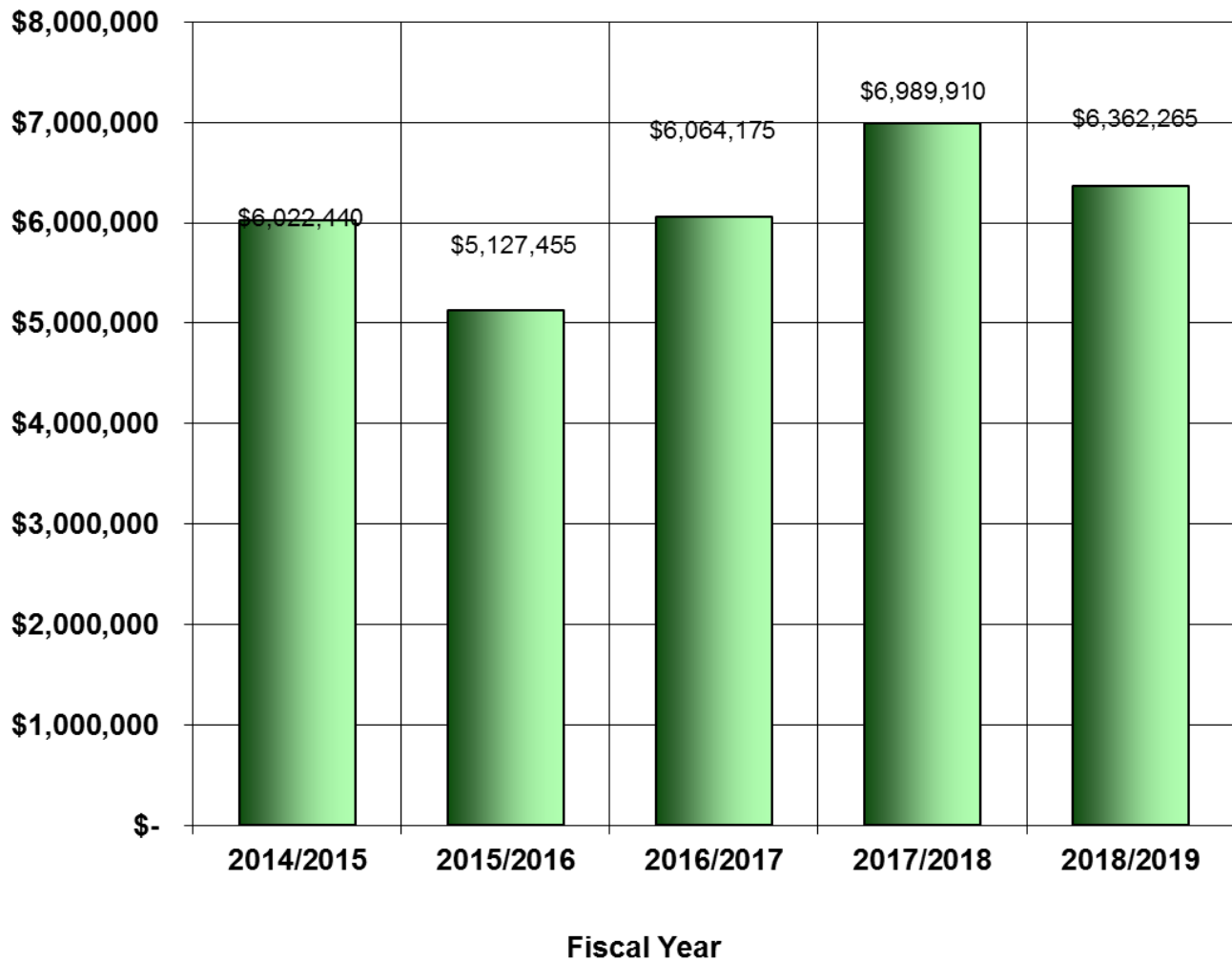
Aaron Mitchell
City Manager

CITY OF OTSEGO

2018 - 2019 ANNUAL APPROPRIATIONS BY FUND

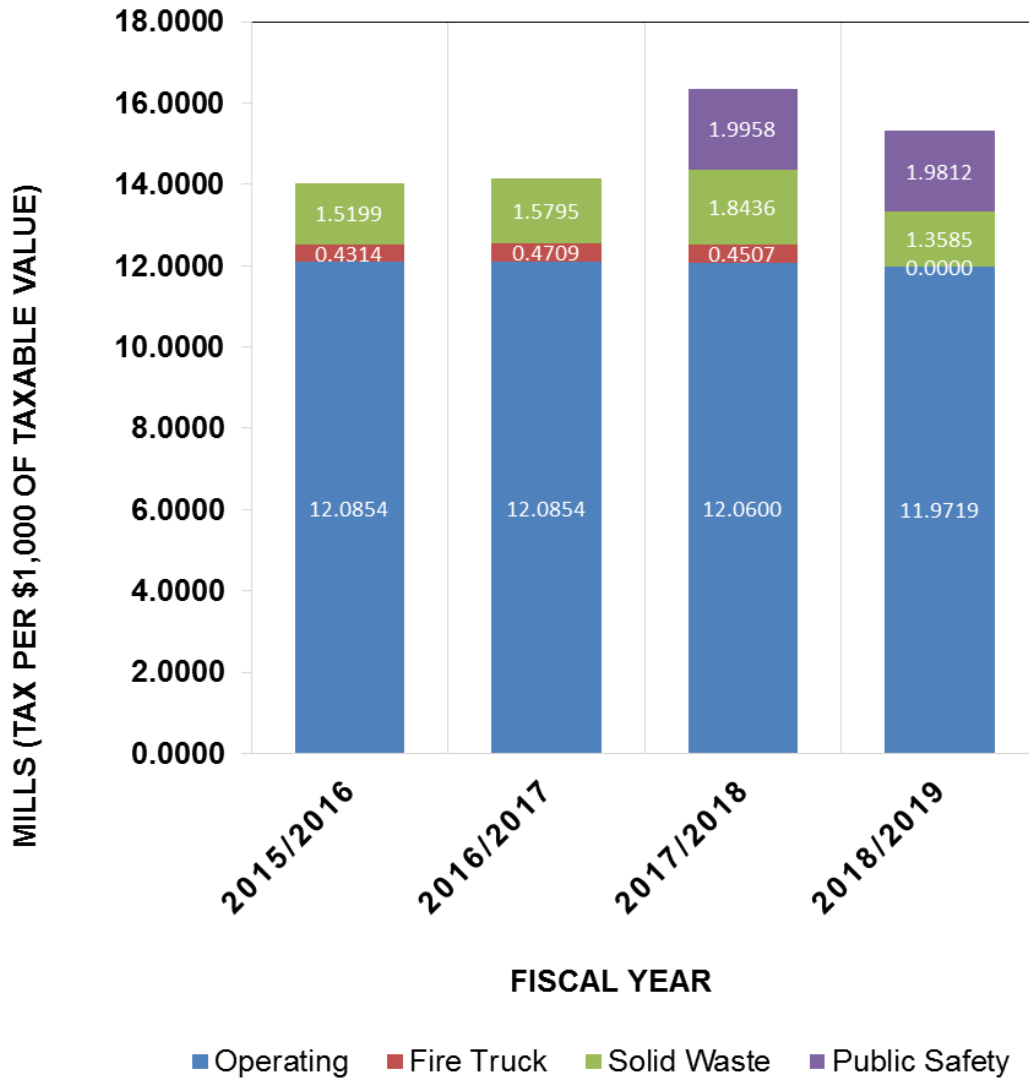
GENERAL FUND	\$2,069,690
MAJOR STREET FUND	235,560
LOCAL STREET FUND	239,860
PUBLIC SAFETY FUND	1,199,315
STREET & BRIDGE FUND	60,600
DOWNTOWN DEVELOPMENT AUTHORITY	406,870
EQUIPMENT DEBT FUND	0
CAPITAL PROJECTS FUND	148,940
EQUIPMENT REPLACEMENT FUND	0
SEWER FUND	892,660
WATER FUND	741,245
MOTOR POOL FUND	367,525
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>0</u>
 TOTAL APPROPRIATIONS	
FISCAL YEAR 2018 - 2019	\$6,362,265

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



The total annual appropriation for all funds shows an overall decrease of 9.0 percent from last year's original appropriations. The decrease is primarily due to the completion of the Farmer Street reconstruction and partial completion of improvements to the wastewater plant.

CITY OF OTSEGO FIVE YEAR MILLAGE HISTORY



The total city millage to be levied this year decreases 6.35 percent (1.0385 mills) from 16.3543 to 15.3116 mills. This year marks the second year of a ten year levy approved by voters for public safety services. The above graph also illustrates millage devoted to general city operations and the amount necessary above the revenues received from the \$25 recycling surcharge to run the transfer station and recycling program. The operating millage for the 2017 tax year is 11,9719, public safety is 1.9812, and solid waste reduction millage is 1.3585. The fire truck bond debt retirement millage approved in May of 2013 is eliminated as that debt was fully repaid in May 2018.

CITY OF OTSEGO

2018 - 2019 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
---------------------	-----------------------

AUDITOR:	Daniel L. Veldhuizen, C.P.A. Siegfried Crandall, P.C.
----------	--

ATTORNEY:	Kenneth Lane Clark Hill P.L.C.
-----------	-----------------------------------

BUILDING, ELECTRICAL MECHANICAL & PLUMBING INSPECTOR:	Professional Code Inspections of Michigan
---	--

CITY OF OTSEGO FEE & FINE SCHEDULE

2018 - 2019

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)
---------------	---

Re-inspection fees:	\$45.00 per occurrence *missed appointments/incomplete repair
---------------------	--

Multiple Units Inspection Schedule: A residential complex with four (4) or more rental units shall have a minimum of twenty five percent (25%) of the units inspected during an inspection cycle. If no deficiencies or violations of the property maintenance are observed, no further inspections of the complex will be required during that inspection cycle. If deficiencies or violations are observed the City inspector may at their discretion inspect all rental units in the complex.

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

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

MISCELLANEOUS FEES/LICENSES/PERMITS

Tax Levy (City Millage)

Operating:	11.9719
Solid Waste Reduction:	1.3585
Public Safety Millage	1.9812
Fire Truck Bond Debt Millage:	<u>0</u>
Total:	15.3116

Counter Sales

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

Fees

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

Licenses

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

Permits

Fence:	\$ 15.00
--------	----------

Going out of Business:	\$ 50.00
------------------------	----------

Home Occupations:	\$ 30.00
-------------------	----------

Residential Sales:	\$ 1.00
--------------------	---------

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

Signs

Permanent:	\$ 25.00
------------	----------

Temporary:	\$ 15.00
------------	----------

Street Openings

1-2 (each):	\$ 25.00
-------------	----------

3 or More (each):	\$ 20.00
-------------------	----------

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

Each additional representative	\$ 10.00
--------------------------------	----------

MILEAGE REIMBURSEMENT

For Use of Personal Vehicle (per mile):	\$.545
---	---------

(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

Commodity Charges per 1,000 Gallons Water Used

City Residential:	\$ 7.51
City Residential - sewer only (18,000 gallons/quarter):	\$ 135.18
Commercial:	\$ 7.51
Industrial:	\$ 7.59

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 36.99
1.0 Inch Meter:	\$ 92.48
1.5 Inch Meter:	\$ 184.95
2.0 Inch Meter:	\$ 295.92
3.0 Inch Meter:	\$ 591.84
4.0 Inch Meter:	\$ 924.75
6.0 Inch Meter:	\$ 1849.50
8.0 Inch Meter:	\$ 2,959.20

WATER RATES (see City Code § 78-332)

New Account Set-up Fee:	\$ 7.50
New Construction Connection Tap-in Fee to Existing Service or Shutoff	
5/8" or 3/4" Meter and Yoke Supplied by City:	\$ 1,000.00
Meters Larger than 3/4":	\$1,000 + Time & Materials
Tap-in Fee to Water Main:	\$1,000 + Time & Materials
Street Repair (if necessary):	Time &
Materials	
Second Meters for Water Only (irrigation, etc.)	\$ 213.00
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:	\$ 2.16
Commercial:	\$ 2.16
Industrial:	\$ 2.16
Quarterly Readiness to Serve Fee Structure	
5/8 Inch to 3/4 Inch Meter:	\$ 18.46
1.0 Inch Meter:	\$ 46.15
1.5 Inch Meter:	\$ 92.30
2.0 Inch Meter:	\$ 147.68
3.0 Inch Meter:	\$ 295.36
4.0 Inch Meter:	\$ 461.50
6.0 Inch Meter:	\$ 923.00
8.0 Inch Meter:	\$ 1,476.80
Fire Suppression Quarterly Readiness to Serve:	
2.5 Inch Line:	\$ 39.80
4.0 Inch Line:	\$ 63.67
6.0 Inch Line:	\$ 94.93
8.0 Inch Line:	\$ 127.34

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:	\$ 42.29
Overtime Hourly Rate plus Benefits:	\$ 54.11
Double-time Hourly Rate plus Benefits:	\$ 68.63

[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:	\$ 44.16
Average Officer Overtime Hourly Rate Plus Benefits:	\$ 57.95
Police Clerical Hourly Rate Plus Benefits:	\$ 27.55
Police Clerical Overtime Rate Plus Benefits:	\$ 36.38
Police Car Hourly Rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$ 24.14

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):	\$ 490.00
Engine 42 (Pumper):	\$ 650.00
Engine 52 (Aerial):	\$ 2,375.00
Brush Truck 30:	\$ 285.00
Squad 60 (Heavy Rescue):	\$ 515.00
Squad 62 (Medical):	\$ 25.00

GENERAL FUND 101

SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

TAXES, COLLECTION FEES & INTEREST	\$ 1,253,050	
LOCAL COMMUNITY STABILIZATION FUND	\$ 125,000	
STATE SHARED REVENUE	\$ 390,770	
<u>OTHER REVENUE</u>	<u>\$ 131,900</u>	
TOTAL ESTIMATED REVENUES		\$1,900,720

APPROPRIATIONS

CITY COMMISSION	\$ 27,540	
CITY MANAGER	\$ 81,805	
CITY CLERK	\$ 75,160	
BOARD OF REVIEW	\$ 1,320	
CITY TREASURER/FINANCE DIRECTOR	\$ 195,845	
ASSESSING	\$ 39,215	
ELECTIONS	\$ 21,715	
CITY HALL BUILDING & GROUNDS	\$ 41,040	
CEMETERY SERVICES	\$ 42,750	
DEPARTMENT OF PUBLIC WORKS	\$ 64,430	
GENERAL SERVICES	\$ 192,965	
RECYCLING SERVICES	\$ 137,400	
REFUSE TRANSFER STATION	\$ 77,030	
AMBULANCE SERVICES	\$ 8,800	
PLANNING COMMISSION	\$ 3,550	
ECONOMIC DEVELOPMENT	\$ 28,925	
PARKS & RECREATION	\$ 123,440	
<u>TRANSFERS OUT</u>	<u>\$ 906,760</u>	
TOTAL APPROPRIATIONS		\$2,069,690

(CONTINUED NEXT PAGE)

GENERAL FUND 101

SUMMARY OF REVENUES & APPROPRIATIONS

2018 - 2019 BUDGET

(CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(\$ 168,970)
---	--------------

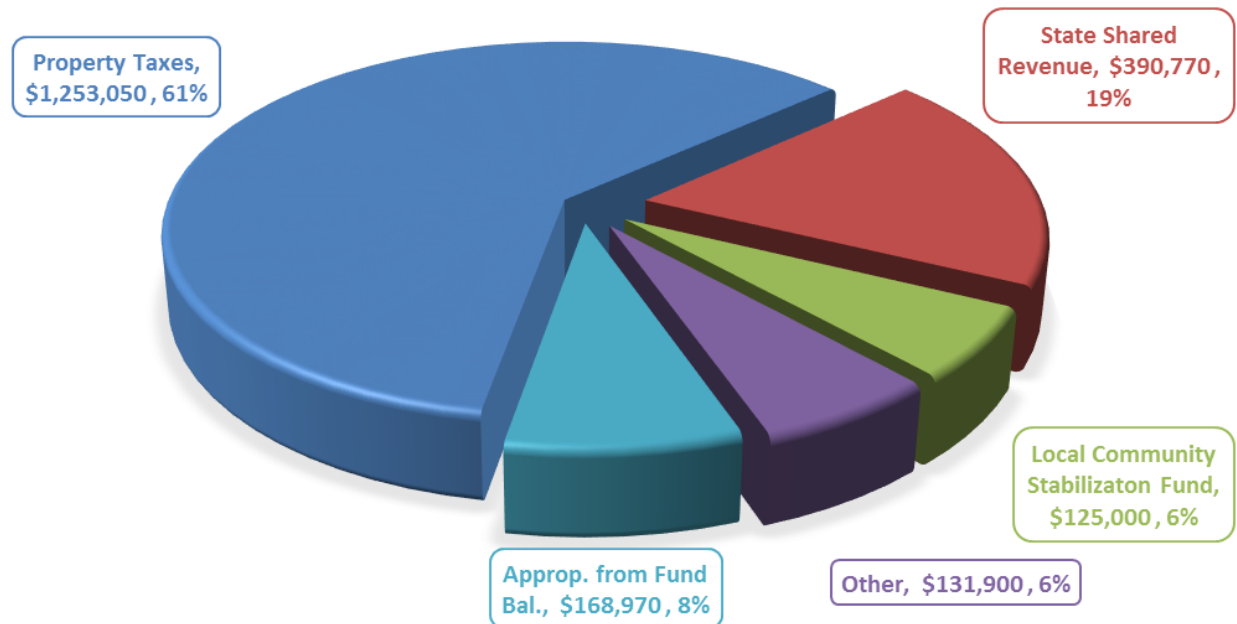
PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018

UNASSIGNED	\$ 804,210	
<u>RESTRICTED - WASTE REDUCTION / RECYCLING</u>	<u>\$ 52,270</u>	
TOTAL PROJECTED FUND BALANCE		\$ 856,480

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019

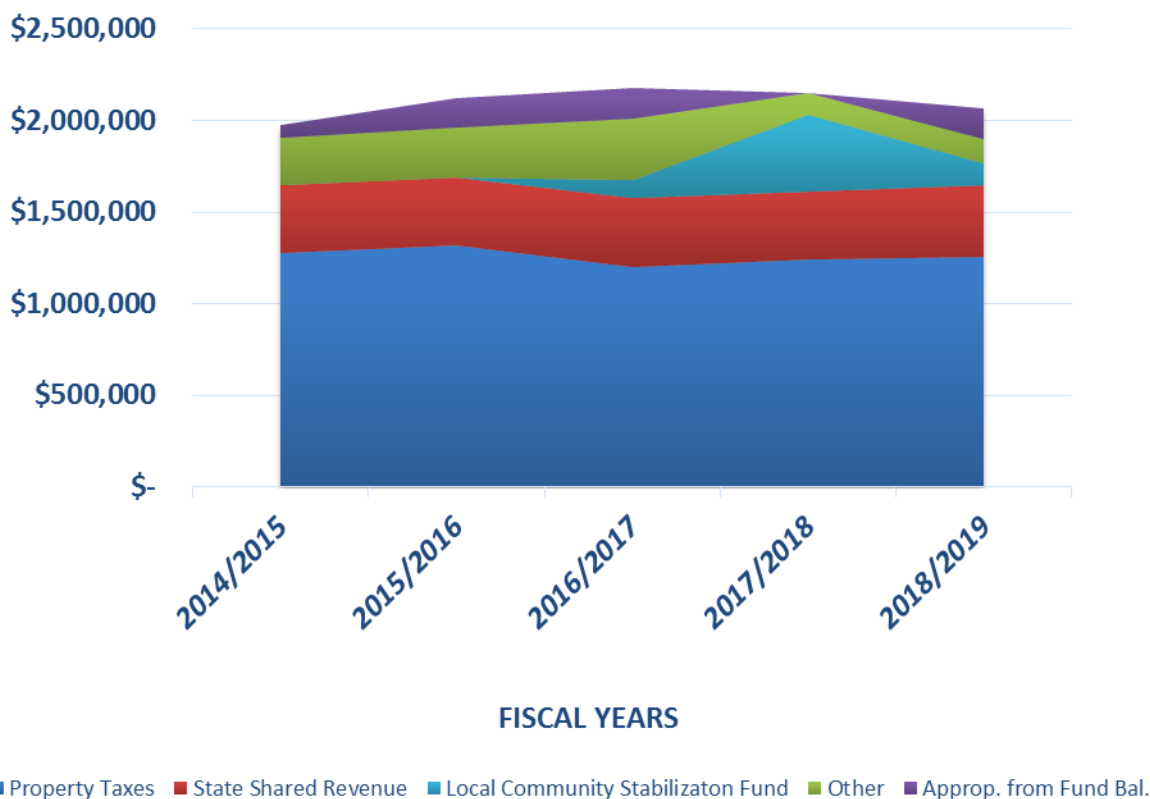
UNASSIGNED	\$ 680,050	
<u>RESTRICTED - WASTE REDUCTION / RECYCLING</u>	<u>\$ 7,460</u>	
TOTAL PROJECTED FUND BALANCE		\$ 687,510

CITY OF OTSEGO GENERAL FUND REVENUE PROJECTION



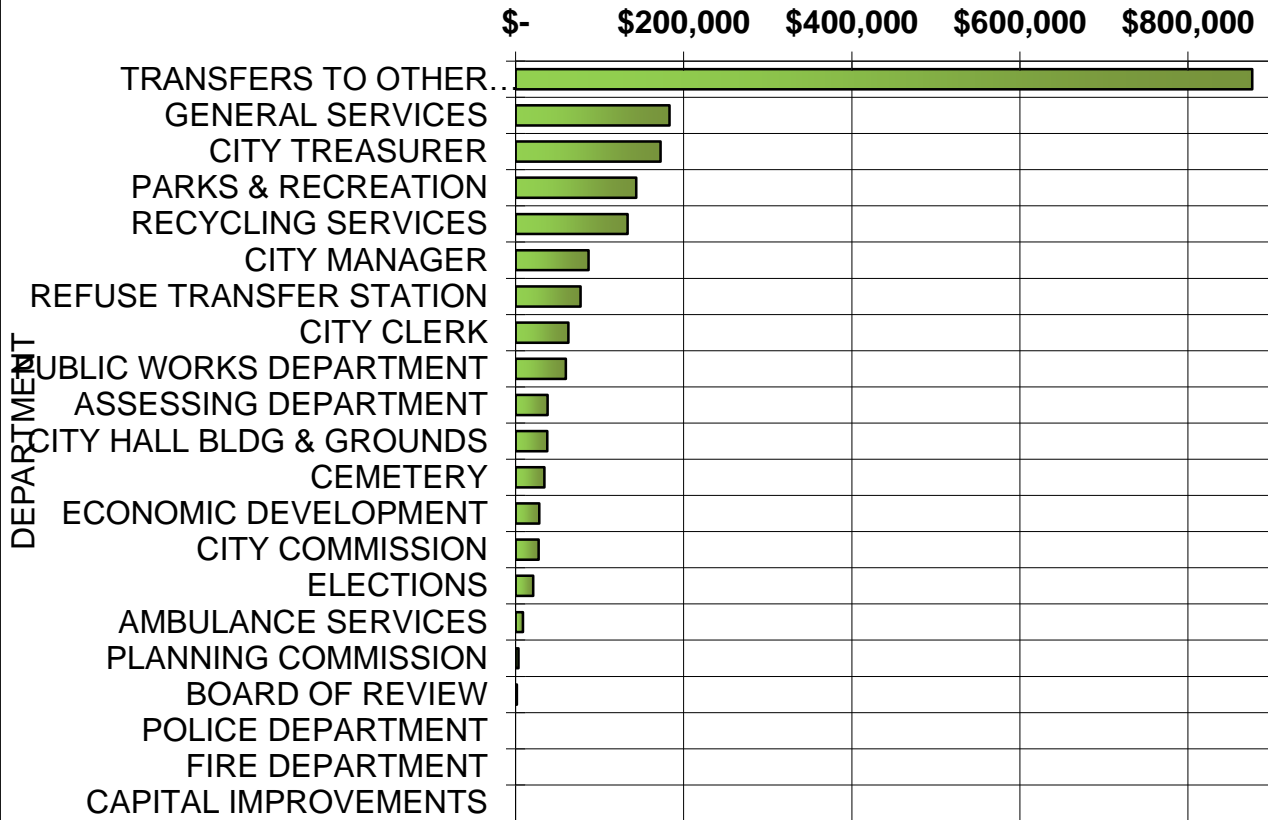
Property taxes continue to comprise the bulk of General Fund Revenues. State Shared Revenue makes up the second largest segment and is generated from sales, income and business taxes. Other revenue consists of grant funds, miscellaneous licenses, charges for services and interest. Local Community Stabilization Authority (LCSA) Funds makes up the fourth 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. Forecasting LCSA revenue has been incredibly difficult, therefore this year's projection is very conservative and requires an appropriation from unreserved fund balance to balance revenues to expenditures.

GENERAL FUND BUDGET REVENUE TRENDS FOR PAST FIVE FISCAL YEARS



The total revenue for 2018 - 2019 shows that the use of reserves (fund balance) is again necessary to balance revenues to appropriations. Tax revenues continue to remaining and subsequently decreasing as personal property values decreased and little growth in state shared revenues. Other revenue has declined primarily due to being transferred to the Public Safety Fund to support related activities there.

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>
2016-2017	\$2,311,944	\$927,886	40.13%
2015-2016	\$1,968,397	\$554,351	28.16%
2014-2015	\$1,956,587	\$579,250	29.61%
2013-2014	\$1,904,885	\$300,314	15.77%
2012-2013	\$1,897,287	\$363,010	19.13%
2011-2012	\$1,845,420	\$350,278	18.98%
2010-2011	\$1,966,038	\$338,267	17.21%
2009-2010	\$2,033,238	\$270,719	13.31%
2008-2009	\$2,116,714	\$317,345	14.99%
2007-2008	\$2,255,903	\$580,463	25.73%
2006-2007	\$2,045,844	\$714,880	34.94%
2005-2006	\$2,006,639	\$693,271*	34.55%
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%

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

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-000-402.001	GEN'L OP - REAL PROPERTY TAXES	866,997	898,940	896,625	941,060	42,120	4.69
101-000-402.002	SOLID WASTE REAL PROPERTY TAXES	113,006	136,580	136,505	106,785	(29,795)	(21.82)
101-000-410.001	GEN'L OP PERS PROPERTY TAXES	123,191	122,025	121,770	125,745	3,720	3.05
101-000-410.002	SOLID WASTE PERS PROPERTY TAXES	16,100	18,615	18,615	14,280	(4,335)	(23.29)
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	(54)	0	0	0	0	0.00
101-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY TAXES	(4)	0	0	0	0	0.00
101-000-437.001	GEN'L OP IFT REAL PROPERTY TAXES	3,431	2,280	2,410	2,260	(20)	(0.88)
101-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	448	195	365	140	(55)	(28.21)
101-000-437.003	GEN'L OP IFT PERS PROPERTY TAXES	23,375	11,670	11,650	11,565	(105)	(0.90)
101-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	3,055	1,780	1,780	1,315	(465)	(26.12)
101-000-445.000	INT & PENALTY FEES	6,448	6,000	5,400	5,400	(600)	(10.00)
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	41,864	45,000	44,265	44,500	(500)	(1.11)
101-000-452.000	BUSINESS LICENSES	185	175	30	175	0	0.00
101-000-455.000	LIQUOR LICENSES	3,404	0	0	0	0	0.00
101-000-456.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-460.000	RENTAL LICENSE FEES	370	500	200	500	0	0.00
101-000-470.000	CABLE FRANCHISE FEES	52,731	54,000	51,495	51,500	(2,500)	(4.63)
101-000-476.000	STREET OPENING PERMITS	180	150	200	150	0	0.00
101-000-477.000	BUILDING PERMITS	23,425	0	0	0	0	0.00
101-000-478.000	ELECTRICAL PERMITS	5,579	0	0	0	0	0.00
101-000-479.000	MECHANICAL & PLUMBING PERMITS	8,137	0	0	0	0	0.00
101-000-480.000	YARD SALE PERMITS	116	175	120	150	(25)	(14.29)
101-000-481.000	POLICE DEPT ISSUED PERMITS	58	0	0	0	0	0.00
101-000-483.000	MISC. NON-BUSINESS LICENSES	5	0	6	0	0	0.00
101-000-494.000	FENCE PERMITS	0	0	200	200	200	0.00
101-000-495.000	SIGN PERMITS	0	0	180	150	150	0.00
101-000-539.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
101-000-543.302	STATE GRANTS - PD TRAINING ACT 302	1,121	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	796,390	416,000	0	125,000	(291,000)	(69.95)
101-000-574.001	STATE SHARED REVENUE - CONSTITUTIONAL	318,209	310,600	323,150	331,670	21,070	6.78
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	1,180	1,400	920	1,400	0	0.00
101-000-582.001	FIRE SERVICE CONTRACT - TWP	72,457	0	0	0	0	0.00
101-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	27,442	0	0	0	0	0.00
101-000-582.004	FIRE TRAINING FEES	640	0	0	0	0	0.00
101-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURSEMENT	29,181	24,000	26,026	29,000	5,000	20.83
101-000-610.000	IFT APPLICATION FEES	0	0	0	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	2,395	2,000	0	2,000	0	0.00
101-000-626.301	POLICE DEPT SERVICES	838	0	0	0	0	0.00
101-000-628.000	CITY LABOR & MATERIALS	3,496	2,500	13,500	3,000	500	20.00
101-000-628.001	NOTARY FEES	495	350	330	350	0	0.00
101-000-628.336	FIRE DEPT SERVICE FEES	1,552	0	0	0	0	0.00
101-000-629.000	CITY LABOR CHARGES - DDA	15,000	15,000	15,000	15,000	0	0.00
101-000-640.000	TRANSFER STATION RECEIPTS	14,363	13,000	14,600	14,600	1,600	12.31
101-000-642.000	COUNTER SALES	211	200	225	225	25	12.50
101-000-648.000	SCRAP & SALVAGE SALES	3,501	2,500	3,500	3,500	1,000	40.00

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-000-651.001	PARK USER FEES	510	1,000	375	1,000	0	0.00
101-000-651.002	PARK CAMPING FEES	845	800	800	800	0	0.00
101-000-655.000	POLICE FINES	14,018	0	0	0	0	0.00
101-000-658.000	IFT REVOCATION PENALTY	0	0	0	0	0	0.00
101-000-664.000	INVESTMENT INTEREST	3,372	2,500	5,250	5,500	3,000	120.00
101-000-670.806	COMMUNITY CENTER RENTAL	0	0	0	0	0	0.00
101-000-671.000	MISCELLANEOUS REVENUE	3,271	2,500	1,100	2,500	0	0.00
101-000-673.002	SALE OF VEHICLES & EQUIPMENT	332	0	0	0	0	0.00
101-000-673.006	SALE OF CITY BUILDINGS/LAND	34,925	0	0	0	0	0.00
101-000-675.000	CHARITABLE CONTRIBUTIONS	0	0	0	0	0	0.00
101-000-675.751	CONTRIBUTIONS TO PARKS	0	0	0	0	0	0.00
101-000-688.000	REFUNDS & REIMBURSEMENTS	5,432	0	4,305	0	0	0.00
101-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
101-000-696.000	INSURANCE RECOVERIES	8,477	0	0	0	0	0.00
101-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
101-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	0	0	0	0	0	0.00
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		2,711,000	2,151,735	1,760,197	1,900,720	(251,015)	(11.67)
TOTAL ESTIMATED REVENUES		2,711,000	2,151,735	1,760,197	1,900,720	(251,015)	(11.67)

GENERAL FUND 101

REVENUE ACCOUNTS

ACTIVITY 000

2018 - 2019 BUDGET

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

General Operating:	11.9719 mills
<u>Solid Waste Reduction:</u>	<u>1.3585 mills</u>
Total City Millage:	13.3304 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	\$ 81,320,563	\$ 2,724,048	\$ 78,596,515
<u>PERSONAL PROPERTY</u>	<u>\$ 5,143,100</u>	<u>(\$ 5,360,400)</u>	<u>\$ 10,503,500</u>
TOTAL	\$ 86,463,663	(\$ 2,636,352)	\$ 89,100,015

<u>TAX ABATEMENTS</u>	<u>TAXABLE VALUE</u>	<u>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
IFT - REAL	\$ 2,134,220	\$ 1,756,648	\$ 377,572
IFT - PERSONAL	\$ 18,183,000	\$ 16,251,100	\$ 1,931,900
<u>CFT - REAL</u>	<u>\$ 0</u>	<u>(\$ 22,000)</u>	<u>\$ 22,000</u>
TOTAL	\$ 20,317,220	\$ 17,985,748	\$ 2,331,472

[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 2018-2019 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.

- 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).

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 447.000 PROPERTY TAX ADMINISTRATION FEE - a one percent administration fee is levied in accordance with M.C.L. 211.44 to offset expenditures involved with assessing, tax collection and tax tribunal appeals.
- 452.000 BUSINESS LICENSES - reflects business and transient merchant license application fees.
- 455.000 LIQUOR LICENSES – moved to Public Safety Fund in Fiscal 2017-2018.
- 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 - moved to Public Safety Fund in Fiscal 2017-2018.
- 478.000 ELECTRICAL PERMITS - moved to Public Safety Fund in Fiscal 2017-2018.
- 479.000 MECHANICAL/PLUMBING PERMITS moved to Public Safety Fund in Fiscal 2017-2018.
- 480.000 YARD SALE PERMITS - each residence may apply for two three-day permits each year.
- 481.000 POLICE DEPT ISSUED PERMITS - moved to Public Safety Fund in Fiscal 2017-2018.
- 483.000 MISC. NON-BUSINESS LICENSES - records licenses to use sidewalks for special events and other non-specified licenses.
- 494.000 FENCE PERMITS – records permits for fences according to the zoning ordinance.
- 495.000 SIGN PERMITS – records permits issued for signs according to the zoning ordinance.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 539.000 STATE GRANTS - OTHER - records grant revenues from the State of Michigan not otherwise identified.
- 543.302 STATE GRANTS - POLICE TRAINING ACT 302 - moved to Public Safety Fund in Fiscal 2017-2018.
- 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 - moved to Public Safety Fund in Fiscal 2017-2018.
- 582.002 Firefighter FEES-TOWNSHIP - moved to Public Safety Fund in Fiscal 2017-2018.
- 582.003 FIRE SERVICE CONTRACTS- OTHER - moved to Public Safety Fund in Fiscal 2017-2018.
- 582.004 FIRE TRAINING FEES - moved to Public Safety Fund in Fiscal 2017-2018.
- 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 - moved to Public Safety Fund in Fiscal 2017-2018.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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 - moved to Public Safety Fund in Fiscal 2017-2018.
- 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.
- 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.
- 648.000 SCRAP & SALVAGE SALES – records proceed from the sale of scrap metal collected at the transfer station.
- 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 - moved to Public Safety Fund in Fiscal 2017-2018.
- 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.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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 - moved to Public Safety Fund in Fiscal 2017-2018.
- 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.
- 675.336 CHARITABLE CONTRIBUTIONS - FIRE DEPARTMENT - moved to Public Safety Fund in Fiscal 2017-2018..
- 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 101 - CITY COMMISSION

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-101-709.000	FEES-COMMISSION	10,021	10,100	10,100	10,100	0	0.00
101-101-715.000	FICA	767	790	775	790	0	0.00
101-101-721.000	WORKERS COMPENSATION INSURANCE	57	55	55	55	0	0.00
101-101-727.000	OFFICE SUPPLIES	221	200	135	200	0	0.00
101-101-728.000	POSTAGE	83	0	65	0	0	0.00
101-101-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-101-802.000	CONTRACTS	0	0	18,000	0	0	0.00
101-101-824.000	SERVICE AGREEMENTS	28	100	0	100	0	0.00
101-101-824.001	WEB SITE SERVICES	1,289	1,500	800	1,500	0	0.00
101-101-826.000	LEGAL	0	1,500	11,500	1,500	0	0.00
101-101-853.000	TELEPHONE	0	0	0	0	0	0.00
101-101-860.000	TRAVEL, LODGING & MEALS	3,068	3,200	1,700	3,200	0	0.00
101-101-880.000	COMMUNITY PROMOTION	2,775	3,000	5,500	3,000	0	0.00
101-101-900.000	ADVERTISING & PUBLISHING	3,248	3,000	3,000	3,000	0	0.00
101-101-902.000	COPY CHARGES	1,016	1,000	675	1,000	0	0.00
101-101-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-101-955.000	DUES	85	1,200	750	1,200	0	0.00
101-101-956.000	TRAINING PROGRAMS & CONFERENCES	1,846	1,800	2,500	1,800	0	0.00
101-101-960.000	INSURANCE	79	85	95	95	10	11.76
Totals for dept 101 - CITY COMMISSION		24,583	27,530	55,650	27,540	10	0.04

GENERAL FUND 101

CITY COMMISSION

ACTIVITY 101

2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-172-701.000	CITY MANAGER SALARY	47,310	48,250	26,525	44,000	(4,250)	(8.81)
101-172-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
101-172-715.000	FICA	3,488	3,765	2,030	3,435	(330)	(8.76)
101-172-716.000	HOSPITALIZATION	9,693	10,075	6,360	11,085	1,010	10.02
101-172-717.000	LIFE INSURANCE	75	80	50	80	0	0.00
101-172-718.000	RETIREMENT	4,572	4,660	2,650	4,400	(260)	(5.58)
101-172-719.000	DISABILITY	176	190	100	180	(10)	(5.26)
101-172-721.000	WORKERS COMPENSATION INSURANCE	197	180	100	170	(10)	(5.56)
101-172-727.000	OFFICE SUPPLIES	173	500	125	500	0	0.00
101-172-728.000	POSTAGE	83	75	100	75	0	0.00
101-172-737.000	SUBSCRIPTIONS	0	0	50	0	0	0.00
101-172-745.000	FUEL PURCHASES	195	500	35	0	(500)	(100.00)
101-172-760.000	MINOR EQUIPMENT PURCHASES	737	1,000	500	1,000	0	0.00
101-172-802.000	CONTRACTS	2,450	1,000	0	1,000	0	0.00
101-172-824.000	SERVICE AGREEMENTS	1,237	1,000	1,000	1,000	0	0.00
101-172-826.000	LEGAL	8,458	10,000	5,100	10,000	0	0.00
101-172-852.000	MISC COMM/INTERNET	0	0	220	250	250	0.00
101-172-853.000	TELEPHONE	996	580	600	580	0	0.00
101-172-860.000	TRAVEL, LODGING & MEALS	1,277	900	1,400	1,200	300	33.33
101-172-872.000	VEHICLE MAINTENANCE	0	200	0	0	(200)	(100.00)
101-172-902.000	COPY CHARGES	51	100	35	100	0	0.00
101-172-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-172-940.000	MOTOR EQUIPMENT RENTAL	1,254	1,500	305	0	(1,500)	(100.00)
101-172-955.000	DUES	1,464	1,100	1,450	1,450	350	31.82
101-172-956.000	TRAINING PROGRAMS & CONFERENCES	891	600	0	600	0	0.00
101-172-960.000	INSURANCE	363	375	430	450	75	20.00
Totals for dept 172 - CITY MANAGER		85,140	86,880	49,165	81,805	(5,075)	(5.84)

GENERAL FUND 101

CITY MANAGER ACTIVITY 172 2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 215 - CITY CLERK

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-215-702.000	SUPERVISORY WAGES	34,018	36,840	36,840	37,605	765	2.08
101-215-705.000	CLERICAL WAGES	958	1,000	980	1,020	20	2.00
101-215-715.000	FICA	2,411	2,955	2,900	3,015	60	2.03
101-215-716.000	HOSPITALIZATION	9,404	9,760	9,760	10,730	970	9.94
101-215-717.000	LIFE INSURANCE	72	75	70	75	0	0.00
101-215-718.000	RETIREMENT	3,319	3,600	3,600	3,675	75	2.08
101-215-719.000	DISABILITY	129	150	140	150	0	0.00
101-215-721.000	WORKERS COMPENSATION INSURANCE	147	145	150	150	5	3.45
101-215-727.000	OFFICE SUPPLIES	438	750	600	750	0	0.00
101-215-727.722	SUPPLIES - LAND MGMT/ZONING	0	0	0	0	0	0.00
101-215-728.000	POSTAGE	331	500	325	500	0	0.00
101-215-737.000	SUBSCRIPTIONS	0	35	0	35	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	62	100	100	100	0	0.00
101-215-824.000	SERVICE AGREEMENTS	2,721	2,000	2,000	2,000	0	0.00
101-215-824.001	WEB SITE SERVICES	133	100	0	10,000	9,900	9,900.00
101-215-826.000	LEGAL	0	2,000	698	2,000	0	0.00
101-215-852.000	MISC COMM/INTERNET	0	0	225	225	225	0.00
101-215-853.000	TELEPHONE	347	250	400	400	150	60.00
101-215-860.000	TRAVEL, LODGING & MEALS	542	600	300	600	0	0.00
101-215-900.000	ADVERTISING & PUBLISHING	12	100	0	100	0	0.00
101-215-901.000	CITY NEWSLETTER	267	280	65	280	0	0.00
101-215-902.000	COPY CHARGES	355	400	360	400	0	0.00
101-215-933.000	EQUIPMENT MAINTENANCE	0	250	150	250	0	0.00
101-215-955.000	DUES	220	250	220	250	0	0.00
101-215-956.000	TRAINING PROGRAMS & CONFERENCES	345	500	350	500	0	0.00
101-215-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-215-960.000	INSURANCE	268	275	350	350	75	27.27
Totals for dept 215 - CITY CLERK		56,499	62,915	60,583	75,160	12,245	19.46

GENERAL FUND 101

CITY CLERK ACTIVITY 215 2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-247-709.006	BOARD OF REVIEW WAGES	659	750	725	750	0	0.00
101-247-715.000	FICA	50	60	55	55	(5)	(8.33)
101-247-721.000	WORKERS COMPENSATION INSURANCE	0	5	0	5	0	0.00
101-247-727.000	OFFICE SUPPLIES	0	0	0	0	0	0.00
101-247-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
101-247-900.000	ADVERTISING & PUBLISHING	0	250	125	250	0	0.00
101-247-956.000	TRAINING PROGRAMS & CONFERENCES	0	150	0	150	0	0.00
101-247-960.000	INSURANCE	6	40	10	10	(30)	(75.00)
Totals for dept 247 - BOARD OF REVIEW		715	1,355	915	1,320	(35)	(2.58)

GENERAL FUND 101

BOARD OF REVIEW ACTIVITY 247 2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-253-702.000	SUPERVISORY WAGES	55,732	57,060	57,060	66,010	8,950	15.69
101-253-705.000	CLERICAL WAGES	38,351	40,060	40,050	46,340	6,280	15.68
101-253-715.000	FICA	6,537	7,580	7,570	8,765	1,185	15.63
101-253-716.000	HOSPITALIZATION	29,080	30,230	30,230	34,040	3,810	12.60
101-253-717.000	LIFE INSURANCE	157	165	150	190	25	15.15
101-253-718.000	RETIREMENT	8,382	8,540	8,500	9,880	1,340	15.69
101-253-719.000	DISABILITY	325	350	305	410	60	17.14
101-253-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-253-721.000	WORKERS COMPENSATION INSURANCE	394	365	365	425	60	16.44
101-253-727.000	OFFICE SUPPLIES	1,920	1,600	1,850	1,850	250	15.63
101-253-728.000	POSTAGE	2,720	2,900	2,850	2,900	0	0.00
101-253-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-253-760.000	MINOR EQUIPMENT PURCHASES	419	2,000	2,000	2,000	0	0.00
101-253-801.000	BANKING CHARGES	2,200	1,500	2,755	2,500	1,000	66.67
101-253-802.000	CONTRACTS	0	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	6,744	6,000	5,700	6,000	0	0.00
101-253-824.001	WEB SITE SERVICES	174	100	35	100	0	0.00
101-253-826.000	LEGAL	192	500	225	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	330	350	350	0.00
101-253-853.000	TELEPHONE	321	310	400	310	0	0.00
101-253-860.000	TRAVEL, LODGING & MEALS	939	1,300	1,300	1,300	0	0.00
101-253-900.000	ADVERTISING & PUBLISHING	90	125	0	125	0	0.00
101-253-902.000	COPY CHARGES	254	500	225	500	0	0.00
101-253-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
101-253-955.000	DUES	475	500	490	500	0	0.00
101-253-956.000	TRAINING PROGRAMS & CONFERENCES	993	1,500	495	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	732	775	740	950	175	22.58
Totals for dept 253 - CITY TREASURER / FINANCE DIR		164,831	172,360	171,325	195,845	23,485	13.63

GENERAL FUND 101

CITY TREASURER / FINANCE DIRECTOR

ACTIVITY 253

2018 - 2019 BUDGET

- 702.000 SUPERVISORY WAGES - provides 85 percent of the finance director's salary.
- 705.000 CLERICAL WAGES - provides 85 percent of the payroll/accounts payable and the accounts receivable/accounting specialists' wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE – 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 257 - ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-257-702.000	SUPERVISORY WAGES	5,776	5,900	5,900	6,080	180	3.05
101-257-715.000	FICA	442	460	455	475	15	3.26
101-257-721.000	WORKERS COMPENSATION INSURANCE	47	50	50	50	0	0.00
101-257-727.000	OFFICE SUPPLIES	332	250	150	250	0	0.00
101-257-728.000	POSTAGE	678	900	760	900	0	0.00
101-257-760.000	MINOR EQUIPMENT PURCHASES	62	500	0	500	0	0.00
101-257-802.000	CONTRACTS	22,296	27,105	27,105	27,605	500	1.84
101-257-824.000	SERVICE AGREEMENTS	2,644	2,200	2,585	2,500	300	13.64
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	168	250	0	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	45	50	52	55	5	10.00
Totals for dept 257 - ASSESSING DEPARTMENT		32,490	38,215	37,057	39,215	1,000	2.62

GENERAL FUND 101

ASSESSING DEPARTMENT

ACTIVITY 257

2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 262 - ELECTIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-262-702.000	SUPERVISORY WAGES	8,504	9,210	9,210	9,400	190	2.06
101-262-705.000	CLERICAL WAGES	958	1,000	1,000	1,020	20	2.00
101-262-709.001	ELECTION WORKER WAGES	0	1,800	0	1,800	0	0.00
101-262-709.005	ELECTION WORKER WAGES - OTHER	2,247	600	505	600	0	0.00
101-262-715.000	FICA	751	985	825	1,000	15	1.52
101-262-716.000	HOSPITALIZATION	2,351	2,440	2,440	2,680	240	9.84
101-262-717.000	LIFE INSURANCE	18	20	20	20	0	0.00
101-262-718.000	RETIREMENT	835	900	900	920	20	2.22
101-262-719.000	DISABILITY	32	40	35	40	0	0.00
101-262-721.000	WORKERS COMPENSATION INSURANCE	48	50	45	50	0	0.00
101-262-728.000	POSTAGE	207	150	200	200	50	33.33
101-262-730.001	ELECTION SUPPLIES	470	1,600	100	1,600	0	0.00
101-262-730.002	ELECTION SUPPLIES - OTHER	490	200	375	200	0	0.00
101-262-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	100	100	0.00
101-262-824.000	SERVICE AGREEMENTS	142	250	75	175	(75)	(30.00)
101-262-826.000	LEGAL	0	0	0	0	0	0.00
101-262-852.000	MISC COMM/INTERNET	0	0	75	75	75	0.00
101-262-853.000	TELEPHONE	87	65	100	65	0	0.00
101-262-860.000	TRAVEL, LODGING & MEALS	239	450	195	450	0	0.00
101-262-900.001	ELECTION NOTICES	0	600	0	600	0	0.00
101-262-900.002	ELECTION NOTICES - OTHER	87	100	50	100	0	0.00
101-262-956.000	TRAINING PROGRAMS & CONFERENCES	300	500	350	500	0	0.00
101-262-960.000	INSURANCE	93	95	95	120	25	26.32
Totals for dept 262 - ELECTIONS		17,859	21,055	16,595	21,715	660	3.13

GENERAL FUND 101

ELECTIONS ACTIVITY 262 2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 265 - CITY HALL BLDG & GROUNDS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-265-702.001	DPW SUPERVISORY WAGES	561	660	660	670	10	1.52
101-265-706.000	DPW WAGES	3,739	3,120	2,000	3,195	75	2.40
101-265-706.001	PART-TIME OR SEASONAL WAGES	31	390	160	450	60	15.38
101-265-708.000	CUSTODIAL WAGES	4,467	4,620	4,400	4,715	95	2.06
101-265-715.000	FICA	653	695	555	715	20	2.88
101-265-716.000	HOSPITALIZATION	1,329	1,015	1,200	1,115	100	9.85
101-265-717.000	LIFE INSURANCE	5	5	5	10	5	100.00
101-265-718.000	RETIREMENT	363	280	250	355	75	26.79
101-265-719.000	DISABILITY	15	20	20	20	0	0.00
101-265-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-265-721.000	WORKERS COMPENSATION INSURANCE	349	360	300	385	25	6.94
101-265-740.000	OPERATING SUPPLIES	918	1,100	850	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	193	250	0	250	0	0.00
101-265-802.000	CONTRACTS	2,623	1,250	1,600	1,600	350	28.00
101-265-824.000	SERVICE AGREEMENTS	5,303	3,000	3,300	3,000	0	0.00
101-265-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-265-853.000	TELEPHONE	301	270	385	400	130	48.15
101-265-860.000	TRAVEL, LODGING & MEALS	20	100	15	100	0	0.00
101-265-921.000	POWER	10,468	9,750	10,600	10,600	850	8.72
101-265-923.000	NATURAL GAS	2,449	4,000	3,000	4,000	0	0.00
101-265-924.000	WATER & SEWER	1,498	1,500	1,800	1,800	300	20.00
101-265-931.000	BUILDING & GROUNDS MAINTENANCE	4,864	3,500	1,800	3,500	0	0.00
101-265-933.000	EQUIPMENT MAINTENANCE	1,412	500	0	500	0	0.00
101-265-940.000	MOTOR EQUIPMENT RENTAL	1,484	420	1,500	1,500	1,080	257.14
101-265-960.000	INSURANCE	769	870	950	960	90	10.34
Totals for dept 265 - CITY HALL BLDG & GROUNDS		43,814	37,775	35,350	41,040	3,265	8.64

GENERAL FUND 101
CITY HALL BUILDING & GROUNDS
ACTIVITY 265
2018 - 2019 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 21 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.

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

853.000 TELEPHONE - provides telephone service to the elevator.

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

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 - 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 276 - CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-276-831.000	MOUNTAIN HOME CEMETERY	26,238	34,110	34,110	42,750	8,640	25.33
Totals for dept 276 - CEMETERY SERVICES		26,238	34,110	34,110	42,750	8,640	25.33

GENERAL FUND 101

CEMETERY SERVICES

ACTIVITY 276

2018 - 2019 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	\$136,700
LESS PROJECTED OPERATING REVENUES	- <u>\$ 33,710</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 102,990

CITY SHARE = \$102,990 x 41.51% = \$42,751

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 301 - POLICE DEPARTMENT

GL NUMBER	DESCRIPTION	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-301-701.000	CITY MANAGER SALARY	4,732	0	0	0	0	0.00
101-301-702.000	SUPERVISORY WAGES	86,529	0	0	0	0	0.00
101-301-702.001	DPW SUPERVISORY WAGES	281	0	0	0	0	0.00
101-301-703.001	SERGEANT WAGES	76,995	0	0	0	0	0.00
101-301-703.002	DETECTIVE WAGES	69,587	0	0	0	0	0.00
101-301-703.006	PATROLMAN WAGES	195,765	0	0	0	0	0.00
101-301-703.007	RESERVE OFFICER WAGES	25,451	0	0	0	0	0.00
101-301-705.000	CLERICAL WAGES	41,955	0	0	0	0	0.00
101-301-706.000	DPW WAGES	2,340	0	0	0	0	0.00
101-301-706.001	PART-TIME OR SEASONAL WAGES	37	0	0	0	0	0.00
101-301-708.000	CUSTODIAL WAGES	4,638	0	0	0	0	0.00
101-301-715.000	FICA	37,227	0	0	0	0	0.00
101-301-716.000	HOSPITALIZATION	73,808	0	0	0	0	0.00
101-301-717.000	LIFE INSURANCE	638	0	0	0	0	0.00
101-301-718.000	RETIREMENT	44,443	0	0	0	0	0.00
101-301-719.000	DISABILITY	1,740	0	0	0	0	0.00
101-301-720.000	UNEMPLOYMENT COMPENSATION	43	0	0	0	0	0.00
101-301-721.000	WORKERS COMPENSATION INSURANCE	12,297	0	0	0	0	0.00
101-301-727.000	OFFICE SUPPLIES	940	0	0	0	0	0.00
101-301-728.000	POSTAGE	413	0	0	0	0	0.00
101-301-737.000	SUBSCRIPTIONS	130	0	0	0	0	0.00
101-301-740.000	OPERATING SUPPLIES	2,754	0	0	0	0	0.00
101-301-742.000	UNIFORM PURCHASES	3,205	0	0	0	0	0.00
101-301-745.000	FUEL PURCHASES	10,295	0	0	0	0	0.00
101-301-760.000	MINOR EQUIPMENT PURCHASES	4,954	0	0	0	0	0.00
101-301-802.000	CONTRACTS	2,153	0	0	0	0	0.00
101-301-812.000	UNIFORM CLEANING & REPAIR	47	0	0	0	0	0.00
101-301-824.000	SERVICE AGREEMENTS	7,759	0	0	0	0	0.00
101-301-824.001	WEB SITE SERVICES	120	0	0	0	0	0.00
101-301-826.000	LEGAL	6,971	0	0	0	0	0.00
101-301-835.000	MEDICAL EXAMS & SERVICES	310	0	0	0	0	0.00
101-301-853.000	TELEPHONE	3,817	0	0	0	0	0.00
101-301-860.000	TRAVEL, LODGING & MEALS	447	0	0	0	0	0.00
101-301-872.000	VEHICLE MAINTENANCE	5,425	0	0	0	0	0.00
101-301-900.000	ADVERTISING & PUBLISHING	43	0	0	0	0	0.00
101-301-921.000	POWER	9,279	0	0	0	0	0.00
101-301-923.000	NATURAL GAS	1,183	0	0	0	0	0.00
101-301-924.000	WATER & SEWER	1,130	0	0	0	0	0.00
101-301-931.000	BUILDING & GROUNDS MAINTENANCE	1,831	0	0	0	0	0.00
101-301-933.000	EQUIPMENT MAINTENANCE	632	0	0	0	0	0.00
101-301-940.000	MOTOR EQUIPMENT RENTAL	1,100	0	0	0	0	0.00
101-301-955.000	DUES	185	0	0	0	0	0.00
101-301-956.000	TRAINING PROGRAMS & CONFERENCES	2,708	0	0	0	0	0.00
101-301-956.302	TRAINING - STATE FUNDED	1,197	0	0	0	0	0.00
101-301-960.000	INSURANCE	7,821	0	0	0	0	0.00
Totals for dept 301 - POLICE DEPARTMENT		755,355	0	0	0	0	0.00

GENERAL FUND
POLICE DEPARTMENT
ACTIVITY 301
2018 - 2019 BUDGET

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

701.000 CITY MANAGER SALARY - reflects 05 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 336 - FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-336-701.000	CITY MANAGER SALARY	4,731	0	0	0	0	0.00
101-336-702.001	DPW SUPERVISORY WAGES	281	0	0	0	0	0.00
101-336-704.001	FIRE OFFICER COMPENSATION	4,800	0	0	0	0	0.00
101-336-704.002	FIREFIGHTER WAGES - SHARED	12,337	0	0	0	0	0.00
101-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	9,682	0	0	0	0	0.00
101-336-704.007	FIREFIGHTER WAGES - CERTIFICATION	400	0	0	0	0	0.00
101-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	7,678	0	0	0	0	0.00
101-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALLS	10,881	0	0	0	0	0.00
101-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	8,186	0	0	0	0	0.00
101-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CALLS	7,611	0	0	0	0	0.00
101-336-706.000	DPW WAGES	923	0	0	0	0	0.00
101-336-708.000	CUSTODIAL WAGES	1,251	0	0	0	0	0.00
101-336-715.000	FICA	5,213	0	0	0	0	0.00
101-336-716.000	HOSPITALIZATION	348	0	0	0	0	0.00
101-336-717.000	LIFE INSURANCE	9	0	0	0	0	0.00
101-336-718.000	RETIREMENT	541	0	0	0	0	0.00
101-336-719.000	DISABILITY	13	0	0	0	0	0.00
101-336-721.000	WORKERS COMPENSATION INSURANCE	367	0	0	0	0	0.00
101-336-721.336	WORKERS COMP INSURANCE - FIREFIGHTERS	3,274	0	0	0	0	0.00
101-336-727.000	OFFICE SUPPLIES	856	0	0	0	0	0.00
101-336-728.000	POSTAGE	207	0	0	0	0	0.00
101-336-740.000	OPERATING SUPPLIES	1,271	0	0	0	0	0.00
101-336-740.001	RESCUE UNIT SUPPLIES	1,160	0	0	0	0	0.00
101-336-740.002	SUPPLIES-TRAINING CLASSES	2,229	0	0	0	0	0.00
101-336-742.000	UNIFORM PURCHASES	1,132	0	0	0	0	0.00
101-336-745.000	FUEL PURCHASES	2,450	0	0	0	0	0.00
101-336-760.000	MINOR EQUIPMENT PURCHASES	23,504	0	0	0	0	0.00
101-336-802.000	CONTRACTS	2,106	0	0	0	0	0.00
101-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	5,235	0	0	0	0	0.00
101-336-812.000	UNIFORM CLEANING & REPAIR	59	0	0	0	0	0.00
101-336-824.000	SERVICE AGREEMENTS	6,147	0	0	0	0	0.00
101-336-824.001	WEB SITE SERVICES	129	0	0	0	0	0.00
101-336-835.000	MEDICAL EXAMS & SERVICES	357	0	0	0	0	0.00
101-336-853.000	TELEPHONE	786	0	0	0	0	0.00
101-336-860.000	TRAVEL, LODGING & MEALS	410	0	0	0	0	0.00
101-336-900.000	ADVERTISING & PUBLISHING	165	0	0	0	0	0.00
101-336-921.000	POWER	4,945	0	0	0	0	0.00
101-336-923.000	NATURAL GAS	3,068	0	0	0	0	0.00
101-336-924.000	WATER & SEWER	990	0	0	0	0	0.00
101-336-931.000	BUILDING & GROUNDS MAINTENANCE	56,595	0	0	0	0	0.00
101-336-933.000	EQUIPMENT MAINTENANCE	4,085	0	0	0	0	0.00
101-336-940.000	MOTOR EQUIPMENT RENTAL	733	0	0	0	0	0.00
101-336-944.000	HYDRANT RENTAL	6,370	0	0	0	0	0.00
101-336-955.000	DUES	340	0	0	0	0	0.00
101-336-956.000	TRAINING PROGRAMS & CONFERENCES	1,800	0	0	0	0	0.00
101-336-960.000	INSURANCE	8,916	0	0	0	0	0.00
Totals for dept 336 - FIRE DEPARTMENT		214,571	0	0	0	0	0.00

GENERAL FUND 101

FIRE DEPARTMENT

ACTIVITY 336

2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 371 - BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-371-702.000	SUPERVISORY WAGES	2,835	0	0	0	0	0.00
101-371-715.000	FICA	195	0	0	0	0	0.00
101-371-716.000	HOSPITALIZATION	784	0	0	0	0	0.00
101-371-717.000	LIFE INSURANCE	6	0	0	0	0	0.00
101-371-718.000	RETIREMENT	277	0	0	0	0	0.00
101-371-719.000	DISABILITY	11	0	0	0	0	0.00
101-371-721.000	WORKERS COMPENSATION INSURANCE	12	0	0	0	0	0.00
101-371-802.000	CONTRACTS - BUILDING INSPECTION	20,732	0	0	0	0	0.00
101-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	5,021	0	0	0	0	0.00
101-371-804.000	CONTRACTS - MECH & PLUMBING INSPECTION	7,323	0	0	0	0	0.00
101-371-824.000	SERVICE AGREEMENTS	20	0	0	0	0	0.00
101-371-853.000	TELEPHONE	29	0	0	0	0	0.00
101-371-960.000	INSURANCE	22	0	0	0	0	0.00
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		37,267	0	0	0	0	0.00

GENERAL FUND 101

BUILDING INSPECTION

ACTIVITY 371

2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 441 - DEPARTMENT OF PUBLIC WORKS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-441-702.001	DPW SUPERVISORY WAGES	2,246	2,630	2,120	2,680	50	1.90
101-441-706.000	DPW WAGES	7,437	12,995	7,200	13,305	310	2.39
101-441-706.001	PART-TIME OR SEASONAL WAGES	430	1,170	1,170	1,495	325	27.78
101-441-708.000	CUSTODIAL WAGES	1,870	2,000	2,000	2,040	40	2.00
101-441-715.000	FICA	874	1,470	955	1,530	60	4.08
101-441-716.000	HOSPITALIZATION	2,509	4,215	2,400	4,635	420	9.96
101-441-717.000	LIFE INSURANCE	12	25	20	35	10	40.00
101-441-718.000	RETIREMENT	783	1,160	1,100	1,460	300	25.86
101-441-719.000	DISABILITY	34	65	45	65	0	0.00
101-441-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-441-721.000	WORKERS COMPENSATION INSURANCE	473	685	575	725	40	5.84
101-441-727.000	OFFICE SUPPLIES	65	300	375	300	0	0.00
101-441-740.000	OPERATING SUPPLIES	2,988	2,500	3,750	3,000	500	20.00
101-441-742.000	UNIFORM PURCHASES	1,558	1,100	2,600	1,400	300	27.27
101-441-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	3,335	2,000	1,000	2,000	0	0.00
101-441-802.000	CONTRACTS	1,736	1,500	2,300	2,000	500	33.33
101-441-812.000	UNIFORM CLEANING & REPAIR	3,467	4,000	3,700	4,000	0	0.00
101-441-824.000	SERVICE AGREEMENTS	1,045	600	500	1,000	400	66.67
101-441-826.000	LEGAL	0	1,200	0	1,200	0	0.00
101-441-835.000	MEDICAL EXAMS & SERVICES	272	200	473	200	0	0.00
101-441-852.000	MISC COMM/INTERNET	0	0	25	0	0	0.00
101-441-853.000	TELEPHONE	1,097	75	1,200	1,200	1,125	1,500.00
101-441-860.000	TRAVEL, LODGING & MEALS	500	0	300	300	300	0.00
101-441-921.000	POWER	3,626	4,200	3,300	4,200	0	0.00
101-441-923.000	NATURAL GAS	3,780	7,000	4,600	6,000	(1,000)	(14.29)
101-441-924.000	WATER & SEWER	1,585	1,300	1,800	1,800	500	38.46
101-441-931.000	BUILDING & GROUNDS MAINTENANCE	740	4,000	3,000	4,000	0	0.00
101-441-933.000	EQUIPMENT MAINTENANCE	1,127	250	250	250	0	0.00
101-441-940.000	MOTOR EQUIPMENT RENTAL	2,644	2,000	2,650	2,600	600	30.00
101-441-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	1,000	0	0	0.00
101-441-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-441-960.000	INSURANCE	884	985	1,010	1,010	25	2.54
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		47,117	59,625	51,418	64,430	4,805	8.06

GENERAL FUND 101

DEPARTMENT OF PUBLIC WORKS

ACTIVITY 441

2018 - 2019 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 83 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 100 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 443 - GENERAL SERVICES

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-443-701.000	CITY MANAGER SALARY	9,462	9,650	5,315	8,800	(850)	(8.81)
101-443-702.001	DPW SUPERVISORY WAGES	5,615	6,565	6,565	6,695	130	1.98
101-443-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
101-443-706.000	DPW WAGES	41,281	44,185	44,185	45,240	1,055	2.39
101-443-706.001	PART-TIME OR SEASONAL WAGES	3,482	6,495	5,600	6,715	220	3.39
101-443-715.000	FICA	4,295	5,225	4,720	5,265	40	0.77
101-443-716.000	HOSPITALIZATION	16,780	16,335	17,000	17,970	1,635	10.01
101-443-717.000	LIFE INSURANCE	77	85	85	100	15	17.65
101-443-718.000	RETIREMENT	4,896	4,870	4,870	5,580	710	14.58
101-443-719.000	DISABILITY	203	235	185	235	0	0.00
101-443-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-443-721.000	WORKERS COMPENSATION INSURANCE	3,202	3,620	3,620	3,740	120	3.31
101-443-740.000	OPERATING SUPPLIES	6,095	6,000	6,000	6,000	0	0.00
101-443-745.000	FUEL PURCHASES	31	0	10	0	0	0.00
101-443-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-443-802.000	CONTRACTS	3,086	2,500	3,750	2,500	0	0.00
101-443-802.001	CONTRACTS - TREES	0	0	2,500	0	0	0.00
101-443-824.000	SERVICE AGREEMENTS	100	0	120	0	0	0.00
101-443-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-443-853.000	TELEPHONE	145	305	200	305	0	0.00
101-443-860.000	TRAVEL, LODGING & MEALS	199	0	100	0	0	0.00
101-443-872.000	VEHICLE MAINTENANCE	0	0	0	0	0	0.00
101-443-900.000	ADVERTISING & PUBLISHING	61	200	100	200	0	0.00
101-443-921.000	POWER	48,167	46,000	47,300	48,000	2,000	4.35
101-443-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-443-940.000	MOTOR EQUIPMENT RENTAL	33,417	30,000	45,000	35,000	5,000	16.67
101-443-960.000	INSURANCE	532	765	620	620	(145)	(18.95)
Totals for dept 443 - GENERAL SERVICES		181,126	183,035	197,845	192,965	9,930	5.43

GENERAL FUND 101

GENERAL SERVICES

ACTIVITY 443

2018 - 2019 BUDGET

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

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

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 450 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-525-702.001	DPW SUPERVISORY WAGES	3,088	3,615	3,615	3,685	70	1.94
101-525-706.000	DPW WAGES	20,203	28,590	22,000	29,275	685	2.40
101-525-706.001	PART-TIME OR SEASONAL WAGES	9,829	10,590	9,600	11,930	1,340	12.65
101-525-715.000	FICA	2,459	3,350	2,695	3,505	155	4.63
101-525-716.000	HOSPITALIZATION	6,572	9,265	6,600	10,195	930	10.04
101-525-717.000	LIFE INSURANCE	34	45	45	55	10	22.22
101-525-718.000	RETIREMENT	2,087	2,550	2,500	2,980	430	16.86
101-525-719.000	DISABILITY	91	120	100	130	10	8.33
101-525-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-525-721.000	WORKERS COMPENSATION INSURANCE	2,170	2,590	2,180	2,685	95	3.67
101-525-740.000	OPERATING SUPPLIES	80	500	100	500	0	0.00
101-525-760.000	MINOR EQUIPMENT PURCHASES	0	1,000	0	1,000	0	0.00
101-525-802.000	CONTRACTS	3,520	0	190	0	0	0.00
101-525-802.001	CONTRACTS - RECYCLABLE MAT. CONTAINERS	8,538	7,500	7,200	7,500	0	0.00
101-525-802.002	CONTRACTS - CURBSIDE PICKUP	20,541	22,000	20,000	22,000	0	0.00
101-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	0	4,000	4,000	4,000	0	0.00
101-525-824.000	SERVICE AGREEMENTS	29	0	25	0	0	0.00
101-525-826.000	LEGAL	0	200	0	200	0	0.00
101-525-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-525-853.000	TELEPHONE	56	105	75	105	0	0.00
101-525-860.000	TRAVEL, LODGING & MEALS	109	0	60	0	0	0.00
101-525-900.000	ADVERTISING & PUBLISHING	291	650	450	650	0	0.00
101-525-921.000	POWER	927	1,100	1,040	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	0	1,000	0	1,000	0	0.00
101-525-933.000	EQUIPMENT MAINTENANCE	0	1,000	0	1,000	0	0.00
101-525-940.000	MOTOR EQUIPMENT RENTAL	35,946	33,000	32,680	33,500	500	1.52
101-525-960.000	INSURANCE	313	330	330	405	75	22.73
Totals for dept 525 - RECYCLING SERVICES		116,883	133,100	115,485	137,400	4,300	3.23

GENERAL FUND 101

RECYCLING SERVICES

ACTIVITY 525

2018 - 2019 BUDGET

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

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

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

706.001 PART-TIME OR SEASONAL WAGES - provides 800 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 528 - RUBBISH COLLECTION/DISPOSAL

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-528-702.001	DPW SUPERVISORY WAGES	3,088	3,615	3,615	3,685	70	1.94
101-528-706.000	DPW WAGES	14,558	19,495	13,000	17,300	(2,195)	(11.26)
101-528-706.001	PART-TIME OR SEASONAL WAGES	8,604	8,575	8,575	10,440	1,865	21.75
101-528-715.000	FICA	1,962	2,480	1,930	2,455	(25)	(1.01)
101-528-716.000	HOSPITALIZATION	5,228	6,320	5,000	6,025	(295)	(4.67)
101-528-717.000	LIFE INSURANCE	24	35	35	40	5	14.29
101-528-718.000	RETIREMENT	1,486	1,740	1,700	1,915	175	10.06
101-528-719.000	DISABILITY	66	90	65	85	(5)	(5.56)
101-528-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-528-721.000	WORKERS COMPENSATION INSURANCE	1,190	1,495	1,300	1,470	(25)	(1.67)
101-528-740.000	OPERATING SUPPLIES	351	700	800	700	0	0.00
101-528-760.000	MINOR EQUIPMENT PURCHASES	177	100	0	100	0	0.00
101-528-802.000	CONTRACTS	204	0	200	0	0	0.00
101-528-802.001	CONTRACTS - REFUSE CONTAINERS	17,588	22,000	18,000	22,000	0	0.00
101-528-824.000	SERVICE AGREEMENTS	29	0	40	0	0	0.00
101-528-826.000	LEGAL	0	0	0	0	0	0.00
101-528-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-528-853.000	TELEPHONE	56	105	75	105	0	0.00
101-528-860.000	TRAVEL, LODGING & MEALS	109	0	60	0	0	0.00
101-528-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
101-528-921.000	POWER	927	1,200	1,100	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	141	1,000	200	1,000	0	0.00
101-528-933.000	EQUIPMENT MAINTENANCE	0	1,000	0	1,000	0	0.00
101-528-940.000	MOTOR EQUIPMENT RENTAL	6,678	7,000	6,000	7,000	0	0.00
101-528-960.000	INSURANCE	322	330	330	410	80	24.24
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		62,788	77,380	62,025	77,030	(350)	(0.45)

GENERAL FUND 101

REFUSE TRANSFER STATION

ACTIVITY 528

2018 - 2019 BUDGET

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

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

706.000 DPW WAGES - 650 hours of DPW labor are provided.

706.001 PART-TIME OR SEASONAL WAGES - provides for 700 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 651 - AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-651-835.001	AMBULANCE CONTRACT	8,454	8,620	8,620	8,800	180	2.09
	Totals for dept 651 - AMBULANCE SERVICES	8,454	8,620	8,620	8,800	180	2.09

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2018 - 2019 BUDGET

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

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 721 - PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-721-727.000	OFFICE SUPPLIES	106	100	20	100	0	0.00
101-721-728.000	POSTAGE	124	200	100	200	0	0.00
101-721-802.000	CONTRACTS	2,292	2,500	2,800	2,500	0	0.00
101-721-824.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
101-721-826.000	LEGAL	0	200	0	200	0	0.00
101-721-900.000	ADVERTISING & PUBLISHING	289	500	200	500	0	0.00
Totals for dept 721 - PLANNING COMMISSION		2,811	3,550	3,120	3,550	0	0.00

GENERAL FUND 101

PLANNING COMMISSION

ACTIVITY 721

2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 728 - ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-728-702.000	SUPERVISORY WAGES	17,765	21,920	21,920	22,580	660	3.01
101-728-715.000	FICA	1,359	1,710	1,710	1,765	55	3.22
101-728-718.000	RETIREMENT	0	0	0	0	0	0.00
101-728-721.000	WORKERS COMPENSATION INSURANCE	74	85	95	90	5	5.88
101-728-727.000	OFFICE SUPPLIES	101	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	15	500	0	500	0	0.00
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	248	300	175	300	0	0.00
101-728-824.001	WEB SITE SERVICES	3	100	0	100	0	0.00
101-728-826.000	LEGAL	0	100	140	100	0	0.00
101-728-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-728-853.000	TELEPHONE	22	60	30	60	0	0.00
101-728-860.000	TRAVEL, LODGING & MEALS	245	200	0	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	152	0	100	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	132	135	175	205	70	51.85
Totals for dept 728 - ECONOMIC DEVELOPMENT		21,616	28,135	25,965	28,925	790	2.81

GENERAL FUND 101

ECONOMIC DEVELOPMENT

ACTIVITY 728

2018 - 2019 BUDGET

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

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

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

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

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

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

824.000 SERVICE AGREEMENTS - provides for 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-751-702.001	DPW SUPERVISORY WAGES	3,369	3,940	3,940	4,020	80	2.03
101-751-706.000	DPW WAGES	15,861	20,795	18,000	21,290	495	2.38
101-751-706.001	PART-TIME OR SEASONAL WAGES	3,740	5,005	3,500	5,820	815	16.28
101-751-715.000	FICA	1,666	2,330	1,950	2,435	105	4.51
101-751-716.000	HOSPITALIZATION	6,167	6,740	5,500	7,415	675	10.01
101-751-717.000	LIFE INSURANCE	26	35	35	45	10	28.57
101-751-718.000	RETIREMENT	1,635	1,855	1,855	2,305	450	24.26
101-751-719.000	DISABILITY	69	100	80	100	0	0.00
101-751-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-751-721.000	WORKERS COMPENSATION INSURANCE	787	895	825	895	0	0.00
101-751-740.000	OPERATING SUPPLIES	3,031	2,200	1,800	2,200	0	0.00
101-751-750.000	LANDSCAPING SUPPLIES	0	1,000	0	1,000	0	0.00
101-751-760.000	MINOR EQUIPMENT PURCHASES	694	2,500	1,500	2,500	0	0.00
101-751-802.000	CONTRACTS	30,670	46,000	24,000	26,000	(20,000)	(43.48)
101-751-824.000	SERVICE AGREEMENTS	241	0	45	0	0	0.00
101-751-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
101-751-826.000	LEGAL	0	0	0	0	0	0.00
101-751-830.000	SCHOOL COMMUNITY ED PROGRAM	14,000	14,000	14,000	14,000	0	0.00
101-751-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
101-751-853.000	TELEPHONE	61	0	80	0	0	0.00
101-751-860.000	TRAVEL, LODGING & MEALS	119	0	65	0	0	0.00
101-751-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
101-751-921.000	POWER	2,776	3,000	2,500	3,000	0	0.00
101-751-924.000	WATER & SEWER	6,685	6,500	6,700	7,370	870	13.38
101-751-931.000	BUILDING & GROUNDS MAINTENANCE	1,338	8,500	3,000	6,000	(2,500)	(29.41)
101-751-935.000	PARK MAINTENANCE	4,079	9,500	3,500	7,000	(2,500)	(26.32)
101-751-940.000	MOTOR EQUIPMENT RENTAL	8,635	7,000	8,000	8,500	1,500	21.43
101-751-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-751-960.000	INSURANCE	1,422	1,510	1,545	1,545	35	2.32
Totals for dept 751 - PARKS & RECREATION		107,071	143,405	102,420	123,440	(19,965)	(13.92)

GENERAL FUND 101

PARKS & RECREATION

ACTIVITY 751

2018 - 2019 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 125 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 390 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	5,200	0	0	0	0	0.00
101-901-974.265	LAND IMPRVMNTS - CITY HALL	0	0	0	0	0	0.00
101-901-974.301	LAND IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
101-901-974.336	LAND IMPRVMNTS - FIRE DEPT	0	0	0	0	0	0.00
101-901-974.441	LAND IMPRVMNTS - DPW	0	0	0	0	0	0.00
101-901-974.751	LAND IMPRVMNTS - PARKS	0	0	0	0	0	0.00
101-901-974.806	LAND IMPRVMNTS - COMM CENTER	0	0	0	0	0	0.00
101-901-975.265	BLDG IMPRVMNTS - CITY HALL	0	0	0	0	0	0.00
101-901-975.301	BLDG IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
101-901-975.336	BLDG IMPRVMNTS - FIRE DEPT	0	0	0	0	0	0.00
101-901-975.441	BLDG IMPRVMNTS - DPW	9,115	0	0	0	0	0.00
101-901-975.751	BLDG IMPRVMNTS - PARKS	0	0	0	0	0	0.00
101-901-975.806	BLDG IMPRVMNTS - 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	8,260	0	0	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	0	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		22,575	0	0	0	0	0.00

GENERAL FUND 101

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 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
2018-2019 FISCAL YEAR

FUND 101 - GENERAL FUND
APPROPRIATIONS
Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
101-991-999.205	TRANSFER TO PUBLIC SAFETY FUND	0	850,555	850,555	854,815	4,260	0.50
101-991-999.248	TRANSFER TO DDA / MAIN STREET	303,388	0	0	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	20,000	20,000	45,335	25,335	126.68
101-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FUND	0	6,000	6,000	6,610	610	10.17
Totals for dept 991 - TRANSFERS OUT		303,388	876,555	876,555	906,760	30,205	3.45
TOTAL APPROPRIATIONS		2,334,524	1,995,600	1,904,203	2,069,690	74,090	3.71
NET OF REVENUES/APPROPRIATIONS - FUND 101		376,476	156,135	(144,006)	(168,970)	(325,105)	(208.22)
BEGINNING FUND BALANCE		624,646	1,001,125	1,001,125	856,483	(144,642)	(14.45)
FUND BALANCE ADJUSTMENTS		0	(636)	(636)	0	(325,105)	(208.22)
ENDING FUND BALANCE		1,001,122	1,156,624	856,483	687,513	(469,111)	(40.56)

GENERAL FUND 101

TRANSFERS OUT

ACTIVITY 991

2018 - 2019 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.

999.302 TRANSFER TO FUND EQUIPMENT REPLACEMENT DEBT FUND 302 - subsidy necessary to the Equipment Replacement Debt Service Fund to meet current debt payment requirements.

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

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

MAJOR STREET FUND

FUND 202 SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

ACT 51 REVENUE	\$ 320,570	
BUILD MICHIGAN PROGRAM	\$ 6,975	
METRO AUTHORITY DISTRIBUTIONS	\$ 5,000	
M-89 MAINTENANCE RECEIPTS	\$ 10,000	
GRANT REVENUE	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 0	
<u>OTHER REVENUE</u>	<u>\$ 5,300</u>	
TOTAL ESTIMATED REVENUES		\$ 347,845

APPROPRIATIONS

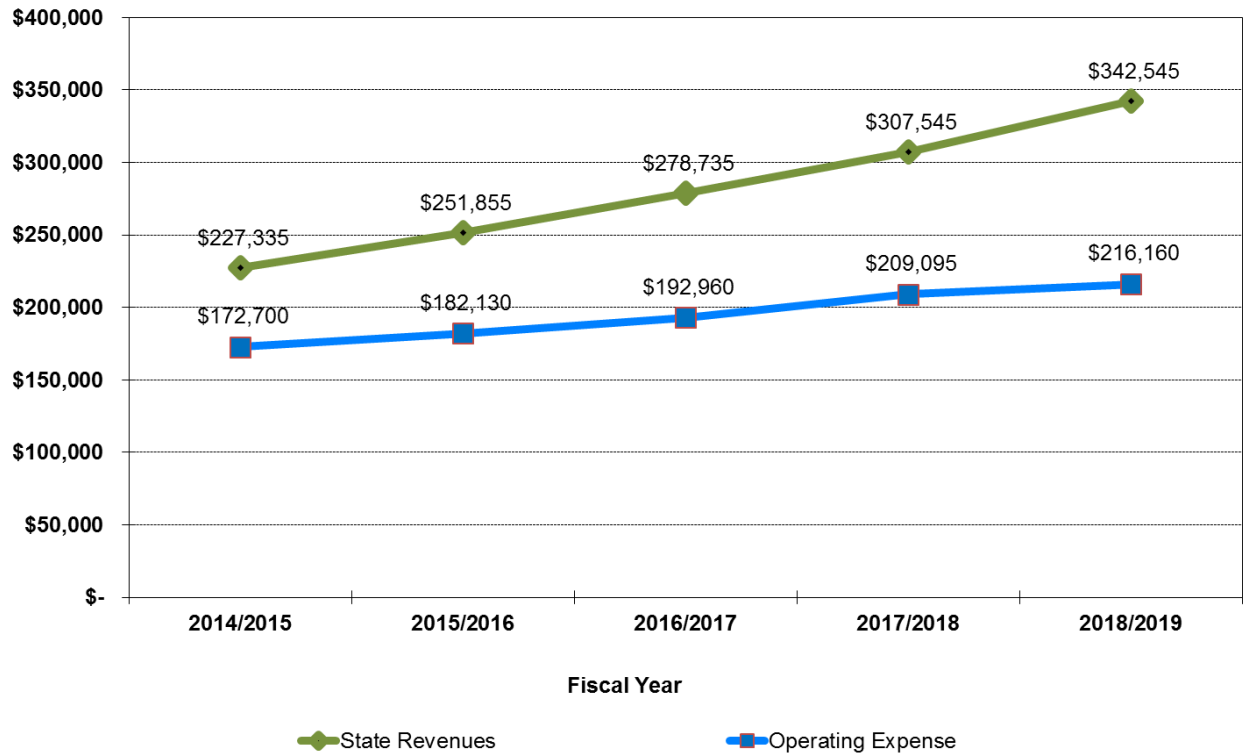
SURFACE MAINTENANCE	\$ 49,895	
RIGHT OF WAY MAINTENANCE	\$ 28,425	
TREES & SHRUBS	\$ 17,425	
DRAINAGE	\$ 18,025	
BRIDGE MAINTENANCE	\$ 8,295	
TRAFFIC SIGNS & SIGNALS	\$ 8,645	
WINTER MAINTENANCE	\$ 49,100	
ADMINISTRATION	\$ 13,085	
M-89 SURFACE MAINTENANCE	\$ 4,975	
M-89 TREES & SHRUBS	\$ 2,785	
M-89 DRAINAGE	\$ 3,815	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,305	
M-89 SNOW PLOWING	\$ 4,060	
M-89 SNOW HAULING	\$ 6,325	
CAPITAL IMPROVEMENTS	\$ 19,400	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 235,560

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	\$ 112,285
--	------------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018	\$ 122,950
---	------------

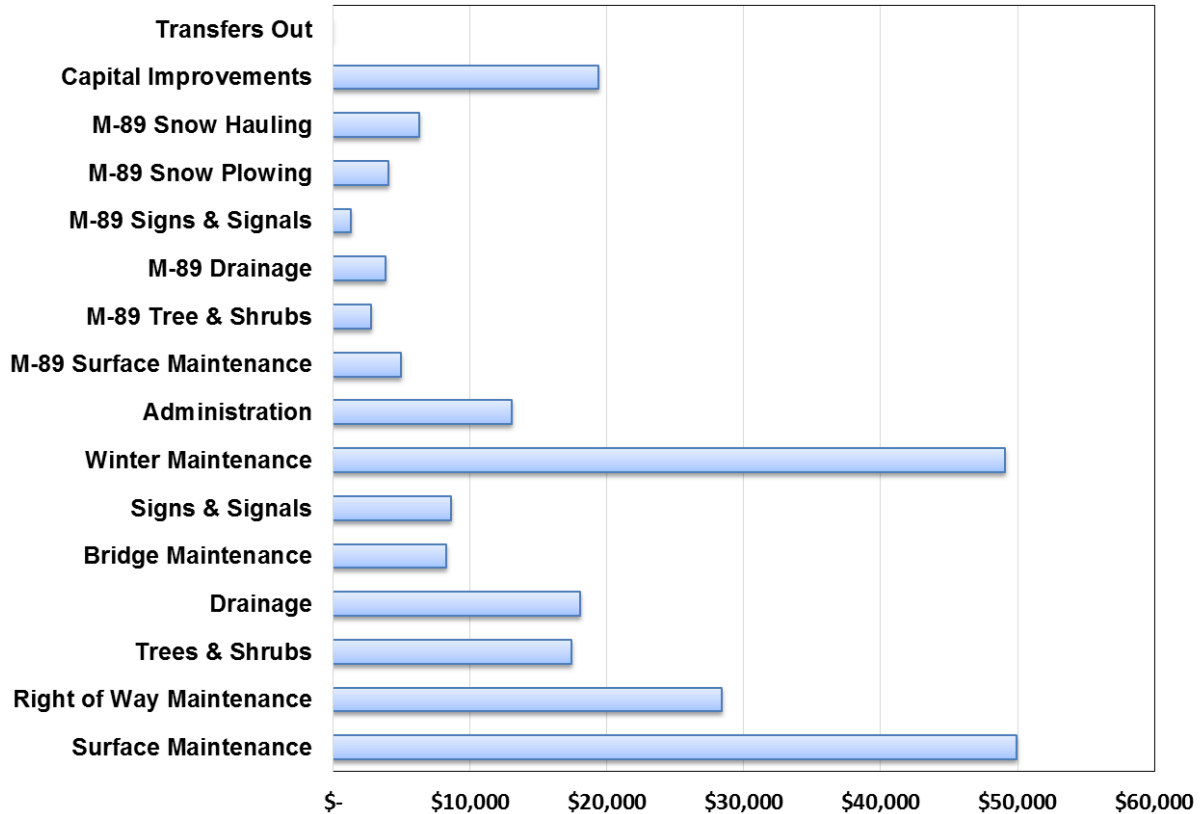
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019	\$ 235,235
--	------------

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. Less 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
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
202-000-453.000	METRO ACT TELECOM PERMIT	0	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)	249,752	286,140	295,000	320,570	34,430	12.03
202-000-547.000	STATE SHARED REV - (ACT 51 LRP)	6,962	6,975	6,975	6,975	0	0.00
202-000-548.000	STATE SHARED REV - METRO ACT	5,844	4,430	0	5,000	570	12.87
202-000-549.000	STATE GRANTS - M-89 CONTRACT	14,199	10,000	10,000	10,000	0	0.00
202-000-550.000	STATE GRANTS - CONSTRUCTION	0	0	0	0	0	0.00
202-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
202-000-628.000	CITY LABOR & MATERIALS	5,775	2,500	4,000	5,000	2,500	100.00
202-000-664.000	INVESTMENT INTEREST	110	400	45	300	(100)	(25.00)
202-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-688.000	REFUNDS & REIMBURSEMENTS	82	0	605	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	360,000	434,685	434,685	0	(434,685)	(100.00)
202-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	22,402	28,100	28,070	0	(28,100)	(100.00)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		665,126	773,230	779,380	347,845	(425,385)	(55.01)
TOTAL ESTIMATED REVENUES		665,126	773,230	779,380	347,845	(425,385)	(55.01)

MAJOR STREET FUND 202

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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 8.71 miles of major streets.
- 547.000 STATE SHARED REVENUE (ACT 51 LRP) - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state truck line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 548.000 STATE SHARED REVENUE - METRO ACT - Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) established a state fee of five cents (5¢) per linear foot to be paid by 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
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
202-464-702.001	DPW SUPERVISORY WAGES	3,509	4,105	4,050	4,185	80	1.95
202-464-706.000	DPW WAGES	5,687	11,700	11,000	13,305	1,605	13.72
202-464-706.001	PART-TIME OR SEASONAL WAGES	466	390	400	445	55	14.10
202-464-715.000	FICA	706	1,275	1,200	1,405	130	10.20
202-464-716.000	HOSPITALIZATION	1,950	3,795	3,500	4,635	840	22.13
202-464-717.000	LIFE INSURANCE	10	20	20	35	15	75.00
202-464-718.000	RETIREMENT	722	1,045	1,000	1,610	565	54.07
202-464-719.000	DISABILITY	27	65	60	70	5	7.69
202-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-464-721.000	WORKERS COMPENSATION INSURANCE	638	1,005	1,000	1,135	130	12.94
202-464-740.000	OPERATING SUPPLIES	6,259	6,000	5,800	7,500	1,500	25.00
202-464-802.000	CONTRACTS	220	1,000	900	2,500	1,500	150.00
202-464-802.001	CONTRACTS - SWEEPING	8,314	8,450	8,350	8,450	0	0.00
202-464-802.002	CONTRACTS - PAVEMENT MARKING	3,510	2,190	2,100	2,000	(190)	(8.68)
202-464-860.000	TRAVEL, LODGING & MEALS	124	120	100	120	0	0.00
202-464-940.000	MOTOR EQUIPMENT RENTAL	3,658	2,200	2,150	2,500	300	13.64
202-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		35,800	43,360	41,630	49,895	6,535	15.07
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
202-467-702.001	DPW SUPERVISORY WAGES	1,544	1,810	1,600	1,845	35	1.93
202-467-706.000	DPW WAGES	13,332	9,100	9,000	10,645	1,545	16.98
202-467-706.001	PART-TIME OR SEASONAL WAGES	332	520	475	595	75	14.42
202-467-715.000	FICA	1,073	900	850	1,030	130	14.44
202-467-716.000	HOSPITALIZATION	4,698	2,950	2,800	3,710	760	25.76
202-467-717.000	LIFE INSURANCE	24	15	15	25	10	66.67
202-467-718.000	RETIREMENT	1,379	815	775	1,135	320	39.26
202-467-719.000	DISABILITY	58	45	40	50	5	11.11
202-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-467-721.000	WORKERS COMPENSATION INSURANCE	966	710	685	830	120	16.90
202-467-740.000	OPERATING SUPPLIES	4,736	1,000	4,000	5,000	4,000	400.00
202-467-802.000	CONTRACTS	1,675	0	500	0	0	0.00
202-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	5,000	0	0	(5,000)	(100.00)
202-467-860.000	TRAVEL, LODGING & MEALS	55	60	33	60	0	0.00
202-467-940.000	MOTOR EQUIPMENT RENTAL	6,981	1,500	3,200	3,500	2,000	133.33
202-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		36,853	24,425	23,973	28,425	4,000	16.38
Dept 468 - TREES & SHRUBS							
202-468-702.001	DPW SUPERVISORY WAGES	1,684	1,970	1,945	2,010	40	2.03
202-468-706.000	DPW WAGES	11,128	5,850	4,500	5,990	140	2.39
202-468-706.001	PART-TIME OR SEASONAL WAGES	774	130	130	300	170	130.77
202-468-715.000	FICA	973	630	500	655	25	3.97
202-468-716.000	HOSPITALIZATION	2,501	1,900	1,700	2,090	190	10.00
202-468-717.000	LIFE INSURANCE	19	10	10	15	5	50.00
202-468-718.000	RETIREMENT	1,176	525	500	740	215	40.95
202-468-719.000	DISABILITY	47	35	30	35	0	0.00
202-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-468-721.000	WORKERS COMPENSATION INSURANCE	879	525	475	550	25	4.76
202-468-740.000	OPERATING SUPPLIES	21	0	0	0	0	0.00
202-468-802.000	CONTRACTS	1,226	990	750	990	0	0.00
202-468-860.000	TRAVEL, LODGING & MEALS	60	50	40	50	0	0.00
202-468-940.000	MOTOR EQUIPMENT RENTAL	14,058	4,000	3,850	4,000	0	0.00
202-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		34,546	16,615	14,430	17,425	810	4.88

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
Dept 469 - DRAINAGE							
202-469-702.001	DPW SUPERVISORY WAGES	1,684	1,970	1,945	2,010	40	2.03
202-469-706.000	DPW WAGES	2,798	3,900	3,360	4,660	760	19.49
202-469-706.001	PART-TIME OR SEASONAL WAGES	72	65	170	150	85	130.77
202-469-715.000	FICA	330	470	410	540	70	14.89
202-469-716.000	HOSPITALIZATION	937	1,265	1,125	1,625	360	28.46
202-469-717.000	LIFE INSURANCE	5	10	10	15	5	50.00
202-469-718.000	RETIREMENT	367	350	530	625	275	78.57
202-469-719.000	DISABILITY	13	25	25	30	5	20.00
202-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-469-721.000	WORKERS COMPENSATION INSURANCE	179	200	200	220	20	10.00
202-469-740.000	OPERATING SUPPLIES	304	3,500	500	3,500	0	0.00
202-469-802.000	CONTRACTS	652	3,000	750	3,000	0	0.00
202-469-860.000	TRAVEL, LODGING & MEALS	60	50	35	50	0	0.00
202-469-940.000	MOTOR EQUIPMENT RENTAL	2,147	1,200	1,700	1,600	400	33.33
202-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		9,548	16,005	10,760	18,025	2,020	12.62
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.001	DPW SUPERVISORY WAGES	281	330	325	335	5	1.52
202-473-706.000	DPW WAGES	324	1,040	745	1,065	25	2.40
202-473-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-473-715.000	FICA	43	115	75	115	0	0.00
202-473-716.000	HOSPITALIZATION	85	340	230	375	35	10.29
202-473-717.000	LIFE INSURANCE	1	5	5	10	5	100.00
202-473-718.000	RETIREMENT	50	95	95	130	35	36.84
202-473-719.000	DISABILITY	1	10	5	10	0	0.00
202-473-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-473-721.000	WORKERS COMPENSATION INSURANCE	38	90	70	90	0	0.00
202-473-740.000	OPERATING SUPPLIES	50	400	0	400	0	0.00
202-473-802.000	CONTRACTS	800	5,000	0	5,000	0	0.00
202-473-860.000	TRAVEL, LODGING & MEALS	10	15	6	15	0	0.00
202-473-940.000	MOTOR EQUIPMENT RENTAL	25	650	750	750	100	15.38
202-473-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 473 - BRIDGE MAINTENANCE		1,708	8,090	2,306	8,295	205	2.53
Dept 475 - TRAFFIC SIGNS & SIGNALS							
202-475-702.001	DPW SUPERVISORY WAGES	561	660	650	670	10	1.52
202-475-706.000	DPW WAGES	2,155	1,950	1,950	2,000	50	2.56
202-475-706.001	PART-TIME OR SEASONAL WAGES	55	65	65	75	10	15.38
202-475-715.000	FICA	199	220	215	225	5	2.27
202-475-716.000	HOSPITALIZATION	388	635	750	700	65	10.24
202-475-717.000	LIFE INSURANCE	4	5	5	10	5	100.00
202-475-718.000	RETIREMENT	245	175	275	250	75	42.86
202-475-719.000	DISABILITY	9	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	181	170	200	175	5	2.94
202-475-740.000	OPERATING SUPPLIES	1,867	2,500	1,300	2,500	0	0.00
202-475-802.000	CONTRACTS	1,271	1,300	1,500	1,400	100	7.69
202-475-860.000	TRAVEL, LODGING & MEALS	20	25	15	25	0	0.00
202-475-940.000	MOTOR EQUIPMENT RENTAL	1,028	350	1,000	600	250	71.43
202-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		7,983	8,070	7,940	8,645	575	7.13

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
Dept 478 - WINTER MAINTENANCE							
202-478-702.001	DPW SUPERVISORY WAGES	1,684	1,970	1,970	2,010	40	2.03
202-478-706.000	DPW WAGES	4,152	10,400	3,300	10,645	245	2.36
202-478-706.001	PART-TIME OR SEASONAL WAGES	349	520	740	595	75	14.42
202-478-715.000	FICA	454	1,015	460	1,045	30	2.96
202-478-716.000	HOSPITALIZATION	1,248	3,375	1,200	3,710	335	9.93
202-478-717.000	LIFE INSURANCE	7	20	10	25	5	25.00
202-478-718.000	RETIREMENT	401	930	600	1,155	225	24.19
202-478-719.000	DISABILITY	16	50	25	50	0	0.00
202-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-478-721.000	WORKERS COMPENSATION INSURANCE	356	800	305	840	40	5.00
202-478-740.000	OPERATING SUPPLIES	9,935	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	60	25	40	25	0	0.00
202-478-940.000	MOTOR EQUIPMENT RENTAL	7,949	16,000	15,500	16,000	0	0.00
202-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		26,611	48,105	33,150	49,100	995	2.07
Dept 483 - ADMINISTRATION							
202-483-701.000	CITY MANAGER SALARY	4,731	4,825	2,600	4,400	(425)	(8.81)
202-483-702.000	SUPERVISORY WAGES	3,716	3,805	3,800	0	(3,805)	(100.00)
202-483-702.001	DPW SUPERVISORY WAGES	1,825	2,135	2,135	2,180	45	2.11
202-483-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
202-483-705.000	CLERICAL WAGES	2,555	2,670	2,670	0	(2,670)	(100.00)
202-483-715.000	FICA	924	1,050	900	515	(535)	(50.95)
202-483-716.000	HOSPITALIZATION	3,710	3,025	3,800	1,110	(1,915)	(63.31)
202-483-717.000	LIFE INSURANCE	19	20	20	15	(5)	(25.00)
202-483-718.000	RETIREMENT	1,136	1,035	900	660	(375)	(36.23)
202-483-719.000	DISABILITY	41	55	40	30	(25)	(45.45)
202-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-483-721.000	WORKERS COMPENSATION INSURANCE	171	225	200	155	(70)	(31.11)
202-483-745.000	FUEL PURCHASES	16	60	5	60	0	0.00
202-483-801.000	BANKING CHARGES	880	650	1,100	900	250	38.46
202-483-802.000	CONTRACTS	0	0	0	0	0	0.00
202-483-807.000	AUDIT	770	850	770	850	0	0.00
202-483-824.000	SERVICE AGREEMENTS	194	150	200	150	0	0.00
202-483-826.000	LEGAL	0	100	0	100	0	0.00
202-483-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
202-483-853.000	TELEPHONE	273	50	325	250	200	400.00
202-483-860.000	TRAVEL, LODGING & MEALS	65	65	40	65	0	0.00
202-483-872.000	VEHICLE MAINTENANCE	0	0	0	0	0	0.00
202-483-900.000	ADVERTISING & PUBLISHING	0	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	125	350	40	150	(200)	(57.14)
202-483-955.000	DUES	424	500	450	500	0	0.00
202-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
202-483-960.000	INSURANCE	764	840	825	995	155	18.45
Totals for dept 483 - ADMINISTRATION		22,339	22,460	20,820	13,085	(9,375)	(41.74)

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	548	1,040	0	1,065	25	2.40
202-486-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-486-715.000	FICA	38	85	0	85	0	0.00
202-486-716.000	HOSPITALIZATION	81	340	0	375	35	10.29
202-486-717.000	LIFE INSURANCE	1	5	0	5	0	0.00
202-486-718.000	RETIREMENT	47	95	0	95	0	0.00
202-486-719.000	DISABILITY	2	5	0	5	0	0.00
202-486-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-486-721.000	WORKERS COMPENSATION INSURANCE	33	65	0	70	5	7.69
202-486-740.000	OPERATING SUPPLIES	0	835	0	400	(435)	(52.10)
202-486-802.000	CONTRACTS	0	730	0	730	0	0.00
202-486-802.001	CONTRACTS - SWEEPING	921	1,645	1,000	1,645	0	0.00
202-486-940.000	MOTOR EQUIPMENT RENTAL	168	700	200	500	(200)	(28.57)
202-486-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 486 - M-89 SURFACE MAINTENANCE		1,839	5,545	1,200	4,975	(570)	(10.28)
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	62	1,780	1,750	800	(980)	(55.06)
202-490-706.001	PART-TIME OR SEASONAL WAGES	0	150	150	0	(150)	(100.00)
202-490-715.000	FICA	4	140	140	65	(75)	(53.57)
202-490-716.000	HOSPITALIZATION	22	955	950	280	(675)	(70.68)
202-490-717.000	LIFE INSURANCE	0	5	5	5	0	0.00
202-490-718.000	RETIREMENT	6	190	170	75	(115)	(60.53)
202-490-719.000	DISABILITY	1	5	10	5	0	0.00
202-490-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-490-721.000	WORKERS COMPENSATION INSURANCE	4	130	150	55	(75)	(57.69)
202-490-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-490-802.000	CONTRACTS	0	0	0	0	0	0.00
202-490-940.000	MOTOR EQUIPMENT RENTAL	0	3,200	3,200	1,500	(1,700)	(53.13)
202-490-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 490 - M-89 TREES & SHRUBS		99	6,555	6,525	2,785	(3,770)	(57.51)
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	3,060	1,300	1,300	1,335	35	2.69
202-491-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-491-715.000	FICA	213	105	100	105	0	0.00
202-491-716.000	HOSPITALIZATION	1,578	425	550	465	40	9.41
202-491-717.000	LIFE INSURANCE	4	5	5	5	0	0.00
202-491-718.000	RETIREMENT	235	120	120	120	0	0.00
202-491-719.000	DISABILITY	11	5	5	5	0	0.00
202-491-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-491-721.000	WORKERS COMPENSATION INSURANCE	66	30	30	30	0	0.00
202-491-740.000	OPERATING SUPPLIES	1,199	300	750	500	200	66.67
202-491-802.000	CONTRACTS	2,446	500	950	500	0	0.00
202-491-940.000	MOTOR EQUIPMENT RENTAL	1,648	700	700	750	50	7.14
202-491-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 491 - M-89 DRAINAGE		10,460	3,490	4,510	3,815	325	9.31

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	60	390	525	400	10	2.56
202-494-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-494-715.000	FICA	5	35	45	35	0	0.00
202-494-716.000	HOSPITALIZATION	17	130	250	140	10	7.69
202-494-717.000	LIFE INSURANCE	0	5	5	5	0	0.00
202-494-718.000	RETIREMENT	7	35	55	40	5	14.29
202-494-719.000	DISABILITY	0	5	5	5	0	0.00
202-494-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-494-721.000	WORKERS COMPENSATION INSURANCE	5	25	35	30	5	20.00
202-494-740.000	OPERATING SUPPLIES	0	100	0	100	0	0.00
202-494-933.000	EQUIPMENT MAINTENANCE	252	300	0	300	0	0.00
202-494-940.000	MOTOR EQUIPMENT RENTAL	35	100	250	250	150	150.00
202-494-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 494 - M-89 TRAFFIC SIGNS & SIGNALS		381	1,125	1,170	1,305	180	16.00
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	246	1,300	870	1,335	35	2.69
202-497-706.001	PART-TIME OR SEASONAL WAGES	25	65	0	75	10	15.38
202-497-715.000	FICA	19	115	65	115	0	0.00
202-497-716.000	HOSPITALIZATION	88	425	370	465	40	9.41
202-497-717.000	LIFE INSURANCE	0	5	5	5	0	0.00
202-497-718.000	RETIREMENT	21	120	45	120	0	0.00
202-497-719.000	DISABILITY	1	5	5	5	0	0.00
202-497-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-497-721.000	WORKERS COMPENSATION INSURANCE	15	85	45	90	5	5.88
202-497-740.000	OPERATING SUPPLIES	0	250	250	250	0	0.00
202-497-802.000	CONTRACTS	0	0	0	0	0	0.00
202-497-940.000	MOTOR EQUIPMENT RENTAL	715	1,500	1,535	1,600	100	6.67
202-497-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 497 - M-89 SNOW PLOWING		1,130	3,870	3,190	4,060	190	4.91
Dept 498 - M-89 SNOW HAULING							
202-498-702.001	DPW SUPERVISORY WAGES	702	825	825	840	15	1.82
202-498-706.000	DPW WAGES	675	1,690	780	1,730	40	2.37
202-498-706.001	PART-TIME OR SEASONAL WAGES	26	65	135	75	10	15.38
202-498-715.000	FICA	104	210	100	215	5	2.38
202-498-716.000	HOSPITALIZATION	208	550	315	605	55	10.00
202-498-717.000	LIFE INSURANCE	1	5	5	10	5	100.00
202-498-718.000	RETIREMENT	99	155	140	240	85	54.84
202-498-719.000	DISABILITY	3	15	10	15	0	0.00
202-498-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-498-721.000	WORKERS COMPENSATION INSURANCE	88	160	95	170	10	6.25
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-860.000	TRAVEL, LODGING & MEALS	25	25	10	25	0	0.00
202-498-940.000	MOTOR EQUIPMENT RENTAL	1,255	2,400	1,890	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		3,186	6,100	4,305	6,325	225	3.69
Dept 901 - CAPITAL IMPROVEMENTS							
202-901-970.000	CAPITAL OUTLAY	667,323	490,520	492,000	19,400	(471,120)	(96.05)
Totals for dept 901 - CAPITAL IMPROVEMENTS		667,323	490,520	492,000	19,400	(471,120)	(96.05)

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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		859,806	704,335	667,909	235,560	(468,775)	(66.56)
<hr/>							
NET OF REVENUES/APPROPRIATIONS - FUND 202		(194,680)	68,895	111,471	112,285	43,390	62.98
BEGINNING FUND BALANCE		206,155	11,477	11,477	122,948	111,471	971.26
ENDING FUND BALANCE		11,475	80,372	122,948	235,233	154,861	192.68

MAJOR STREET FUND 202

ACTIVITIES 464 - 991 2018 - 2019 BUDGET

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

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

DPW Superintendent hours allocated:	130
DPW hours allocated:	500
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:	57
DPW hours allocated:	400
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:	62
DPW hours allocated:	225
Part-time/Seasonal hours allocated:	20

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

DPW Superintendent hours allocated: 62

DPW hours allocated: 175

Part-time/Seasonal hours allocated: 10

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

DPW Superintendent hours allocated: 10

DPW hours allocated: 40

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

DPW Superintendent hours allocated: 21

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: 62

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: 68

- 486 M-89 SURFACE MAINTENANCE - provides routine patching of potholes, street openings, and curb repair on M-89.
- DPW Superintendent hours allocated: 0
DPW hours allocated: 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:	26
DPW hours allocated:	65
Part-time/Seasonal hours allocated:	5

901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

Court Street from Farmer to Fair Street	\$	5,850
North Fair Street from Allegan to Court Street	\$	13,550

991 TRANSFERS OUT

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

Total DPW Superintendent hours allocated:	499
Total DPW hours allocated:	2,065
Total Part-time/Seasonal hours allocated:	155

LOCAL STREET FUND

FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

ACT 51 REVENUE	\$ 108,765	
BUILD MICHIGAN PROGRAM	\$ 2,400	
METRO AUTHORITY DISTRIBUTIONS	\$ 7,000	
STATE GRANTS - OTHER	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 60,000	
<u>OTHER REVENUE</u>	<u>\$ 5,750</u>	
TOTAL ESTIMATED REVENUES		\$ 183,915

APPROPRIATIONS

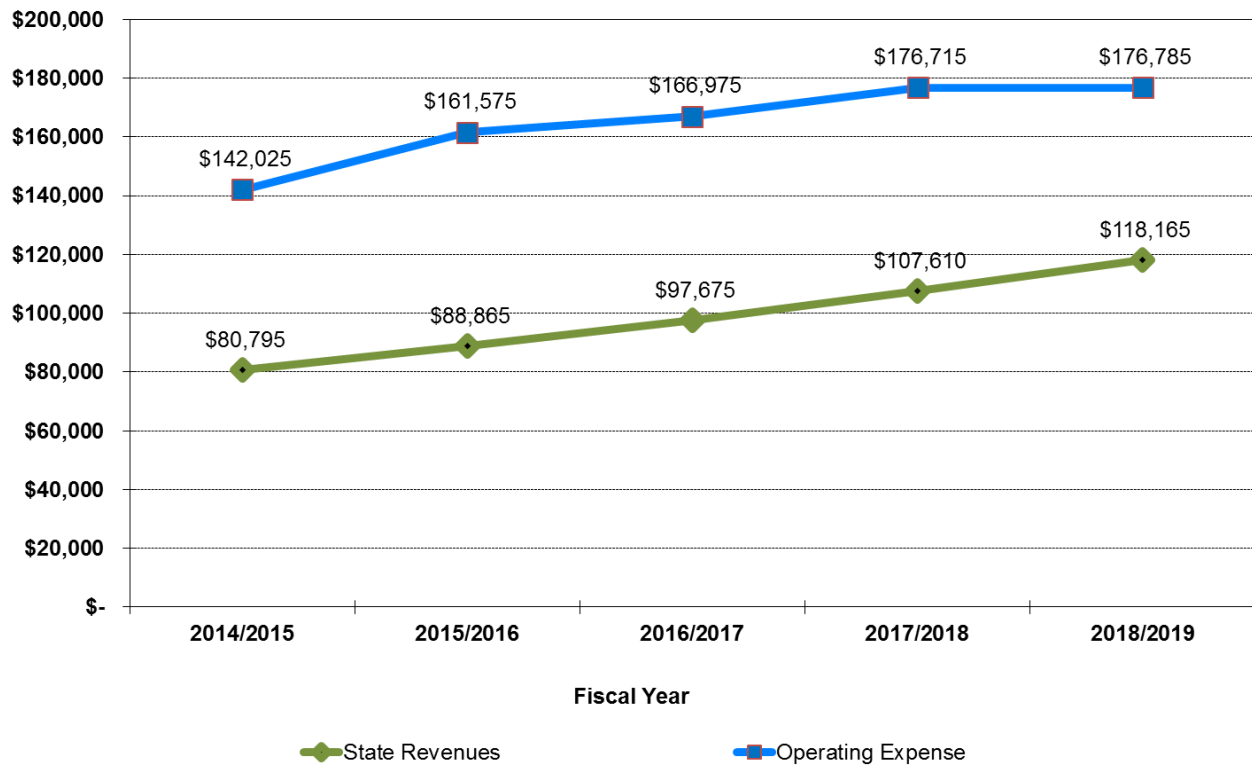
SURFACE MAINTENANCE	\$ 45,685	
RIGHT OF WAY MAINTENANCE	\$ 27,755	
TREES & SHRUBS	\$ 25,220	
DRAINAGE	\$ 22,100	
TRAFFIC SIGNS & SIGNALS	\$ 6,270	
WINTER MAINTENANCE	\$ 36,540	
ADMINISTRATION	\$ 13,215	
CAPITAL IMPROVEMENTS	\$ 63,075	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 239,860

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 55,945)
--	-------------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018	\$ 245,645
---	------------

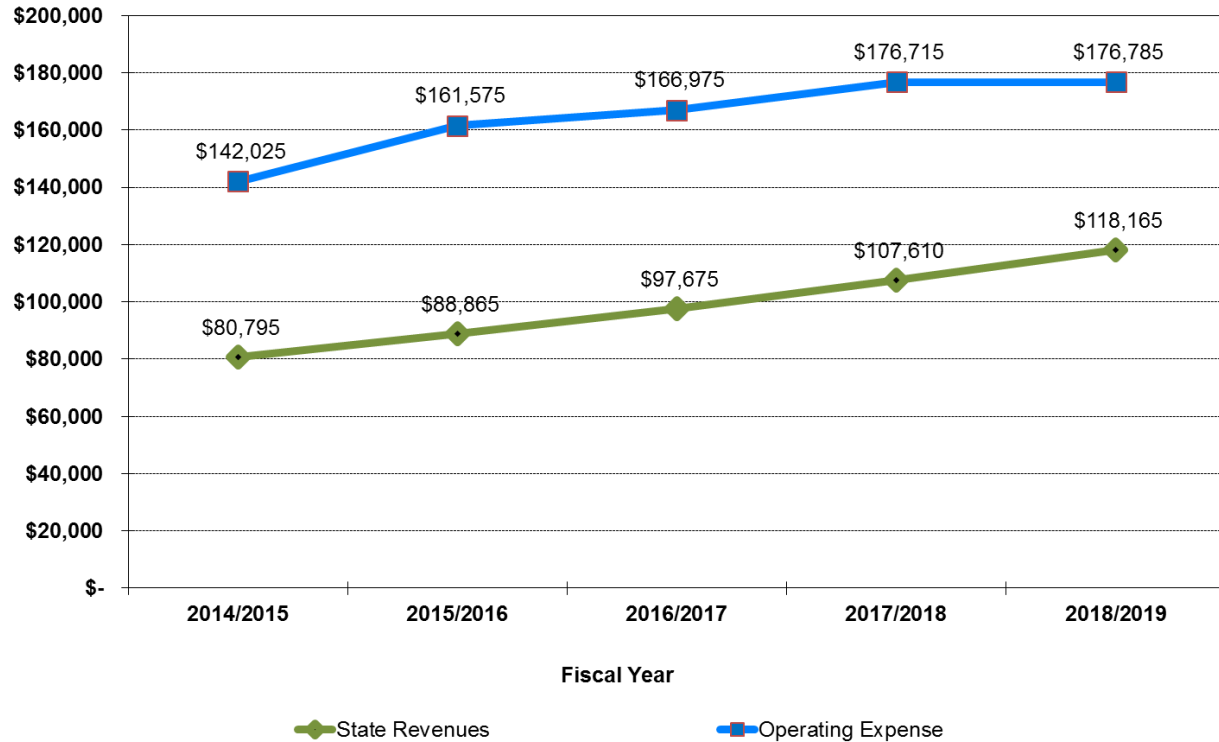
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019	\$ 189,700
--	------------

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.

LOCAL STREET FUND OPERATING EXPENDITURES AS COMPARED WITH STATE SHARED REVENUES



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
2018-2019 FISCAL YEAR

Fund 203 - LOCAL STREET FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
203-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
203-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
203-000-546.000	STATE SHARED REV (ACT 51 MTF)	86,080	98,610	100,000	108,765	10,155	10.30
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	8,765	6,600	0	7,000	400	6.06
203-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
203-000-628.000	CITY LABOR & MATERIALS	1,275	2,500	0	5,000	2,500	100.00
203-000-664.000	INVESTMENT INTEREST	588	250	865	750	500	200.00
203-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-688.000	REFUNDS & REIMBURSEMENTS	56	0	420	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	50,000	20,835	60,000	10,000	20.00
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		199,164	160,360	124,520	183,915	23,555	14.69
TOTAL ESTIMATED REVENUES		199,164	160,360	124,520	183,915	23,555	14.69

LOCAL STREET FUND 203

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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
2018-2019 FISCAL YEAR

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
203-464-702.001	DPW SUPERVISORY WAGES	3,790	4,415	4,410	4,520	105	2.38
203-464-706.000	DPW WAGES	5,047	7,800	7,500	9,315	1,515	19.42
203-464-706.001	PART-TIME OR SEASONAL WAGES	129	130	350	150	20	15.38
203-464-715.000	FICA	653	975	940	1,100	125	12.82
203-464-716.000	HOSPITALIZATION	1,603	2,530	2,400	3,245	715	28.26
203-464-717.000	LIFE INSURANCE	9	15	15	25	10	66.67
203-464-718.000	RETIREMENT	690	695	695	1,285	590	84.89
203-464-719.000	DISABILITY	22	50	45	55	5	10.00
203-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-464-721.000	WORKERS COMPENSATION INSURANCE	581	770	610	885	115	14.94
203-464-740.000	OPERATING SUPPLIES	5,349	5,500	5,500	7,500	2,000	36.36
203-464-802.000	CONTRACTS	200	2,000	450	2,500	500	25.00
203-464-802.001	CONTRACTS - SWEEPING	11,680	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	134	130	85	130	0	0.00
203-464-940.000	MOTOR EQUIPMENT RENTAL	2,686	2,500	2,300	3,000	500	20.00
203-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		32,573	39,485	36,800	45,685	6,200	15.70
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
203-467-702.001	DPW SUPERVISORY WAGES	2,386	2,790	2,755	2,845	55	1.97
203-467-706.000	DPW WAGES	7,666	7,800	7,000	9,315	1,515	19.42
203-467-706.001	PART-TIME OR SEASONAL WAGES	240	260	230	300	40	15.38
203-467-715.000	FICA	734	855	765	980	125	14.62
203-467-716.000	HOSPITALIZATION	2,573	2,530	2,400	3,245	715	28.26
203-467-717.000	LIFE INSURANCE	13	15	10	25	10	66.67
203-467-718.000	RETIREMENT	901	695	675	1,115	420	60.43
203-467-719.000	DISABILITY	36	45	25	50	5	11.11
203-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-467-721.000	WORKERS COMPENSATION INSURANCE	666	675	650	790	115	17.04
203-467-740.000	OPERATING SUPPLIES	1,127	500	500	5,000	4,500	900.00
203-467-802.000	CONTRACTS	1,071	500	450	500	0	0.00
203-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	5,000	0	0	(5,000)	(100.00)
203-467-860.000	TRAVEL, LODGING & MEALS	84	90	85	90	0	0.00
203-467-940.000	MOTOR EQUIPMENT RENTAL	4,766	2,500	2,500	3,500	1,000	40.00
203-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		22,263	24,255	18,045	27,755	3,500	14.43
Dept 468 - TREES & SHRUBS							
203-468-702.001	DPW SUPERVISORY WAGES	1,684	1,970	1,970	2,010	40	2.03
203-468-706.000	DPW WAGES	6,937	11,050	7,500	9,980	(1,070)	(9.68)
203-468-706.001	PART-TIME OR SEASONAL WAGES	281	325	250	300	(25)	(7.69)
203-468-715.000	FICA	637	1,050	725	965	(85)	(8.10)
203-468-716.000	HOSPITALIZATION	2,771	3,585	2,775	3,475	(110)	(3.07)
203-468-717.000	LIFE INSURANCE	11	20	15	25	5	25.00
203-468-718.000	RETIREMENT	744	985	975	1,095	110	11.17
203-468-719.000	DISABILITY	31	55	35	50	(5)	(9.09)
203-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-468-721.000	WORKERS COMPENSATION INSURANCE	563	885	600	820	(65)	(7.34)
203-468-740.000	OPERATING SUPPLIES	0	50	25	50	0	0.00
203-468-802.000	CONTRACTS	196	1,400	700	1,400	0	0.00
203-468-860.000	TRAVEL, LODGING & MEALS	60	50	45	50	0	0.00
203-468-940.000	MOTOR EQUIPMENT RENTAL	7,414	8,800	5,000	5,000	(3,800)	(43.18)
203-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		21,329	30,225	20,615	25,220	(5,005)	(16.56)

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
Dept 469 - DRAINAGE							
203-469-702.001	DPW SUPERVISORY WAGES	1,123	1,315	1,300	1,340	25	1.90
203-469-706.000	DPW WAGES	3,540	7,150	4,310	7,320	170	2.38
203-469-706.001	PART-TIME OR SEASONAL WAGES	48	65	65	75	10	15.38
203-469-715.000	FICA	335	675	435	690	15	2.22
203-469-716.000	HOSPITALIZATION	883	2,320	1,650	2,550	230	9.91
203-469-717.000	LIFE INSURANCE	5	15	15	20	5	33.33
203-469-718.000	RETIREMENT	414	640	560	790	150	23.44
203-469-719.000	DISABILITY	12	40	25	40	0	0.00
203-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-469-721.000	WORKERS COMPENSATION INSURANCE	156	225	185	225	0	0.00
203-469-740.000	OPERATING SUPPLIES	829	3,500	1,600	3,500	0	0.00
203-469-802.000	CONTRACTS	6,028	3,000	3,000	3,000	0	0.00
203-469-860.000	TRAVEL, LODGING & MEALS	40	50	25	50	0	0.00
203-469-940.000	MOTOR EQUIPMENT RENTAL	1,690	2,500	1,600	2,500	0	0.00
203-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		15,103	21,495	14,770	22,100	605	2.81
Dept 475 - TRAFFIC SIGNS & SIGNALS							
203-475-702.001	DPW SUPERVISORY WAGES	281	330	325	335	5	1.52
203-475-706.000	DPW WAGES	453	1,950	1,150	2,000	50	2.56
203-475-706.001	PART-TIME OR SEASONAL WAGES	0	65	30	75	10	15.38
203-475-715.000	FICA	53	195	120	200	5	2.56
203-475-716.000	HOSPITALIZATION	52	635	250	700	65	10.24
203-475-717.000	LIFE INSURANCE	1	5	5	10	5	100.00
203-475-718.000	RETIREMENT	64	175	150	215	40	22.86
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	48	150	100	155	5	3.33
203-475-740.000	OPERATING SUPPLIES	709	1,500	980	2,000	500	33.33
203-475-860.000	TRAVEL, LODGING & MEALS	10	15	10	15	0	0.00
203-475-940.000	MOTOR EQUIPMENT RENTAL	131	550	300	550	0	0.00
203-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		1,804	5,585	3,425	6,270	685	12.26
Dept 478 - WINTER MAINTENANCE							
203-478-702.001	DPW SUPERVISORY WAGES	1,685	1,970	1,970	2,010	40	2.03
203-478-706.000	DPW WAGES	3,260	10,400	4,060	10,645	245	2.36
203-478-706.001	PART-TIME OR SEASONAL WAGES	287	390	1,050	520	130	33.33
203-478-715.000	FICA	388	1,005	545	1,040	35	3.48
203-478-716.000	HOSPITALIZATION	1,050	3,375	1,525	3,710	335	9.93
203-478-717.000	LIFE INSURANCE	6	20	15	25	5	25.00
203-478-718.000	RETIREMENT	355	930	605	1,155	225	24.19
203-478-719.000	DISABILITY	14	50	35	50	0	0.00
203-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-478-721.000	WORKERS COMPENSATION INSURANCE	316	790	500	835	45	5.70
203-478-740.000	OPERATING SUPPLIES	4,945	5,500	3,200	5,500	0	0.00
203-478-802.000	CONTRACTS	0	0	0	0	0	0.00
203-478-860.000	TRAVEL, LODGING & MEALS	60	50	30	50	0	0.00
203-478-940.000	MOTOR EQUIPMENT RENTAL	6,270	11,000	11,000	11,000	0	0.00
203-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		18,636	35,480	24,535	36,540	1,060	2.99

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
Dept 483 - ADMINISTRATION							
203-483-701.000	CITY MANAGER SALARY	4,732	4,825	2,600	4,400	(425)	(8.81)
203-483-702.000	SUPERVISORY WAGES	3,715	3,805	2,615	0	(3,805)	(100.00)
203-483-702.001	DPW SUPERVISORY WAGES	561	660	655	670	10	1.52
203-483-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
203-483-705.000	CLERICAL WAGES	2,555	2,670	2,665	0	(2,670)	(100.00)
203-483-715.000	FICA	828	935	655	400	(535)	(57.22)
203-483-716.000	HOSPITALIZATION	1,906	3,025	2,000	3,025	0	0.00
203-483-717.000	LIFE INSURANCE	18	20	15	20	0	0.00
203-483-718.000	RETIREMENT	1,053	1,035	855	1,035	0	0.00
203-483-719.000	DISABILITY	40	50	30	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	100	80	60	(40)	(40.00)
203-483-745.000	FUEL PURCHASES	16	60	5	60	0	0.00
203-483-801.000	BANKING CHARGES	880	600	1,000	1,000	400	66.67
203-483-802.000	CONTRACTS	0	0	0	0	0	0.00
203-483-807.000	AUDIT	770	850	770	850	0	0.00
203-483-824.000	SERVICE AGREEMENTS	176	150	180	150	0	0.00
203-483-826.000	LEGAL	0	0	0	0	0	0.00
203-483-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
203-483-853.000	TELEPHONE	252	200	310	200	0	0.00
203-483-860.000	TRAVEL, LODGING & MEALS	20	25	15	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	125	150	45	150	0	0.00
203-483-955.000	DUES	424	450	425	450	0	0.00
203-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
203-483-960.000	INSURANCE	527	580	550	670	90	15.52
Totals for dept 483 - ADMINISTRATION		18,683	20,190	15,470	13,215	(6,975)	(34.55)
Dept 901 - CAPITAL IMPROVEMENTS							
203-901-970.000	CAPITAL OUTLAY	0	116,000	115,905	63,075	(52,925)	(45.63)
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	116,000	115,905	63,075	(52,925)	(45.63)
TOTAL APPROPRIATIONS		130,391	292,715	249,565	239,860	(52,855)	(18.06)
NET OF REVENUES/APPROPRIATIONS - FUND 203		68,773	(132,355)	(125,045)	(55,945)	76,410	(57.73)
BEGINNING FUND BALANCE		301,911	370,689	370,689	245,644	(125,045)	(33.73)
ENDING FUND BALANCE		370,684	238,334	245,644	189,699	(48,635)	(20.41)

LOCAL STREET FUND 203

ACTIVITIES 464 - 992 2018 - 2019 BUDGET

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

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

DPW Superintendent hours allocated:	140
DPW hours allocated:	350
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:	88
DPW hours allocated:	350
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:	62
DPW hours allocated:	375
Part-time/Seasonal hours allocated:	20

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

DPW Superintendent hours allocated:	42
DPW hours allocated:	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:	10
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:	62
DPW hours allocated:	400
Part-time/Seasonal hours allocated:	35

- 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:	21
-------------------------------------	----

901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

Court Street from Fair to Platt Street	\$	32,510
North Wilmott Street from Allegan to Court Street	\$	12,010
North Wilmott Street north of Court (Overlay)	\$	10,630
Water Street west of North Street (Overlay)	\$	7,925

Total DPW Superintendent hours allocated:	426
Total DPW hours allocated:	1,825
Total Part-time/Seasonal hours allocated:	95

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES	\$ 189,540	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 31,000	
REVENUES FROM TOWNSHIP	\$ 96,000	
TRANSFERS IN	\$ 854,815	
<u>OTHER REVENUE</u>	<u>\$ 26,400</u>	
TOTAL ESTIMATED REVENUES		\$1,197,755

APPROPRIATIONS

POLICE DEPARTMENT	\$ 878,140	
FIRE DEPARTMENT	\$ 278,190	
BUILDING INSPECTION DEPARTMENT	\$ 34,315	
<u>TRANSFERS OUT</u>	<u>\$ 8,670</u>	
TOTAL APPROPRIATIONS		\$1,199,315

(CONTINUED NEXT PAGE)

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET (CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 1,560)
--	------------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018

UNASSIGNED	\$ 23,360	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 20,360

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019

UNASSIGNED	\$ 21,800	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 20</u>	
TOTAL PROJECTED FUND BALANCE		\$ 21,800

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
205-000-403.004	PUBLIC SAFETY REAL TAX	0	152,235	151,840	159,220	6,985	4.59
205-000-410.004	PUBLIC SAFETY PERSONAL TAX	0	9,515	9,490	10,190	675	7.09
205-000-437.007	PUBLIC SAFETY IFT REAL TAX	0	2,095	2,090	2,115	20	0.95
205-000-437.008	PUBLIC SAFETY IFT PERSONAL TAX	0	19,240	19,225	18,015	(1,225)	(6.37)
205-000-445.000	INT & PENALTY FEES	0	0	365	0	0	0.00
205-000-455.000	LIQUOR LICENSES	0	3,500	0	3,500	0	0.00
205-000-477.000	BUILDING PERMITS	0	10,000	13,000	13,000	3,000	30.00
205-000-478.000	ELECTRICAL PERMITS	0	5,000	7,000	7,000	2,000	40.00
205-000-479.000	MECHANICAL & PLUMBING PERMITS	0	8,000	11,000	11,000	3,000	37.50
205-000-481.000	POLICE DEPT ISSUED PERMITS	0	50	70	50	0	0.00
205-000-505.000	FEMA FUNDS - PUBLIC SAFETY	0	0	0	0	0	0.00
205-000-505.301	FEDERAL PUBLIC SAFETY GRANTS - 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	800	700	800	0	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	70,000	70,000	70,000	0	0.00
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	0	30,000	26,000	26,000	(4,000)	(13.33)
205-000-582.003	FIRE SERVICE CONTRACTS - OTHER	0	0	0	0	0	0.00
205-000-582.004	FIRE TRAINING FEES	0	1,500	0	1,500	0	0.00
205-000-626.301	POLICE DEPT SERVICES	0	700	1,750	1,750	1,050	150.00
205-000-626.336	FIRE DEPT SERVICES	0	2,000	1,900	2,000	0	0.00
205-000-651.002	PARK CAMPING FEES	0	0	0	0	0	0.00
205-000-655.000	POLICE FINES	0	16,000	13,800	16,800	800	5.00
205-000-657.000	FORFEITED PROPERTY	0	0	0	0	0	0.00
205-000-664.000	INVESTMENT INTEREST	0	0	162	0	0	0.00
205-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	2,000	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	3,505	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	850,555	850,555	854,815	4,260	0.50
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		0	1,181,190	1,184,452	1,197,755	16,565	1.40
TOTAL ESTIMATED REVENUES		0	1,181,190	1,184,452	1,197,755	16,565	1.40

PUBLIC SAFETY FUND 205

REVENUE ACCOUNTS

ACTIVITY 000

2018 - 2019 BUDGET

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

Public Safety Millage: 1.9812 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	\$ 81,320,563
<u>PERSONAL PROPERTY</u>	<u>\$ 5,143,100</u>
TOTAL	\$ 86,463,663

<u>TAX ABATEMENTS</u>	<u>TAXABLE VALUE</u>
IFT - REAL	\$ 2,134,220
IFT - PERSONAL	\$ 18,183,000
<u>CFT - REAL</u>	<u>\$ 0</u>
TOTAL	\$ 20,317,220

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.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (1/2% monthly interest penalty on delinquent City taxes).
- 455.000 LIQUOR LICENSES - state liquor license renewal revenue.
- 477.000 BUILDING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 478.000 ELECTRICAL PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 479.000 MECHANICAL/PLUMBING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 481.000 POLICE DEPT ISSUED PERMITS - records permit revenues for handgun purchases, etc.
- 505.000 FEMA FUNDS - PUBLIC SAFETY - records Federal funds received for public safety costs incurred during major events.
- 505.301 FEDERAL PUBLIC SAFETY GRANTS - POLICE - identifies grants received from the federal government for police department safety related programs and/or equipment.
- 505.336 FEDERAL PUBLIC SAFETY GRANTS - FIRE - identifies grants received from the federal government for fire department related safety programs and/or equipment.
- 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
205-301-701.000	CITY MANAGER SALARY	0	4,825	2,750	4,400	(425)	(8.81)
205-301-702.000	SUPERVISORY WAGES	0	88,000	88,000	89,745	1,745	1.98
205-301-702.001	DPW SUPERVISORY WAGES	0	330	330	335	5	1.52
205-301-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
205-301-703.001	SERGEANT WAGES	0	97,675	81,000	80,250	(17,425)	(17.84)
205-301-703.002	DETECTIVE WAGES	0	72,545	71,300	74,050	1,505	2.07
205-301-703.005	PATROLMAN/PSO WAGES	0	0	5,000	8,655	8,655	0.00
205-301-703.006	PATROLMAN WAGES	0	206,900	209,000	226,245	19,345	9.35
205-301-703.007	RESERVE OFFICER WAGES	0	45,495	32,000	46,460	965	2.12
205-301-705.000	CLERICAL WAGES	0	42,880	42,500	43,765	885	2.06
205-301-706.000	DPW WAGES	0	2,600	4,500	2,665	65	2.50
205-301-706.001	PART-TIME OR SEASONAL WAGES	0	130	500	150	20	15.38
205-301-708.000	CUSTODIAL WAGES	0	4,620	4,620	4,715	95	2.06
205-301-715.000	FICA	0	44,175	41,425	45,380	1,205	2.73
205-301-716.000	HOSPITALIZATION	0	91,885	88,000	83,060	(8,825)	(9.60)
205-301-717.000	LIFE INSURANCE	0	800	750	820	20	2.50
205-301-718.000	RETIREMENT	0	46,885	53,000	49,200	2,315	4.94
205-301-719.000	DISABILITY	0	1,925	1,750	2,000	75	3.90
205-301-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-301-721.000	WORKERS COMPENSATION INSURANCE	0	12,220	12,200	12,800	580	4.75
205-301-727.000	OFFICE SUPPLIES	0	1,800	700	1,800	0	0.00
205-301-728.000	POSTAGE	0	375	350	375	0	0.00
205-301-737.000	SUBSCRIPTIONS	0	300	150	300	0	0.00
205-301-740.000	OPERATING SUPPLIES	0	3,000	2,900	3,000	0	0.00
205-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	250	200	250	0	0.00
205-301-740.657	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-742.000	UNIFORM PURCHASES	0	3,000	2,500	3,000	0	0.00
205-301-745.000	FUEL PURCHASES	0	14,000	10,000	12,000	(2,000)	(14.29)
205-301-750.000	LANDSCAPING SUPPLIES	0	100	75	100	0	0.00
205-301-760.000	MINOR EQUIPMENT PURCHASES	0	15,000	12,000	11,000	(4,000)	(26.67)
205-301-760.657	MINOR EQUIP PURCHASE - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-802.000	CONTRACTS	0	700	1,450	2,500	1,800	257.14
205-301-811.000	WITNESS FEES	0	100	0	100	0	0.00
205-301-812.000	UNIFORM CLEANING & REPAIR	0	500	125	500	0	0.00
205-301-824.000	SERVICE AGREEMENTS	0	8,000	5,900	6,000	(2,000)	(25.00)
205-301-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-301-826.000	LEGAL	0	10,000	9,960	8,000	(2,000)	(20.00)
205-301-835.000	MEDICAL EXAMS & SERVICES	0	750	180	750	0	0.00
205-301-852.000	MISC COMM/INTERNET	0	3,345	1,085	1,100	(2,245)	(67.12)
205-301-853.000	TELEPHONE	0	1,000	4,045	4,400	3,400	340.00
205-301-860.000	TRAVEL, LODGING & MEALS	0	6,000	900	3,000	(3,000)	(50.00)
205-301-872.000	VEHICLE MAINTENANCE	0	0	14,000	7,000	7,000	0.00
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	0	0	0.00
205-301-900.000	ADVERTISING & PUBLISHING	0	0	95	0	0	0.00
205-301-902.000	COPY CHARGES	0	0	0	0	0	0.00
205-301-921.000	POWER	0	10,300	9,600	10,300	0	0.00
205-301-923.000	NATURAL GAS	0	1,500	1,000	1,500	0	0.00
205-301-924.000	WATER & SEWER	0	1,000	1,400	1,000	0	0.00
205-301-931.000	BUILDING & GROUNDS MAINTENANCE	0	1,000	3,100	3,000	2,000	200.00
205-301-933.000	EQUIPMENT MAINTENANCE	0	2,000	3,800	4,000	2,000	100.00
205-301-940.000	MOTOR EQUIPMENT RENTAL	0	200	1,570	1,000	800	400.00
205-301-955.000	DUES	0	200	200	200	0	0.00
205-301-956.000	TRAINING PROGRAMS & CONFERENCES	0	3,000	1,100	3,000	0	0.00
205-301-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	3,000	4,000	3,000	0	0.00
205-301-956.302	TRAINING - STATE FUNDED	0	1,700	1,600	1,700	0	0.00
205-301-956.657	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-960.000	INSURANCE	0	8,270	9,628	9,570	1,300	15.72
Totals for dept 301 - POLICE DEPARTMENT		0	864,280	842,238	878,140	13,860	1.60

PUBLIC SAFETY FUND 205

POLICE DEPARTMENT ACTIVITY 301 2018 - 2019 BUDGET

- 701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.
- 702.000 SUPERVISORY WAGES - reflects the police chief's salary.
- 702.001 DPW SUPERVISORY WAGES - provides 10 hours of service by the DPW superintendent for building & grounds maintenance.
- 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 75 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.
- 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
205-336-701.000	CITY MANAGER SALARY	0	4,825	2,735	4,400	(425)	(8.81)
205-336-702.001	DPW SUPERVISORY WAGES	0	330	350	335	5	1.52
205-336-703.005	PATROLMAN/PSO WAGES	0	0	25,000	49,040	49,040	0.00
205-336-704.001	FIRE OFFICER COMPENSATION	0	14,400	4,400	15,700	1,300	9.03
205-336-704.002	FIREFIGHTER WAGES - SHARED	0	8,000	11,850	8,000	0	0.00
205-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	0	16,000	8,000	16,000	0	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	1,000	0	1,000	0	0.00
205-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	0	9,000	5,500	9,000	0	0.00
205-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALLS	0	11,000	7,000	7,400	(3,600)	(32.73)
205-336-704.110	FIREFIGHTER WAGES - CITY EQUIP MAINT	0	1,200	0	0	(1,200)	(100.00)
205-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	0	10,000	5,500	10,000	0	0.00
205-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CALLS	0	7,000	7,000	7,400	400	5.71
205-336-704.210	FIREFIGHTER WAGES - TWP EQUIP MAINT	0	1,200	0	0	(1,200)	(100.00)
205-336-706.000	DPW WAGES	0	1,560	800	1,600	40	2.56
205-336-706.001	PART-TIME OR SEASONAL WAGES	0	260	20	300	40	15.38
205-336-708.000	CUSTODIAL WAGES	0	1,250	1,250	500	(750)	(60.00)
205-336-715.000	FICA	0	6,805	6,075	10,260	3,455	50.77
205-336-716.000	HOSPITALIZATION	0	1,520	500	1,670	150	9.87
205-336-717.000	LIFE INSURANCE	0	15	10	100	85	566.67
205-336-718.000	RETIREMENT	0	605	600	5,525	4,920	813.22
205-336-719.000	DISABILITY	0	35	25	235	200	571.43
205-336-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-336-721.000	WORKERS COMPENSATION INSURANCE	0	160	850	140	(20)	(12.50)
205-336-721.336	WORKERS COMP INSURANCE - FIREFIGHTERS	0	5,020	3,500	6,560	1,540	30.68
205-336-727.000	OFFICE SUPPLIES	0	1,200	750	1,200	0	0.00
205-336-728.000	POSTAGE	0	0	165	0	0	0.00
205-336-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
205-336-740.000	OPERATING SUPPLIES	0	2,500	2,200	2,500	0	0.00
205-336-740.001	RESCUE UNIT SUPPLIES	0	2,000	1,800	2,000	0	0.00
205-336-740.002	SUPPLIES-TRAINING CLASSES	0	1,100	1,000	1,100	0	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	3,000	2,750	3,000	0	0.00
205-336-745.000	FUEL PURCHASES	0	3,500	2,200	3,500	0	0.00
205-336-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
205-336-760.000	MINOR EQUIPMENT PURCHASES	0	25,000	23,000	25,000	0	0.00
205-336-802.000	CONTRACTS	0	1,400	1,405	1,400	0	0.00
205-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	0	14,000	0	14,000	0	0.00
205-336-812.000	UNIFORM CLEANING & REPAIR	0	60	50	60	0	0.00
205-336-824.000	SERVICE AGREEMENTS	0	8,580	8,500	8,600	20	0.23
205-336-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-336-826.000	LEGAL	0	500	0	500	0	0.00
205-336-835.000	MEDICAL EXAMS & SERVICES	0	1,000	3,000	2,500	1,500	150.00
205-336-852.000	MISC COMM/INTERNET	0	0	1,100	1,100	1,100	0.00
205-336-853.000	TELEPHONE	0	810	1,100	1,100	290	35.80
205-336-860.000	TRAVEL, LODGING & MEALS	0	1,000	400	1,000	0	0.00
205-336-872.000	VEHICLE MAINTENANCE	0	100	0	100	0	0.00
205-336-900.000	ADVERTISING & PUBLISHING	0	400	1,000	400	0	0.00
205-336-902.000	COPY CHARGES	0	0	400	0	0	0.00
205-336-921.000	POWER	0	4,500	4,200	4,500	0	0.00
205-336-923.000	NATURAL GAS	0	4,000	3,100	4,000	0	0.00
205-336-924.000	WATER & SEWER	0	800	950	1,045	245	30.63
205-336-931.000	BUILDING & GROUNDS MAINTENANCE	0	4,000	3,900	4,000	0	0.00
205-336-933.000	EQUIPMENT MAINTENANCE	0	17,000	21,000	17,000	0	0.00
205-336-940.000	MOTOR EQUIPMENT RENTAL	0	50	1,200	600	550	1,100.00
205-336-944.000	HYDRANT RENTAL	0	6,370	6,370	7,280	910	14.29
205-336-955.000	DUES	0	400	350	400	0	0.00
205-336-956.000	TRAINING PROGRAMS & CONFERENCES	0	6,000	3,000	6,000	0	0.00
205-336-960.000	INSURANCE	0	9,140	9,140	9,140	0	0.00
Totals for dept 336 - FIRE DEPARTMENT		0	219,595	194,995	278,190	58,595	26.68

PUBLIC SAFETY FUND 205

FIRE DEPARTMENT

ACTIVITY 336

2018 - 2019 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 10 hours of service by the DPW Superintendent.

703.005 PSO WAGES – provides for one full-time position at the department. Currently this is a PSO officer working between the Police and Fire Departments. The position will be reclassified and adjusted after July 1.

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.

FIRE DEPARTMENT 205-336 - Cont.

740.000 OPERATING SUPPLIES - provides general operating and cleaning supplies for the department.

740.001 RESCUE UNIT SUPPLIES - provides for replenishment of first-aid supplies and other consumables for the Rescue Unit.

740.002 SUPPLIES - TRAINING CLASSES - provides for miscellaneous supplies for in-house training classes, such as equipment, binders, printing charges, etc.

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.

FIRE DEPARTMENT 205-336 - Cont.

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
2018-2019 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 371 - BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
205-371-702.000	SUPERVISORY WAGES	0	3,070	3,070	3,070	0	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	240	235	240	0	0.00
205-371-716.000	HOSPITALIZATION	0	815	860	815	0	0.00
205-371-717.000	LIFE INSURANCE	0	10	10	10	0	0.00
205-371-718.000	RETIREMENT	0	300	300	300	0	0.00
205-371-719.000	DISABILITY	0	15	15	15	0	0.00
205-371-721.000	WORKERS COMPENSATION INSURANCE	0	15	15	15	0	0.00
205-371-727.000	OFFICE SUPPLIES	0	200	0	200	0	0.00
205-371-728.000	POSTAGE	0	450	0	450	0	0.00
205-371-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
205-371-802.000	CONTRACTS - BUILDING INSPECTION	0	9,000	11,700	11,700	2,700	30.00
205-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	0	4,500	6,300	6,300	1,800	40.00
205-371-804.000	CONTRACTS - MECH/PLUMBING INSPECTION	0	7,200	9,900	9,900	2,700	37.50
205-371-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
205-371-826.000	LEGAL	0	500	1,254	1,000	500	100.00
205-371-852.000	MISC COMM/INTERNET	0	0	30	0	0	0.00
205-371-853.000	TELEPHONE	0	25	35	25	0	0.00
205-371-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
205-371-900.000	ADVERTISING & PUBLISHING	0	200	0	200	0	0.00
205-371-902.000	COPY CHARGES	0	50	0	50	0	0.00
205-371-955.000	DUES	0	0	0	0	0	0.00
205-371-960.000	INSURANCE	0	25	30	25	0	0.00
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		0	26,615	33,754	34,315	7,700	28.93

PUBLIC SAFETY FUND 205

BUILDING INSPECTION

ACTIVITY 371

2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
205-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	0	7,400	7,400	8,670	1,270	17.16
205-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FUND	0	83,340	83,340	0	(83,340)	(100.00)
Totals for dept 991 - TRANSFERS OUT		0	90,740	90,740	8,670	(82,070)	(90.45)
TOTAL APPROPRIATIONS		0	1,201,230	1,161,727	1,199,315	(1,915)	(0.16)
NET OF REVENUES/APPROPRIATIONS - FUND 205		0	(20,040)	22,725	(1,560)	18,480	(92.22)
BEGINNING FUND BALANCE		0	0	0	23,361	23,361	0.00
FUND BALANCE ADJUSTMENTS		0	636	636	0	18,480	(92.22)
ENDING FUND BALANCE		0	(19,404)	23,361	21,801	41,205	(212.35)

PUBLIC SAFETY FUND 205

TRANSFERS OUT ACTIVITY 991 2018 - 2019 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	\$	4,400
<u>Fire Department</u>	\$	<u>4,270</u>
Total	\$	8,670

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	\$	28,280
<u>Fire Department</u>	\$	<u>41,390</u>
Total	\$	69,670

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

STREET AND BRIDGE FUND

FUND 211 SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 85,000	
<u>OTHER REVENUE</u>	<u>\$ 750</u>	
TOTAL ESTIMATED REVENUES		\$ 85,750

APPROPRIATIONS

TRANSFER TO MAJOR STREET FUND	\$ 0	
TRANSFER TO LOCAL STREET FUND	\$ 60,000	
TRANSFER TO SPECIAL ASSESSMENT FUND	\$ 0	
<u>OTHER</u>	<u>\$ 600</u>	
TOTAL APPROPRIATIONS		\$ 60,600

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 25,150
--	--	-----------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018		\$ 87,530
---	--	-----------

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019		\$ 112,680
--	--	------------

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 211 - STREET & BRIDGE FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
211-000-583.000	REVENUE FROM COUNTY	80,374	87,000	83,000	85,000	(2,000)	(2.30)
211-000-664.000	INVESTMENT INTEREST	2,022	1,000	500	750	(250)	(25.00)
211-000-695.000	REVENUE CONTRA ACCOUNT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		82,396	88,000	83,500	85,750	(2,250)	(2.56)
TOTAL ESTIMATED REVENUES		82,396	88,000	83,500	85,750	(2,250)	(2.56)

STREET AND BRIDGE FUND 211

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
211-991-801.000	BANKING CHARGES	440	400	600	600	200	50.00
211-991-999.202	TRANSFER TO MAJOR STREET FUND	360,000	434,685	435,000	0	(434,685)	(100.00)
211-991-999.203	TRANSFER TO LOCAL STREET FUND	100,000	50,000	21,000	60,000	10,000	20.00
211-991-999.805	TRANSFER TO SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		460,440	485,085	456,600	60,600	(424,485)	(87.51)
TOTAL APPROPRIATIONS		460,440	485,085	456,600	60,600	(424,485)	(87.51)
NET OF REVENUES/APPROPRIATIONS - FUND 211		(378,044)	(397,085)	(373,100)	25,150	422,235	(106.33)
BEGINNING FUND BALANCE		838,672	460,628	460,628	87,528	(373,100)	(81.00)
ENDING FUND BALANCE		460,628	63,543	87,528	112,678	49,135	77.33

STREET AND BRIDGE FUND 211

TRANSFERS OUT ACTIVITY 991 2018 - 2019 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

2018 - 2019 BUDGET

ESTIMATED REVENUES

TAX INCREMENT FINANCING <i>(100% TIF Capture)</i>	\$ 123,150	
STATE GRANT	\$ 80,000	
WORK PLAN REVENUES	\$ 76,000	
DONATIONS/CONTRIBUTIONS	\$ 4,500	
<u>OTHER REVENUE</u>	<u>\$ 500</u>	
TOTAL ESTIMATED REVENUES		\$ 284,150

APPROPRIATIONS

DDA / MAIN STREET DISTRICT	\$ 406,870	
CAPITAL IMPROVEMENTS	\$ 0	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 406,870

EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS	(\$ 122,720)
---------------------	--------------

CASH BUDGET ADJUSTMENT TO CHANGE IN FUND BALANCE *

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

CHANGE IN FUND BALANCE	(\$ 122,720)
------------------------	--------------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018	\$2,442,570
---	-------------

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019	\$2,319,850
--	-------------

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
248-000-442.000	TAX INCREMENT FINANCING	159,386	135,490	137,025	123,150	(12,340)	(9.11)
248-000-566.000	STATE GRANT - RECREATION	0	0	0	0	0	0.00
248-000-569.000	STATE GRANTS - OTHER	71,841	65,000	122,080	80,000	15,000	23.08
248-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
248-000-651.209	WP REV - B&B FALL ART COMP	100	0	0	0	0	0.00
248-000-651.213	WP REV - DOWNTOWN SOUND	0	0	0	0	0	0.00
248-000-651.307	WP REV - MURAL	2,813	0	135	0	0	0.00
248-000-651.401	WP REV - CHRISTMAS EVENT	991	600	540	500	(100)	(16.67)
248-000-651.402	WP REV - ICE RINK	0	0	0	0	0	0.00
248-000-651.405	WP REV - POKER RUN	1,206	950	200	1,200	250	26.32
248-000-651.407	WP REV - LADIES' NIGHT	104	625	35	0	(625)	(100.00)
248-000-651.410	WP REV - MOVIES ON THE RIVERFRONT	1,177	1,200	775	1,200	0	0.00
248-000-651.411	WP REV - MUD VOLLEYBALL	620	0	300	2,100	2,100	0.00
248-000-651.416	WP REV - DOWNTOWN DOLLARS	2,497	1,000	1,075	1,500	500	50.00
248-000-651.417	WP REV - GUS MACKER TOURNAMENT	51,293	62,000	42,000	60,000	(2,000)	(3.23)
248-000-651.418	WP REV - FALL RIVERWALK	82	0	145	250	250	0.00
248-000-651.421	WP REV - STEINS & VINES	6,306	11,085	4,775	8,000	(3,085)	(27.83)
248-000-651.422	WP REV - PET ELECTION	209	1,200	705	1,150	(50)	(4.17)
248-000-651.424	WP REV - ICE HOCKEY TOURNAMENT	0	0	0	100	100	0.00
248-000-664.000	INVESTMENT INTEREST	232	200	465	450	250	125.00
248-000-668.000	DISPLAY SIGN RENTAL	45	100	0	50	(50)	(50.00)
248-000-671.000	MISCELLANEOUS REVENUE	4	0	205	0	0	0.00
248-000-675.400	DONATIONS	501	1,000	740	500	(500)	(50.00)
248-000-675.500	INDIVIDUAL CONTRIBUTIONS	85	0	200	0	0	0.00
248-000-675.501	BUSINESS CONTRIBUTIONS	250	2,000	0	2,000	0	0.00
248-000-675.502	CORPORATE CONTRIBUTIONS	0	2,000	0	2,000	0	0.00
248-000-675.503	PROPERTY OWNER CONTRIBUTIONS	0	0	0	0	0	0.00
248-000-675.504	COMMUNITY GROUP CONTRIBUTIONS	0	0	0	0	0	0.00
248-000-688.000	REFUNDS & REIMBURSEMENTS	285	0	160	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	303,388	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		603,415	284,450	311,560	284,150	(300)	(0.11)
TOTAL ESTIMATED REVENUES		603,415	284,450	311,560	284,150	(300)	(0.11)

DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET 248

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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 2018.* 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.

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

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

651.213 WORK PLAN REVENUE – DOWNTOWN SOUND: records revenues for this work plan.

651.307 WORK PLAN REVENUE – MURAL: 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.

DDA / MAIN STREET ESTIMATED REVENUES 248-000 - Cont.

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

651.418 WORK PLAN REVENUE - FALL RIVERWALK EVENT - records revenues for this work plan.

651.421 WORK PLAN REVENUE – STEINS & VINES – records revenues for this work plan.

651.422 WORK PLAN REVENUE – PET ELECTION – records revenues for this work plan.

651.424 WORK PLAN REVENUE – ICE HOCKEY TOURNAMENT - records revenues for this work plan.

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

668.000 DISPLAY SIGN RENTAL - the DDA collects \$30 for each message displayed on the marquee sign located on the northwest corner of Allegan and Farmer Streets.

671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

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.

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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
248-729-702.000	SUPERVISORY WAGES	33,930	38,950	37,000	45,945	6,995	17.96
248-729-702.001	DPW SUPERVISORY WAGES	1,997	2,300	2,300	2,345	45	1.96
248-729-706.000	DPW WAGES	14,282	18,195	25,000	29,275	11,080	60.90
248-729-706.001	PART-TIME OR SEASONAL WAGES	6,489	8,445	7,500	9,620	1,175	13.91
248-729-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
248-729-715.000	FICA	3,898	5,300	5,500	6,805	1,505	28.40
248-729-716.000	HOSPITALIZATION	25,173	26,055	23,000	32,365	6,310	24.22
248-729-717.000	LIFE INSURANCE	123	155	135	175	20	12.90
248-729-718.000	RETIREMENT	4,775	5,520	4,000	7,440	1,920	34.78
248-729-719.000	DISABILITY	190	240	200	310	70	29.17
248-729-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
248-729-721.000	WORKERS COMPENSATION INSURANCE	1,486	1,940	2,500	2,785	845	43.56
248-729-727.000	OFFICE SUPPLIES	1,825	2,500	500	750	(1,750)	(70.00)
248-729-728.000	POSTAGE	207	300	300	300	0	0.00
248-729-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
248-729-760.000	MINOR EQUIPMENT PURCHASES	541	400	0	400	0	0.00
248-729-801.000	BANKING CHARGES	880	1,000	1,190	1,000	0	0.00
248-729-802.000	CONTRACTS	3,880	5,000	3,800	5,000	0	0.00
248-729-805.000	CONTRACTS - CITY OF OTSEGO	15,000	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	823	800	800	800	0	0.00
248-729-824.001	WEB SITE SERVICES	190	250	100	250	0	0.00
248-729-826.000	LEGAL	0	500	0	500	0	0.00
248-729-835.000	MEDICAL EXAMS & SERVICES	0	0	135	0	0	0.00
248-729-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
248-729-853.000	TELEPHONE	561	850	550	850	0	0.00
248-729-860.000	TRAVEL, LODGING & MEALS	3,616	5,000	4,000	5,000	0	0.00
248-729-880.000	COMMUNITY PROMOTION	531	850	700	500	(350)	(41.18)
248-729-880.100	ORGANIZATION COMMITTEE	0	250	125	0	(250)	(100.00)
248-729-880.103	ORG WP - VOLUNTEER PROGRAM	254	300	150	300	0	0.00
248-729-880.104	ORG WP - FRIENDS OF MAIN STREET	0	0	0	0	0	0.00
248-729-880.107	ORG WP - VOLUNTEER THANK YOU	239	500	500	500	0	0.00
248-729-880.108	ORG WP - QUARTERLY NEWSLETTER	0	2,200	1,500	2,000	(200)	(9.09)
248-729-880.200	DESIGN COMMITTEE	0	0	0	0	0	0.00
248-729-880.201	DESIGN - LANDSCAPING SUPPLIES	11,140	15,000	18,000	35,000	20,000	133.33
248-729-880.202	DESIGN - TREES	1,600	1,500	0	1,500	0	0.00
248-729-880.203	DESIGN - GENERAL MAINTENANCE SUPPLIES	3,936	2,500	4,000	2,500	0	0.00
248-729-880.204	DESIGN WP - STREET BANNERS	167	5,200	0	5,200	0	0.00
248-729-880.206	DESIGN WP - AUTUMN BLISS	265	500	390	750	250	50.00
248-729-880.207	DESIGN WP - ART INSTALLATION	48	190	0	190	0	0.00
248-729-880.208	DESIGN WP - HISTORIC WALKING TOUR	0	80	0	0	(80)	(100.00)
248-729-880.209	DESIGN WP - B&B FALL ART COMPETITION	236	190	100	0	(190)	(100.00)
248-729-880.210	DESIGN WP - B&B SPRING ART COMPETITION	101	0	0	0	0	0.00
248-729-880.211	DESIGN WP - SIGN GRANT	763	1,500	500	0	(1,500)	(100.00)
248-729-880.212	DESIGN WP - SPRING CLEANUP	0	0	0	0	0	0.00
248-729-880.213	DESIGN WP - DOWNTOWN SOUND	0	0	0	0	0	0.00
248-729-880.214	DESIGN WP - FLOWER BEDS	0	0	0	0	0	0.00
248-729-880.215	DESIGN WP - RIVERFRONT PRELIM DESIGN	6,908	0	2,000	11,000	11,000	0.00

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
248-729-880.216	DESIGN WP - ART GARDEN	0	0	0	1,000	1,000	0.00
248-729-880.217	DESIGN WP - BIKE RACKS	0	0	0	900	900	0.00
248-729-880.300	ECONOMIC RESTRUCTURING COMMITTEE	0	200	0	0	(200)	(100.00)
248-729-880.305	ECON WP - VACANCY SIGNAGE	10	600	0	150	(450)	(75.00)
248-729-880.306	ECON WP - BUSINESS IN A BOX	0	3,500	0	0	(3,500)	(100.00)
248-729-880.307	ECON WP - MURAL	0	0	0	0	0	0.00
248-729-880.308	ECON WP - RACK CARDS	0	0	0	500	500	0.00
248-729-880.309	ECON WP - SMALL BUSINESS SATURDAY	0	0	0	300	300	0.00
248-729-880.310	ECON WP - BUS RECRUITMENT & MRKT STUDY	0	0	0	300	300	0.00
248-729-880.311	ECON WP - STATE OF THE STREET	0	0	0	500	500	0.00
248-729-880.400	PROMOTION COMMITTEE	50	1,000	0	0	(1,000)	(100.00)
248-729-880.401	PROMO WP - CHRISTMAS EVENT	1,855	1,750	1,750	2,000	250	14.29
248-729-880.402	PROMO WP - ICE RINK	43	500	321	165	(335)	(67.00)
248-729-880.405	PROMO WP - POKER RUN	820	800	800	850	50	6.25
248-729-880.407	PROMO WP - LADIES NIGHT	705	600	0	0	(600)	(100.00)
248-729-880.410	PROMO WP - MOVIES ON THE RIVERFRONT	2,197	1,500	1,240	1,500	0	0.00
248-729-880.411	PROMO WP - MUD VOLLEYBALL	1,004	0	290	1,025	1,025	0.00
248-729-880.416	PROMO WP - DOWNTOWN DOLLARS	2,054	1,500	1,900	1,500	0	0.00
248-729-880.417	PROMO WP - GUS MACKER TOURNAMENT	43,953	45,850	42,000	50,000	4,150	9.05
248-729-880.418	PROMO WP - FALL RIVERWALK EVENT	436	550	485	650	100	18.18
248-729-880.420	PROMO WP - ICE CREAM SOCIAL	289	0	0	0	0	0.00
248-729-880.421	PROMO WP - STEINS & VINES	5,552	8,900	7,745	7,000	(1,900)	(21.35)
248-729-880.422	PROMO WP - PET ELECTION	117	350	35	475	125	35.71
248-729-880.423	PROMO WP - RESTAURANT WEEK	0	0	0	400	400	0.00
248-729-880.424	PROMO WP - ICE HOCKEY TOURNAMENT	0	0	0	100	100	0.00
248-729-880.499	PROMO WP - EVENT SIGN EXPENSE	25	500	100	100	(400)	(80.00)
248-729-900.000	ADVERTISING & PUBLISHING	5,283	5,000	5,000	2,500	(2,500)	(50.00)
248-729-902.000	COPY CHARGES	286	500	200	500	0	0.00
248-729-921.000	POWER	367	400	350	400	0	0.00
248-729-923.000	NATURAL GAS	0	0	0	0	0	0.00
248-729-924.000	WATER & SEWER	0	0	0	0	0	0.00
248-729-940.000	MOTOR EQUIPMENT RENTAL	11,778	15,000	19,000	22,000	7,000	46.67
248-729-955.000	DUES	854	600	890	900	300	50.00
248-729-956.000	TRAINING PROGRAMS & CONFERENCES	131	1,000	1,000	1,000	0	0.00
248-729-960.000	INSURANCE	528	550	500	630	80	14.55
248-729-964.000	REFUNDS & REBATES	0	0	0	0	0	0.00
248-729-968.000	DEPRECIATION	75,198	75,200	75,200	75,200	0	0.00
248-729-983.000	LEASE AGREEMENTS	7,200	7,200	7,200	7,200	0	0.00
Totals for dept 729 - DDA / MAIN STREET DISTRICT		307,559	343,780	328,251	406,870	63,090	18.35

DOWNTOWN DEVELOPMENT AUTHORITY 248

DDA / MAIN STREET DISTRICT

ACTIVITY 729

2018 - 2019 BUDGET

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

702.001 DPW SUPERVISORY WAGES - provides for 73 hours of service by the DPW Superintendent.

706.000 DPW WAGES - provides 1,100 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.

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.
- 880.107 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.
- 880.215 DESIGN COMMITTEE WORK PLAN – RIVERFRONT PRELIMINARY DESIGN – provides addition funding for design services.
- 880.216 DESIGN COMMITTEE WORK PLAN – ART GARDEN – provides funding for the development of a second art garden.
- 880.217 DESIGN COMMITTEE WORK PLAN – BIKE RACKS – provides for the purchase and installation of bicycle rack in the DDA/MS district.
- 880.300 ECONOMIC RESTRUCTURING COMMITTEE - records expenditures made by the Main Street Economic Restructuring Committee which are not otherwise specified.
- 880.305 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN - VACANCY SIGNAGE - provides uniform promotional signage in vacant store fronts.
- 880.306 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS IN A BOX - – provides for marketing of selected vacant property.
- 880.307 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – MURAL – provides for the painting/installation of a mural in the district.
- 880.308 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – RACK CARDS – provides for the printing of display rack brochures promoting businesses and services available within the district.
- 880.309 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – SMALL BUSINESS SATURDAY – promotes downtown businesses and shopping local during the holiday season.
- 880.310 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS RECRUITMENT AND MARKET STUDY – provides funding to assess community needs and attract associated businesses.
- 880.311 ECONOMIC RETRUCTURING COMMITTEE WORK PLAN – STATE OF THE STREET – recognizes and extends appreciation to volunteers and community groups involved in Main Street activities.
- 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.

880.423 PROMOTION COMMITTEE WORK PLAN – RESTAURANT WEEK – promotes local restaurants and showcases their menus.

880.424 PROMOTION COMMITTEE WORK PLAN – ICE HOCKEY TOURNAMENT – provides for a winter hockey tournament.

880.499 PROMOTION COMMITTEE WORK PLAN - COMMUNITY EVENT SIGN EXPENSE - provides funding for lettering of panels for the community event marquee sign.

900.000 ADVERTISING & PUBLISHING - provides general advertising funds for the activity.

902.000 COPY CHARGES - reflects a portion of city hall copier charges.

921.000 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 - records amounts due to others based upon prior fiscal year activities.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
248-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
248-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	80,000	0	0	(80,000)	(100.00)
248-901-975.000	CAPITAL OUTLAY - BUILDINGS & ADDITIONS	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	80,000	0	0	(80,000)	(100.00)

DOWNTOWN DEVELOPMENT AUTHORITY 248

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 BUDGET

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
248-906-992.000	INTERFUND LOAN PRINCIPAL	0	0	0	0	0	0.00
248-906-996.000	INTERFUND LOAN INTEREST	687	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		687	0	0	0	0	0.00
TOTAL APPROPRIATIONS		308,246	423,780	328,251	406,870	(16,910)	(3.99)
NET OF REVENUES/APPROPRIATIONS - FUND 248		295,169	(139,330)	(16,691)	(122,720)	16,610	(11.92)
BEGINNING FUND BALANCE		2,078,361	2,373,529	2,373,529	2,356,838	(16,691)	(0.70)
ENDING FUND BALANCE		2,373,530	2,234,199	2,356,838	2,234,118	(81)	0.00

DOWNTOWN DEVELOPMENT AUTHORITY 248

DEBT SERVICE

ACTIVITY 906

2018 - 2019 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 2018 - 2019 BUDGET

ESTIMATED REVENUES

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

APPROPRIATIONS

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

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS			\$ 0
--	--	--	------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018			\$ 0
---	--	--	------

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019			\$ 0
--	--	--	------

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 302 - EQUIPMENT DEBT FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
302-000-403.003	FIRE TRUCK DEBT REAL PROPERTY TAXES	34,427	34,305	41,991	0	(34,305)	(100.00)
302-000-410.003	FIRE TRUCK DEBT PERSONAL PROPERTY TAXES	3,063	2,145	2,626	0	(2,145)	(100.00)
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	490	470	579	0	(470)	(100.00)
302-000-437.006	FIRE TRUCK DEBT IFT PERSONAL PROP TAXES	5,014	4,335	5,318	0	(4,335)	(100.00)
302-000-445.000	INT & PENALTY FEES	65	30	32	0	(30)	(100.00)
302-000-664.000	INVESTMENT INTEREST	203	70	160	0	(70)	(100.00)
302-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		43,262	41,355	50,706	0	(41,355)	(100.00)
TOTAL ESTIMATED REVENUES		43,262	41,355	50,706	0	(41,355)	(100.00)

EQUIPMENT DEBT FUND 302

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 BUDGET

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

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

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

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

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

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

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
302-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
302-906-991.000	BOND PRINCIPAL	42,000	43,000	0	0	(43,000)	(100.00)
302-906-995.000	BOND INTEREST	1,124	570	348	0	(570)	(100.00)
Totals for dept 906 - DEBT SERVICE		43,124	43,570	348	0	(43,570)	(100.00)
TOTAL APPROPRIATIONS		43,124	43,570	348	0	(43,570)	(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 302		138	(2,215)	50,358	0	2,215	(100.00)
BEGINNING FUND BALANCE		2,047	2,185	2,185	52,543	50,358	2,304.71
ENDING FUND BALANCE		2,185	(30)	52,543	52,543	52,573	(175,243.33)

EQUIPMENT DEBT FUND 302

DEBT SERVICE

ACTIVITY 906

2018 - 2019 BUDGET

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

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

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

BOND PAYMENT SCHEDULE

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

CAPITAL PROJECTS FUND 401

SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

GROSS SALE OF LOTS	\$ 80,000	
TRANSFERS IN	\$ 54,005	
<u>OTHER REVENUE</u>	<u>\$ 100</u>	
TOTAL REVENUE		\$ 134,105

APPROPRIATIONS

CAPITAL IMPROVEMENTS	\$ 79,270	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 69,670</u>	
TOTAL APPROPRIATIONS		\$ 148,940

EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS	(\$ 14,835)
---------------------	-------------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 20,000	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ -15,600	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 370,370</u>	
TOTAL PROJECTED FUND BALANCE		\$ 374,770

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 58,385	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ -6,930	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 308,480</u>	
TOTAL PROJECTED FUND BALANCE		\$ 359,935

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 401 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
401-000-664.000	INVESTMENT INTEREST	52	100	444	100	0	0.00
401-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
401-000-673.000	GROSS SALE OF LOTS	113,212	70,000	148,195	80,000	10,000	14.29
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	20,000	20,000	45,335	25,335	126.68
401-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	0	7,400	7,400	8,670	1,270	17.16
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		113,264	97,500	176,039	134,105	36,605	37.54
TOTAL ESTIMATED REVENUES		113,264	97,500	176,039	134,105	36,605	37.54

CAPITAL PROJECTS FUND 401

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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 - 3 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
401-901-802.000	CONTRACTS	0	0	10	0	0	0.00
401-901-820.000	ENGINEERING	0	0	0	0	0	0.00
401-901-826.000	LEGAL FEES - SALE OF LOTS	125	0	1,100	300	300	0.00
401-901-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
401-901-962.000	PROPERTY TAXES	150	0	500	0	0	0.00
401-901-967.000	ADJUSTMENT FOR COST OF DEVELOPED LOTS	108,298	51,600	107,960	72,020	20,420	39.57
401-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
401-901-974.265	LAND IMPRVMENTS - CITY HALL	0	0	0	0	0	0.00
401-901-974.301	LAND IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-974.336	LAND IMPRVMENTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-974.441	LAND IMPRVMENTS - DPW	0	0	0	0	0	0.00
401-901-974.751	LAND IMPRVMENTS - PARKS	0	0	0	0	0	0.00
401-901-974.806	LAND IMPRVMENTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMENTS - CITY HALL	0	0	0	0	0	0.00
401-901-975.301	BLDG IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-975.336	BLDG IMPRVMENTS - FIRE DEPT	0	15,000	23,000	0	(15,000)	(100.00)
401-901-975.441	BLDG IMPRVMENTS - DPW	0	0	0	0	0	0.00
401-901-975.751	BLDG IMPRVMENTS - PARKS	0	0	0	6,950	6,950	0.00
401-901-975.806	BLDG IMPRVMENTS - COMM CNTR	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		108,573	66,600	132,570	79,270	12,670	19.02

CAPITAL PROJECTS FUND 401

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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

2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
401-991-999.101	TRANSFER TO GENERAL FUND	0	0	0	0	0	0.00
401-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FUND	0	0	0	69,670	69,670	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	69,670	69,670	0.00
TOTAL APPROPRIATIONS		108,573	66,600	132,570	148,940	82,340	123.63
NET OF REVENUES/APPROPRIATIONS - FUND 401		4,691	30,900	43,469	(14,835)	(45,735)	(148.01)
BEGINNING FUND BALANCE		326,613	331,304	331,304	374,773	43,469	13.12
ENDING FUND BALANCE		331,304	362,204	374,773	359,938	(2,266)	(0.63)

CAPITAL PROJECTS FUND 401

TRANSFER OUT

ACTIVITY 991

2018 - 2019 BUDGET

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

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

EQUIPMENT REPLACEMENT FUND 402

SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

TRANSFERS IN	\$ 76,280	
<u>OTHER REVENUE</u>	<u>\$ 0</u>	
TOTAL REVENUE		\$ 76,280

APPROPRIATIONS

<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 0

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 76,280
--	--	-----------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 6,000	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 4,335	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 150</u>	
TOTAL PROJECTED FUND BALANCE		\$ 10,485

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 12,610	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 74,005	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 150</u>	
TOTAL PROJECTED FUND BALANCE		\$ 86,765

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
402-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSHIP	0	0	0	0	0	0.00
402-000-664.000	INVESTMENT INTEREST	0	0	150	0	0	0.00
402-000-699.101	TRANSFER IN - GENERAL FUND	0	6,000	6,000	6,610	610	10.17
402-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	0	83,340	83,340	0	(83,340)	(100.00)
402-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	0	0	0	69,670	69,670	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		0	89,340	89,490	76,280	(13,060)	(14.62)
TOTAL ESTIMATED REVENUES		0	89,340	89,490	76,280	(13,060)	(14.62)

EQUIPMENT REPLACEMENT FUND 402

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	38,000	58,970	0	(38,000)	(100.00)
402-901-981.336	VEHICLE PURCHASE - FIRE DEPT	0	20,040	20,035	0	(20,040)	(100.00)
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	58,040	79,005	0	(58,040)	(100.00)
TOTAL APPROPRIATIONS		0	58,040	79,005	0	(58,040)	(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 402		0	31,300	10,485	76,280	44,980	143.71
BEGINNING FUND BALANCE		0	0	0	10,485	10,485	0.00
ENDING FUND BALANCE		0	31,300	10,485	86,765	55,465	177.20

EQUIPMENT REPLACEMENT FUND 402

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 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 2018 - 2019 BUDGET

ESTIMATED REVENUES

USER FEES	\$ 907,715	
<u>OTHER REVENUE</u>	<u>\$ 20,300</u>	
TOTAL ESTIMATED REVENUES		\$ 928,015

APPROPRIATIONS

SEWER MAINS	\$ 169,665	
SEWER TREATMENT	\$ 631,440	
SEWER ADMINISTRATION	\$ 64,990	
CAPITAL IMPROVEMENTS	\$ 10,000	
<u>DEBT SERVICE</u>	<u>\$ 16,565</u>	
TOTAL APPROPRIATIONS		\$ 892,660

EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS		\$ 35,355
---------------------	--	-----------

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 10,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 10,000

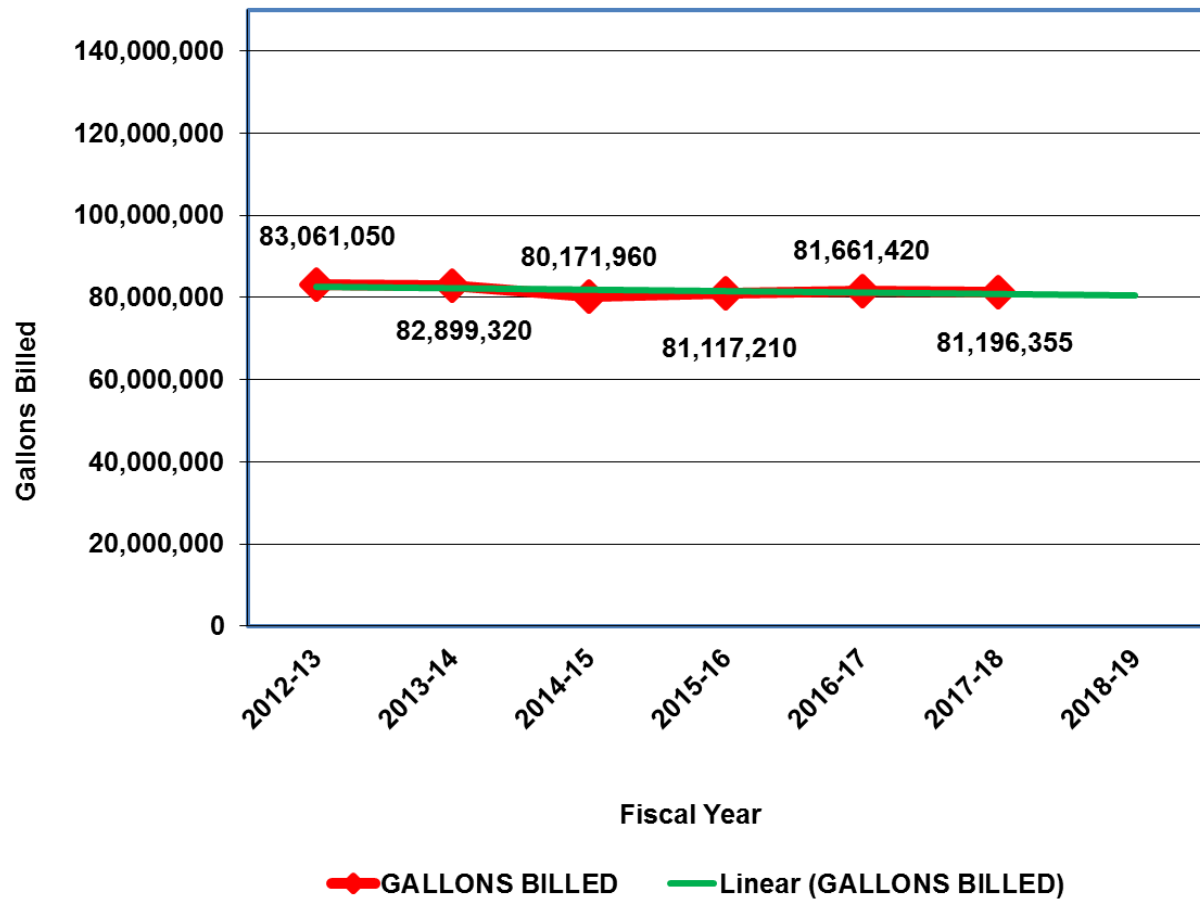
CHANGE IN NET ASSETS	\$ 45,355
----------------------	-----------

PROJECTED NET ASSETS JULY 1, 2018	\$4,250,440
-----------------------------------	-------------

PROJECTED NET ASSETS JUNE 30, 2019	\$4,295,795
------------------------------------	-------------

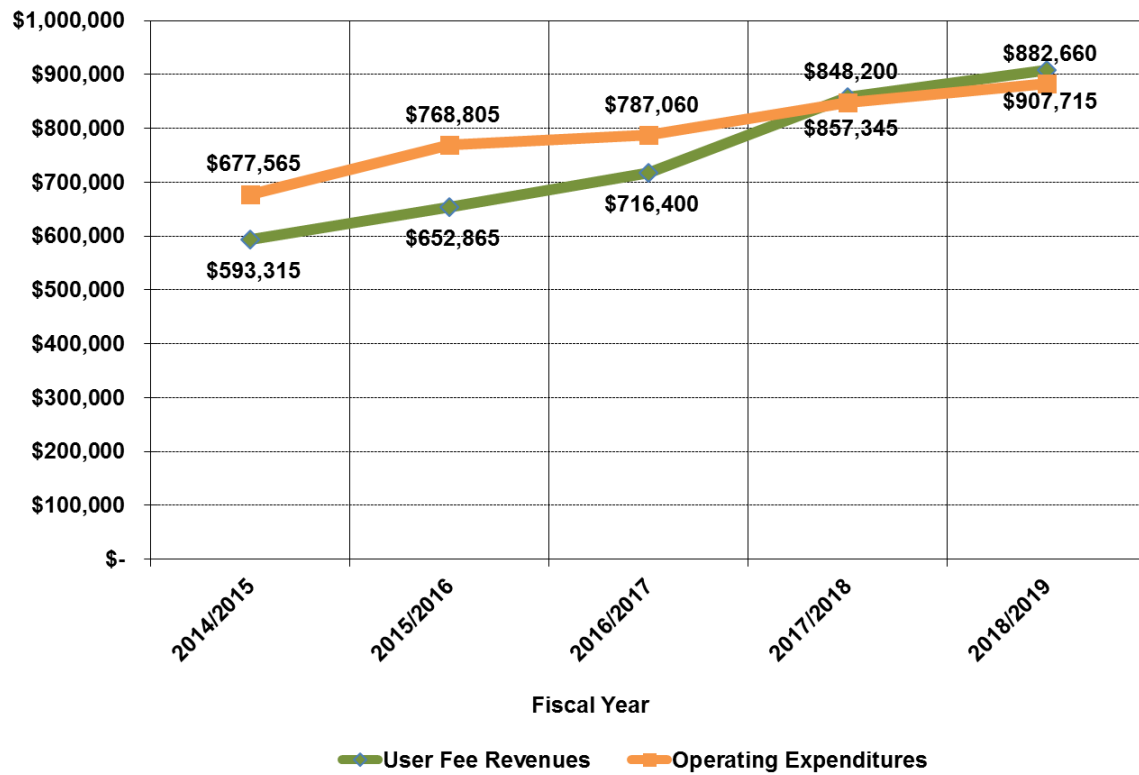
* [Note: Capital improvements shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues Over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations 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. 82 million gallons of use is projected for the 2018 - 2019 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:	\$ 36.99	10.00%	Increase
Commodity Rate:	\$ 7.51	5.00%	Increase
Industrial Rate	\$ 7.59	4.98%	Increase

Budget Revenue Projections

RTS Fees:	\$ 291,255	32.09%
Metered Sales:	\$ 616,460	67.91%
Total:	\$ 907,715	

Revenue Needed:	\$ 911,819
Excess/(Shortage):	(\$4,104)

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	1,514	1,514	\$ 36.99
1"	2.50	21	53	\$ 92.48
1 1/2"	5.00	9	45	\$ 184.95
2"	8.00	21	168	\$ 295.92
3"	16.00	4	64	\$ 591.84
4"	25.00	5	125	\$ 924.75
6"	50.00	0	0	\$ 1,849.50
8"	80.00	0	0	\$ 2,959.20
	Totals	1,574	1,969	

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

Projected Total Annual Sewer Billing (gallons):

82,000,000

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
2018-2019	\$ 169,665	\$ 631,440	-\$ 650	\$ 64,990	\$ 865,445	2.00%	\$ 17,309	\$ 29,065	\$ 911,819
2019-2020	\$ 173,060	\$ 644,070	-\$ 660	\$ 66,290	\$ 882,760	2.00%	\$ 17,655	\$ 40,454	\$ 940,869
2020-2021	\$ 176,520	\$ 656,950	-\$ 670	\$ 67,620	\$ 900,420	2.00%	\$ 18,008	\$ 40,384	\$ 958,812
Totals	\$ 519,245	\$ 1,932,460	-\$ 1,980	\$ 198,900	\$ 2,648,625		\$ 52,972	\$ 109,903	\$ 2,811,500

[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:	\$ 33.63

	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	\$ 882,754	30.00%	\$ 29,065	100.00%	\$ 293,891	\$ 37.33	\$ 3.70	11.00%
3 Year Rate	\$ 2,701,597	30.00%	\$ 109,903	100.00%	\$ 920,382	\$ 38.97	\$ 5.34	15.88%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 7.15

Current Industrial Commodity Rate:	\$ 7.23
Industrial Monitoring Budget:	\$ 650
Projected Industrial Use:	8,000,000

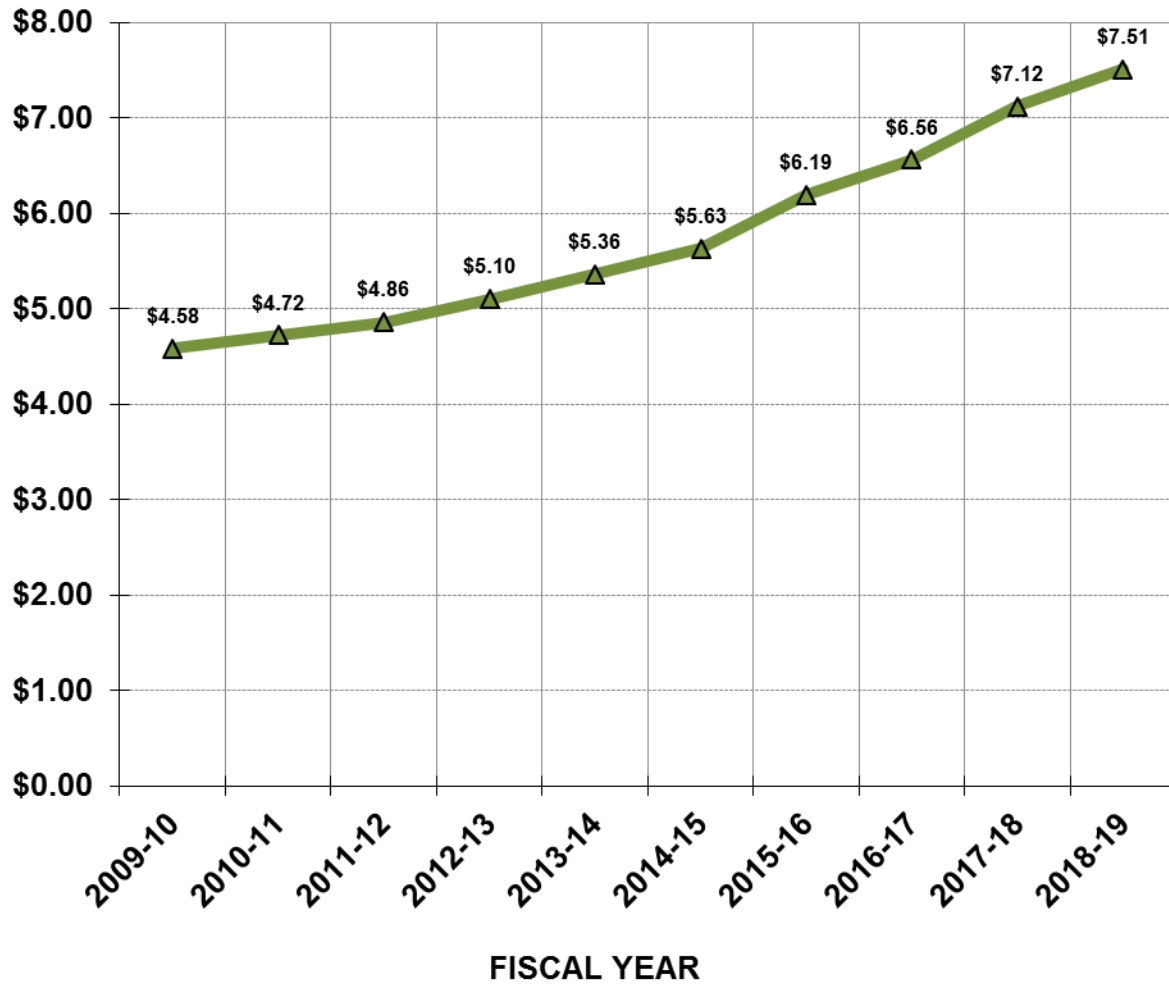
	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change	Calculated Industrial	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 882,754	70.00%	\$ 617,928	\$ 7.54	\$ 0.39	5.45%	\$ 0.08	\$ 0.00	0.00%
3 Year Rate	\$ 2,701,597	70.00%	\$ 1,891,118	\$ 7.69	\$ 0.54	7.55%	\$ 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
2018-2019	\$ 293,936	\$ 618,280	\$ 912,216	\$ 306,850	\$ 630,580	\$ 937,430
2019-2020				\$ 306,850	\$ 630,580	\$ 937,430
2020-2021				\$ 306,850	\$ 630,580	\$ 937,430
Totals			\$ 912,216	\$ 920,550	\$ 1,891,740	\$ 2,812,290

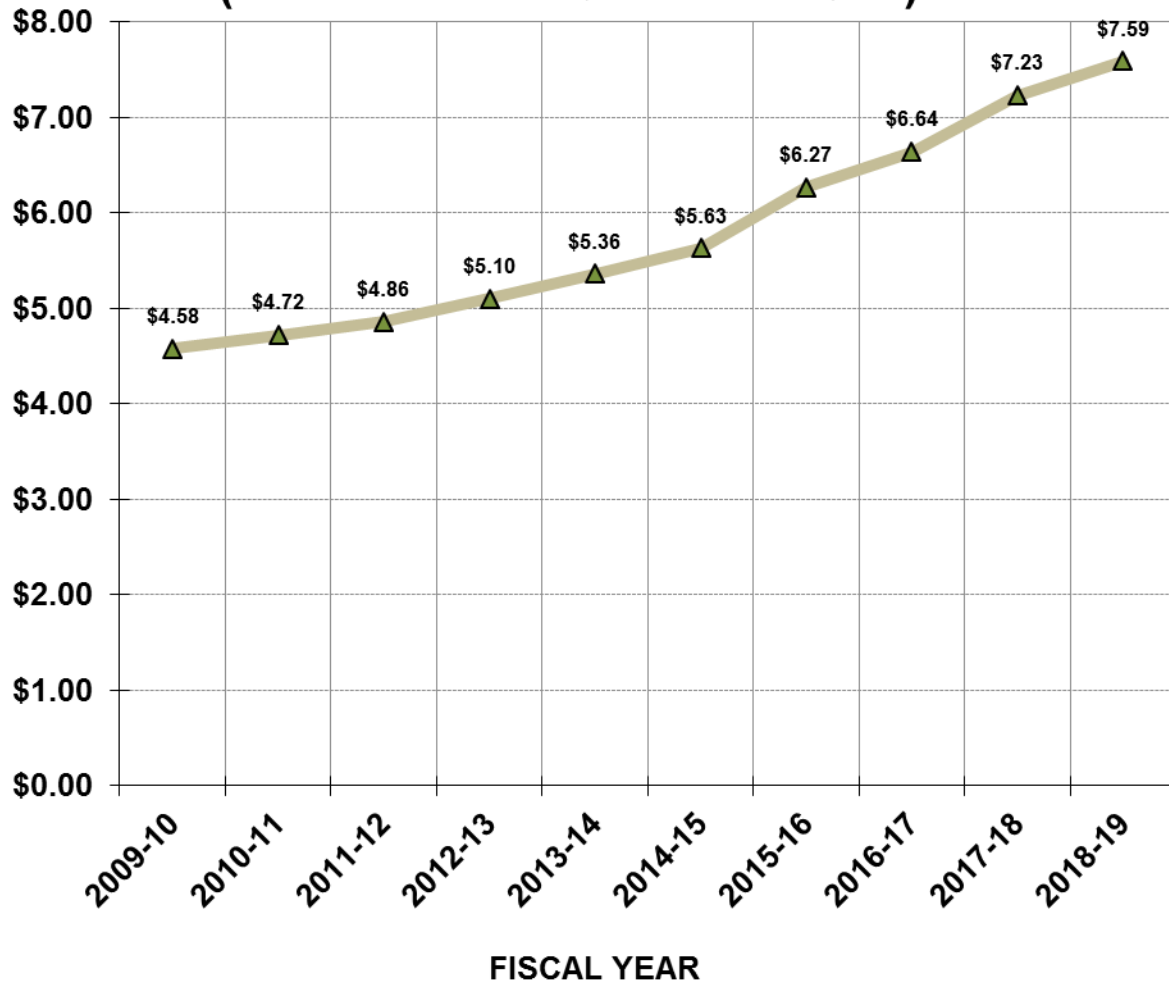
Billing Examples

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	\$ 36.99	\$ 135.18	\$ 172.17	33.63	\$ 128.70	\$ 162.33	\$ 9.84	
Annually	\$ 147.96	\$ 540.72	\$ 688.68	\$ 134.52	\$ 514.80	\$ 649.32	\$ 39.36	6.06%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 92.48	\$ 225.30	\$ 317.78	84.075	\$ 214.50	\$ 298.58	\$ 19.21	
Annually	\$ 369.92	\$ 901.20	\$ 1,271.12	\$ 336.30	\$ 858.00	\$ 1,194.30	\$ 76.82	6.43%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 591.84	\$ 1,241.22	\$ 1,833.06	538.08	\$ 1,181.72	\$ 1,719.80	\$ 113.26	
Annually	\$ 2,367.36	\$ 4,964.86	\$ 7,332.22	\$ 2,152.32	\$ 4,726.87	\$ 6,879.19	\$ 453.04	6.59%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 924.75	\$ 35,873.39	\$ 36,798.14	840.75	\$ 34,153.76	\$ 34,994.51	\$ 1,803.63	
Annually	\$ 3,699.00	\$ 143,493.57	\$ 147,192.57	\$ 3,363.00	\$ 136,615.05	\$ 139,978.05	\$ 7,214.52	5.15%

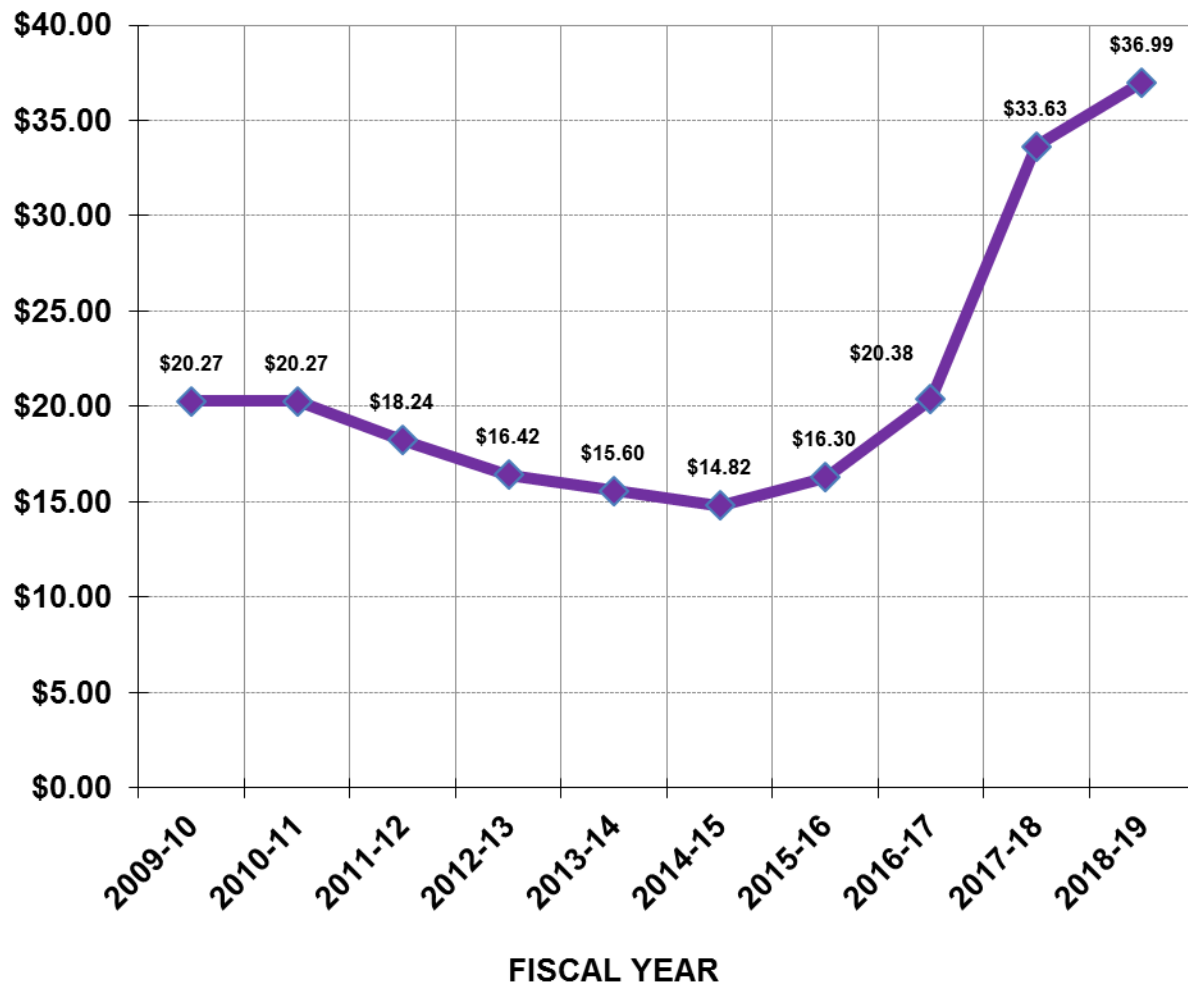
CITY OF OTSEGO RESIDENTIAL & COMMERCIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)



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
2018-2019 FISCAL YEAR

Fund 590 - SEWER FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
590-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
590-000-636.000	SEWER METERED SALES	543,194	594,090	585,630	616,460	22,370	3.77
590-000-637.000	READINESS TO SERVE FEES	166,064	263,255	265,000	291,255	28,000	10.64
590-000-638.000	SET-UP FEES	1,335	1,300	1,500	1,300	0	0.00
590-000-639.000	TAP-IN FEES	6,000	3,000	8,000	3,000	0	0.00
590-000-656.000	DELINQUENT PENALTIES	14,985	14,500	15,000	15,000	500	3.45
590-000-664.000	INVESTMENT INTEREST	352	1,000	200	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	0	0	0	0	0.00
590-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
590-000-675.000	INFRASTRUCTURE CONTRIBUTION - DEVELOPER	0	0	0	0	0	0.00
590-000-688.000	REFUNDS & REIMBURSEMENTS	618	0	670	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		732,548	877,145	876,000	928,015	50,870	5.80
TOTAL ESTIMATED REVENUES		732,548	877,145	876,000	928,015	50,870	5.80

SEWER FUND 590
ESTIMATED REVENUES
ACTIVITY 000
2018 - 2019 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 82 million gallons at current rates shown below, per 1,000 gallons of water usage:

Residential: \$7.51 3 Month Phase in beginning with September 1, 2018 billing

Commercial: \$7.51 3 Month Phase in beginning with September 1, 2018 billing

Industrial: \$7.59 3 Month Phase in beginning with September 1, 2018 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 \$36.99, to be phased in over three months beginning with the September 1, 2018 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
2018-2019 FISCAL YEAR

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 537 - SEWER MAINS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
590-537-702.000	SUPERVISORY WAGES	12,316	12,595	12,595	12,855	260	2.06
590-537-702.001	DPW SUPERVISORY WAGES	5,136	5,910	5,910	6,025	115	1.95
590-537-706.000	DPW WAGES	9,797	15,595	15,000	15,970	375	2.40
590-537-706.001	PART-TIME OR SEASONAL WAGES	37	130	150	150	20	15.38
590-537-715.000	FICA	1,959	2,685	2,575	2,745	60	2.23
590-537-716.000	HOSPITALIZATION	4,791	9,085	4,600	9,995	910	10.02
590-537-717.000	LIFE INSURANCE	44	45	50	55	10	22.22
590-537-718.000	RETIREMENT	2,217	2,620	3,000	3,285	665	25.38
590-537-719.000	DISABILITY	63	135	130	135	0	0.00
590-537-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-537-721.000	WORKERS COMPENSATION INSURANCE	970	1,075	1,075	1,105	30	2.79
590-537-740.000	OPERATING SUPPLIES	25,127	25,000	10,000	25,000	0	0.00
590-537-745.000	FUEL PURCHASES	485	250	450	450	200	80.00
590-537-760.000	MINOR EQUIPMENT PURCHASES	2,585	2,500	0	2,500	0	0.00
590-537-775.000	BUILDING MATERIALS	1,162	750	0	750	0	0.00
590-537-802.000	CONTRACTS	51,627	25,000	25,000	25,000	0	0.00
590-537-824.000	SERVICE AGREEMENTS	47	50	50	50	0	0.00
590-537-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
590-537-853.000	TELEPHONE	1,014	1,300	1,300	1,300	0	0.00
590-537-860.000	TRAVEL, LODGING & MEALS	291	250	200	250	0	0.00
590-537-872.000	VEHICLE MAINTENANCE	0	300	35	300	0	0.00
590-537-921.000	POWER - LIFT STATIONS	5,006	4,500	6,000	5,000	500	11.11
590-537-936.000	LIFT STATION MAINTENANCE	3,218	11,000	11,000	11,000	0	0.00
590-537-940.000	MOTOR EQUIPMENT RENTAL	3,770	5,000	5,500	5,000	0	0.00
590-537-960.000	INSURANCE	668	665	660	745	80	12.03
590-537-963.000	NON-INSURED CLAIMS/ REPAIRS BY OTHERS	0	0	0	0	0	0.00
590-537-968.000	DEPRECIATION	37,221	40,000	40,000	40,000	0	0.00
Totals for dept 537 - SEWER MAINS		169,551	166,440	145,280	169,665	3,225	1.94

SEWER FUND 590
SEWER MAINS
ACTIVITY 537
2018 - 2019 BUDGET

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

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

706.000 DPW WAGES - provides for 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.

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

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

802.000 CONTRACTS - provides for maintenance to any sewer lateral between the tree lawn and the main trunk line. Also provides annual maintenance to sewer system by an outside contractor with a large vacuor/sewer jet truck (\$25,000/year for 5 years).

824.000 SERVICE AGREEMENTS - 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
2018-2019 FISCAL YEAR

Fund 590 - SEWER FUND

APPROPRIATIONS

Dept 538 - WASTEWATER TREATMENT PLANT

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
590-538-702.000	SUPERVISORY WAGES	30,788	31,480	31,480	32,135	655	2.08
590-538-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
590-538-706.000	DPW WAGES	99,139	124,755	105,000	127,730	2,975	2.38
590-538-706.001	PART-TIME OR SEASONAL WAGES	0	130	0	150	20	15.38
590-538-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
590-538-715.000	FICA	8,980	12,205	10,440	12,495	290	2.38
590-538-716.000	HOSPITALIZATION	38,234	50,505	37,000	55,550	5,045	9.99
590-538-717.000	LIFE INSURANCE	230	235	225	235	0	0.00
590-538-718.000	RETIREMENT	12,051	14,185	13,650	14,520	335	2.36
590-538-719.000	DISABILITY	461	580	510	600	20	3.45
590-538-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-538-721.000	WORKERS COMPENSATION INSURANCE	3,193	3,420	3,200	3,455	35	1.02
590-538-727.000	OFFICE SUPPLIES	187	450	450	450	0	0.00
590-538-728.000	POSTAGE	450	300	350	400	100	33.33
590-538-737.000	SUBSCRIPTIONS	0	200	0	200	0	0.00
590-538-740.000	OPERATING SUPPLIES	2,134	3,500	3,500	3,500	0	0.00
590-538-741.000	CHEMICALS	25,555	28,000	25,000	28,000	0	0.00
590-538-741.001	LABORATORY SUPPLIES	1,547	6,500	6,000	6,500	0	0.00
590-538-742.000	UNIFORM PURCHASES	550	600	800	800	200	33.33
590-538-745.000	FUEL PURCHASES	1,779	950	1,700	1,200	250	26.32
590-538-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
590-538-760.000	MINOR EQUIPMENT PURCHASES	868	8,000	9,000	8,000	0	0.00
590-538-802.000	CONTRACTS	6,194	35,000	25,000	35,000	0	0.00
590-538-803.000	COMMERCIAL LAB ANALYSIS	1,670	1,500	1,800	1,750	250	16.67
590-538-803.001	COMMERCIAL LAB ANALYSIS - IND WASTE	535	650	500	650	0	0.00
590-538-805.000	SLUDGE REMOVAL & HAULING	13,231	16,000	16,000	16,000	0	0.00
590-538-806.000	SERVICE CONTRACTS	1,935	6,500	2,000	6,500	0	0.00
590-538-812.000	UNIFORM CLEANING & REPAIR	1,331	1,500	1,450	1,500	0	0.00
590-538-824.000	SERVICE AGREEMENTS	46	200	0	200	0	0.00
590-538-826.000	LEGAL	2	0	0	0	0	0.00
590-538-835.000	MEDICAL EXAMS & SERVICES	130	0	35	0	0	0.00
590-538-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
590-538-853.000	TELEPHONE	447	1,300	525	1,300	0	0.00
590-538-860.000	TRAVEL, LODGING & MEALS	159	400	100	400	0	0.00
590-538-872.000	VEHICLE MAINTENANCE	239	800	125	800	0	0.00
590-538-921.000	POWER	33,737	35,000	35,000	35,000	0	0.00
590-538-923.000	NATURAL GAS	9,293	14,000	9,000	14,000	0	0.00
590-538-924.000	WATER & SEWER	17,049	14,000	14,000	14,000	0	0.00
590-538-931.000	BUILDING & GROUNDS MAINTENANCE	13,314	15,000	12,000	15,000	0	0.00
590-538-933.000	EQUIPMENT MAINTENANCE	30,935	25,000	20,000	25,000	0	0.00
590-538-940.000	MOTOR EQUIPMENT RENTAL	3,753	5,000	4,000	5,000	0	0.00
590-538-955.000	DUES	710	1,000	1,000	1,000	0	0.00
590-538-956.000	TRAINING PROGRAMS & CONFERENCES	604	1,000	500	1,000	0	0.00
590-538-960.000	INSURANCE	4,812	4,655	4,810	5,320	665	14.29
590-538-968.000	DEPRECIATION	121,773	156,000	156,000	156,000	0	0.00
Totals for dept 538 - WASTEWATER TREATMENT PLANT		488,045	620,600	552,150	631,440	10,840	1.75

SEWER FUND 590
SEWER TREATMENT
ACTIVITY 538
2018 - 2019 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
590-539-701.000	CITY MANAGER SALARY	9,609	9,650	5,200	8,800	(850)	(8.81)
590-539-702.000	SUPERVISORY WAGES	9,398	9,945	9,945	10,150	205	2.06
590-539-702.001	DPW SUPERVISORY WAGES	570	660	660	670	10	1.52
590-539-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
590-539-705.000	CLERICAL WAGES	11,178	11,670	11,500	11,915	245	2.10
590-539-706.000	DPW WAGES	194	1,300	3,300	1,335	35	2.69
590-539-706.001	PART-TIME OR SEASONAL WAGES	1,306	2,785	2,000	2,840	55	1.97
590-539-715.000	FICA	2,349	2,815	2,500	2,790	(25)	(0.89)
590-539-716.000	HOSPITALIZATION	6,477	6,085	6,000	6,475	390	6.41
590-539-717.000	LIFE INSURANCE	47	45	35	50	5	11.11
590-539-718.000	RETIREMENT	2,084	2,220	2,200	2,265	45	2.03
590-539-719.000	DISABILITY	80	95	65	95	0	0.00
590-539-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-539-721.000	WORKERS COMPENSATION INSURANCE	220	285	335	295	10	3.51
590-539-727.000	OFFICE SUPPLIES	571	1,000	500	1,000	0	0.00
590-539-728.000	POSTAGE	1,624	1,400	1,475	1,500	100	7.14
590-539-745.000	FUEL PURCHASES	47	0	10	0	0	0.00
590-539-760.000	MINOR EQUIPMENT PURCHASES	924	2,750	500	4,500	1,750	63.64
590-539-801.000	BANKING CHARGES	1,320	0	1,500	1,500	1,500	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	2,860	2,500	2,245	2,500	0	0.00
590-539-824.001	WEB SITE SERVICES	69	0	0	0	0	0.00
590-539-826.000	LEGAL	3,211	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	372	100	490	500	400	400.00
590-539-860.000	TRAVEL, LODGING & MEALS	20	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	56	200	0	200	0	0.00
590-539-900.000	ADVERTISING & PUBLISHING	194	0	20	0	0	0.00
590-539-902.000	COPY CHARGES	254	230	200	230	0	0.00
590-539-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
590-539-940.000	MOTOR EQUIPMENT RENTAL	420	500	1,400	500	0	0.00
590-539-955.000	DUES	379	440	0	440	0	0.00
590-539-956.000	TRAINING PROGRAMS & CONFERENCES	0	945	0	945	0	0.00
590-539-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	100	0	0	(100)	(100.00)
590-539-960.000	INSURANCE	270	280	280	335	55	19.64
590-539-961.000	PERMITS & LICENSES	452	0	0	0	0	0.00
590-539-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 539 - SEWER FUND ADMINISTRATION		58,865	61,160	54,695	64,990	3,830	6.26

SEWER FUND 590

SEWER FUND ADMINISTRATION

ACTIVITY 539

2018 - 2019 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 20 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
2018-2019 FISCAL YEAR

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	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	65,000	0	0	(65,000)	(100.00)
590-901-975.000	BUILDINGS & ADDITIONS	0	0	0	10,000	10,000	0.00
590-901-977.000	EQUIPMENT PURCHASE	0	40,000	0	0	(40,000)	(100.00)
590-901-980.000	OFFICE EQUIP & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	105,000	0	10,000	(95,000)	(90.48)

SEWER FUND 590

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 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.

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

- A \$10,000 boiler replacement is necessary this year.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
590-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
590-906-991.000	BOND PRINCIPAL	0	0	0	0	0	0.00
590-906-995.000	BOND INTEREST	0	0	0	16,565	16,565	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	16,565	16,565	0.00
TOTAL APPROPRIATIONS		716,461	953,200	752,125	892,660	(60,540)	(6.35)
NET OF REVENUES/APPROPRIATIONS - FUND 590		16,087	(76,055)	123,875	35,355	111,410	(146.49)
BEGINNING FUND BALANCE		4,110,486	4,126,566	4,126,566	4,250,441	123,875	3.00
ENDING FUND BALANCE		4,126,573	4,050,511	4,250,441	4,285,796	235,285	5.81

SEWER FUND 590

DEBT SERVICE

ACTIVITY 906

2018 - 2019 BUDGET

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

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

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

WATER FUND

FUND 591 SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

USER FEES	\$ 605,505	
<u>OTHER REVENUE</u>	<u>\$ 20,080</u>	
TOTAL ESTIMATED REVENUES		\$ 625,585

APPROPRIATIONS

WATER MAINS	\$ 380,945	
WATER PUMPING	\$ 174,290	
WATER FUND ADMINISTRATION	\$ 66,010	
CAPITAL IMPROVEMENTS	\$ 120,000	
<u>DEBT SERVICE</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 741,245

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 115,660)
--	--------------

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 120,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 120,000

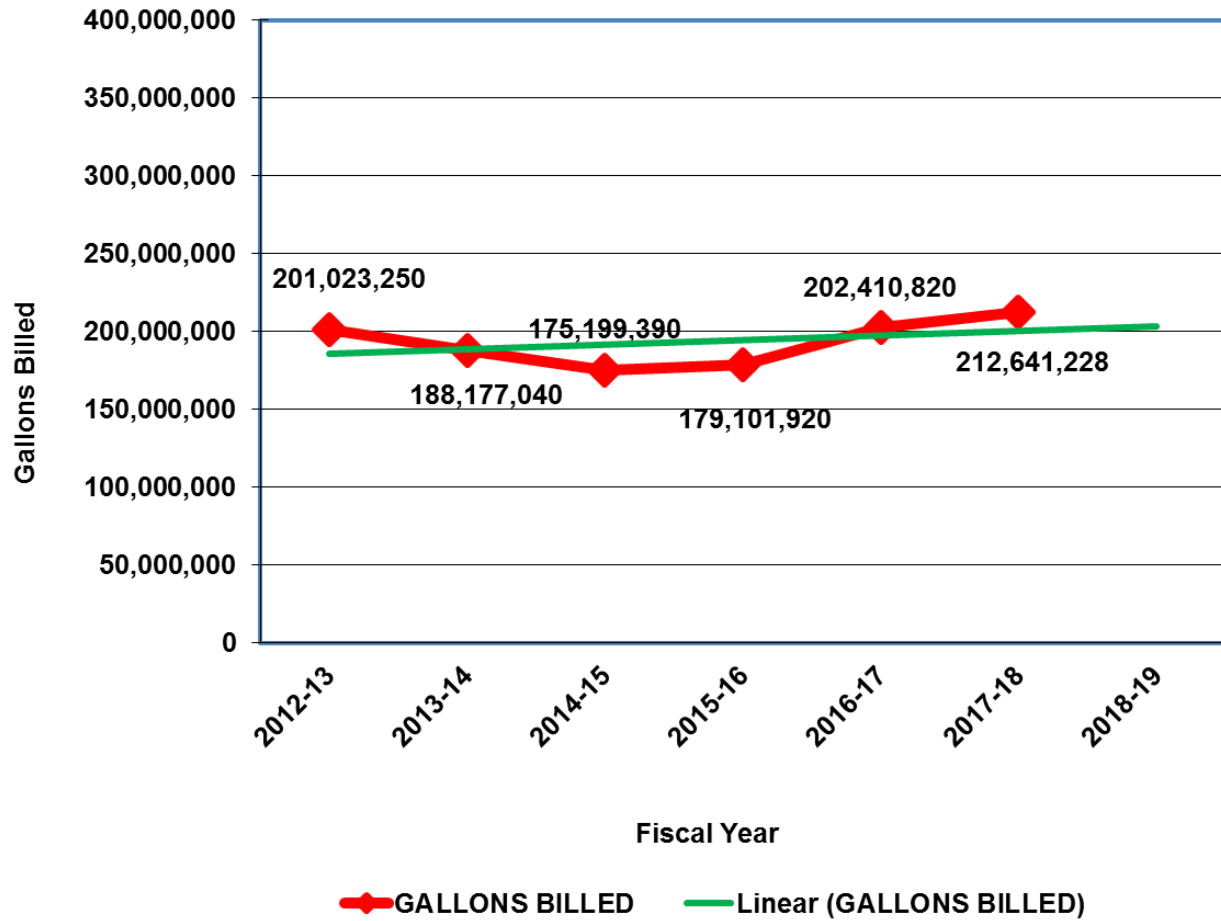
CHANGE IN NET ASSETS	\$ 4,340
----------------------	----------

PROJECTED NET ASSETS JULY 1, 2018	\$2,340,910
-----------------------------------	-------------

PROJECTED NET ASSETS JUNE 30, 2019	\$2,345,250
------------------------------------	-------------

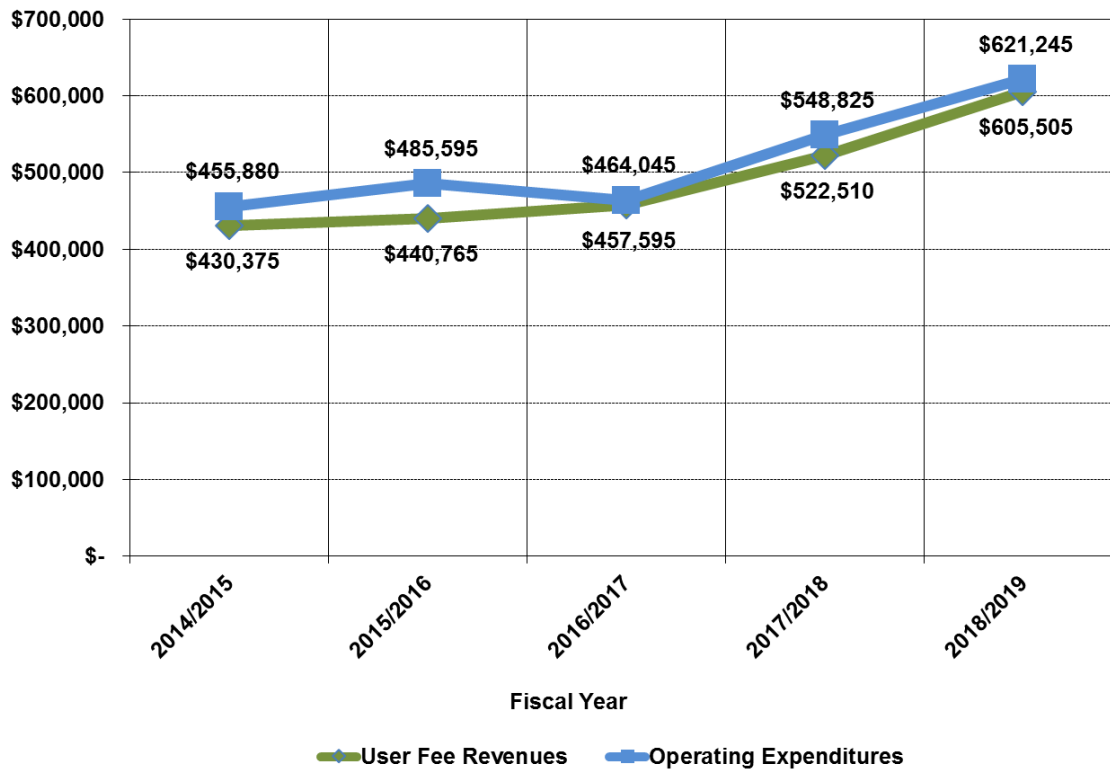
[Note: Capital improvements shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations 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 205 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:	\$ 18.46	20.00%	Increase
Commodity Rate:	\$ 2.16	6.00%	Increase

Budget Revenue Projections

RTS Fees:	\$ 162,705	26.87%
Metered Sales:	\$ 442,800	73.13%
Total:	\$ 605,505	
Revenue Needed:	\$ 633,670	
Excess/(Shortage):	(\$28,165)	

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	1,544	1,544	\$ 18.46
1"	2.50	25	63	\$ 46.15
1 1/2"	5.00	9	45	\$ 92.30
2"	8.00	26	208	\$ 147.68
3"	16.00	4	64	\$ 295.36
4"	25.00	6	150	\$ 461.50
6"	50.00	1	50	\$ 923.00
8"	80.00	1	80	\$ 1,476.80
Totals		1,616	2,204	

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

Projected Total Annual Water Billing (gallons):

205,000,000

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
2018-2019	\$ 380,945	\$ 174,290	\$ 66,010	\$ 0	\$ 621,245	2.00%	\$ 12,425	\$ 633,670
2019-2020	\$ 388,560	\$ 177,780	\$ 67,330	\$ 0	\$ 633,670	2.00%	\$ 12,673	\$ 646,343
2020-2021	\$ 396,330	\$ 181,340	\$ 68,680	\$ 0	\$ 646,350	2.00%	\$ 12,927	\$ 659,277
Totals	\$ 1,165,835	\$ 533,410	\$ 202,020	\$ 0	\$ 1,901,265		\$ 38,025	\$ 1,939,290

[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:	\$ 15.38

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 633,670	30.00%	\$ 190,101	\$ 21.57	\$ 6.19	40.25%
3 Year Rate	\$ 1,939,290	30.00%	\$ 581,787	\$ 22.01	\$ 6.63	43.11%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 2.04

	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 633,670	70.00%	\$ 443,569	\$ 2.17	\$ 0.13	6.37%
3 Year Rate	\$ 1,939,290	70.00%	\$ 1,357,503	\$ 2.21	\$ 0.17	8.33%

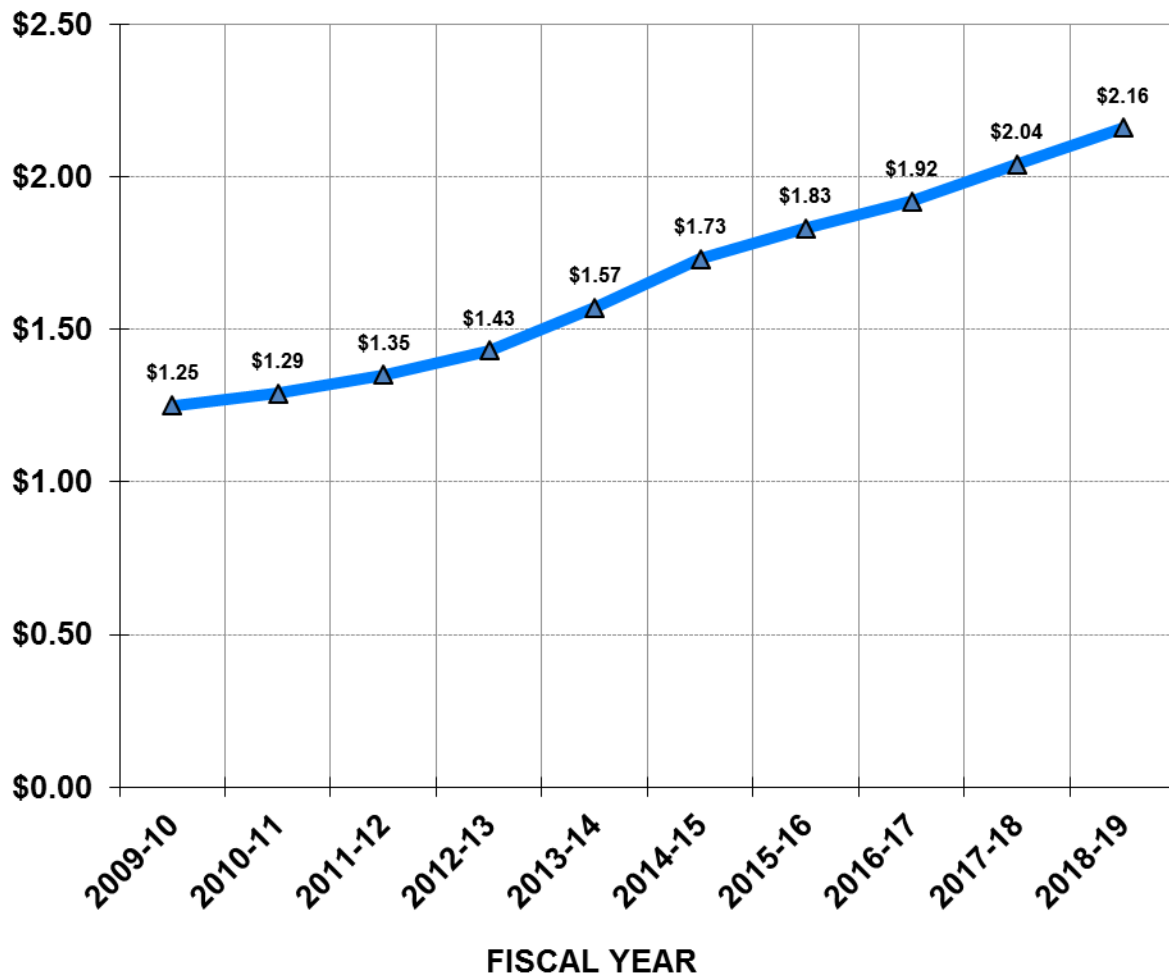
Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2018-2019	\$ 190,118	\$ 444,850	\$ 634,968
2019-2020			
2020-2021			
Totals			\$ 634,968

Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 193,996	\$ 453,050	\$ 647,046
\$ 193,996	\$ 453,050	\$ 647,046
\$ 193,996	\$ 453,050	\$ 647,046
\$ 581,988	\$ 1,359,150	\$ 1,941,138

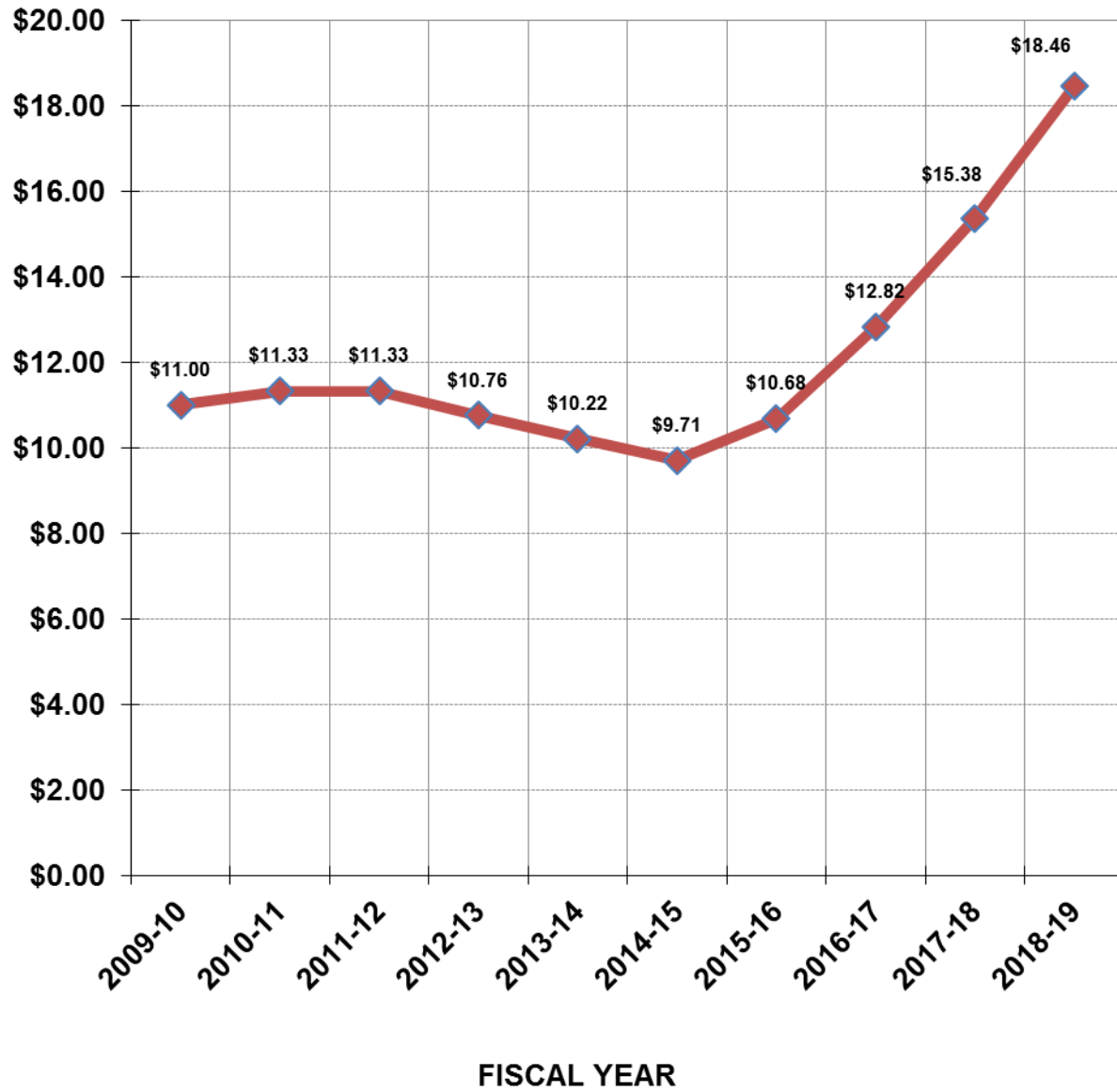
Billing Examples

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	\$ 18.46	\$ 38.88	\$ 57.34	\$ 15.38	\$ 36.72	\$ 52.10	\$ 5.24	
Annually	\$ 73.84	\$ 155.52	\$ 229.36	\$ 61.52	\$ 146.88	\$ 208.40	\$ 20.96	10.06%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 46.15	\$ 64.80	\$ 110.95	\$ 38.45	\$ 61.20	\$ 99.65	\$ 11.30	
Annually	\$ 184.60	\$ 259.20	\$ 443.80	\$ 153.80	\$ 244.80	\$ 398.60	\$ 45.20	11.34%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 295.36	\$ 356.99	\$ 652.35	\$ 246.08	\$ 337.16	\$ 583.24	\$ 69.11	
Annually	\$ 1,181.44	\$ 1,427.98	\$ 2,609.42	\$ 984.32	\$ 1,348.64	\$ 2,332.96	\$ 276.45	11.85%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 461.50	\$ 10,317.78	\$ 10,779.28	\$ 384.50	\$ 9,744.57	\$ 10,129.07	\$ 650.21	
Annually	\$ 1,846.00	\$ 41,271.12	\$ 43,117.12	\$ 1,538.00	\$ 38,978.28	\$ 40,516.28	\$ 2,600.84	6.42%

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



CITY OF OTSEGO WATER BASE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

Fund 591 - WATER FUND
ESTIMATED REVENUES
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	400,290	387,600	425,000	442,800	55,200	14.24
591-000-637.000	READINESS TO SERVE FEES	113,845	134,910	135,000	162,705	27,795	20.60
591-000-638.000	SET-UP FEES	1,350	1,300	1,500	1,300	0	0.00
591-000-639.000	TAP-IN FEES	6,000	3,000	7,000	3,000	0	0.00
591-000-656.000	DELINQUENT PENALTIES	5,868	6,000	6,400	6,000	0	0.00
591-000-664.000	INVESTMENT INTEREST	2,329	1,000	3,200	2,500	1,500	150.00
591-000-670.001	HYDRANT RENTAL	6,370	6,370	0	7,280	910	14.29
591-000-671.000	MISCELLANEOUS REVENUE	3,325	0	1,735	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	217	0	550	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
591-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	34,000	34,000	0	(34,000)	(100.00)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		539,594	574,180	614,385	625,585	51,405	8.95
TOTAL ESTIMATED REVENUES		539,594	574,180	614,385	625,585	51,405	8.95

WATER FUND 591

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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 205 million gallons of water at a rate of \$2.16 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2018, 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 \$18.46, to be phased in over three months beginning with the September 1, 2018 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 \$40 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.
- 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
2018-2019 FISCAL YEAR

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 550 - WATER MAINS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
591-550-702.000	SUPERVISORY WAGES	6,158	6,295	6,295	6,430	135	2.14
591-550-702.001	DPW SUPERVISORY WAGES	1,141	1,315	1,315	1,340	25	1.90
591-550-706.000	DPW WAGES	54,809	64,975	60,000	61,205	(3,770)	(5.80)
591-550-706.001	PART-TIME OR SEASONAL WAGES	5,384	5,500	2,500	445	(5,055)	(91.91)
591-550-715.000	FICA	4,759	5,930	5,400	5,425	(505)	(8.52)
591-550-716.000	HOSPITALIZATION	18,993	23,070	20,000	23,530	460	1.99
591-550-717.000	LIFE INSURANCE	79	115	110	110	(5)	(4.35)
591-550-718.000	RETIREMENT	5,840	6,405	6,000	6,220	(185)	(2.89)
591-550-719.000	DISABILITY	252	275	250	260	(15)	(5.45)
591-550-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-550-721.000	WORKERS COMPENSATION INSURANCE	2,323	2,650	2,400	2,295	(355)	(13.40)
591-550-740.000	OPERATING SUPPLIES	95,225	75,000	80,000	75,000	0	0.00
591-550-760.000	MINOR EQUIPMENT PURCHASES	0	4,000	0	3,000	(1,000)	(25.00)
591-550-802.000	CONTRACTS	15,300	25,000	25,000	95,000	70,000	280.00
591-550-803.000	MISS DIG NOTIFICATION SERVICE	167	500	700	700	200	40.00
591-550-824.000	SERVICE AGREEMENTS	965	750	960	1,000	250	33.33
591-550-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
591-550-853.000	TELEPHONE	816	1,600	845	1,600	0	0.00
591-550-860.000	TRAVEL, LODGING & MEALS	79	50	15	50	0	0.00
591-550-900.000	ADVERTISING & PUBLISHING	441	200	275	200	0	0.00
591-550-932.000	WATER TOWER MAINTENANCE	1,070	6,000	1,500	6,000	0	0.00
591-550-933.000	EQUIPMENT MAINTENANCE	1,031	200	210	1,000	800	400.00
591-550-940.000	MOTOR EQUIPMENT RENTAL	25,146	20,000	20,000	20,000	0	0.00
591-550-960.000	INSURANCE	936	1,000	950	1,135	135	13.50
591-550-968.000	DEPRECIATION	62,916	69,000	0	69,000	0	0.00
Totals for dept 550 - WATER MAINS		303,830	319,830	234,725	380,945	61,115	19.11

WATER FUND 591
WATER MAINS
ACTIVITY 550
2018 - 2019 BUDGET

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

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

706.000 DPW WAGES - provides 2,300 hours of service which include maintenance/repair of water mains, flushing of lines, etc.

706.001 PART-TIME OR SEASONAL WAGES – 30 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 – provides annual maintenance including service replacement (\$50,000), valve replacement (20,000) and hydrant replacement (\$25,000).

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
2018-2019 FISCAL YEAR

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 551 - WATER PUMPING

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
591-551-702.000	SUPERVISORY WAGES	12,316	12,595	12,595	12,855	260	2.06
591-551-702.001	DPW SUPERVISORY WAGES	571	660	660	670	10	1.52
591-551-706.000	DPW WAGES	13,121	18,195	14,000	18,630	435	2.39
591-551-706.001	PART-TIME OR SEASONAL WAGES	0	130	40	75	(55)	(42.31)
591-551-715.000	FICA	1,840	2,475	2,100	2,525	50	2.02
591-551-716.000	HOSPITALIZATION	6,219	9,930	7,500	10,925	995	10.02
591-551-717.000	LIFE INSURANCE	47	50	50	55	5	10.00
591-551-718.000	RETIREMENT	2,263	2,855	2,500	2,985	130	4.55
591-551-719.000	DISABILITY	74	125	100	125	0	0.00
591-551-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-551-721.000	WORKERS COMPENSATION INSURANCE	871	1,020	950	1,070	50	4.90
591-551-740.000	OPERATING SUPPLIES	1,102	2,000	3,000	2,000	0	0.00
591-551-741.000	CHEMICALS	10,588	12,000	11,200	12,000	0	0.00
591-551-741.001	LABORATORY SUPPLIES	1,503	1,000	1,000	1,200	200	20.00
591-551-742.000	UNIFORM PURCHASES	0	150	300	150	0	0.00
591-551-745.000	FUEL PURCHASES	953	800	950	800	0	0.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	541	3,500	500	3,500	0	0.00
591-551-802.000	CONTRACTS	60	34,000	34,000	0	(34,000)	(100.00)
591-551-803.000	COMMERCIAL LAB ANALYSIS	2,145	4,000	2,400	4,000	0	0.00
591-551-812.000	UNIFORM CLEANING & REPAIR	420	250	250	250	0	0.00
591-551-824.000	SERVICE AGREEMENTS	271	2,100	360	2,100	0	0.00
591-551-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
591-551-853.000	TELEPHONE	193	250	225	250	0	0.00
591-551-860.000	TRAVEL, LODGING & MEALS	151	250	125	250	0	0.00
591-551-872.000	VEHICLE MAINTENANCE	0	200	75	200	0	0.00
591-551-921.000	POWER	44,422	43,000	44,000	44,000	1,000	2.33
591-551-930.000	WELL MAINTENANCE PROGRAM	25,561	28,000	25,000	28,000	0	0.00
591-551-931.000	BUILDING & GROUNDS MAINTENANCE	570	4,000	1,500	4,000	0	0.00
591-551-933.000	EQUIPMENT MAINTENANCE	96	2,500	500	2,500	0	0.00
591-551-940.000	MOTOR EQUIPMENT RENTAL	6,931	4,000	6,500	7,000	3,000	75.00
591-551-956.000	TRAINING PROGRAMS & CONFERENCES	455	700	700	700	0	0.00
591-551-960.000	INSURANCE	823	795	850	905	110	13.84
591-551-968.000	DEPRECIATION	10,552	10,570	0	10,570	0	0.00
Totals for dept 551 - WATER PUMPING		144,659	202,100	173,930	174,290	(27,810)	(13.76)

WATER FUND 591
WATER PUMPING
ACTIVITY 551
2018 - 2019 BUDGET

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

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

706.000 DPW WAGES - provides 700 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES - 5 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
2018-2019 FISCAL YEAR

Fund 591 - WATER FUND

APPROPRIATIONS

Dept 552 - WATER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
591-552-701.000	CITY MANAGER SALARY	9,611	9,650	5,200	8,800	(850)	(8.81)
591-552-702.000	SUPERVISORY WAGES	9,397	9,945	9,945	10,150	205	2.06
591-552-702.001	DPW SUPERVISORY WAGES	570	660	660	670	10	1.52
591-552-702.002	ADM. ASSISTANT/INTERN	0	0	0	0	0	0.00
591-552-705.000	CLERICAL WAGES	11,176	11,670	11,400	11,915	245	2.10
591-552-706.000	DPW WAGES	496	1,300	3,000	1,335	35	2.69
591-552-706.001	PART-TIME OR SEASONAL WAGES	1,306	2,785	1,600	2,840	55	1.97
591-552-715.000	FICA	2,368	2,815	2,435	2,790	(25)	(0.89)
591-552-716.000	HOSPITALIZATION	5,584	6,085	6,000	6,475	390	6.41
591-552-717.000	LIFE INSURANCE	39	45	35	50	5	11.11
591-552-718.000	RETIREMENT	2,112	2,220	2,100	2,265	45	2.03
591-552-719.000	DISABILITY	89	95	65	95	0	0.00
591-552-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-552-721.000	WORKERS COMPENSATION INSURANCE	230	285	340	295	10	3.51
591-552-727.000	OFFICE SUPPLIES	621	600	500	600	0	0.00
591-552-728.000	POSTAGE	1,174	1,100	1,100	1,200	100	9.09
591-552-745.000	FUEL PURCHASES	31	100	25	100	0	0.00
591-552-760.000	MINOR EQUIPMENT PURCHASES	924	2,750	750	4,500	1,750	63.64
591-552-801.000	BANKING CHARGES	1,320	0	1,600	1,500	1,500	0.00
591-552-802.000	CONTRACTS	2,500	0	0	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	2,270	1,200	2,600	2,600	1,400	116.67
591-552-824.001	WEB SITE SERVICES	79	0	10	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	366	100	490	500	400	400.00
591-552-860.000	TRAVEL, LODGING & MEALS	20	50	15	50	0	0.00
591-552-872.000	VEHICLE MAINTENANCE	0	100	0	100	0	0.00
591-552-900.000	ADVERTISING & PUBLISHING	0	375	20	375	0	0.00
591-552-902.000	COPY CHARGES	254	230	200	230	0	0.00
591-552-933.000	EQUIPMENT MAINTENANCE	497	200	0	200	0	0.00
591-552-940.000	MOTOR EQUIPMENT RENTAL	437	500	1,500	500	0	0.00
591-552-955.000	DUES	379	450	0	450	0	0.00
591-552-956.000	TRAINING PROGRAMS & CONFERENCES	0	945	1,150	950	5	0.53
591-552-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	100	0	100	0	0.00
591-552-960.000	INSURANCE	270	500	330	335	(165)	(33.00)
591-552-961.000	PERMITS & LICENSES	1,625	1,230	1,300	1,230	0	0.00
591-552-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 552 - WATER FUND ADMINISTRATION		58,055	60,895	56,680	66,010	5,115	8.40

WATER FUND 591

WATER FUND ADMINISTRATION

ACTIVITY 552

2018 - 2019 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 21 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
2018-2019 FISCAL YEAR

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	165,000	0	120,000	(45,000)	(27.27)
591-901-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	165,000	0	120,000	(45,000)	(27.27)

WATER FUND 591

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 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. A new well will be drilled to replace Well #5 due to reduced capacity (\$120,000).

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
2018-2019 FISCAL YEAR

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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		506,544	747,825	465,335	741,245	(6,580)	(0.88)
NET OF REVENUES/APPROPRIATIONS - FUND 591		33,050	(173,645)	149,050	(115,660)	57,985	(33.39)
BEGINNING FUND BALANCE		2,158,809	2,191,859	2,191,859	2,340,909	149,050	6.80
ENDING FUND BALANCE		2,191,859	2,018,214	2,340,909	2,225,249	207,035	10.26

WATER FUND 591
DEBT SERVICE
ACTIVITY 906
2018 - 2019 BUDGET

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

MOTOR POOL FUND

FUND 661 SUMMARY OF REVENUES & APPROPRIATIONS 2018 - 2019 BUDGET

ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 205,000	
SALE OF VEHICLES & EQUIPMENT	\$ 0	
FUEL REIMBURSEMENT	\$ 20,000	
<u>OTHER REVENUE</u>	<u>\$ 1,100</u>	
TOTAL ESTIMATED REVENUES		\$ 226,100

APPROPRIATIONS

EQUIPMENT POOL OPERATIONS	\$ 210,525	
<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 157,000</u>	
TOTAL APPROPRIATIONS		\$ 367,525

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 141,425)
--	--	--------------

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

<u>EQUIPMENT PURCHASES BECOME ASSET(S)</u>	<u>\$ 157,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 157,000

CHANGE IN NET ASSETS		\$ 15,575
----------------------	--	-----------

PROJECTED NET ASSETS JULY 1, 2018		\$ 830,970
-----------------------------------	--	------------

PROJECTED NET ASSETS JUNE 30, 2019		\$ 846,545
------------------------------------	--	------------

* [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
2018-2019 FISCAL YEAR

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
661-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
661-000-628.000	CITY LABOR & MATERIALS	485	0	300	0	0	0.00
661-000-664.000	INVESTMENT INTEREST	840	750	1,400	1,100	350	46.67
661-000-667.000	EQUIPMENT RENTAL	207,001	180,000	215,000	205,000	25,000	13.89
661-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
661-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	12,000	0	0	(12,000)	(100.00)
661-000-685.000	FUEL REIMBURSEMENT	16,207	20,000	15,000	20,000	0	0.00
661-000-688.000	REFUNDS & REIMBURSEMENTS	981	0	170	0	0	0.00
661-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	3,744	0	0	0	0	0.00
661-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
661-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
661-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		229,258	212,750	231,870	226,100	13,350	6.27
TOTAL ESTIMATED REVENUES		229,258	212,750	231,870	226,100	13,350	6.27

MOTOR POOL FUND 661

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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
2018-2019 FISCAL YEAR

Fund 661 - MOTOR POOL FUND

APPROPRIATIONS

Dept 442 - EQUIPMENT POOL OPERATIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
661-442-702.000	SUPERVISORY WAGES	3,723	3,805	3,805	3,885	80	2.10
661-442-702.001	DPW SUPERVISORY WAGES	2,853	3,285	3,285	3,350	65	1.98
661-442-705.000	CLERICAL WAGES	2,556	2,670	2,650	2,725	55	2.06
661-442-706.000	DPW WAGES	13,185	33,790	18,000	27,280	(6,510)	(19.27)
661-442-706.001	PART-TIME OR SEASONAL WAGES	2,828	975	1,300	1,120	145	14.87
661-442-715.000	FICA	1,823	3,485	2,220	3,000	(485)	(13.92)
661-442-716.000	HOSPITALIZATION	5,923	12,965	7,500	11,500	(1,465)	(11.30)
661-442-717.000	LIFE INSURANCE	33	70	45	65	(5)	(7.14)
661-442-718.000	RETIREMENT	1,975	3,580	2,615	3,350	(230)	(6.42)
661-442-719.000	DISABILITY	83	165	100	140	(25)	(15.15)
661-442-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
661-442-721.000	WORKERS COMPENSATION INSURANCE	726	1,300	800	1,140	(160)	(12.31)
661-442-740.000	OPERATING SUPPLIES	6,221	5,000	4,200	5,000	0	0.00
661-442-745.000	FUEL PURCHASES	31,297	47,000	34,000	40,000	(7,000)	(14.89)
661-442-760.000	MINOR EQUIPMENT PURCHASES	7,108	6,000	5,500	6,000	0	0.00
661-442-801.000	BANKING CHARGES	880	750	1,100	1,100	350	46.67
661-442-802.000	CONTRACTS	5,297	0	2,000	2,500	2,500	0.00
661-442-807.000	AUDIT	770	770	770	770	0	0.00
661-442-824.000	SERVICE AGREEMENTS	46	0	60	0	0	0.00
661-442-852.000	MISC COMM/INTERNET	0	0	0	0	0	0.00
661-442-853.000	TELEPHONE	73	0	90	90	90	0.00
661-442-860.000	TRAVEL, LODGING & MEALS	99	50	50	50	0	0.00
661-442-933.000	EQUIPMENT MAINTENANCE	15,853	17,000	16,500	17,000	0	0.00
661-442-955.000	DUES	424	460	58	460	0	0.00
661-442-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
661-442-960.000	INSURANCE	8,936	9,610	10,510	10,000	390	4.06
661-442-968.000	DEPRECIATION	60,141	60,000	0	70,000	10,000	16.67
Totals for dept 442 - EQUIPMENT POOL OPERATIONS		172,853	212,730	117,158	210,525	(2,205)	(1.04)

MOTOR POOL FUND 661

MOTOR POOL OPERATIONS

ACTIVITY 442

2018 - 2019 BUDGET

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

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

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

706.000 DPW WAGES - provides 1,025 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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	60,000	0	50,000	(10,000)	(16.67)
661-901-977.000	CAPITAL OUTLAY - SHOP EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	CAPITAL OUTLAY - LICENSED VEHICLES	0	0	0	107,000	107,000	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	60,000	0	157,000	97,000	161.67
TOTAL APPROPRIATIONS		172,853	272,730	117,158	367,525	94,795	34.76
NET OF REVENUES/APPROPRIATIONS - FUND 661		56,405	(59,980)	114,712	(141,425)	(81,445)	135.79
BEGINNING FUND BALANCE		659,855	716,260	716,260	830,972	114,712	16.02
ENDING FUND BALANCE		716,260	656,280	830,972	689,547	33,267	5.07

MOTOR POOL FUND 661

CAPITAL IMPROVEMENTS

ACTIVITY 901

2018 - 2019 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 2018 - 2019 BUDGET

ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$	7,015	
SPECIAL ASSESSMENT INTEREST	\$	955	
INVESTMENT INTEREST	\$	700	
<u>TRANSFER FROM STREET & BRIDGE FUND</u>	<u>\$</u>	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 8,670

APPROPRIATIONS

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

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS			\$ 8,670
--	--	--	----------

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2018			\$ 334,400
---	--	--	------------

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2019			\$ 343,070
--	--	--	------------

BUDGET REPORT FOR CITY OF OTSEGO
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 APPROVED % CHANGE
805-000-445.000	INT & PENALTY FEES	4	0	0	0	0	0.00
805-000-664.000	INVESTMENT INTEREST	845	700	600	700	0	0.00
805-000-665.000	SPECIAL ASSESSMENT INTEREST	866	750	660	955	205	27.33
805-000-672.000	SPECIAL ASSESSMENT REV.	18,290	5,725	9,325	7,015	1,290	22.53
805-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		20,005	7,175	10,585	8,670	1,495	20.84
TOTAL ESTIMATED REVENUES		20,005	7,175	10,585	8,670	1,495	20.84

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

ESTIMATED REVENUES

ACTIVITY 000

2018 - 2019 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.

#113 – 2017 Phase II South Farmer Street Improvements payable through 2027.

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
2018-2019 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED AMT CHANGE	2018-19 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	22,402	22,000	28,070	0	(22,000)	(100.00)
805-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
805-991-999.591	TRANSFER TO WATER FUND	0	34,000	0	0	(34,000)	(100.00)
Totals for dept 991 - TRANSFERS OUT		22,402	56,000	28,070	0	(56,000)	(100.00)
TOTAL APPROPRIATIONS		22,402	56,000	28,070	0	(56,000)	(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 805		(2,397)	(48,825)	(17,485)	8,670	57,495	(117.76)
BEGINNING FUND BALANCE		354,282	351,884	351,884	334,399	(17,485)	(4.97)
ENDING FUND BALANCE		351,885	303,059	334,399	343,069	40,010	13.20
ESTIMATED REVENUES - ALL FUNDS		5,939,032	6,538,410	6,292,684	5,998,890	0	0.00
APPROPRIATIONS - ALL FUNDS		6,051,271	7,300,710	6,342,866	6,362,265	0	0.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(112,239)	(762,300)	(50,182)	(363,375)		
BEGINNING FUND BALANCE - ALL FUNDS		16,240,362	17,193,021	17,193,021	17,810,225	617,204	3.59
FUND BALANCE ADJUSTMENTS - ALL FUNDS		1,064,899	667,386	667,386	0	0	0.00
ENDING FUND BALANCE - ALL FUNDS		17,193,022	17,098,107	17,810,225	17,446,850	348,743	2.04

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS OUT ACTIVITY 991 2018 - 2019 BUDGET

999.101 TRANSFER TO GENERAL FUND - provides special assessment portion of sidewalk improvements.

999.202 TRANSFER TO MAJOR STREET FUND - provides special assessment portion for Major Street Fund construction project(s).

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

999.591 TRANSFER TO WATER STREET FUND - provides special assessment portion for special Water Fund project – well closures on city-owned property.

