

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



**FISCAL YEAR  
July 1, 2019 - June 30, 2020**



**CITY OF OTSEGO  
ANNUAL APPROPRIATIONS BILL**

**FOR FISCAL YEAR  
JULY 1, 2019 - JUNE 30, 2020**

**CITY COMMISSION**

CYNTHIA S. CORNELL-TROBECK, MAYOR  
STACEY L. WITHEE, MAYOR PRO TEM  
NICK J. BREEDVELD, COMMISSIONER  
LAURI A. KRUEGER, COMMISSIONER  
BRENT E. MILHIEM, COMMISSIONER

**CITY ADMINISTRATION**

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



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May 20, 2019

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

## STATE OF THE CITY

As we approach the 2019-20 budget, you will see that we have no major projects planned. This is a break with recent history with the wastewater treatment plant improvements in 2018-19 and the South Farmer Street reconstruction in 2017-18. The larger expenditures are based around the maintenance of all of our assets and infrastructure. This maintenance is vital to extending out the useful life of the assets and delaying the purchasing of their replacement. This approach has allowed for the City of Otsego (the City) to continue to have beautiful, safe and clean equipment and facilities. The purchase of boilers and pumps are not always the most exciting purchases, however the lasting effect is always appreciated.

As you look through all of the municipal funds you will see the need for more revenues. Much of the revenue sources are out of the city's control, such as state revenue sharing or MDOT road funding coming from Lansing or the limitations with Headlee effecting our mileage collection. It seems like everywhere we turn, we are losing anticipated revenue due to either new legislation or fees coming out of Lansing. We would be mistaken to anticipate Lansing fixing this problem themselves. We are aware that the best way to increase revenues is by increasing the size of the pie. With the pie being the taxable value of the City as a whole. Our efforts to attract people to grow the "pie" include drawing patrons to our downtown, marketing the community and the local businesses to the outside world.

Below are some of the efforts we are making in 2019-20 to do just that:

- The most ambitious portion of the budget is based around a large DDA community pavilion to be constructed on the riverfront as part of the Riverfront Redevelopment. Hopefully, that project will be exclusively funded with crowdfunding and grant funds. The plan is that a facility like this within our downtown will bring commerce and attention to our downtown businesses while providing a permanent home to amenities such as the Otsego Farmer's Market, ice rink, outdoor concerts along with many other private uses of the facility. This is dovetailing off of the back alley (north side of the 100 block of East Allegan Street) repurposing done in 2018-19.
- In 2019-20 we are making an intentional effort to make the City a destination location where people want to spend their time enjoying, working or living. We all know the high quality of life that we provide here in Otsego. The commencement of a marketing campaign will hopefully accomplish that goal. This marketing effort will be an opportunity for us to put the City in front of them in multiple different ways. We are working closely with Otsego Public Schools and Otsego District Public Library along with local businesses to put together a professionally assembled ad campaign that will hopefully attract entrepreneurs looking for a perfect location to start their business and young couples looking for a quiet community that provides for an amazing setting to raise their families.
- The City will be contracting with Lakeshore Advantage in 2019-20 to provide economic development services for all City of Otsego businesses. Lakeshore Advantage will allow for Otsego businesses to compete with others across the state and beyond. This will provide a great service to our current businesses and potentially bringing some additional businesses to the city. Their resources in the region are second to none!

As we compare this budget to years prior, the biggest change is the source of the revenues coming into the DDA/Main Street Fund. Previously the DDA/Main Street was funded through a Taxed Increment Financing (TIF) arm. The TIF is based off of the increases of real and personable property taxable values that were established many years prior

for the DDA District. The agreement at that time allowed for the DDA to capture tax revenue otherwise allocated to other taxing agencies. However, with all of the modifications that have been applied to how taxable values are currently calculated, our TIF has officially gone negative. Meaning the DDA/Main Street is no longer receiving funds from those other taxing agencies. There is no structural change taking place, due to the fact that the city has allocated funds from the General Fund to make up the difference.

One of the biggest opportunities for the City of Otsego lies with the redevelopment of the former Rock-Tenn paper mill. We made great strides in 2018-19 with the \$1M EPA grant to remove the power house. There are many obstacles left to be dealt with as that property is transformed. The first step is to have the rest of the buildings demolished. The next step will be a thorough environmental study to get an understanding of any and all potential contamination found on the site. The final step will be to have a developer transform this beautiful large riverfront property into a vital piece of the future of the City of Otsego. I can guarantee that all of that will not take place in 2019-20. However, I think we are on the right track with this property. We have begun the process of demolition and the power house is now down! That was the only portion of the building that contained asbestos and, as you might expect, the most expensive portion to demolish. The City continues to seek out any and all grant opportunities to get us closer to full redevelopment. We are approaching the funding for the project with an open mind.

The City will operate with a millage rate of 11.6283 mills, as regulated by the City Charter and Headlee Amendment. The City Charter limits the millage rate to 12.5, but in 1993 the Headlee Amendment permanently reduced it to the current rate, due to property values increasing greater than the rate of inflation. While the State limits cities to a maximum of 19 mills, the City Charter limits our millage rate to 12.5 mills (which is further reduced to 11.6283 mills by the Headlee Amendment).

A dedicated Public Safety Millage of 1.9243 helps provide revenue for police and fire departments. Although this provides some necessary revenues, the General Fund will transfer a substantial subsidy to cover the costs of the Public Safety Fund.

The Solid Waste Reduction Millage of 1.9089 pays for recycling services and the operation of the transfer station. The cost of recycling has been steadily rising all across the world, not just here in Otsego. This brings the total millage for 2019 to 15.4615 mills.

The City strives to provide quality public services to its residents at a fair and responsible cost in a transparent manner. We are confident this 2019-20 budget continues with that tradition.

The following is a brief overview of all departmental budgets.

## WATER AND SANITARY SEWER

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

In 2018-19 there were some significant infrastructure improvements in both our water and sanitary sewer systems. This year will be focused on maintaining all of the infrastructure. We are also complying with the State of Michigan Lead and Copper Rules by beginning the replacement of lead and copper services.

**WATER:** For Water, this year, we recommend a 15 percent increase in the RTS fee and a two percent two percent increase of the commodity rate.

**SEWER:** For Sewer, we recommend a ten percent increase in the RTS fee and a six percent increase of the commodity rate.

**TOTAL RESIDENTIAL BILL:** With the implementation of the new rates, combining the changes in water and sewer for residential customers, they will see an overall increase of about six percent. For a resident using 18,000 gallons they will see an increase of about \$15.29, 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 South Grant Street, Eley Street and the 500 block of West Orleans Street and 500 block of West Franklin Street.

## PUBLIC SAFETY FUND

This is the third year of the dedicated public safety millage. Roughly two 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 ten percent of the departmental costs, while a subsidy from the General Fund provides for the largest share.

POLICE: The police department is the largest expenditure of the Public Safety Fund. 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 24 hour coverage. The department employs five full-time officers and three part-time officers and a working chief of police. The department continues to maintain a detective position, which has proven to be a great asset to the City. We continue to focus on providing the highest quality of service to our residents, at the lowest possible cost.

FIRE: The Otsego Fire Department is an on-call fire department with one full-time employee. The full-time firefighter position is still relatively new and has been utilized to fill many gaps. The position responds to calls during the day along with addressing any maintenance needed for equipment or vehicles. The on-call firefighters are paid an hourly rate, only when called for service. The City has a contractual relationship with Otsego Township (the Township) which shares the costs associated with the Department, in return for fire and first responder services in the Township. This Agreement has been in place for several years and continues to clearly benefit both the City and the Township. The department is trained as Medical First Responders and responds both to medical emergencies and fire alarms. The department continues to respond to nearly 1000 calls for service each year, which is amazing for a community of our size.

## 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 had 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 biggest change from previous years revolves around the source of revenues. As mentioned prior, the City is now exclusively responsible for the DDA/Main Street revenues. Previously a portion of those revenues came from other local taxing agencies. In the 2019-20 Budget, the Main Street events will be similar to years prior with the largest planned event being Gus Macker once again. There is a large project that is being proposed, and that is the creation of a large riverfront community pavilion. It is anticipated that this will be paid with grants and crowdfunding donations.

## SUMMARY

The 2019-20 Budget, as a whole, is rather status quo. No funding of large projects are planned just the provision of services and some asset management. The issue with that is the fact that we are still spending some fund balance. Not a lot, but some. Expenditures are increasing while revenues are stagnant. This year is not unique, this has been a trend for the recent past. Providing quality public services is simply costing more than before and our revenues do not demonstrate that same increase. An example of this is the new “Lead and Copper Rules” that have been issued down by the State. The State now requires us to replace all water services that may include short lengths of lead up to the building within 20 years (don’t worry there are not many!). This operation is not cheap, and yet there are no additional funds to pay for that service. Or another example is the fire department. The calls are increasing up to 1000 calls a year. That is drastically up from ten years prior. The previous models of funding were not based on this large amount of calls. That is an increase in expenditures with no increase in any revenues. That makes these budgets more and more difficult with lower and lower fund balances. Going forward, we will continue to search out revenue sources and attempt to keep costs down where possible. We will continue to provide Otsego residents and patrons quality public services while being proud stewards of community tax dollars.

Respectfully,

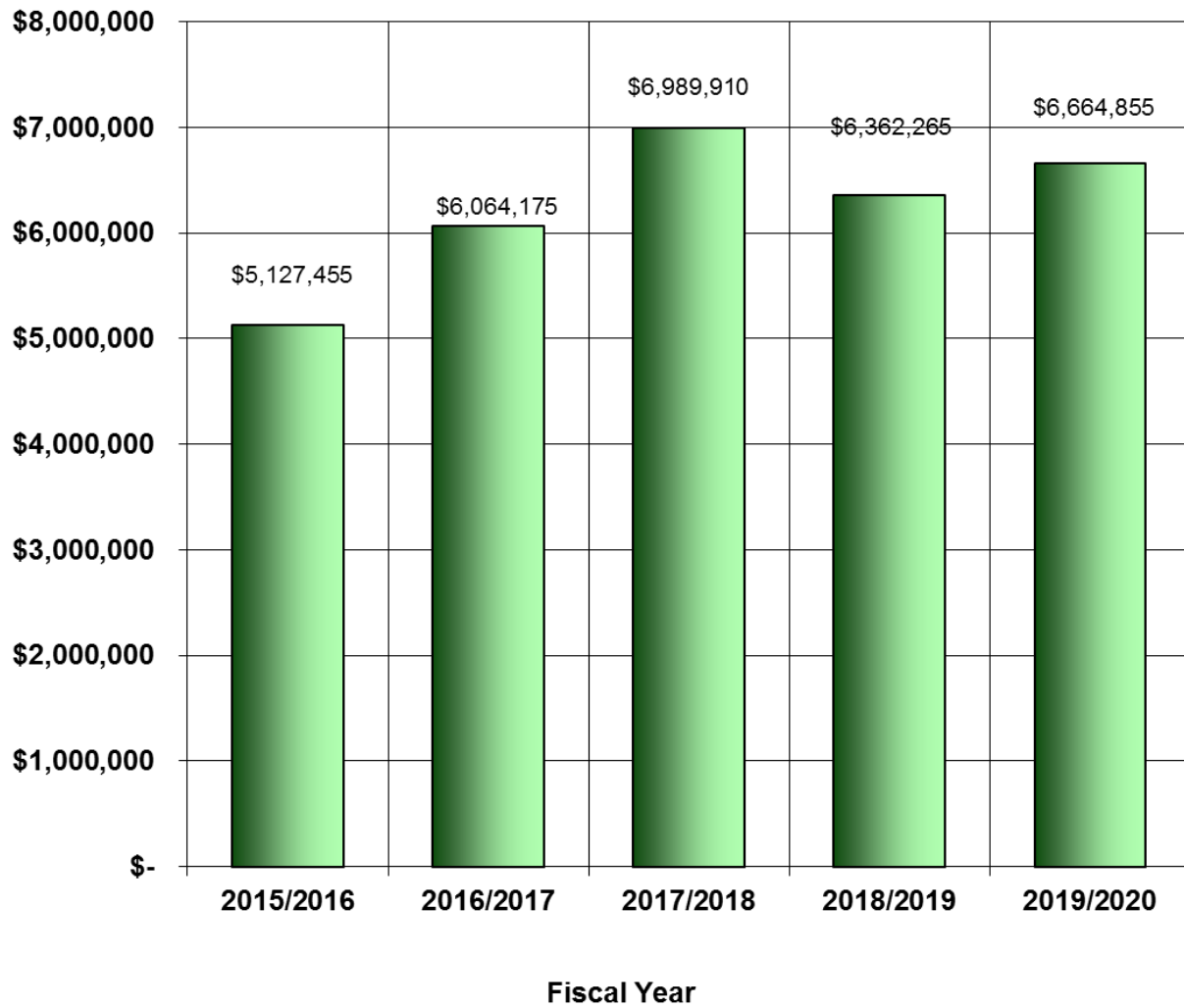
Aaron Mitchell  
City Manager

## CITY OF OTSEGO

### 2019 - 2020 ANNUAL APPROPRIATIONS BY FUND

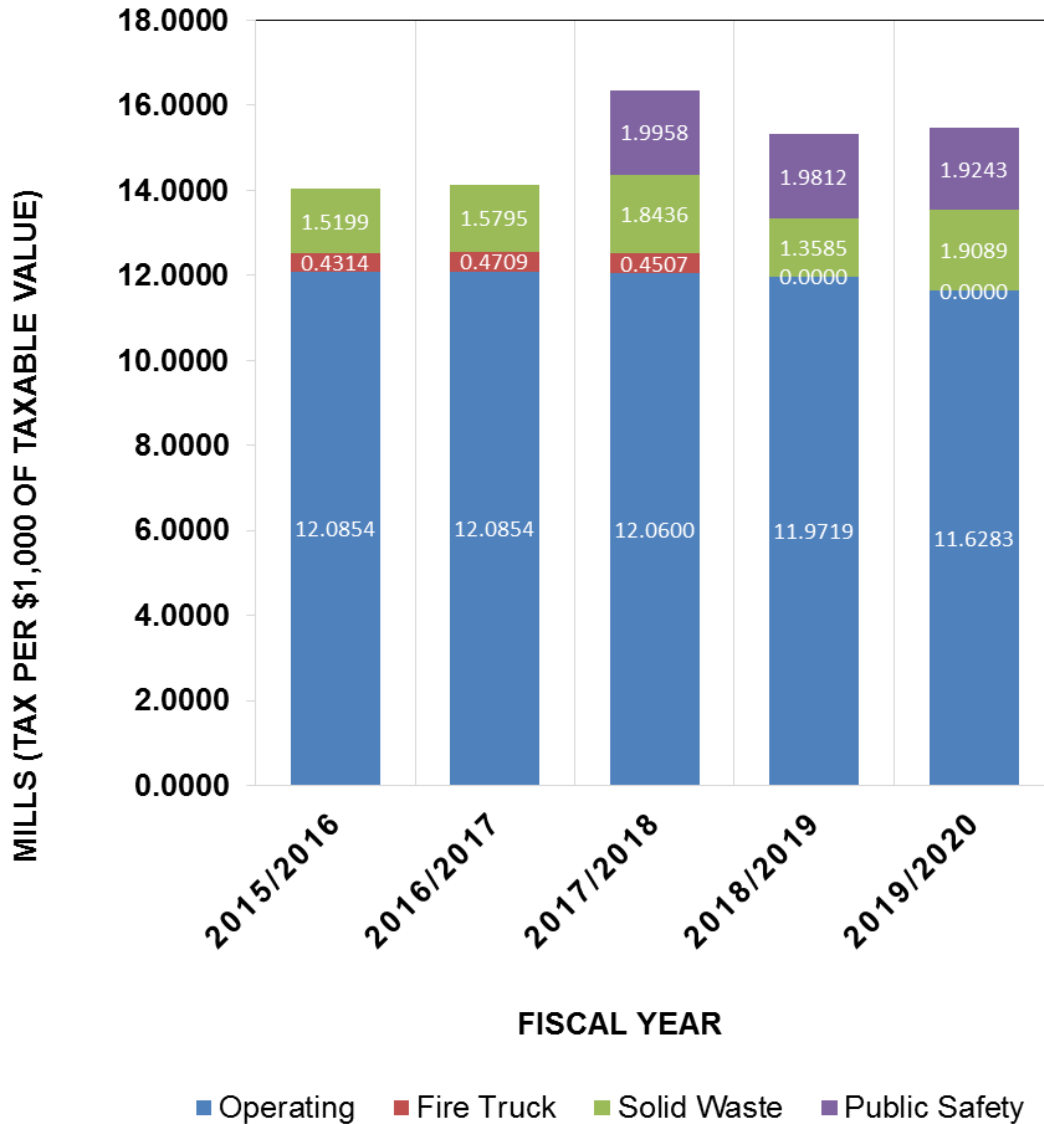
GENERAL FUND	\$1,936,605
MAJOR STREET FUND	243,120
LOCAL STREET FUND	258,255
PUBLIC SAFETY FUND	1,245,855
STREET & BRIDGE FUND	60,600
SOLID WASTE & RECYCLING FUND	231,345
DOWNTOWN DEVELOPMENT AUTHORITY	550,200
EQUIPMENT DEBT FUND	0
CAPITAL PROJECTS FUND	119,670
EQUIPMENT REPLACEMENT FUND	30,000
SEWER FUND	1,111,290
WATER FUND	624,535
MOTOR POOL FUND	253,380
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>0</u>
 TOTAL APPROPRIATIONS	
FISCAL YEAR 2019 - 2020	\$6,664,855

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



The total annual appropriation for all funds shows an overall increase of 4.8 percent from last year's original appropriations.

## CITY OF OTSEGO FIVE YEAR MILLAGE HISTORY



The total city millage to be levied this year increases .98 percent (.1499 mills) from 15.3116 to 15.4615 mills. This year marks the third 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 2019 tax year is 11.6283, public safety is 1.9243, and solid waste reduction millage is 1.9089. The fire truck bond debt retirement millage approved in May of 2013 was eliminated last year, as the debt was fully repaid in May 2018.

# CITY OF OTSEGO

## 2019 - 2020 BUDGET

### PERSONNEL

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

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

The Otsego City Police Department is located at 127 Court Street. This department consists of the police chief, a detective, four patrol officers, a permanent part-time officer, 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 one full-time firefighter and 30 paid on-call firefighters. The City is reimbursed annually by Otsego Township for its share of the department's expense, as provided by mutual agreement.

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

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

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



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

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

	Planned Capital	Fiscal Year					
		2019	2020	2021	2022	2023	2024
Fund	Expenditure	2020	2021	2022	2023	2024	2025
Major Streets							
	South Grant Street Resurface	\$36,700					
	North North Street Resurface		\$41,000				
	Dix Street Resurface			\$187,495			
	Washington Street Resurface			\$187,495			
	South Wilmott Street Resurface (South of Dix Street)				\$53,845		
	Brookside Drive Resurface					\$44,153	
	Total	\$36,700	\$41,000	\$374,990	\$53,845	\$44,153	\$0
Local Streets							
	500 block of W. Orleans, Franklin	\$32,525					
	Eley St	\$60,000					
	Culvert replacement - Helen Ave.		\$153,750				
	Street resurface - John, Helen west of North		\$51,250				
	Temple, Allen			\$36,772			
	Goodsell				\$53,845		
	Howard, Clara, Kay, Brookside					\$60,710	
	Windigo Lane						\$45,256
	Total	\$92,525	\$205,000	\$36,772	\$53,845	\$60,710	\$45,256
Capital Project Fund							
	City Hall Boiler Replacement	\$22,000					
	Roof for DPW Fuel System and Yard Materials	\$28,000					
	Police Dept. HVAC		\$16,000				
	City Hall Telephone System			\$8,000			
	Police Dept. Telephone System			\$8,000			
	Brookside Park Wood Play Structure Replacement				\$16,390		
	Police Department Roof				\$25,000		
	Memorial Park Metal Play Structure					\$17,000	
	Memorial Park Parking Lot & Drive Resurface					\$34,000	
	Northside Park Small Pavilion Rehab/Replacement					\$17,000	
	Brookside Park Metal Play Structure Replacement						\$17,500
	Memorial Park Fence Replacement						\$58,000
	Total	\$50,000	\$16,000	\$16,000	\$41,390	\$68,000	\$75,500
Equipment Replacement Fund							
	City Hall Computer Server(s)	\$30,000					
	Police Patrol Vehicle		\$30,000				
	Police Patrol Vehicle			\$30,500			
	Police Patrol Vehicle				\$31,000		
	Refuse Compactor					\$21,500	
	City Hall Copier					\$10,000	
	Total	\$30,000	\$30,000	\$30,500	\$31,000	\$31,500	\$0

FIVE YEAR CAPITAL IMPROVEMENT PLAN – Cont.

	Planned Capital	Fiscal Year					
Fund	Expenditure	2019 2020	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025
Sewer Fund							
	Chlorination/De-chlorination Conversion to Liquid	\$50,000					
	Purchase Used Skid Steer from Motor Pool		\$10,200				
	WWTP Bldg. Stucco Repair/Replacement		\$51,000				
	WWTP Roof		\$51,000				
	Barton Street Lift Station Pump1 Replacement			\$6,242			
	Allegan Street Main from Mitchell St to East City Limit			\$364,140			
	Digester Bldg. Rehabilitation				\$21,224		
	Barton Street Lift Station Pump2 Replacement				\$6,367		
	Primary Clarifier #1 Rehabilitation				\$42,448		
	Drying Bed Rehabilitations					\$10,824	
	Primary Clarifier #2 Rehabilitation					\$43,297	
	Line 18" Sewer Main along Kalamazoo River					\$108,243	
	North Street Lift Station Generator					\$27,061	
	Total	\$50,000	\$112,200	\$370,382	\$70,039	\$189,425	\$0
Water Fund							
	Well #3 Chemical Scales		\$8,160				
	Well #4 Chemical Scales		\$8,160				
	Well #5&6 Chemical Scales		\$8,160				
	Water Main on West Allegan Street			\$1,248,480			
	Well 4 Roof				\$7,428		
	Water Tower Painting				\$111,427		
	Water Main on West Morrell Street					\$649,459	
	Well #3 Variable Frequency Drive						\$14,353
	Total	\$0	\$24,480	\$1,248,480	\$118,855	\$649,459	\$14,353
Motor Pool							
	Fork Lift	\$28,000					
	Loader Clamshell Grapple	\$15,000					
	Hydraulic Hammer for Skid-Steer/Mini Excavator	\$9,000					
	Asphalt Roller		\$15,450				
	30 KW Generator		\$5,150				
	1 Ton Dump Truck		\$41,200				
	Bucket Truck			\$32,000			
	72" Zero-turn Mower			\$12,730			
	1 Ton Dump Truck			\$42,500			
	Snow Plow Truck Rebuild				\$83,000		
	Slide-in Salter				\$21,855		
	Skid-Steer					\$33,765	
	Asphalt Hot Patch Box					\$13,500	
	1 Ton Dump Truck with Plow						\$46,400
	Total	\$52,000	\$61,800	\$87,230	\$104,855	\$47,265	\$46,400
DDA/Main Street							
	Riverfront Pavilion	\$200,000					
	Total	\$200,000	\$0	\$0	\$0	\$0	\$0
Grand Total		\$511,225	\$490,480	\$2,164,354	\$473,829	\$1,090,512	\$181,509

# CITY OF OTSEGO FEE & FINE SCHEDULE

2019 - 2020

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## BUILDING, PLUMBING AND MECHANICAL INSPECTION

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

## ELECTRICAL INSPECTION

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

## RENTAL LICENSING AND INSPECTION FEES

### Licensing:

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

### Inspections:

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

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

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

## MISCELLANEOUS FEES/LICENSES/PERMITS

### Tax Levy (City Millage)

Operating:	11.6283
Solid Waste Reduction:	1.9089
Public Safety Millage	1.9243
Fire Truck Bond Debt Millage:	<u>0</u>
Total:	15.4615

### 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
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### Permits

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

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

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

For Use of Personal Vehicle (per mile):	\$ .580
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(or current Internal Revenue Service guideline)

## **ZONING**

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

## POLICE DEPARTMENT

### Witness Fees

Per day:	\$ 12.00
Per half day:	\$ 6.00

### Accident Reports

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

### Civil Infraction Fines

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

### Civil Infraction Fines set by Code

(first / second / third or more offense)

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

Animals	\$50/100/150
State Construction Code Violations:	\$100/\$300/\$500
Housing Code Violations:	\$100/\$300/\$500
Delivery of Personal Property after Hours	\$50/\$150/\$300
Public Nuisances	\$50/\$75/\$100
Storage of Inoperable Vehicles, Boats, Machinery:	\$50/\$150/\$300
Obstructing a Fire Hydrant:	\$100/\$300/\$500
Containers for ashes, clinkers, etc.	\$50/\$150/\$300
Unauthorized Use of Fire Hydrant:	\$50/\$150/\$500
Fire prevention code:	\$100/\$300/\$500
Open Burning:	\$50/\$150/\$300
Residential Sale Violations:	\$50/\$100/\$150
Garbage Collection:	\$50/\$100/\$300
Rubbish Collection Prohibitions:	\$50/\$100/\$300
Refuse Bins:	\$50/\$100/\$300
Snow Removal (including sidewalks):	\$50/\$100/\$300
RV Parking Violation:	\$50/\$100/\$150
Weeds:	\$50/\$75/\$100
Public Trees:	\$100/\$300/\$500
Zoning Violations:	\$100/\$300/\$500



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

*Specific Ordinance Violations*

(first / second / third or more offense)

Bicycles, Scooters, Skates & Skateboards [§66-2]:	\$25/\$50/\$100
Parking - All Night Parking [§74-61]:	\$10/\$20/\$30
Parking - Trucks over 1.5 ton capacity [§74-63]:	\$10/\$20/\$30
Parking - Obstructing street repair [§74-64]:	\$10/\$20/\$30
Parking - Front Yard [§74-65]:	\$10/\$20/\$30

*Schedule of Parking & Standing Violations as Civil Infraction*

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

On Sidewalk (MCL 257.674(1)(a)):	\$ 10.00
In Front of Driveway (MCL 257.674(1)(b)):	\$ 10.00
On Private Property Without Consent (MCL 257.252(a)):	\$ 20.00
Within an Intersection (MCL 257.674(1)(c)):	\$ 20.00
Within 15' of Fire Hydrant (MCL 257.674(1)(d)):	\$ 20.00
On a Crosswalk (MCL 257.674(1)(e) & (R28.1438)):	\$ 10.00
Within 20' of Crosswalk or 15' of Intersection (MCL 257.674(1)(f)):	\$ 10.00
Within 75' of Posted Fire Department Entrance (MCL 257.674(l)(j)):	\$ 20.00
Double Parking (MCL 257.674 (l)(l)):	\$ 10.00
In Front of a Theater (MCL 257.674(l)(p)):	\$ 10.00
Blocking an Emergency Exit (MCL 257.674(l)(q)):	\$ 20.00
Blocking a Fire Escape (MCL 257.674(l)(r)):	\$ 20.00
No Parking Zone (MCL 257.674(l)(w)):	\$ 10.00
Displaying Vehicle for Sale in Street (R28.1814(a)):	\$ 10.00
In a Loading Zone (MCL 257.674(l)(w)):	\$ 10.00
Bus Stand Violation (R28.1820):	\$ 10.00
Failure to Set Brakes (MCL 257.676):	\$ 10.00
Parked on Grade, Wheels Not to Curb (MCL 257.676):	\$ 10.00
Bicycles Parked on Sidewalk (R28.1617):	\$ 10.00
Vehicle Left Unattended - Keys in Ignition (R28.1458):	\$ 20.00
In a Handicapped Zone (MCL 257.674(l)(s)):	\$ 100.00
Parking Against Traffic (R28.1801):	\$ 10.00
Parking in an Alley (R28.1813):	\$ 10.00
Parking - Prohibited Zone (MCL 257.674(l)(w)):	\$ 10.00
Parking - Tow Away Zone (MCL 257.674(l)(w)):	\$ 10.00
Parking - Obstructing Fire Hydrant or fire Lane (MCL 257.674(l)(d), 257.674(l)(w)):	\$ 100.00

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

## FIRE DEPARTMENT

Fire Report:		\$ 10.00
Emergency Response Fees		
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:		\$ 7.96
City Residential - sewer only (18,000 gallons/quarter):		\$ 143.28
Commercial:		\$ 7.96
Industrial:		\$ 8.26
Quarterly Readiness to Serve Fee Structure		
5/8 Inch to 3/4 Inch Meter:		\$ 40.69
1.0 Inch Meter:		\$ 101.73
1.5 Inch Meter:		\$ 203.45
2.0 Inch Meter:		\$ 325.52
3.0 Inch Meter:		\$ 651.04
4.0 Inch Meter:		\$ 1,017.25
6.0 Inch Meter:		\$ 2,034.50
8.0 Inch Meter:		\$ 3,255.20

## **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 (or current City cost – City retains ownership)	\$ 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:	\$ 2.20
Commercial:	\$ 2.20
Industrial:	\$ 2.20
Quarterly Readiness to Serve Fee Structure	
5/8 Inch to 3/4 Inch Meter:	\$ 21.23
1.0 Inch Meter:	\$ 53.08
1.5 Inch Meter:	\$ 106.15
2.0 Inch Meter:	\$ 169.84
3.0 Inch Meter:	\$ 339.68
4.0 Inch Meter:	\$ 530.75
6.0 Inch Meter:	\$ 1,061.50
8.0 Inch Meter:	\$ 1,698.40
Fire Suppression Quarterly Readiness to Serve:	
2.5 Inch Line:	\$ 40.60
3.0 Inch Line:	\$ 48.72
4.0 Inch Line:	\$ 64.94
6.0 Inch Line:	\$ 96.83
8.0 Inch Line:	\$ 129.89

## 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:	\$ 49.24
Overtime Hourly Rate plus Benefits:	\$ 64.39
Double-time Hourly Rate plus Benefits:	\$ 82.98

[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:	\$ 42.83
Average officer overtime hourly Rate plus benefits:	\$ 56.27
Police clerical hourly rate plus benefits:	\$ 27.55
Police clerical overtime rate plus benefits:	\$ 36.60
Police car hourly rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$ 25.22

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 - hourly:	\$ 20.00
Firefighters – hourly:	\$ 18.00

### Fire Apparatus Hourly Rate:

Engine 13 (Pumper):	\$ 500.00
Engine 42 (Pumper):	\$ 665.00
Engine 52 (Aerial):	\$ 2,430.00
Brush Truck 30:	\$ 290.00
Squad 60 (Heavy Rescue):	\$ 525.00
Squad 62 (Medical):	\$ 27.50

## GENERAL FUND 101

### SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

TAXES, COLLECTION FEES & INTEREST	\$ 1,121,470	
LOCAL COMMUNITY STABILIZATION FUND	\$ 125,000	
STATE SHARED REVENUE	\$ 419,000	
<u>OTHER REVENUE</u>	<u>\$ 91,040</u>	
TOTAL ESTIMATED REVENUES		\$1,756,510

#### APPROPRIATIONS

CITY COMMISSION	\$ 27,940	
CITY MANAGER	\$ 86,145	
CITY CLERK	\$ 67,630	
BOARD OF REVIEW	\$ 1,285	
CITY TREASURER/FINANCE DIRECTOR	\$ 192,410	
ASSESSING	\$ 41,500	
ELECTIONS	\$ 24,765	
CITY HALL BUILDING & GROUNDS	\$ 49,845	
CEMETERY SERVICES	\$ 46,900	
DEPARTMENT OF PUBLIC WORKS	\$ 66,280	
GENERAL SERVICES	\$ 228,720	
RECYCLING SERVICES	\$ 0	
REFUSE TRANSFER STATION	\$ 0	
AMBULANCE SERVICES	\$ 9,010	
PLANNING COMMISSION	\$ 3,550	
ECONOMIC DEVELOPMENT	\$ 36,525	
PARKS & RECREATION	\$ 142,640	
<u>TRANSFERS OUT</u>	<u>\$ 911,460</u>	
TOTAL APPROPRIATIONS		\$1,936,605

(CONTINUED NEXT PAGE)

# GENERAL FUND 101

## SUMMARY OF REVENUES & APPROPRIATIONS

### 2019 - 2020 BUDGET

(CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(\$ 180,095)
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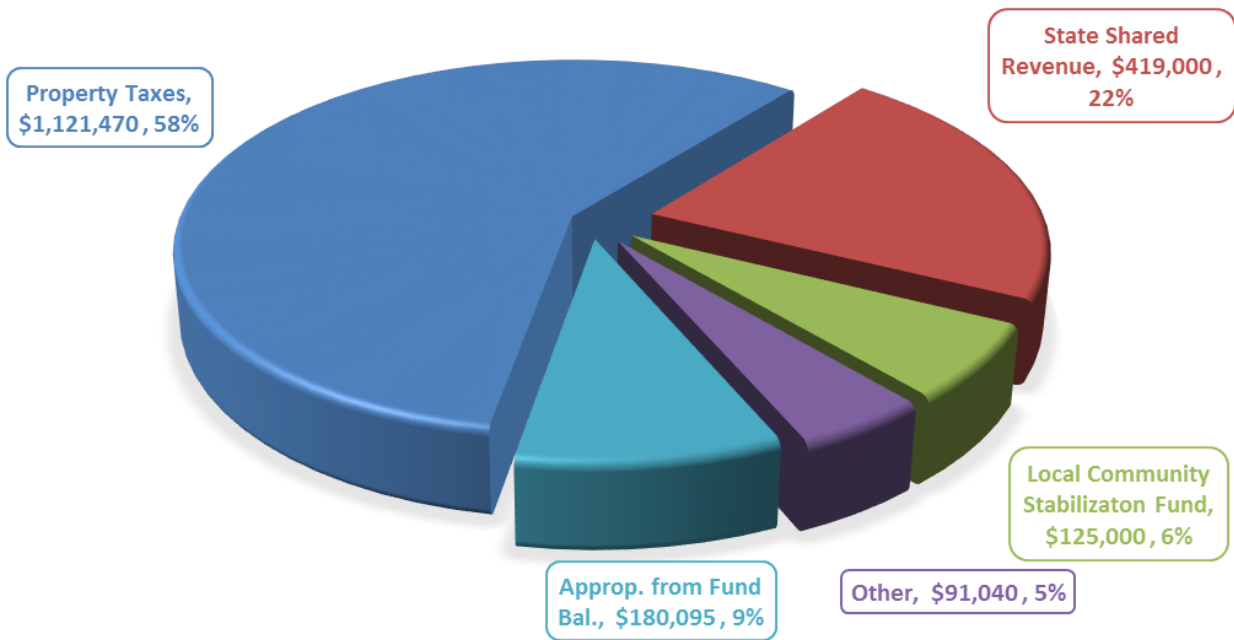
#### PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019

UNASSIGNED	\$ 677,545	
<u>RESTRICTED - WASTE REDUCTION / RECYCLING</u>	<u>\$ 9,515</u>	
TOTAL PROJECTED FUND BALANCE		\$ 687,060

#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020

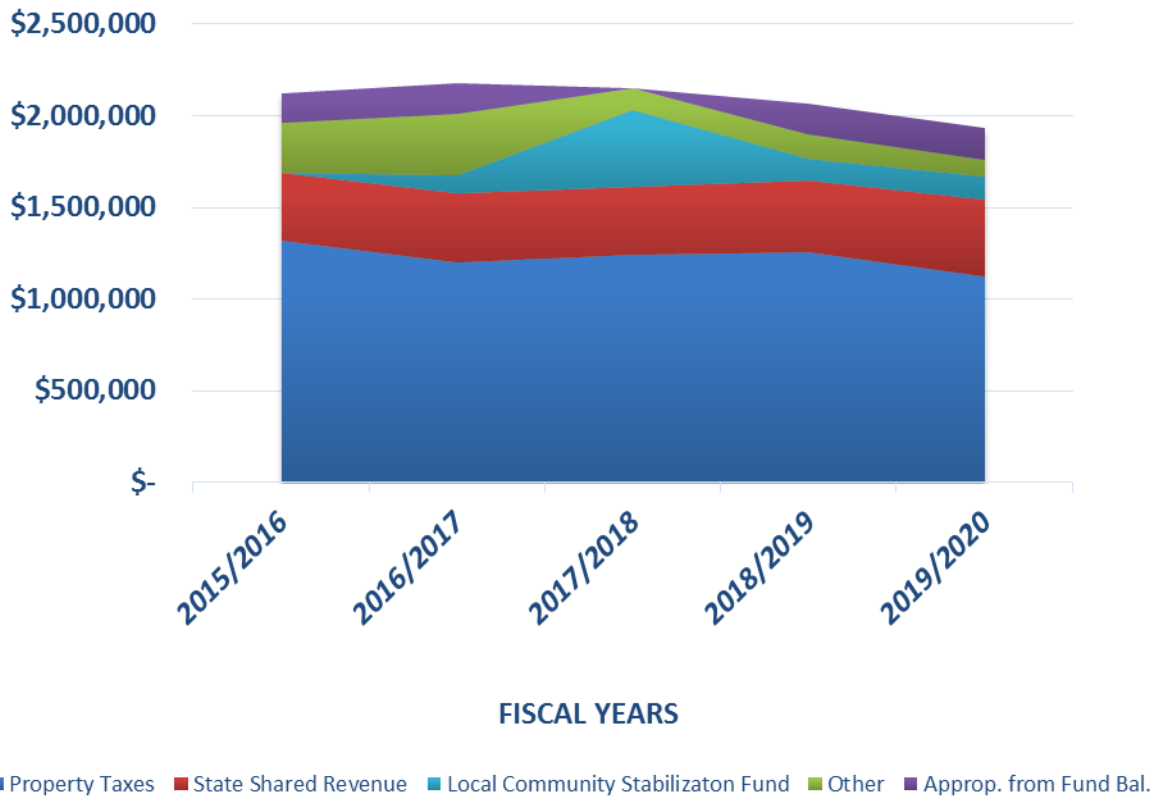
UNASSIGNED	\$ 506,965	
<u>RESTRICTED - WASTE REDUCTION / RECYCLING</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 506,965

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

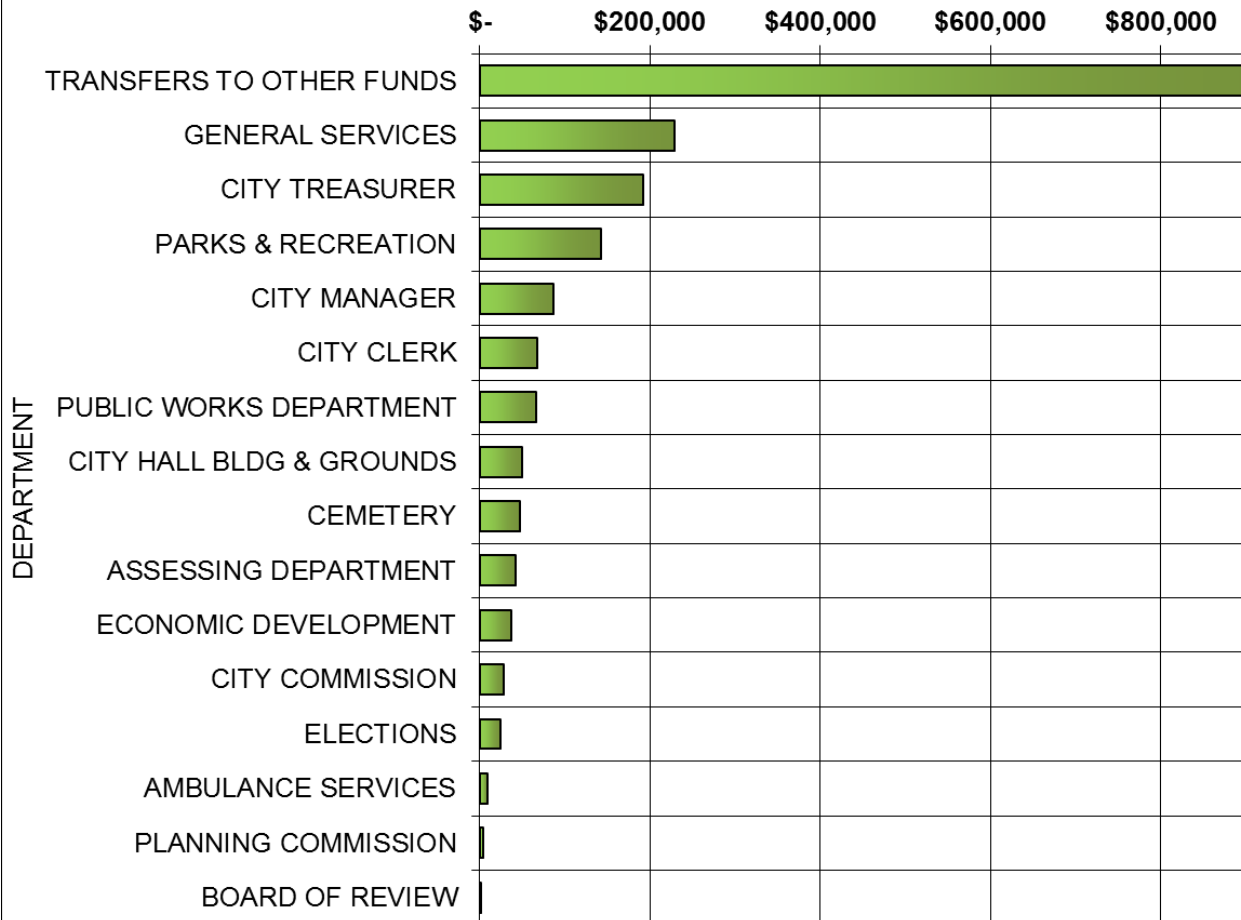
## GENERAL FUND BUDGET REVENUE TRENDS FOR PAST FIVE FISCAL YEARS



The total revenue for 2019 - 2020 shows that the use of reserves (fund balance) is again necessary to balance revenues to appropriations. Tax revenues continue to decrease, primarily due to the loss of personal property. Some growth of state shared revenues is anticipated. Other revenue has declined primarily due to being transferred to the Public Safety and the Solid Waste and Recycling Funds in order to support those respective activities.



## GENERAL FUND APPROPRIATIONS BY ACTIVITY



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

## UNASSIGNED FUND BALANCE

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

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

<u>FISCAL</u> <u>YEAR</u>	<u>OPERATING EXP.</u> <u>NO CAPITAL IMP.</u>	<u>UNASSIGNED FUND</u> <u>BALANCE</u>	<u>% OF OPERATING</u> <u>EXPENDITURES</u>
2017-2018	\$1,928,438	\$766,398	39.74%
2016-2017	\$2,311,944	\$927,886	40.13%
2015-2016	\$1,968,397	\$554,351	28.16%
2014-2015	\$1,956,587	\$579,250	29.61%
2013-2014	\$1,904,885	\$300,314	15.77%
2012-2013	\$1,897,287	\$363,010	19.13%
2011-2012	\$1,845,420	\$350,278	18.98%
2010-2011	\$1,966,038	\$338,267	17.21%
2009-2010	\$2,033,238	\$270,719	13.31%
2008-2009	\$2,116,714	\$317,345	14.99%
2007-2008	\$2,255,903	\$580,463	25.73%
2006-2007	\$2,045,844	\$714,880	34.94%
2005-2006	\$2,006,639	\$693,271*	34.55%
2004-2005	\$2,022,102	\$576,432*	28.51%
2003-2004	\$2,087,614	\$301,960*	14.46%

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

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-000-402.001	GEN'L OP - REAL PROPERTY TAXES	896,624	941,060	939,845	1,017,805	76,745	8.16
101-000-402.002	SOLID WASTE REAL PROPERTY TAXES	136,504	106,785	106,540	0	(106,785)	(100.00)
101-000-410.001	GEN'L OP PERS PROPERTY TAXES	121,770	125,745	125,715	51,200	(74,545)	(59.28)
101-000-410.002	SOLID WASTE PERS PROPERTY TAXES	18,615	14,280	14,265	0	(14,280)	(100.00)
101-000-411.001	PRIOR YR GEN'L OP REAL PROPERTY TAXE	0	0	(5,445)	0	0	0.00
101-000-411.002	PRIOR YR SOLID WASTE REAL PROP TAXE	0	0	(10)	0	0	0.00
101-000-420.001	PRIOR YR GEN'L OP PERS PROPERTY TAXE	0	0	(150)	0	0	0.00
101-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY T	0	0	(20)	0	0	0.00
101-000-437.001	GEN'L OP IFT REAL PROPERTY TAXES	2,409	2,260	2,390	1,965	(295)	(13.05)
101-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	368	140	328	0	(140)	(100.00)
101-000-437.003	GEN'L OP IFT PERS PROPERTY TAXES	11,649	11,565	11,565	0	(11,565)	(100.00)
101-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	1,781	1,315	1,310	0	(1,315)	(100.00)
101-000-445.000	INT & PENALTY FEES	5,421	5,400	3,735	5,500	100	1.85
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	44,269	44,500	45,220	45,000	500	1.12
101-000-452.000	BUSINESS LICENSES	25	175	0	175	0	0.00
101-000-456.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-460.000	RENTAL UNIT LICENSE FEES	185	500	380	500	0	0.00
101-000-470.000	CABLE FRANCHISE FEES	51,659	51,500	52,400	51,500	0	0.00
101-000-476.000	STREET OPENING PERMITS	225	150	50	150	0	0.00
101-000-480.000	YARD SALE PERMITS	92	150	90	150	0	0.00
101-000-483.000	MISC. NON-BUSINESS LICENSES	5	0	5	0	0	0.00
101-000-494.000	FENCE PERMITS	225	200	240	200	0	0.00
101-000-495.000	SIGN PERMITS	190	150	150	150	0	0.00
101-000-539.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
101-000-566.751	STATE GRANTS - RECREATION & CULTURE	0	0	0	0	0	0.00
101-000-573.000	LOCAL COMM STABILIZATION SHARE APP	0	125,000	118,210	125,000	0	0.00
101-000-574.001	STATE SHARED REVENUE - CONSTITUTION	329,394	331,670	343,815	355,000	23,330	7.03
101-000-574.002	STATE SHARED REVENUE - EVIP/STATUTC	61,777	59,100	62,295	64,000	4,900	8.29
101-000-581.000	CHARGES FOR SVC - ELECTION SERVICES	918	1,400	0	4,800	3,400	242.86
101-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURS	26,026	29,000	28,160	0	(29,000)	(100.00)
101-000-610.000	IFT APPLICATION FEES	0	0	0	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	0	2,000	400	2,000	0	0.00
101-000-628.000	CITY LABOR & MATERIALS	14,066	3,000	10,900	3,000	0	0.00
101-000-628.001	NOTARY FEES	330	350	350	350	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	15,129	14,600	15,000	0	(14,600)	(100.00)
101-000-642.000	COUNTER SALES	216	225	350	225	0	0.00
101-000-648.000	SCRAP & SALVAGE SALES	3,748	3,500	2,900	0	(3,500)	(100.00)
101-000-651.001	PARK USER FEES	(100)	1,000	275	1,000	0	0.00
101-000-651.002	PARK CAMPING FEES	860	800	975	800	0	0.00
101-000-658.000	IFT REVOCATION PENALTY	0	0	0	0	0	0.00
101-000-664.000	INVESTMENT INTEREST	8,406	5,500	12,000	5,500	0	0.00
101-000-671.000	MISCELLANEOUS REVENUE	1,259	2,500	1,000	2,500	0	0.00
101-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	500	0	0	0.00
101-000-673.006	SALE OF CITY BUILDINGS/LAND	0	0	0	0	0	0.00
101-000-675.000	CHARITABLE CONTRIBUTIONS	0	0	2,475	0	0	0.00
101-000-675.751	CONTRIBUTIONS TO PARKS	0	0	900	0	0	0.00
101-000-688.000	REFUNDS & REIMBURSEMENTS	4,467	0	2,905	2,840	2,840	0.00
101-000-694.000	CASH OVER AND SHORT	(27)	0	0	0	0	0.00
101-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
101-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	(36)	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		1,773,649	1,900,720	1,917,213	1,756,510	(144,210)	(7.59)
TOTAL ESTIMATED REVENUES		1,773,649	1,900,720	1,917,213	1,756,510	(144,210)	(7.59)

# GENERAL FUND 101

## REVENUE ACCOUNTS

### ACTIVITY 000

### 2019 - 2020 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon an operating millage of 11.6283 mills. The City's 12.5000 millage allowed by charter has been reduced by the Headlee Amendment to the State Constitution. The millage reduction can only be restored by voter approval.

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

	TAXABLE	DDA TAXABLE	AVAILABLE
<u>AD VALOREM PARCELS</u>	<u>VALUE</u>	<u>VALUE CAPTURE</u>	<u>TAXABLE VALUE</u>
REAL PROPERTY	\$ 87,490,749	\$ 0	\$ 87,490,749
<u>PERSONAL PROPERTY</u>	<u>\$ 4,403,300</u>	<u>\$ 0</u>	<u>\$ 4,403,300</u>
TOTAL	\$ 91,894,049	\$ 0	\$ 91,894,049

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

[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 2019-2020 the TIF Capture will be zero as the district value is below the aggregate 1985 value.]

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

402.002 SOLID WASTE REDUCTION REAL PROPERTY TAXES – moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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 - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 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 moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 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 - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 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 moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 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 - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (2% Summer Tax Collection Fee, 4% Winter Tax Collection Fee and 1/2% monthly interest penalty on delinquent City taxes).
- 447.000 PROPERTY TAX ADMINISTRATION FEE - a one percent administration fee is levied in accordance with M.C.L. 211.44 to offset expenditures involved with assessing, tax collection and tax tribunal appeals.
- 452.000 BUSINESS LICENSES - reflects business and transient merchant license application fees.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 456.000 REFUSE COLLECTION LICENSE - records licenses to refuse collection companies servicing the community.
- 460.00 RENTAL LICENSE FEES – records fees collected from unit property owners to be used for inspection and regulation of rental units in the City.
- 470.000 CABLE T.V. FRANCHISE FEES - annual fee which authorizes the maintenance and improvement of cable television service to City residents (5% of gross sales).
- 476.000 STREET OPENING PERMITS - fees which provide for the marking of underground utilities prior to work being done in the curb-lawn or street.
- 480.000 YARD SALE PERMITS - each residence may apply for two three-day permits each year.
- 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.
- 539.000 STATE GRANTS - OTHER - records grant revenues from the State of Michigan not otherwise identified.
- 566.751 STATE GRANTS - CULTURE AND RECREATION GRANTS - identifies grants received from the State of Michigan for recreational programs and/or facilities.
- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.
- 574.001 STATE SHARED REVENUE - CONSTITUTIONAL - records State Shared Revenues that are constitutionally protected.
- 574.002 STATE SHARED REVENUE - STATUTORY - revenue sharing based upon the City's compliance with the State's City, Village and Township Revenue Sharing program.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 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.
- 589.000 COUNTY RECYCLING REIMBURSEMENT - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 610.000 IFT APPLICATION FEES - application fee to initiate proceedings for Industrial Facilities Tax Abatements.
- 620.000 ZONING & LAND MANAGEMENT FEES - fees for variance requests, site plan reviews, construction board of appeals, zoning amendments and special use permits.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon time, employee wages, an hourly equivalent of fringe benefits, materials and motor equipment used.
- 628.001 NOTARY FEES - fees collect for providing notary services.
- 629.000 CITY LABOR CHARGES - DDA - charges for City labor to maintain and administer DDA projects.
- 640.000 TRANSFER STATION RECEIPTS - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 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 - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 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.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 670.806 COMMUNITY CENTER RENTAL - revenues collected from the rental of the Otsego Community Center/Scout House.
- 671.000 MISCELLANEOUS REVENUE - witness fees and other non-specified revenues.
- 673.002 SALE OF VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the General Fund.
- 673.006 SALE OF CITY BUILDINGS/LAND - amounts from the sale of property owned by the General Fund.
- 675.000 CHARITABLE CONTRIBUTIONS - records unspecified donations.
- 675.751 CHARITABLE CONTRIBUTIONS - PARKS - identifies donations made for the purchase of park equipment.
- 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 101 - CITY COMMISSION

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-101-709.000	FEES-COMMISSION	10,100	10,100	10,100	10,100	0	0.00
101-101-715.000	FICA	773	790	780	790	0	0.00
101-101-721.000	WORKERS COMPENSATION INSURANCE	58	55	60	55	0	0.00
101-101-727.000	OFFICE SUPPLIES	113	200	100	200	0	0.00
101-101-728.000	POSTAGE	64	0	100	0	0	0.00
101-101-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-101-802.000	CONTRACTS	18,000	0	0	0	0	0.00
101-101-824.000	SERVICE AGREEMENTS	0	100	1,700	2,000	1,900	1,900.00
101-101-824.001	WEB SITE SERVICES	875	1,500	200	0	(1,500)	(100.00)
101-101-826.000	LEGAL	10,592	1,500	4,000	1,500	0	0.00
101-101-853.000	TELEPHONE	0	0	0	0	0	0.00
101-101-860.000	TRAVEL, LODGING & MEALS	1,730	3,200	2,520	3,200	0	0.00
101-101-880.000	COMMUNITY PROMOTION	5,699	3,000	2,500	3,000	0	0.00
101-101-900.000	ADVERTISING & PUBLISHING	2,798	3,000	2,000	3,000	0	0.00
101-101-902.000	COPY CHARGES	689	1,000	1,000	1,000	0	0.00
101-101-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-101-948.000	COMPUTER SERVICES	0	0	50	0	0	0.00
101-101-955.000	MEMBERSHIPS / DUES	250	1,200	250	1,200	0	0.00
101-101-956.000	TRAINING PROGRAMS & CONFERENCES	2,402	1,800	0	1,800	0	0.00
101-101-960.000	INSURANCE	75	95	95	95	0	0.00
Totals for dept 101 - CITY COMMISSION		54,218	27,540	25,455	27,940	400	1.45

## GENERAL FUND 101

### CITY COMMISSION

#### ACTIVITY 101

#### 2019 - 2020 BUDGET

709.000 COMMISSIONER COMPENSATION - the yearly compensation of the mayor at \$2,500 and each of four commissioners at \$1,900 (6/6/11).

727.000 OFFICE SUPPLIES - general office supplies.

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

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

802.000 CONTRACTS - provides funding for special contracts/projects.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.

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.

853.000 TELEPHONE - provides telephone services.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the mayor and commissioners in connection with City business.

880.000 COMMUNITY PROMOTION - special community promotional projects and participation in Mayor's Exchange Day.

900.000 ADVERTISING & PUBLISHING - publication of city commission minutes, notices of special meetings, publication of ordinances, etc. in local newspapers.

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

- 933.000 EQUIPMENT MAINTENANCE - provides maintenance to equipment used by the city commission.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-172-701.000	CITY MANAGER SALARY	26,522	44,000	44,000	45,060	1,060	2.41
101-172-715.000	FICA	1,986	3,435	3,365	3,515	80	2.33
101-172-716.000	HEALTH INSURANCE	5,334	11,085	9,630	9,325	(1,760)	(15.88)
101-172-717.000	LIFE INSURANCE	6	80	70	80	0	0.00
101-172-718.000	RETIREMENT	860	4,400	4,400	4,505	105	2.39
101-172-719.000	DISABILITY	16	180	135	185	5	2.78
101-172-721.000	WORKERS COMPENSATION INSURANCE	111	170	170	170	0	0.00
101-172-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	8	10	10	0.00
101-172-727.000	OFFICE SUPPLIES	142	500	150	500	0	0.00
101-172-728.000	POSTAGE	64	75	75	75	0	0.00
101-172-737.000	SUBSCRIPTIONS	36	0	100	0	0	0.00
101-172-745.000	FUEL PURCHASES	30	0	0	0	0	0.00
101-172-760.000	MINOR EQUIPMENT PURCHASES	218	1,000	0	1,000	0	0.00
101-172-802.000	CONTRACTS	0	1,000	2,250	6,000	5,000	500.00
101-172-824.000	SERVICE AGREEMENTS	795	1,000	90	0	(1,000)	(100.00)
101-172-826.000	LEGAL	6,110	10,000	33,000	10,000	0	0.00
101-172-852.000	MISC COMM/INTERNET	224	250	250	120	(130)	(52.00)
101-172-853.000	TELEPHONE	648	580	615	550	(30)	(5.17)
101-172-860.000	TRAVEL, LODGING & MEALS	1,314	1,200	200	1,200	0	0.00
101-172-902.000	COPY CHARGES	34	100	45	100	0	0.00
101-172-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-172-940.000	MOTOR EQUIPMENT RENTAL	304	0	0	0	0	0.00
101-172-948.000	COMPUTER SERVICES	0	0	790	1,000	1,000	0.00
101-172-955.000	MEMBERSHIPS / DUES	567	1,450	1,450	1,450	0	0.00
101-172-956.000	TRAINING PROGRAMS & CONFERENCES	704	600	350	600	0	0.00
101-172-960.000	INSURANCE	351	450	410	450	0	0.00
Totals for dept 172 - CITY MANAGER		46,376	81,805	101,553	86,145	4,340	5.31

## GENERAL FUND 101

### CITY MANAGER

### ACTIVITY 172

### 2019 - 2020 BUDGET

701.000 CITY MANAGER SALARY - provides 50 percent of the city manager's salary.

727.000 OFFICE SUPPLIES - general office supplies.

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

737.000 SUBSCRIPTIONS – provides subscriptions to the "Allegan News and Gazette", the "Union Enterprise," 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 recurring routine maintenance or service according to agreement

826.000 LEGAL - legal service in various areas such as human resource management, zoning, etc.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone services.

860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the city manager in connection with City business.

902.000 COPY CHARGES - reflects one-half of the city hall copier charges.

933.000 EQUIPMENT MAINTENANCE – provides maintenance to the manager's office equipment and personal computers which are not covered by service agreements.

- 940.000 MOTOR EQUIPMENT RENTAL - state established rates are charged for the city manager's vehicle.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 215 - CITY CLERK

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-215-702.000	SUPERVISORY WAGES	36,838	37,605	37,605	38,495	890	2.37
101-215-705.000	CLERICAL WAGES	959	1,020	980	1,220	200	19.61
101-215-715.000	FICA	2,609	3,015	2,955	3,100	85	2.82
101-215-716.000	HEALTH INSURANCE	9,913	10,730	9,360	9,045	(1,685)	(15.70)
101-215-717.000	LIFE INSURANCE	78	75	80	75	0	0.00
101-215-718.000	RETIREMENT	3,597	3,675	3,760	3,765	90	2.45
101-215-719.000	DISABILITY	130	150	135	155	5	3.33
101-215-721.000	WORKERS COMPENSATION INSURANCE	158	150	150	150	0	0.00
101-215-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	10	10	0.00
101-215-727.000	OFFICE SUPPLIES	402	750	450	750	0	0.00
101-215-728.000	POSTAGE	255	500	270	500	0	0.00
101-215-737.000	SUBSCRIPTIONS	0	35	0	35	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	100	100	0	100	0	0.00
101-215-824.000	SERVICE AGREEMENTS	2,267	2,000	0	0	(2,000)	(100.00)
101-215-824.001	WEB SITE SERVICES	0	10,000	3,000	2,500	(7,500)	(75.00)
101-215-826.000	LEGAL	580	2,000	1,355	2,000	0	0.00
101-215-852.000	MISC COMM/INTERNET	269	225	280	340	115	51.11
101-215-853.000	TELEPHONE	384	400	390	240	(160)	(40.00)
101-215-860.000	TRAVEL, LODGING & MEALS	497	600	175	700	100	16.67
101-215-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
101-215-901.000	NEWSLETTER	66	280	1,300	1,500	1,220	435.71
101-215-902.000	COPY CHARGES	241	400	325	400	0	0.00
101-215-933.000	EQUIPMENT MAINTENANCE	91	250	0	250	0	0.00
101-215-948.000	COMPUTER SERVICES	0	0	700	800	800	0.00
101-215-955.000	MEMBERSHIPS / DUES	220	250	250	300	50	20.00
101-215-956.000	TRAINING PROGRAMS & CONFERENCES	335	500	400	750	250	50.00
101-215-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-215-960.000	INSURANCE	316	350	335	350	0	0.00
Totals for dept 215 - CITY CLERK		60,305	75,160	64,265	67,630	(7,530)	(10.02)

## GENERAL FUND 101

### CITY CLERK ACTIVITY 215 2019 - 2020 BUDGET

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



- 933.000 EQUIPMENT MAINTENANCE – provides maintenance to the office equipment which is not covered by service agreements.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-247-709.006	BOARD OF REVIEW WAGES	721	750	685	715	(35)	(4.67)
101-247-715.000	FICA	55	55	55	55	0	0.00
101-247-721.000	WORKERS COMPENSATION INSURANCE	0	5	0	5	0	0.00
101-247-727.000	OFFICE SUPPLIES	0	0	0	0	0	0.00
101-247-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
101-247-900.000	ADVERTISING & PUBLISHING	121	250	0	250	0	0.00
101-247-956.000	TRAINING PROGRAMS & CONFERENCES	0	150	0	150	0	0.00
101-247-960.000	INSURANCE	6	10	8	10	0	0.00
Totals for dept 247 - BOARD OF REVIEW		903	1,320	748	1,285	(35)	(2.65)

## GENERAL FUND 101

### BOARD OF REVIEW ACTIVITY 247 2019 - 2020 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-253-702.000	SUPERVISORY WAGES	56,432	66,010	66,010	67,580	1,570	2.38
101-253-705.000	CLERICAL WAGES	40,550	46,340	46,000	47,435	1,095	2.36
101-253-715.000	FICA	6,728	8,765	8,570	8,975	210	2.40
101-253-716.000	HEALTH INSURANCE	29,228	34,040	28,605	28,665	(5,375)	(15.79)
101-253-717.000	LIFE INSURANCE	172	190	260	190	0	0.00
101-253-718.000	RETIREMENT	8,540	9,880	9,190	10,115	235	2.38
101-253-719.000	DISABILITY	315	410	375	415	5	1.22
101-253-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-253-721.000	WORKERS COMPENSATION INSURANCE	407	425	440	430	5	1.18
101-253-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	40	40	40	0.00
101-253-727.000	OFFICE SUPPLIES	1,881	1,850	1,565	1,850	0	0.00
101-253-728.000	POSTAGE	2,406	2,900	2,900	2,900	0	0.00
101-253-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-253-760.000	MINOR EQUIPMENT PURCHASES	1,557	2,000	1,200	2,000	0	0.00
101-253-801.000	BANKING CHARGES	3,072	2,500	2,500	2,500	0	0.00
101-253-802.000	CONTRACTS	0	200	0	200	0	0.00
101-253-807.000	AUDIT	7,700	7,700	6,930	7,000	(700)	(9.09)
101-253-824.000	SERVICE AGREEMENTS	6,753	6,000	0	0	(6,000)	(100.00)
101-253-824.001	WEB SITE SERVICES	35	100	0	100	0	0.00
101-253-826.000	LEGAL	60	500	250	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	336	350	350	300	(50)	(14.29)
101-253-853.000	TELEPHONE	390	310	400	340	30	9.68
101-253-860.000	TRAVEL, LODGING & MEALS	1,093	1,300	1,300	1,300	0	0.00
101-253-900.000	ADVERTISING & PUBLISHING	87	125	0	125	0	0.00
101-253-902.000	COPY CHARGES	172	500	250	500	0	0.00
101-253-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
101-253-948.000	COMPUTER SERVICES	0	0	6,000	5,500	5,500	0.00
101-253-955.000	MEMBERSHIPS / DUES	490	500	475	500	0	0.00
101-253-956.000	TRAINING PROGRAMS & CONFERENCES	404	1,500	1,120	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	707	950	940	950	0	0.00
Totals for dept 253 - CITY TREASURER / FINANCE DIR		169,515	195,845	185,670	192,410	(3,435)	(1.75)

## GENERAL FUND 101

### CITY TREASURER / FINANCE DIRECTOR

#### ACTIVITY 253

#### 2019 - 2020 BUDGET

- 702.000 SUPERVISORY WAGES - provides 85 percent of the finance director's salary.
- 705.000 CLERICAL WAGES - provides 85 percent of the payroll/accounts payable and the accounts receivable/accounting specialists' wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications by the Government Finance Officers Association and other sources determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 801.000 BANKING CHARGES - monthly banking service charges.
- 802.000 CONTRACTS - funding for special projects.
- 807.000 AUDIT - the annual audit of the General Fund by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement
- 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 – provides Internet services.

853.000 TELEPHONE – provides telephone service to this department.

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

900.000 ADVERTISING & PUBLISHING - provides for the publishing of budget and tax notices in local newspapers.

902.000 COPY CHARGES - reflects one-half of the city hall copier charges.

933.000 EQUIPMENT MAINTENANCE - provides funds for maintenance on equipment not covered by service agreements, including computer hardware/software maintenance.

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

955.000 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 257 - ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-257-702.000	SUPERVISORY WAGES	5,900	6,080	6,080	6,450	370	6.09
101-257-715.000	FICA	451	475	465	505	30	6.32
101-257-721.000	WORKERS COMPENSATION INSURANCE	51	50	50	55	5	10.00
101-257-727.000	OFFICE SUPPLIES	177	250	660	250	0	0.00
101-257-728.000	POSTAGE	759	900	825	900	0	0.00
101-257-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
101-257-802.000	CONTRACTS	24,348	27,605	27,605	28,755	1,150	4.17
101-257-824.000	SERVICE AGREEMENTS	2,597	2,500	0	0	(2,500)	(100.00)
101-257-826.000	LEGAL	0	250	0	250	0	0.00
101-257-852.000	MISC COMM/INTERNET	0	0	0	20	20	0.00
101-257-853.000	TELEPHONE	0	0	0	60	60	0.00
101-257-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-257-900.000	ADVERTISING & PUBLISHING	0	250	400	400	150	60.00
101-257-902.000	COPY CHARGES	0	50	0	50	0	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-257-948.000	COMPUTER SERVICES	0	0	3,000	3,000	3,000	0.00
101-257-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
101-257-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-257-960.000	INSURANCE	43	55	55	55	0	0.00
Totals for dept 257 - ASSESSING DEPARTMENT		34,326	39,215	39,140	41,500	2,285	5.83

## GENERAL FUND 101

### ASSESSING DEPARTMENT

#### ACTIVITY 257

#### 2019 - 2020 BUDGET

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



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

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

955.000 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 262 - ELECTIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-262-702.000	SUPERVISORY WAGES	9,209	9,400	9,200	9,625	225	2.39
101-262-705.000	CLERICAL WAGES	959	1,020	1,000	1,220	200	19.61
101-262-709.001	ELECTION WORKER WAGES	0	1,800	1,360	800	(1,000)	(55.56)
101-262-709.005	ELECTION WORKER WAGES - OTHER	501	600	760	1,800	1,200	200.00
101-262-715.000	FICA	731	1,000	945	1,050	50	5.00
101-262-716.000	HEALTH INSURANCE	2,478	2,680	2,635	2,265	(415)	(15.49)
101-262-717.000	LIFE INSURANCE	19	20	20	20	0	0.00
101-262-718.000	RETIREMENT	901	920	920	940	20	2.17
101-262-719.000	DISABILITY	32	40	35	40	0	0.00
101-262-721.000	WORKERS COMPENSATION INSURANCE	45	50	50	50	0	0.00
101-262-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	5	5	0.00
101-262-728.000	POSTAGE	160	200	200	1,000	800	400.00
101-262-730.001	ELECTION SUPPLIES	62	1,600	2,850	500	(1,100)	(68.75)
101-262-730.002	ELECTION SUPPLIES - OTHER	368	200	60	3,000	2,800	1,400.00
101-262-760.000	MINOR EQUIPMENT PURCHASES	0	100	0	100	0	0.00
101-262-824.000	SERVICE AGREEMENTS	0	175	0	0	(175)	(100.00)
101-262-826.000	LEGAL	0	0	0	0	0	0.00
101-262-852.000	MISC COMM/INTERNET	67	75	70	80	5	6.67
101-262-853.000	TELEPHONE	96	65	100	100	35	53.85
101-262-860.000	TRAVEL, LODGING & MEALS	447	450	125	600	150	33.33
101-262-900.001	ELECTION NOTICES	0	600	130	100	(500)	(83.33)
101-262-900.002	ELECTION NOTICES - OTHER	40	100	0	300	200	200.00
101-262-948.000	COMPUTER SERVICES	0	0	215	300	300	0.00
101-262-956.000	TRAINING PROGRAMS & CONFERENCES	335	500	300	750	250	50.00
101-262-960.000	INSURANCE	90	120	110	120	0	0.00
Totals for dept 262 - ELECTIONS		16,540	21,715	21,090	24,765	3,050	14.05

## GENERAL FUND 101

### ELECTIONS ACTIVITY 262 2019 - 2020 BUDGET

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

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

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

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

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

960.000 INSURANCE - provides liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-265-702.001	DPW SUPERVISORY WAGES	656	670	665	730	60	8.96
101-265-706.000	DPW WAGES	1,869	3,195	2,450	3,765	570	17.84
101-265-706.001	PART-TIME OR SEASONAL WAGES	148	450	630	275	(175)	(38.89)
101-265-708.000	CUSTODIAL WAGES	4,390	4,715	4,650	4,825	110	2.33
101-265-715.000	FICA	514	715	695	755	40	5.59
101-265-716.000	HEALTH INSURANCE	1,283	1,115	700	965	(150)	(13.45)
101-265-717.000	LIFE INSURANCE	5	10	10	15	5	50.00
101-265-718.000	RETIREMENT	222	355	310	415	60	16.90
101-265-719.000	DISABILITY	11	20	15	20	0	0.00
101-265-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-265-721.000	WORKERS COMPENSATION INSURANCE	292	385	355	410	25	6.49
101-265-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	5	5	0.00
101-265-740.000	OPERATING SUPPLIES	802	1,100	1,000	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	0	250	0	6,900	6,650	2,660.00
101-265-802.000	CONTRACTS	1,663	1,600	350	350	(1,250)	(78.13)
101-265-824.000	SERVICE AGREEMENTS	2,721	3,000	1,835	1,800	(1,200)	(40.00)
101-265-852.000	MISC COMM/INTERNET	7	0	10	190	190	0.00
101-265-853.000	TELEPHONE	373	400	375	510	110	27.50
101-265-860.000	TRAVEL, LODGING & MEALS	9	100	0	100	0	0.00
101-265-917.000	SEWER UTILITY	0	0	700	1,610	1,610	0.00
101-265-918.000	WATER UTILITY	0	0	340	920	920	0.00
101-265-921.000	ELECTRIC	10,738	10,600	12,500	12,000	1,400	13.21
101-265-923.000	NATURAL GAS	2,878	4,000	4,000	4,000	0	0.00
101-265-924.000	WATER & SEWER	1,903	1,800	1,225	0	(1,800)	(100.00)
101-265-929.000	LAWN MAINTENANCE	0	0	950	825	825	0.00
101-265-931.000	BUILDING & GROUNDS MAINTENANCE	3,269	8,235	9,000	3,500	(4,735)	(57.50)
101-265-933.000	EQUIPMENT MAINTENANCE	0	500	50	500	0	0.00
101-265-940.000	MOTOR EQUIPMENT RENTAL	1,373	1,500	1,500	1,500	0	0.00
101-265-948.000	COMPUTER SERVICES	0	0	800	800	800	0.00
101-265-960.000	INSURANCE	824	960	925	960	0	0.00
Totals for dept 265 - CITY HALL BLDG & GROUNDS		35,950	45,775	46,045	49,845	4,070	8.89

**GENERAL FUND 101**  
**CITY HALL BUILDING & GROUNDS**  
**ACTIVITY 265**  
**2019 - 2020 BUDGET**

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

706.000 DPW WAGES - provides 140 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 25 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 recurring routine maintenance or service according to agreement. Currently, agreements provide for equipment inspection on the elevator and climate control system.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service to the elevator.

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

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

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

929.000 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 276 - CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-276-831.000	MOUNTAIN HOME CEMETERY	28,494	42,750	34,000	46,900	4,150	9.71
Totals for dept 276 - CEMETERY SERVICES		28,494	42,750	34,000	46,900	4,150	9.71



## GENERAL FUND 101

### CEMETERY SERVICES

#### ACTIVITY 276

#### 2019 - 2020 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	\$150,710
LESS PROJECTED OPERATING REVENUES	- <u>\$ 37,710</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 113,000

CITY SHARE = \$113,000 x 41.51% = \$46,906

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 441 - DEPARTMENT OF PUBLIC WORKS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-441-702.001	DPW SUPERVISORY WAGES	2,625	2,680	2,680	2,920	240	8.96
101-441-706.000	DPW WAGES	6,384	13,305	6,500	12,100	(1,205)	(9.06)
101-441-706.001	PART-TIME OR SEASONAL WAGES	1,166	1,495	1,905	275	(1,220)	(81.61)
101-441-708.000	CUSTODIAL WAGES	1,952	2,040	2,000	2,085	45	2.21
101-441-715.000	FICA	924	1,530	1,010	1,360	(170)	(11.11)
101-441-716.000	HEALTH INSURANCE	2,077	4,635	2,000	3,090	(1,545)	(33.33)
101-441-717.000	LIFE INSURANCE	18	35	15	30	(5)	(14.29)
101-441-718.000	RETIREMENT	892	1,460	920	1,380	(80)	(5.48)
101-441-719.000	DISABILITY	37	65	40	60	(5)	(7.69)
101-441-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-441-721.000	WORKERS COMPENSATION INSURANCE	506	725	555	665	(60)	(8.28)
101-441-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	10	10	0.00
101-441-727.000	OFFICE SUPPLIES	298	300	550	500	200	66.67
101-441-740.000	OPERATING SUPPLIES	4,140	3,000	3,600	3,000	0	0.00
101-441-742.000	UNIFORM PURCHASES	2,183	1,400	1,310	1,400	0	0.00
101-441-750.000	LANDSCAPING SUPPLIES	0	0	60	50	50	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	498	2,000	1,885	5,300	3,300	165.00
101-441-802.000	CONTRACTS	2,782	2,000	1,600	2,000	0	0.00
101-441-812.000	UNIFORM CLEANING & REPAIR	3,853	4,000	3,400	4,000	0	0.00
101-441-824.000	SERVICE AGREEMENTS	110	1,000	0	0	(1,000)	(100.00)
101-441-826.000	LEGAL	0	1,200	0	500	(700)	(58.33)
101-441-835.000	MEDICAL EXAMS & SERVICES	859	200	250	200	0	0.00
101-441-852.000	MISC COMM/INTERNET	30	0	35	35	35	0.00
101-441-853.000	TELEPHONE	1,080	1,200	700	60	(1,140)	(95.00)
101-441-860.000	TRAVEL, LODGING & MEALS	258	300	0	300	0	0.00
101-441-917.000	SEWER UTILITY	0	0	675	1,540	1,540	0.00
101-441-918.000	WATER UTILITY	0	0	450	1,130	1,130	0.00
101-441-921.000	ELECTRIC	3,111	4,200	3,500	3,500	(700)	(16.67)
101-441-923.000	NATURAL GAS	4,611	6,000	5,400	6,000	0	0.00
101-441-924.000	WATER & SEWER	2,022	1,800	1,525	0	(1,800)	(100.00)
101-441-929.000	LAWN MAINTENANCE	0	0	555	3,215	3,215	0.00
101-441-931.000	BUILDING & GROUNDS MAINTENANCE	2,321	4,000	2,250	4,000	0	0.00
101-441-933.000	EQUIPMENT MAINTENANCE	196	250	200	1,000	750	300.00
101-441-940.000	MOTOR EQUIPMENT RENTAL	2,553	2,600	2,600	2,600	0	0.00
101-441-948.000	COMPUTER SERVICES	0	0	20	500	500	0.00
101-441-956.000	TRAINING PROGRAMS & CONFERENCES	869	0	500	500	500	0.00
101-441-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-441-960.000	INSURANCE	916	1,010	975	975	(35)	(3.47)
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		49,271	64,430	49,675	66,280	1,850	2.87

# GENERAL FUND 101

## DEPARTMENT OF PUBLIC WORKS

### ACTIVITY 441

### 2019 - 2020 BUDGET

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

706.000 DPW WAGES - provides 450 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 25 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 for recurring routine maintenance or service according to agreement.

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 – provides Internet services.

853.000 TELEPHONE – provides telephone service for this activity.

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

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

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

929.000 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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

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

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

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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 443 - GENERAL SERVICES

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-443-701.000	CITY MANAGER SALARY	5,305	8,800	8,800	9,015	215	2.44
101-443-702.001	DPW SUPERVISORY WAGES	6,565	6,695	6,695	7,300	605	9.04
101-443-706.000	DPW WAGES	43,231	45,240	44,485	60,750	15,510	34.28
101-443-706.001	PART-TIME OR SEASONAL WAGES	6,432	6,715	4,990	2,750	(3,965)	(59.05)
101-443-715.000	FICA	4,191	5,265	4,590	6,235	970	18.42
101-443-716.000	HEALTH INSURANCE	16,414	17,970	15,400	17,365	(605)	(3.37)
101-443-717.000	LIFE INSURANCE	88	100	100	115	15	15.00
101-443-718.000	RETIREMENT	4,721	5,580	5,500	7,070	1,490	26.70
101-443-719.000	DISABILITY	197	235	215	290	55	23.40
101-443-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-443-721.000	WORKERS COMPENSATION INSURANCE	3,532	3,740	3,650	4,490	750	20.05
101-443-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	15	15	0.00
101-443-740.000	OPERATING SUPPLIES	5,140	6,000	5,200	25,000	19,000	316.67
101-443-745.000	FUEL PURCHASES	6	0	0	0	0	0.00
101-443-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-443-802.000	CONTRACTS	19,729	2,500	4,000	2,500	0	0.00
101-443-802.001	CONTRACTS - TREES	2,500	0	0	0	0	0.00
101-443-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-443-852.000	MISC COMM/INTERNET	119	0	125	110	110	0.00
101-443-853.000	TELEPHONE	184	305	185	250	(55)	(18.03)
101-443-860.000	TRAVEL, LODGING & MEALS	90	0	30	0	0	0.00
101-443-900.000	ADVERTISING & PUBLISHING	52	200	30	200	0	0.00
101-443-921.000	ELECTRIC	51,660	48,000	55,000	40,000	(8,000)	(16.67)
101-443-929.000	LAWN MAINTENANCE	0	0	4,131	9,645	9,645	0.00
101-443-940.000	MOTOR EQUIPMENT RENTAL	44,269	35,000	39,000	35,000	0	0.00
101-443-960.000	INSURANCE	487	620	585	620	0	0.00
Totals for dept 443 - GENERAL SERVICES		214,912	192,965	202,726	228,720	35,755	18.53

## GENERAL FUND 101

### GENERAL SERVICES

#### ACTIVITY 443

#### 2019 - 2020 BUDGET

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

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

706.000 DPW WAGES - provides 2,260 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 250 hours of general labor during higher activity months. These employees do not receive benefits.

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

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

802.000 CONTRACTS - provides downtown area Christmas decorations.

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

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – provides telephone service for this activity.

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

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

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

929.000 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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



BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-525-702.001	DPW SUPERVISORY WAGES	3,611	3,685	3,685	0	(3,685)	(100.00)
101-525-706.000	DPW WAGES	20,536	29,275	28,000	0	(29,275)	(100.00)
101-525-706.001	PART-TIME OR SEASONAL WAGES	9,420	11,930	9,770	0	(11,930)	(100.00)
101-525-715.000	FICA	2,944	3,505	3,175	0	(3,505)	(100.00)
101-525-716.000	HEALTH INSURANCE	6,110	10,195	7,500	0	(10,195)	(100.00)
101-525-717.000	LIFE INSURANCE	41	55	50	0	(55)	(100.00)
101-525-718.000	RETIREMENT	2,401	2,980	2,965	0	(2,980)	(100.00)
101-525-719.000	DISABILITY	89	130	110	0	(130)	(100.00)
101-525-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-525-721.000	WORKERS COMPENSATION INSURANCE	2,128	2,685	2,515	0	(2,685)	(100.00)
101-525-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	20	0	0	0.00
101-525-740.000	OPERATING SUPPLIES	94	500	100	0	(500)	(100.00)
101-525-760.000	MINOR EQUIPMENT PURCHASES	0	1,000	0	0	(1,000)	(100.00)
101-525-802.000	CONTRACTS	822	0	450	0	0	0.00
101-525-802.001	CONTRACTS - RECYCLABLE MAT. CONTAIN	7,564	7,500	8,020	0	(7,500)	(100.00)
101-525-802.002	CONTRACTS - CURBSIDE PICKUP	18,018	22,000	30,610	0	(22,000)	(100.00)
101-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	5,000	4,000	4,000	0	(4,000)	(100.00)
101-525-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-525-826.000	LEGAL	0	200	0	0	(200)	(100.00)
101-525-852.000	MISC COMM/INTERNET	41	0	45	0	0	0.00
101-525-853.000	TELEPHONE	73	105	75	0	(105)	(100.00)
101-525-860.000	TRAVEL, LODGING & MEALS	50	0	0	0	0	0.00
101-525-900.000	ADVERTISING & PUBLISHING	369	650	50	0	(650)	(100.00)
101-525-921.000	ELECTRIC	960	1,100	1,025	0	(1,100)	(100.00)
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	0	(1,000)	(100.00)
101-525-933.000	EQUIPMENT MAINTENANCE	0	1,000	0	0	(1,000)	(100.00)
101-525-940.000	MOTOR EQUIPMENT RENTAL	31,888	33,500	37,000	0	(33,500)	(100.00)
101-525-960.000	INSURANCE	307	405	390	0	(405)	(100.00)
Totals for dept 525 - RECYCLING SERVICES		112,466	137,400	139,555	0	(137,400)	(100.00)

## GENERAL FUND 101

### RECYCLING SERVICES

#### ACTIVITY 525

#### 2019 - 2020 BUDGET

*(Moved to Solid Waste & Recycling Fund 225 beginning with Fiscal Year 2019-2020)*

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 0 hours of service by the DPW Superintendent.

706.000 DPW Wages - provides 0 hours of DPW service.

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

740.000 OPERATING SUPPLIES - 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 ELECTRIC - records 50 percent of the electric utility expense for the transfer station.

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

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

933.000 EQUIPMENT MAINTENANCE -

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

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND

APPROPRIATIONS

Dept 528 - RUBBISH COLLECTION/DISPOSAL

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-528-702.001	DPW SUPERVISORY WAGES	3,611	3,685	3,685	0	(3,685)	(100.00)
101-528-706.000	DPW WAGES	11,922	17,300	17,300	0	(17,300)	(100.00)
101-528-706.001	PART-TIME OR SEASONAL WAGES	9,910	10,440	8,685	0	(10,440)	(100.00)
101-528-715.000	FICA	1,945	2,455	2,270	0	(2,455)	(100.00)
101-528-716.000	HEALTH INSURANCE	4,022	6,025	5,275	0	(6,025)	(100.00)
101-528-717.000	LIFE INSURANCE	29	40	40	0	(40)	(100.00)
101-528-718.000	RETIREMENT	1,548	1,915	2,100	0	(1,915)	(100.00)
101-528-719.000	DISABILITY	62	85	75	0	(85)	(100.00)
101-528-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-528-721.000	WORKERS COMPENSATION INSURANCE	1,164	1,470	1,320	0	(1,470)	(100.00)
101-528-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	0	0	0.00
101-528-740.000	OPERATING SUPPLIES	733	700	600	0	(700)	(100.00)
101-528-760.000	MINOR EQUIPMENT PURCHASES	0	100	0	0	(100)	(100.00)
101-528-802.000	CONTRACTS	177	0	190	0	0	0.00
101-528-802.001	CONTRACTS - REFUSE CONTAINERS	20,531	22,000	22,000	0	(22,000)	(100.00)
101-528-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-528-826.000	LEGAL	0	0	0	0	0	0.00
101-528-852.000	MISC COMM/INTERNET	41	0	45	0	0	0.00
101-528-853.000	TELEPHONE	73	105	75	0	(105)	(100.00)
101-528-860.000	TRAVEL, LODGING & MEALS	50	0	0	0	0	0.00
101-528-900.000	ADVERTISING & PUBLISHING	0	100	0	0	(100)	(100.00)
101-528-921.000	ELECTRIC	960	1,200	1,025	0	(1,200)	(100.00)
101-528-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
101-528-931.000	BUILDING & GROUNDS MAINTENANCE	71	1,000	300	0	(1,000)	(100.00)
101-528-933.000	EQUIPMENT MAINTENANCE	100	1,000	0	0	(1,000)	(100.00)
101-528-940.000	MOTOR EQUIPMENT RENTAL	6,867	7,000	8,000	0	(7,000)	(100.00)
101-528-960.000	INSURANCE	339	410	344	0	(410)	(100.00)
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		64,155	77,030	73,344	0	(77,030)	(100.00)

## GENERAL FUND 101

### RUBBISH COLLECTION & DISPOSAL SERVICES

#### ACTIVITY 528

#### 2019 - 2020 BUDGET

*(Moved to Solid Waste & Recycling Fund 225 beginning with Fiscal Year 2019-2020)*

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 0 hours of service by the DPW Superintendent.

706.000 DPW WAGES - 0 hours of DPW labor are provided.

706.001 PART-TIME OR SEASONAL WAGES - provides for 0 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 ELECTRIC - records 50 percent of the electric utility expense for the transfer station.

RUBBISH COLLECTION & DISPOSAL 101-528 - Cont.

- 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 651 - AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-651-835.001	AMBULANCE CONTRACT	7,898	8,800	8,800	9,010	210	2.39
Totals for dept 651 - AMBULANCE SERVICES		7,898	8,800	8,800	9,010	210	2.39

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2019 - 2020 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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 721 - PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-721-727.000	OFFICE SUPPLIES	11	100	30	100	0	0.00
101-721-728.000	POSTAGE	96	200	125	200	0	0.00
101-721-802.000	CONTRACTS	2,583	2,500	0	2,500	0	0.00
101-721-824.000	SERVICE AGREEMENTS	9	50	0	50	0	0.00
101-721-826.000	LEGAL	0	200	100	200	0	0.00
101-721-900.000	ADVERTISING & PUBLISHING	149	500	0	500	0	0.00
Totals for dept 721 - PLANNING COMMISSION		2,848	3,550	255	3,550	0	0.00

## GENERAL FUND 101

### PLANNING COMMISSION

#### ACTIVITY 721

#### 2019 - 2020 BUDGET

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

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

802.000 CONTRACTS - LAND MANAGEMENT/ZONING - records professional services provided for land management projects to be offset by fee charges. Professional services to periodically update the Master Plan may also be included.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement

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  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 728 - ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-728-702.000	SUPERVISORY WAGES	22,575	22,580	22,580	23,190	610	2.70
101-728-715.000	FICA	1,727	1,765	1,730	1,810	45	2.55
101-728-718.000	RETIREMENT	0	0	0	0	0	0.00
101-728-721.000	WORKERS COMPENSATION INSURANCE	94	90	95	90	0	0.00
101-728-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	15	15	0.00
101-728-727.000	OFFICE SUPPLIES	110	200	125	200	0	0.00
101-728-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-728-760.000	MINOR EQUIPMENT PURCHASES	0	500	115	500	0	0.00
101-728-802.000	CONTRACTS	1,500	1,500	1,500	8,500	7,000	466.67
101-728-802.001	CONTRACTS - ECONOMIC DEV DIRECTOR	0	0	0	0	0	0.00
101-728-824.000	SERVICE AGREEMENTS	128	300	0	0	(300)	(100.00)
101-728-824.001	WEB SITE SERVICES	0	100	0	100	0	0.00
101-728-826.000	LEGAL	114	100	0	100	0	0.00
101-728-852.000	MISC COMM/INTERNET	22	0	25	30	30	0.00
101-728-853.000	TELEPHONE	26	60	30	60	0	0.00
101-728-860.000	TRAVEL, LODGING & MEALS	0	200	0	200	0	0.00
101-728-900.000	ADVERTISING & PUBLISHING	0	500	0	500	0	0.00
101-728-902.000	COPY CHARGES	103	0	130	0	0	0.00
101-728-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
101-728-948.000	COMPUTER SERVICES	0	0	200	200	200	0.00
101-728-955.000	MEMBERSHIPS / DUES	0	125	0	125	0	0.00
101-728-956.000	TRAINING PROGRAMS & CONFERENCES	0	500	0	500	0	0.00
101-728-960.000	INSURANCE	141	205	195	205	0	0.00
Totals for dept 728 - ECONOMIC DEVELOPMENT		26,540	28,925	26,740	36,525	7,600	26.27

## GENERAL FUND 101

### ECONOMIC DEVELOPMENT

#### ACTIVITY 728

#### 2019 - 2020 BUDGET

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

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

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

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

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

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

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.

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 – provides Internet services.

853.000 TELEPHONE – provides telephone service for this activity.

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

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

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

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

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

955.000 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-751-702.001	DPW SUPERVISORY WAGES	3,939	4,020	4,020	4,380	360	8.96
101-751-706.000	DPW WAGES	15,436	21,290	20,600	24,465	3,175	14.91
101-751-706.001	PART-TIME OR SEASONAL WAGES	3,245	5,820	3,200	2,640	(3,180)	(54.64)
101-751-715.000	FICA	1,627	2,435	2,200	2,465	30	1.23
101-751-716.000	HEALTH INSURANCE	5,281	7,415	6,000	6,245	(1,170)	(15.78)
101-751-717.000	LIFE INSURANCE	41	45	45	45	0	0.00
101-751-718.000	RETIREMENT	1,928	2,305	2,300	2,630	325	14.10
101-751-719.000	DISABILITY	72	100	85	110	10	10.00
101-751-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-751-721.000	WORKERS COMPENSATION INSURANCE	809	895	950	960	65	7.26
101-751-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	15	15	0.00
101-751-740.000	OPERATING SUPPLIES	475	2,200	1,500	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	174	2,500	2,000	2,500	0	0.00
101-751-802.000	CONTRACTS	31,086	26,000	20,000	26,000	0	0.00
101-751-824.000	SERVICE AGREEMENTS	0	0	0	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	44	0	50	50	50	0.00
101-751-853.000	TELEPHONE	79	0	80	90	90	0.00
101-751-860.000	TRAVEL, LODGING & MEALS	54	0	0	0	0	0.00
101-751-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
101-751-917.000	SEWER UTILITY	0	0	2,000	2,870	2,870	0.00
101-751-918.000	WATER UTILITY	0	0	1,055	4,050	4,050	0.00
101-751-921.000	ELECTRIC	2,025	3,000	2,500	2,500	(500)	(16.67)
101-751-924.000	WATER & SEWER	5,536	7,370	3,375	0	(7,370)	(100.00)
101-751-929.000	LAWN MAINTENANCE	0	0	21,000	20,380	20,380	0.00
101-751-931.000	BUILDING & GROUNDS MAINTENANCE	2,056	6,000	3,703	6,000	0	0.00
101-751-935.000	PARK MAINTENANCE	3,068	7,000	3,500	7,000	0	0.00
101-751-940.000	MOTOR EQUIPMENT RENTAL	8,725	8,500	9,000	8,500	0	0.00
101-751-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-751-960.000	INSURANCE	1,424	1,545	1,490	1,545	0	0.00
Totals for dept 751 - PARKS & RECREATION		101,124	123,440	124,668	142,640	19,200	15.55

## GENERAL FUND 101

### PARKS & RECREATION

#### ACTIVITY 751

#### 2019 - 2020 BUDGET

702.001 DPW SUPERVISORY WAGES - provides 125 hours of service by the DPW Superintendent.

706.000 DPW WAGES - 910 hours of DPW service are provided for this activity.

706.001 PART-TIME OR SEASONAL WAGES - provides 240 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.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service to the elevator.

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

900.000 ADVERTISING - provides publication of notices regarding parks.

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

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

929.000 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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

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

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

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



BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

FUND 101 - GENERAL FUND  
APPROPRIATIONS  
Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
101-991-999.205	TRANSFER TO PUBLIC SAFETY FUND	901,191	854,815	854,815	850,000	(4,815)	(0.56)
101-991-999.225	TRANSFER TO SOLID WASTE & RECYCLING	0	0	0	9,515	9,515	0.00
101-991-999.248	TRANSFER TO DDA / MAIN STREET	0	0	0	0	0	0.00
101-991-999.302	TRANSFER TO EQUIP & REPLCMNT DEBT F	0	0	0	0	0	0.00
101-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	20,000	45,335	45,335	45,335	0	0.00
101-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	6,000	6,610	6,610	6,610	0	0.00
Totals for dept 991 - TRANSFERS OUT		927,191	906,760	906,760	911,460	4,700	0.52
TOTAL APPROPRIATIONS		1,954,447	2,074,425	2,050,489	1,936,605	(137,820)	(6.64)
NET OF REVENUES/APPROPRIATIONS - FUND 101		(180,798)	(173,705)	(133,276)	(180,095)	(6,390)	3.68
BEGINNING FUND BALANCE		1,001,125	820,338	820,338	687,062	(133,276)	(16.25)
ENDING FUND BALANCE		820,327	646,633	687,062	506,967	(139,666)	(21.60)

## GENERAL FUND 101

### TRANSFERS OUT ACTIVITY 991 2019 - 2020 BUDGET

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

## MAJOR STREET FUND

### FUND 202 SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

ACT 51 REVENUE	\$ 346,065	
BUILD MICHIGAN PROGRAM	\$ 7,000	
METRO AUTHORITY DISTRIBUTIONS	\$ 5,900	
M-89 MAINTENANCE RECEIPTS	\$ 12,000	
GRANT REVENUE	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 0	
<u>OTHER REVENUE</u>	<u>\$ 5,600</u>	
TOTAL ESTIMATED REVENUES		\$ 376,565

#### APPROPRIATIONS

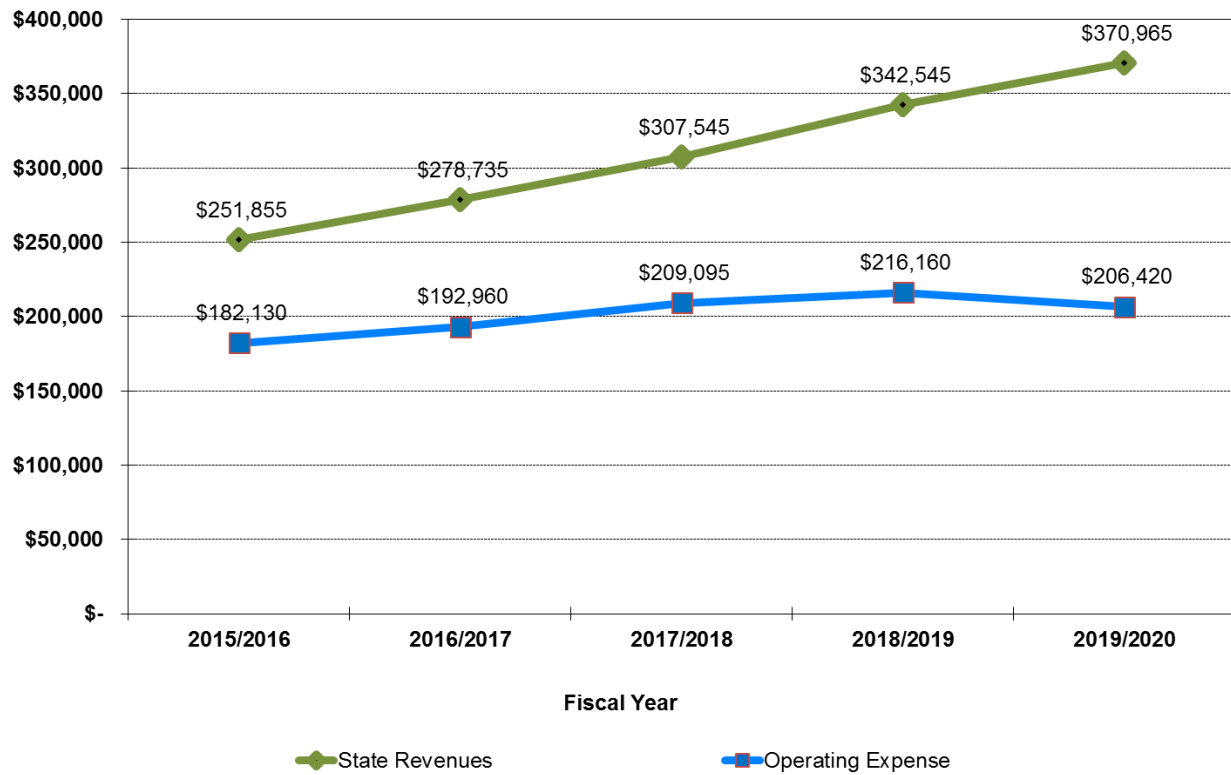
SURFACE MAINTENANCE	\$ 40,000	
RIGHT OF WAY MAINTENANCE	\$ 31,615	
TREES & SHRUBS	\$ 20,235	
DRAINAGE	\$ 20,130	
BRIDGE MAINTENANCE	\$ 8,760	
TRAFFIC SIGNS & SIGNALS	\$ 9,865	
WINTER MAINTENANCE	\$ 39,995	
ADMINISTRATION	\$ 13,520	
M-89 SURFACE MAINTENANCE	\$ 4,095	
M-89 TREES & SHRUBS	\$ 3,125	
M-89 DRAINAGE	\$ 4,875	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,520	
M-89 SNOW PLOWING	\$ 3,475	
M-89 SNOW HAULING	\$ 5,210	
CAPITAL IMPROVEMENTS	\$ 36,700	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 243,120

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	\$ 133,445
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019	\$ 412,405
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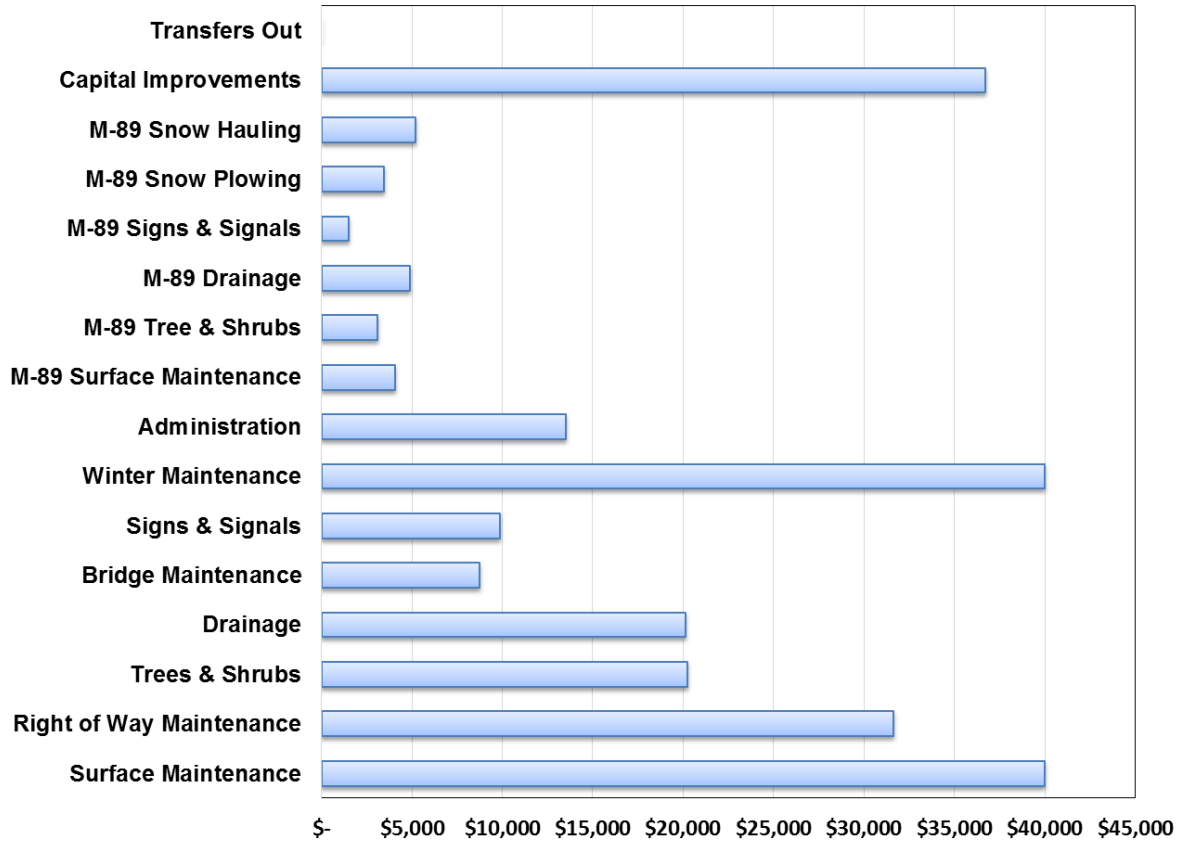
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020	\$ 545,850
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## MAJOR STREET FUND OPERATING EXPENDITURES AS COMPARED WITH STATE SHARED REVENUES



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

### CITY OF OTSEGO MAJOR STREET FUND APPROPRIATIONS BY ACTIVITY



The Major Street Fund Recommendation by Activity side bar graph depicts the respective shares of Major Street Fund Activities to the total Major Street Fund Budget. 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  
2019-2020 FISCAL YEAR

Fund 202 - MAJOR STREET FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
202-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
202-000-510.000	FEDERAL CAPITAL GRANTS	0	0	0	0	0	0.00
202-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
202-000-546.000	STATE GRANT - ACT 51 MTF	302,776	320,570	320,570	346,065	25,495	7.95
202-000-547.000	STATE GRANT - ACT 51 LRP	7,011	6,975	7,015	7,000	25	0.36
202-000-548.000	STATE GRANT - METRO ACT	5,905	5,000	5,900	5,900	900	18.00
202-000-549.000	CHARGES FOR SVC - M-89 CONTRACT	13,806	10,000	12,000	12,000	2,000	20.00
202-000-550.000	STATE CAPITAL GRANTS	0	0	0	0	0	0.00
202-000-569.000	STATE GRANTS - OTHER	22,741	0	38,980	0	0	0.00
202-000-628.000	CITY LABOR & MATERIALS	3,929	5,000	0	5,000	0	0.00
202-000-664.000	INVESTMENT INTEREST	109	300	600	600	300	100.00
202-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-688.000	REFUNDS & REIMBURSEMENTS	626	0	800	0	0	0.00
202-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
202-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
202-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	434,685	0	0	0	0	0.00
202-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	28,068	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		819,656	347,845	385,865	376,565	28,720	8.26
TOTAL ESTIMATED REVENUES		819,656	347,845	385,865	376,565	28,720	8.26

# MAJOR STREET FUND 202

## ESTIMATED REVENUES

### ACTIVITY 000

### 2019 - 2020 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.
- 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.

MAJOR STREET FUND ESTIMATED REVENUES - Cont.

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



BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 202 - MAJOR STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
202-464-702.001	DPW SUPERVISORY WAGES	4,102	4,185	4,185	4,560	375	8.96
202-464-706.000	DPW WAGES	5,236	13,305	7,000	9,140	(4,165)	(31.30)
202-464-706.001	PART-TIME OR SEASONAL WAGES	432	445	550	0	(445)	(100.00)
202-464-715.000	FICA	714	1,405	900	1,075	(330)	(23.49)
202-464-716.000	HEALTH INSURANCE	1,670	4,635	0	2,335	(2,300)	(49.62)
202-464-717.000	LIFE INSURANCE	19	35	25	25	(10)	(28.57)
202-464-718.000	RETIREMENT	933	1,610	1,175	1,275	(335)	(20.81)
202-464-719.000	DISABILITY	40	70	0	55	(15)	(21.43)
202-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-464-721.000	WORKERS COMPENSATION INSURANCE	643	1,135	950	865	(270)	(23.79)
202-464-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
202-464-740.000	OPERATING SUPPLIES	5,515	7,500	5,000	5,000	(2,500)	(33.33)
202-464-802.000	CONTRACTS	150	2,500	2,700	2,500	0	0.00
202-464-802.001	CONTRACTS - SWEEPING	8,317	8,450	8,400	8,450	0	0.00
202-464-802.002	CONTRACTS - PAVEMENT MARKING	0	2,000	1,900	2,000	0	0.00
202-464-860.000	TRAVEL, LODGING & MEALS	56	120	75	120	0	0.00
202-464-940.000	MOTOR EQUIPMENT RENTAL	2,254	2,500	2,500	2,600	100	4.00
202-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		30,081	49,895	35,370	40,000	(9,895)	(19.83)
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
202-467-702.001	DPW SUPERVISORY WAGES	1,805	1,845	1,845	2,010	165	8.94
202-467-706.000	DPW WAGES	5,211	10,645	8,000	13,440	2,795	26.26
202-467-706.001	PART-TIME OR SEASONAL WAGES	358	595	30	0	(595)	(100.00)
202-467-715.000	FICA	532	1,030	775	1,210	180	17.48
202-467-716.000	HEALTH INSURANCE	1,719	3,710	2,800	3,430	(280)	(7.55)
202-467-717.000	LIFE INSURANCE	13	25	20	25	0	0.00
202-467-718.000	RETIREMENT	689	1,135	985	1,405	270	23.79
202-467-719.000	DISABILITY	30	50	40	60	10	20.00
202-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-467-721.000	WORKERS COMPENSATION INSURANCE	482	830	700	975	145	17.47
202-467-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	0	0	0.00
202-467-740.000	OPERATING SUPPLIES	3,191	5,000	3,200	5,000	0	0.00
202-467-802.000	CONTRACTS	288	0	300	0	0	0.00
202-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	0	0	0	0	0.00
202-467-860.000	TRAVEL, LODGING & MEALS	25	60	30	60	0	0.00
202-467-940.000	MOTOR EQUIPMENT RENTAL	3,106	3,500	3,150	4,000	500	14.29
202-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		17,449	28,425	21,890	31,615	3,190	11.22
Dept 468 - TREES & SHRUBS							
202-468-702.001	DPW SUPERVISORY WAGES	1,970	2,010	2,010	2,190	180	8.96
202-468-706.000	DPW WAGES	2,211	5,990	3,000	8,335	2,345	39.15
202-468-706.001	PART-TIME OR SEASONAL WAGES	104	300	345	0	(300)	(100.00)
202-468-715.000	FICA	327	655	410	830	175	26.72
202-468-716.000	HEALTH INSURANCE	968	2,090	1,310	2,130	40	1.91
202-468-717.000	LIFE INSURANCE	8	15	15	20	5	33.33
202-468-718.000	RETIREMENT	410	740	535	970	230	31.08
202-468-719.000	DISABILITY	18	35	30	45	10	28.57
202-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-468-721.000	WORKERS COMPENSATION INSURANCE	277	550	400	675	125	22.73
202-468-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-468-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-468-802.000	CONTRACTS	0	990	100	990	0	0.00
202-468-860.000	TRAVEL, LODGING & MEALS	27	50	30	50	0	0.00
202-468-940.000	MOTOR EQUIPMENT RENTAL	2,587	4,000	4,000	4,000	0	0.00
202-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		8,907	17,425	12,185	20,235	2,810	16.13

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 202 - MAJOR STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
Dept 469 - DRAINAGE							
202-469-702.001	DPW SUPERVISORY WAGES	1,970	2,010	2,010	2,190	180	8.96
202-469-706.000	DPW WAGES	3,033	4,660	3,050	4,035	(625)	(13.41)
202-469-706.001	PART-TIME OR SEASONAL WAGES	136	150	0	0	(150)	(100.00)
202-469-715.000	FICA	382	540	390	490	(50)	(9.26)
202-469-716.000	HEALTH INSURANCE	1,059	1,625	1,175	1,030	(595)	(36.62)
202-469-717.000	LIFE INSURANCE	10	15	10	15	0	0.00
202-469-718.000	RETIREMENT	500	625	500	585	(40)	(6.40)
202-469-719.000	DISABILITY	23	30	25	25	(5)	(16.67)
202-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-469-721.000	WORKERS COMPENSATION INSURANCE	204	220	205	210	(10)	(4.55)
202-469-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
202-469-740.000	OPERATING SUPPLIES	354	3,500	1,000	6,000	2,500	71.43
202-469-802.000	CONTRACTS	387	3,000	800	3,000	0	0.00
202-469-860.000	TRAVEL, LODGING & MEALS	27	50	30	50	0	0.00
202-469-940.000	MOTOR EQUIPMENT RENTAL	1,684	1,600	1,600	2,500	900	56.25
202-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		9,769	18,025	10,805	20,130	2,105	11.68
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.001	DPW SUPERVISORY WAGES	328	335	335	365	30	8.96
202-473-706.000	DPW WAGES	522	1,065	600	1,080	15	1.41
202-473-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-473-715.000	FICA	60	115	75	115	0	0.00
202-473-716.000	HEALTH INSURANCE	161	375	250	280	(95)	(25.33)
202-473-717.000	LIFE INSURANCE	2	10	5	10	0	0.00
202-473-718.000	RETIREMENT	85	130	95	140	10	7.69
202-473-719.000	DISABILITY	4	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	57	90	60	95	5	5.56
202-473-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
202-473-740.000	OPERATING SUPPLIES	0	400	400	900	500	125.00
202-473-802.000	CONTRACTS	0	5,000	5,000	5,000	0	0.00
202-473-860.000	TRAVEL, LODGING & MEALS	5	15	5	15	0	0.00
202-473-940.000	MOTOR EQUIPMENT RENTAL	690	750	700	750	0	0.00
202-473-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 473 - BRIDGE MAINTENANCE		1,914	8,295	7,535	8,760	465	5.61
Dept 475 - TRAFFIC SIGNS & SIGNALS							
202-475-702.001	DPW SUPERVISORY WAGES	656	670	670	730	60	8.96
202-475-706.000	DPW WAGES	1,802	2,000	1,900	2,420	420	21.00
202-475-706.001	PART-TIME OR SEASONAL WAGES	46	75	60	0	(75)	(100.00)
202-475-715.000	FICA	173	225	200	250	25	11.11
202-475-716.000	HEALTH INSURANCE	755	700	625	620	(80)	(11.43)
202-475-717.000	LIFE INSURANCE	5	10	10	10	0	0.00
202-475-718.000	RETIREMENT	245	250	220	295	45	18.00
202-475-719.000	DISABILITY	10	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	163	175	155	200	25	14.29
202-475-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-475-740.000	OPERATING SUPPLIES	760	2,500	2,000	3,000	500	20.00
202-475-802.000	CONTRACTS	1,416	1,400	1,500	1,500	100	7.14
202-475-860.000	TRAVEL, LODGING & MEALS	9	25	0	25	0	0.00
202-475-940.000	MOTOR EQUIPMENT RENTAL	771	600	600	800	200	33.33
202-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		6,811	8,645	7,955	9,865	1,220	14.11

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APPROPRIATIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
Dept 478 - WINTER MAINTENANCE							
202-478-702.001	DPW SUPERVISORY WAGES	1,970	2,010	2,010	2,190	180	8.96
202-478-706.000	DPW WAGES	3,448	10,645	4,000	6,185	(4,460)	(41.90)
202-478-706.001	PART-TIME OR SEASONAL WAGES	731	595	1,010	0	(595)	(100.00)
202-478-715.000	FICA	372	1,045	540	660	(385)	(36.84)
202-478-716.000	HEALTH INSURANCE	1,268	3,710	1,700	1,580	(2,130)	(57.41)
202-478-717.000	LIFE INSURANCE	11	25	15	15	(10)	(40.00)
202-478-718.000	RETIREMENT	462	1,155	600	775	(380)	(32.90)
202-478-719.000	DISABILITY	24	50	25	35	(15)	(30.00)
202-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-478-721.000	WORKERS COMPENSATION INSURANCE	354	840	420	530	(310)	(36.90)
202-478-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
202-478-740.000	OPERATING SUPPLIES	9,055	13,000	7,300	13,000	0	0.00
202-478-802.000	CONTRACTS	0	0	0	0	0	0.00
202-478-860.000	TRAVEL, LODGING & MEALS	27	25	15	25	0	0.00
202-478-940.000	MOTOR EQUIPMENT RENTAL	11,339	16,000	5,800	15,000	(1,000)	(6.25)
202-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		29,061	49,100	23,445	39,995	(9,105)	(18.54)
Dept 483 - ADMINISTRATION							
202-483-701.000	CITY MANAGER SALARY	2,652	4,400	5,225	4,510	110	2.50
202-483-702.000	SUPERVISORY WAGES	3,762	0	950	0	0	0.00
202-483-702.001	DPW SUPERVISORY WAGES	2,133	2,180	2,180	2,375	195	8.94
202-483-705.000	CLERICAL WAGES	2,704	0	665	0	0	0.00
202-483-715.000	FICA	811	515	690	540	25	4.85
202-483-716.000	HEALTH INSURANCE	3,350	1,110	2,500	935	(175)	(15.77)
202-483-717.000	LIFE INSURANCE	17	15	15	15	0	0.00
202-483-718.000	RETIREMENT	868	660	900	690	30	4.55
202-483-719.000	DISABILITY	34	30	30	30	0	0.00
202-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-483-721.000	WORKERS COMPENSATION INSURANCE	185	155	160	170	15	9.68
202-483-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	10	10	0.00
202-483-745.000	FUEL PURCHASES	3	60	0	0	(60)	(100.00)
202-483-801.000	BANKING CHARGES	1,229	900	900	900	0	0.00
202-483-802.000	CONTRACTS	0	0	0	0	0	0.00
202-483-807.000	AUDIT	770	850	770	750	(100)	(11.76)
202-483-824.000	SERVICE AGREEMENTS	0	150	0	150	0	0.00
202-483-826.000	LEGAL	91	100	0	100	0	0.00
202-483-852.000	MISC COMM/INTERNET	222	0	240	220	220	0.00
202-483-853.000	TELEPHONE	351	250	350	460	210	84.00
202-483-860.000	TRAVEL, LODGING & MEALS	29	65	30	65	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	30	150	125	150	0	0.00
202-483-955.000	MEMBERSHIPS / DUES	432	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	800	995	940	950	(45)	(4.52)
Totals for dept 483 - ADMINISTRATION		20,473	13,085	17,120	13,520	435	3.32

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GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	0	1,065	400	540	(525)	(49.30)
202-486-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-486-715.000	FICA	0	85	30	45	(40)	(47.06)
202-486-716.000	HEALTH INSURANCE	0	375	0	140	(235)	(62.67)
202-486-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-486-718.000	RETIREMENT	0	95	35	50	(45)	(47.37)
202-486-719.000	DISABILITY	0	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	0	70	25	35	(35)	(50.00)
202-486-740.000	OPERATING SUPPLIES	0	400	150	400	0	0.00
202-486-802.000	CONTRACTS	0	730	270	730	0	0.00
202-486-802.001	CONTRACTS - SWEEPING	765	1,645	900	1,645	0	0.00
202-486-940.000	MOTOR EQUIPMENT RENTAL	0	500	185	500	0	0.00
202-486-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 486 - M-89 SURFACE MAINTENANCE		765	4,975	1,995	4,095	(880)	(17.69)
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	1,705	800	400	1,080	280	35.00
202-490-706.001	PART-TIME OR SEASONAL WAGES	132	0	0	0	0	0.00
202-490-715.000	FICA	133	65	30	85	20	30.77
202-490-716.000	HEALTH INSURANCE	903	280	140	280	0	0.00
202-490-717.000	LIFE INSURANCE	3	5	5	5	0	0.00
202-490-718.000	RETIREMENT	170	75	35	100	25	33.33
202-490-719.000	DISABILITY	5	5	5	5	0	0.00
202-490-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-490-721.000	WORKERS COMPENSATION INSURANCE	117	55	30	70	15	27.27
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	3,090	1,500	750	1,500	0	0.00
202-490-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 490 - M-89 TREES & SHRUBS		6,258	2,785	1,395	3,125	340	12.21
Dept 491 - M-89 DRAINAGE							
202-491-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-491-706.000	DPW WAGES	1,399	1,335	665	2,155	820	61.42
202-491-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-491-715.000	FICA	97	105	50	170	65	61.90
202-491-716.000	HEALTH INSURANCE	620	465	435	550	85	18.28
202-491-717.000	LIFE INSURANCE	2	5	5	5	0	0.00
202-491-718.000	RETIREMENT	140	120	60	195	75	62.50
202-491-719.000	DISABILITY	5	5	0	10	5	100.00
202-491-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-491-721.000	WORKERS COMPENSATION INSURANCE	30	30	15	40	10	33.33
202-491-740.000	OPERATING SUPPLIES	839	500	250	500	0	0.00
202-491-802.000	CONTRACTS	940	500	0	500	0	0.00
202-491-940.000	MOTOR EQUIPMENT RENTAL	719	750	375	750	0	0.00
202-491-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 491 - M-89 DRAINAGE		4,791	3,815	1,855	4,875	1,060	27.79

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GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	511	400	300	540	140	35.00
202-494-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-494-715.000	FICA	40	35	30	45	10	28.57
202-494-716.000	HEALTH INSURANCE	211	140	105	140	0	0.00
202-494-717.000	LIFE INSURANCE	1	5	5	5	0	0.00
202-494-718.000	RETIREMENT	51	40	30	50	10	25.00
202-494-719.000	DISABILITY	2	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	33	30	30	35	5	16.67
202-494-740.000	OPERATING SUPPLIES	0	100	75	100	0	0.00
202-494-933.000	EQUIPMENT MAINTENANCE	0	300	225	300	0	0.00
202-494-940.000	MOTOR EQUIPMENT RENTAL	221	250	185	300	50	20.00
202-494-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 494 - M-89 TRAFFIC SIGNS & SIGNALS		1,070	1,305	990	1,520	215	16.48
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	863	1,335	950	1,080	(255)	(19.10)
202-497-706.001	PART-TIME OR SEASONAL WAGES	0	75	25	0	(75)	(100.00)
202-497-715.000	FICA	61	115	70	85	(30)	(26.09)
202-497-716.000	HEALTH INSURANCE	366	465	260	280	(185)	(39.78)
202-497-717.000	LIFE INSURANCE	2	5	5	5	0	0.00
202-497-718.000	RETIREMENT	43	120	55	100	(20)	(16.67)
202-497-719.000	DISABILITY	3	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	41	90	50	70	(20)	(22.22)
202-497-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-497-740.000	OPERATING SUPPLIES	243	250	140	250	0	0.00
202-497-802.000	CONTRACTS	0	0	0	0	0	0.00
202-497-940.000	MOTOR EQUIPMENT RENTAL	1,535	1,600	650	1,600	0	0.00
202-497-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 497 - M-89 SNOW PLOWING		3,157	4,060	2,210	3,475	(585)	(14.41)
Dept 498 - M-89 SNOW HAULING							
202-498-702.001	DPW SUPERVISORY WAGES	821	840	600	915	75	8.93
202-498-706.000	DPW WAGES	777	1,730	650	1,080	(650)	(37.57)
202-498-706.001	PART-TIME OR SEASONAL WAGES	134	75	0	0	(75)	(100.00)
202-498-715.000	FICA	118	215	95	160	(55)	(25.58)
202-498-716.000	HEALTH INSURANCE	312	605	125	280	(325)	(53.72)
202-498-717.000	LIFE INSURANCE	3	10	5	10	0	0.00
202-498-718.000	RETIREMENT	159	240	120	195	(45)	(18.75)
202-498-719.000	DISABILITY	7	15	5	15	0	0.00
202-498-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-498-721.000	WORKERS COMPENSATION INSURANCE	112	170	85	130	(40)	(23.53)
202-498-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-860.000	TRAVEL, LODGING & MEALS	11	25	0	25	0	0.00
202-498-940.000	MOTOR EQUIPMENT RENTAL	1,856	2,400	300	2,400	0	0.00
202-498-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 498 - M-89 SNOW HAULING		4,310	6,325	1,990	5,210	(1,115)	(17.63)

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GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
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Dept 901 - CAPITAL IMPROVEMENTS							
202-901-970.000	CAPITAL OUTLAY	492,605	19,400	20,435	36,700	17,300	89.18
Totals for dept 901 - CAPITAL IMPROVEMENTS		492,605	19,400	20,435	36,700	17,300	89.18
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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
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TOTAL APPROPRIATIONS		637,421	235,560	167,175	243,120	7,560	3.21
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NET OF REVENUES/APPROPRIATIONS - FUND 202		182,235	112,285	218,690	133,445	21,160	18.84
BEGINNING FUND BALANCE		11,477	193,715	193,715	412,405	218,690	112.89
ENDING FUND BALANCE		193,712	306,000	412,405	545,850	239,850	78.38

## MAJOR STREET FUND 202

### ACTIVITIES 464 - 991 2019 - 2020 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:	340
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated:	57
DPW hours allocated:	500
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated:	62
DPW hours allocated:	310
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated: 62  
DPW hours allocated: 150  
Part-time/Seasonal hours allocated: 0

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

DPW Superintendent hours allocated: 10  
DPW hours allocated: 40

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

DPW Superintendent hours allocated: 21  
DPW hours allocated: 90  
Part-time/Seasonal hours allocated: 0

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

DPW Superintendent hours allocated: 62  
DPW hours allocated: 230  
Part-time/Seasonal hours allocated: 0

- 483 ADMINISTRATION - five percent of the wages and benefits for the city manager, assistant/intern, finance director and accounting staff are allocated for supervision and record keeping of Major Street work. The DPW Superintendent charges time for job scheduling, daily street inspections, reporting and capital improvement planning.

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: 20  
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: 40  
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: 80
- 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: 20
- 497 M-89 SNOW PLOWING - provides snow plowing, sanding and salting of streets as necessary.
- DPW Superintendent hours allocated: 0  
DPW hours allocated: 40  
Part-time/Seasonal hours allocated: 0

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

DPW Superintendent hours allocated:	26
DPW hours allocated:	64
Part-time/Seasonal hours allocated:	0

901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

South Grant Street	\$	36,700
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991 TRANSFERS OUT

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

Total DPW Superintendent hours allocated:	499
Total DPW hours allocated:	1,900
Total Part-time/Seasonal hours allocated:	0

## LOCAL STREET FUND

### FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

ACT 51 REVENUE	\$ 117,055	
BUILD MICHIGAN PROGRAM	\$ 2,400	
METRO AUTHORITY DISTRIBUTIONS	\$ 8,800	
STATE GRANTS - OTHER	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 60,000	
<u>OTHER REVENUE</u>	<u>\$ 3,000</u>	
TOTAL ESTIMATED REVENUES		\$ 191,255

#### APPROPRIATIONS

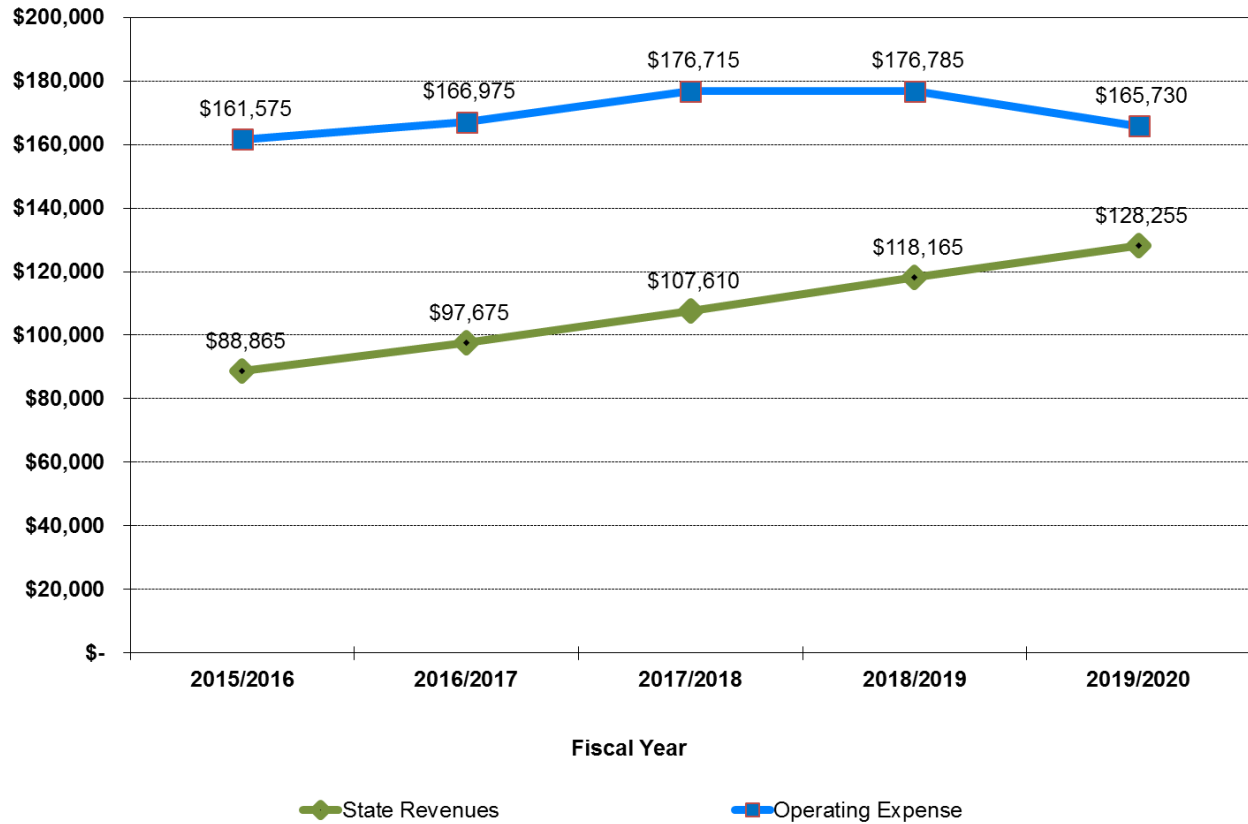
SURFACE MAINTENANCE	\$ 46,935	
RIGHT OF WAY MAINTENANCE	\$ 26,915	
TREES & SHRUBS	\$ 24,200	
DRAINAGE	\$ 22,385	
TRAFFIC SIGNS & SIGNALS	\$ 5,810	
WINTER MAINTENANCE	\$ 28,115	
ADMINISTRATION	\$ 11,370	
CAPITAL IMPROVEMENTS	\$ 92,525	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 258,255

EXCESS (DEFICIENCY) OF REVENUES  
OVER APPROPRIATIONS (\$ 67,000)

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019 \$ 250,000

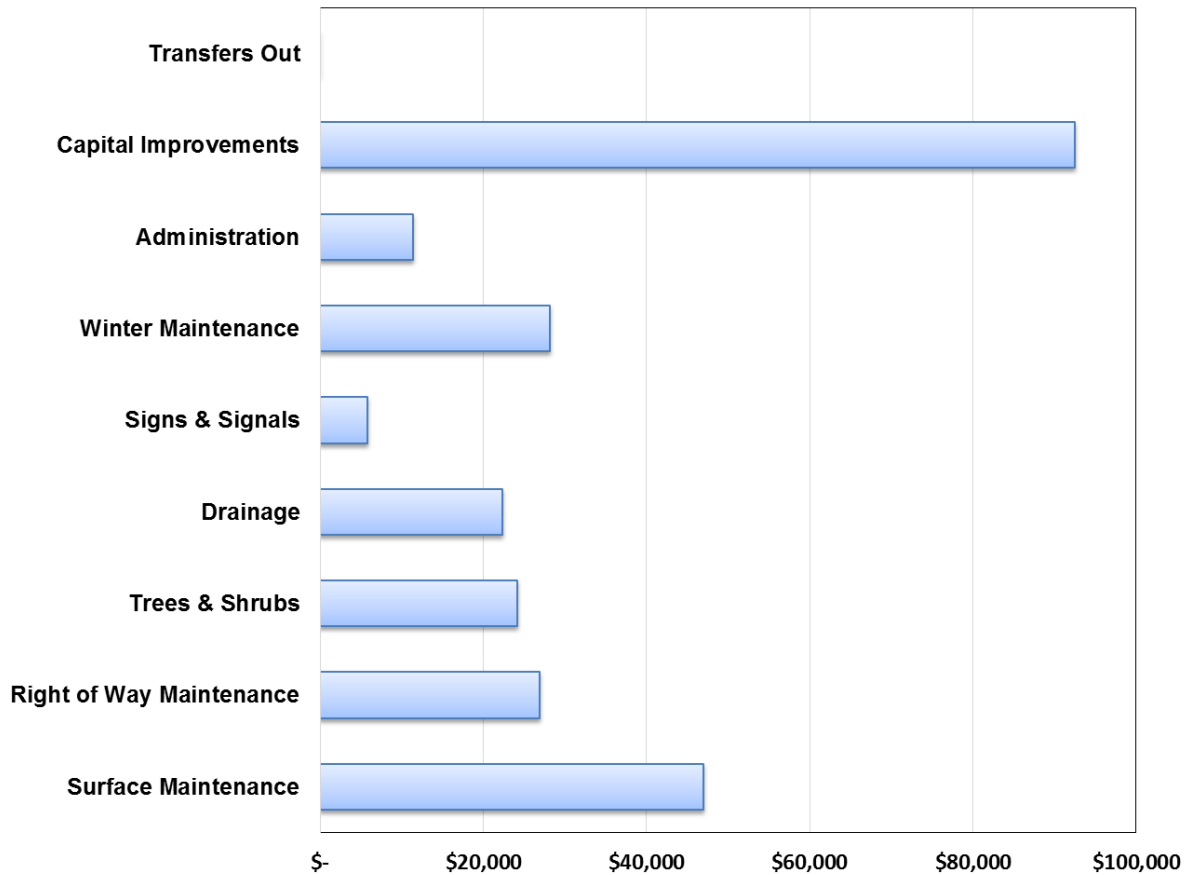
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020 \$ 183,000

## LOCAL STREET FUND OPERATING EXPENDITURES AS COMPARED WITH STATE SHARED REVENUES



The Local Street Operating Budget as Compared to State Revenue Projection illustrates the fact that State Revenues do not support the maintenance of our local streets. The operating expense amounts shown above do not include capital improvements.

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



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

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
203-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
203-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
203-000-546.000	STATE GRANT - ACT 51 MTF	102,701	108,765	108,015	117,055	8,290	7.62
203-000-547.000	STATE GRANT - ACT 51 LRP	2,378	2,400	2,400	2,400	0	0.00
203-000-548.000	STATE GRANT - METRO ACT	8,858	7,000	8,800	8,800	1,800	25.71
203-000-569.000	STATE GRANTS - OTHER	7,580	0	12,995	0	0	0.00
203-000-628.000	CITY LABOR & MATERIALS	0	5,000	0	2,000	(3,000)	(60.00)
203-000-664.000	INVESTMENT INTEREST	1,520	750	2,500	1,000	250	33.33
203-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-688.000	REFUNDS & REIMBURSEMENTS	432	0	0	0	0	0.00
203-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
203-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
203-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
203-000-699.202	TRANSFER IN - MAJOR STREET FUND	0	0	0	0	0	0.00
203-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	20,833	60,000	60,000	60,000	0	0.00
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		144,302	183,915	194,710	191,255	7,340	3.99
TOTAL ESTIMATED REVENUES		144,302	183,915	194,710	191,255	7,340	3.99

## LOCAL STREET FUND 203

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 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 12.64 miles of local streets.
- 547.000 STATE SHARED REVENUE (ACT 51 LRP) - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state truck line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 548.000 STATE SHARED REVENUE - METRO ACT - Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) established a state fee of five cents (5¢) per linear foot to be paid by telecommunications providers occupying local rights-of-way. The state annually distributes these fees each May. These monies are allocated between Major and Local Street Funds by ratio of state certified mileage for rights-of-way maintenance.
- 569.000 STATE GRANTS - OTHER - Beginning in fiscal year 2013-2014, the State Legislature has provided one-time grants to local units to for transportation purposes. These monies are included in the budget based upon the same pro-ration of total Act 51 Funds - 75 percent to major streets, 25 percent to local streets.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon time, employee wages, an hourly equivalent of fringe benefits, materials and motor equipment used.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

LOCAL STREET FUND ESTIMATED REVENUES - Cont.

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.

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  
2019-2020 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
203-464-702.001	DPW SUPERVISORY WAGES	4,431	4,520	4,520	4,925	405	8.96
203-464-706.000	DPW WAGES	4,590	9,315	9,200	8,065	(1,250)	(13.42)
203-464-706.001	PART-TIME OR SEASONAL WAGES	345	150	635	0	(150)	(100.00)
203-464-715.000	FICA	707	1,100	1,100	1,015	(85)	(7.73)
203-464-716.000	HEALTH INSURANCE	1,461	3,245	3,200	2,060	(1,185)	(36.52)
203-464-717.000	LIFE INSURANCE	18	25	25	25	0	0.00
203-464-718.000	RETIREMENT	895	1,285	1,300	1,220	(65)	(5.06)
203-464-719.000	DISABILITY	41	55	55	55	0	0.00
203-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-464-721.000	WORKERS COMPENSATION INSURANCE	614	885	830	820	(65)	(7.34)
203-464-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
203-464-740.000	OPERATING SUPPLIES	5,238	7,500	9,000	6,000	(1,500)	(20.00)
203-464-802.000	CONTRACTS	300	7,675	10,500	7,675	0	0.00
203-464-802.001	CONTRACTS - SWEEPING	11,788	11,975	11,700	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	61	130	0	100	(30)	(23.08)
203-464-940.000	MOTOR EQUIPMENT RENTAL	2,408	3,000	2,500	3,000	0	0.00
203-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		32,897	50,860	54,565	46,935	(3,925)	(7.72)
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
203-467-702.001	DPW SUPERVISORY WAGES	2,790	2,845	2,845	3,105	260	9.14
203-467-706.000	DPW WAGES	3,565	9,315	8,000	8,335	(980)	(10.52)
203-467-706.001	PART-TIME OR SEASONAL WAGES	60	300	150	0	(300)	(100.00)
203-467-715.000	FICA	470	980	845	900	(80)	(8.16)
203-467-716.000	HEALTH INSURANCE	1,176	3,245	2,600	2,130	(1,115)	(34.36)
203-467-717.000	LIFE INSURANCE	12	25	20	25	0	0.00
203-467-718.000	RETIREMENT	635	1,115	1,005	1,060	(55)	(4.93)
203-467-719.000	DISABILITY	28	50	40	50	0	0.00
203-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-467-721.000	WORKERS COMPENSATION INSURANCE	422	790	650	720	(70)	(8.86)
203-467-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
203-467-740.000	OPERATING SUPPLIES	438	5,000	4,700	6,000	1,000	20.00
203-467-802.000	CONTRACTS	316	500	500	500	0	0.00
203-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	0	0	0	0	0.00
203-467-860.000	TRAVEL, LODGING & MEALS	38	90	0	90	0	0.00
203-467-940.000	MOTOR EQUIPMENT RENTAL	2,890	3,500	3,000	4,000	500	14.29
203-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		12,840	27,755	24,355	26,915	(840)	(3.03)
Dept 468 - TREES & SHRUBS							
203-468-702.001	DPW SUPERVISORY WAGES	1,970	2,010	2,010	2,190	180	8.96
203-468-706.000	DPW WAGES	4,754	9,980	7,985	9,680	(300)	(3.01)
203-468-706.001	PART-TIME OR SEASONAL WAGES	336	300	240	0	(300)	(100.00)
203-468-715.000	FICA	528	965	0	935	(30)	(3.11)
203-468-716.000	HEALTH INSURANCE	1,668	3,475	2,780	2,470	(1,005)	(28.92)
203-468-717.000	LIFE INSURANCE	11	25	20	20	(5)	(20.00)
203-468-718.000	RETIREMENT	671	1,095	785	1,090	(5)	(0.46)
203-468-719.000	DISABILITY	26	50	40	50	0	0.00
203-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-468-721.000	WORKERS COMPENSATION INSURANCE	453	820	700	765	(55)	(6.71)
203-468-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
203-468-740.000	OPERATING SUPPLIES	0	50	25	50	0	0.00
203-468-802.000	CONTRACTS	0	1,400	1,300	1,400	0	0.00
203-468-860.000	TRAVEL, LODGING & MEALS	27	50	25	50	0	0.00
203-468-940.000	MOTOR EQUIPMENT RENTAL	4,237	5,000	5,750	5,500	500	10.00
203-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		14,681	25,220	21,670	24,200	(1,020)	(4.04)

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
Dept 469 - DRAINAGE							
203-469-702.001	DPW SUPERVISORY WAGES	1,313	1,340	1,340	1,460	120	8.96
203-469-706.000	DPW WAGES	6,651	7,320	6,800	7,260	(60)	(0.82)
203-469-706.001	PART-TIME OR SEASONAL WAGES	190	75	85	0	(75)	(100.00)
203-469-715.000	FICA	559	690	630	685	(5)	(0.72)
203-469-716.000	HEALTH INSURANCE	2,409	2,550	2,295	1,855	(695)	(27.25)
203-469-717.000	LIFE INSURANCE	15	20	20	15	(5)	(25.00)
203-469-718.000	RETIREMENT	795	790	790	800	10	1.27
203-469-719.000	DISABILITY	34	40	35	40	0	0.00
203-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-469-721.000	WORKERS COMPENSATION INSURANCE	241	225	200	220	(5)	(2.22)
203-469-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
203-469-740.000	OPERATING SUPPLIES	1,395	3,500	3,150	4,000	500	14.29
203-469-802.000	CONTRACTS	499	3,000	2,700	3,000	0	0.00
203-469-860.000	TRAVEL, LODGING & MEALS	18	50	0	50	0	0.00
203-469-940.000	MOTOR EQUIPMENT RENTAL	2,773	2,500	2,400	3,000	500	20.00
203-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		16,892	22,100	20,450	22,385	285	1.29
Dept 475 - TRAFFIC SIGNS & SIGNALS							
203-475-702.001	DPW SUPERVISORY WAGES	328	335	335	365	30	8.96
203-475-706.000	DPW WAGES	1,131	2,000	1,800	1,080	(920)	(46.00)
203-475-706.001	PART-TIME OR SEASONAL WAGES	20	75	40	0	(75)	(100.00)
203-475-715.000	FICA	114	200	200	115	(85)	(42.50)
203-475-716.000	HEALTH INSURANCE	368	700	630	280	(420)	(60.00)
203-475-717.000	LIFE INSURANCE	2	10	5	10	0	0.00
203-475-718.000	RETIREMENT	138	215	210	140	(75)	(34.88)
203-475-719.000	DISABILITY	6	15	10	10	(5)	(33.33)
203-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-475-721.000	WORKERS COMPENSATION INSURANCE	94	155	140	95	(60)	(38.71)
203-475-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
203-475-740.000	OPERATING SUPPLIES	688	2,000	1,800	3,000	1,000	50.00
203-475-860.000	TRAVEL, LODGING & MEALS	5	15	10	15	0	0.00
203-475-940.000	MOTOR EQUIPMENT RENTAL	406	550	495	700	150	27.27
203-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		3,300	6,270	5,675	5,810	(460)	(7.34)
Dept 478 - WINTER MAINTENANCE							
203-478-702.001	DPW SUPERVISORY WAGES	1,970	2,010	2,010	2,190	180	8.96
203-478-706.000	DPW WAGES	4,064	10,645	4,200	5,915	(4,730)	(44.43)
203-478-706.001	PART-TIME OR SEASONAL WAGES	1,047	520	1,120	0	(520)	(100.00)
203-478-715.000	FICA	479	1,040	560	640	(400)	(38.46)
203-478-716.000	HEALTH INSURANCE	1,539	3,710	1,200	1,510	(2,200)	(59.30)
203-478-717.000	LIFE INSURANCE	12	25	15	15	(10)	(40.00)
203-478-718.000	RETIREMENT	527	1,155	620	750	(405)	(35.06)
203-478-719.000	DISABILITY	26	50	25	35	(15)	(30.00)
203-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-478-721.000	WORKERS COMPENSATION INSURANCE	389	835	700	510	(325)	(38.92)
203-478-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
203-478-740.000	OPERATING SUPPLIES	3,156	5,500	3,000	5,500	0	0.00
203-478-802.000	CONTRACTS	0	0	0	0	0	0.00
203-478-860.000	TRAVEL, LODGING & MEALS	27	50	20	50	0	0.00
203-478-940.000	MOTOR EQUIPMENT RENTAL	10,641	11,000	5,300	11,000	0	0.00
203-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		23,877	36,540	18,770	28,115	(8,425)	(23.06)

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 203 - LOCAL STREET FUND  
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
Dept 483 - ADMINISTRATION							
203-483-701.000	CITY MANAGER SALARY	2,653	4,400	4,400	4,510	110	2.50
203-483-702.000	SUPERVISORY WAGES	3,762	0	950	0	0	0.00
203-483-702.001	DPW SUPERVISORY WAGES	656	670	670	730	60	8.96
203-483-705.000	CLERICAL WAGES	2,703	0	665	0	0	0.00
203-483-715.000	FICA	697	400	515	415	15	3.75
203-483-716.000	HEALTH INSURANCE	1,610	3,025	2,075	935	(2,090)	(69.09)
203-483-717.000	LIFE INSURANCE	14	20	15	15	(5)	(25.00)
203-483-718.000	RETIREMENT	721	1,035	1,000	525	(510)	(49.28)
203-483-719.000	DISABILITY	26	50	40	25	(25)	(50.00)
203-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-483-721.000	WORKERS COMPENSATION INSURANCE	83	60	80	65	5	8.33
203-483-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
203-483-745.000	FUEL PURCHASES	3	60	0	60	0	0.00
203-483-801.000	BANKING CHARGES	1,229	1,000	1,300	1,300	300	30.00
203-483-802.000	CONTRACTS	0	0	0	0	0	0.00
203-483-807.000	AUDIT	770	850	770	750	(100)	(11.76)
203-483-824.000	SERVICE AGREEMENTS	0	150	0	150	0	0.00
203-483-826.000	LEGAL	137	0	0	0	0	0.00
203-483-852.000	MISC COMM/INTERNET	196	0	225	190	190	0.00
203-483-853.000	TELEPHONE	322	200	370	400	200	100.00
203-483-860.000	TRAVEL, LODGING & MEALS	9	25	15	25	0	0.00
203-483-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
203-483-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
203-483-940.000	MOTOR EQUIPMENT RENTAL	30	150	40	150	0	0.00
203-483-955.000	MEMBERSHIPS / DUES	432	450	435	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	670	620	675	5	0.75
Totals for dept 483 - ADMINISTRATION		16,580	13,215	14,185	11,370	(1,845)	(13.96)
Dept 901 - CAPITAL IMPROVEMENTS							
203-901-970.000	CAPITAL OUTLAY	115,901	63,075	63,070	92,525	29,450	46.69
Totals for dept 901 - CAPITAL IMPROVEMENTS		115,901	63,075	63,070	92,525	29,450	46.69
TOTAL APPROPRIATIONS		236,968	245,035	222,740	258,255	13,220	5.40
NET OF REVENUES/APPROPRIATIONS - FUND 203		(92,666)	(61,120)	(28,030)	(67,000)	(5,880)	9.62
BEGINNING FUND BALANCE		370,689	278,029	278,029	249,999	(28,030)	(10.08)
ENDING FUND BALANCE		278,023	216,909	249,999	182,999	(33,910)	(15.63)

## LOCAL STREET FUND 203

### ACTIVITIES 464 - 992 2019 - 2020 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:	300
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated:	88
DPW hours allocated:	310
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated:	62
DPW hours allocated:	360
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated:	42
DPW hours allocated:	270
Part-time/Seasonal hours allocated:	0

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

DPW Superintendent hours allocated:	10
DPW hours allocated:	40
Part-time/Seasonal hours allocated:	0

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

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

- 483 ADMINISTRATION - five percent of the wages and benefits for the city manager, assistant/intern, finance director and accounting staff are allocated for supervision and record keeping of Local Street work. The DPW Superintendent charges time for job scheduling, daily street inspections, reporting and capital improvement planning.

DPW Superintendent hours allocated:	21
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901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

Eley Street	\$	60,000
500 Block of West Orleans Street	\$	16,262
500 Block of West Franklin Street	\$	16,262

Total DPW Superintendent hours allocated:	426
Total DPW hours allocated:	1,500
Total Part-time/Seasonal hours allocated:	0

## PUBLIC SAFETY FUND 205

### SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

PROPERTY TAXES	\$ 176,605	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 31,000	
REVENUES FROM TOWNSHIP	\$ 105,000	
TRANSFERS IN	\$ 850,000	
<u>OTHER REVENUE</u>	<u>\$ 19,500</u>	
TOTAL ESTIMATED REVENUES		\$1,195,505

#### APPROPRIATIONS

POLICE DEPARTMENT	\$ 842,090	
FIRE DEPARTMENT	\$ 360,430	
BUILDING INSPECTION DEPARTMENT	\$ 34,455	
<u>TRANSFERS OUT</u>	<u>\$ 8,880</u>	
TOTAL APPROPRIATIONS		\$1,245,855

(CONTINUED NEXT PAGE)

## PUBLIC SAFETY FUND 205

### SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET (CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS	(\$ 50,350)
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#### PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019

UNASSIGNED	\$ 163,110	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 300	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 163,410

#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020

UNASSIGNED	\$ 113,060	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 113,060



BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
205-000-403.004	PUBLIC SAFETY REAL TAX	151,839	159,220	159,010	167,745	8,525	5.35
205-000-410.004	PUBLIC SAFETY PERSONAL TAX	9,493	10,190	10,185	8,535	(1,655)	(16.24)
205-000-411.011	PRIOR YR PUBLIC SAFETY REAL PROP TAXI	0	0	(10)	0	0	0.00
205-000-437.007	PUBLIC SAFETY IFT REAL TAX	2,093	2,115	2,115	325	(1,790)	(84.63)
205-000-437.008	PUBLIC SAFETY IFT PERSONAL TAX	19,226	18,015	18,010	0	(18,015)	(100.00)
205-000-445.000	INT & PENALTY FEES	361	0	110	0	0	0.00
205-000-455.000	LIQUOR LICENSES	3,717	3,500	3,625	3,500	0	0.00
205-000-477.000	BUILDING PERMITS	16,308	13,000	10,000	13,000	0	0.00
205-000-478.000	ELECTRICAL PERMITS	7,679	7,000	6,000	7,000	0	0.00
205-000-479.000	MECHANICAL & PLUMBING PERMITS	11,694	11,000	8,000	11,000	0	0.00
205-000-481.000	POLICE DEPT ISSUED PERMITS	68	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 - POLICI	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	1,158	800	1,200	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	65,607	70,000	70,000	70,000	0	0.00
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	21,957	26,000	26,000	35,000	9,000	34.62
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	1,767	1,750	1,500	1,750	0	0.00
205-000-626.336	FIRE DEPT SERVICES	1,840	2,000	0	2,000	0	0.00
205-000-655.000	POLICE FINES	13,420	16,800	16,000	16,800	0	0.00
205-000-657.000	FORFEITED PROPERTY	0	0	0	0	0	0.00
205-000-664.000	INVESTMENT INTEREST	295	0	1,100	1,500	1,500	0.00
205-000-673.002	SALE OF VEHICLES & EQUIPMENT	5,250	0	0	0	0	0.00
205-000-673.003	SALE OF FIRE DEPT VEHICLES & EQUIPMEI	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	5,000	5,800	5,000	0	0.00
205-000-688.000	REFUNDS & REIMBURSEMENTS	393	0	4,000	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	3,505	0	0	0	0	0.00
205-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
205-000-699.101	TRANSFER IN - GENERAL FUND	901,191	854,815	854,815	850,000	(4,815)	(0.56)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		1,238,861	1,202,755	1,197,530	1,195,505	(7,250)	(0.60)
TOTAL ESTIMATED REVENUES		1,238,861	1,202,755	1,197,530	1,195,505	(7,250)	(0.60)

## PUBLIC SAFETY FUND 205

### REVENUE ACCOUNTS

#### ACTIVITY 000

#### 2019 - 2020 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a public safety millage of 1.9243 mills. Voters approved the levy of up to 2.0000 mills in August of 2016. The maximum allowed has been reduced by the Headlee Amendment to the State Constitution and can only be restored by voter approval.

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

	TAXABLE
<u>AD VALOREM PARCELS</u>	<u>VALUE</u>
REAL PROPERTY	\$ 87,490,749
<u>PERSONAL PROPERTY</u>	<u>\$ 4,403,300</u>
TOTAL	\$ 91,894,049

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

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

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

437.007 PUBLIC SAFETY IFT REAL TAX - tax revenues based upon the available IFT real property taxable value and one-half the public safety millage rate.

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

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 582.002 Firefighter FEES-TOWNSHIP - reimbursement by Otsego Township for firefighter wages resulting from Township fires.
- 582.003 FIRE SERVICE CONTRACTS- OTHER - records revenues received from responses to other units of government as stipulated by contract. Also included are revenues for air tank servicing according to contract(s).
- 582.004 FIRE TRAINING FEES - amounts received from other jurisdictions with personnel attending training sessions provided by the department.
- 626.301 POLICE DEPARTMENT SERVICE FEES - fees collected for providing police department services.
- 626.336 FIRE DEPARTMENT SERVICE FEES - fees collected for providing fire department services.
- 655.000 POLICE FINES - reimbursements from Allegan County for ordinance and civil infraction fines.
- 657.000 FORFEITED PROPERTY – records cash and/or cash equivalents of forfeited or seized property.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 673.002 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
205-301-701.000	CITY MANAGER SALARY	2,652	4,400	4,400	4,510	110	2.50
205-301-702.000	SUPERVISORY WAGES	87,860	89,745	89,745	91,780	2,035	2.27
205-301-702.001	DPW SUPERVISORY WAGES	328	335	335	365	30	8.96
205-301-703.001	SERGEANT WAGES	81,951	80,250	31,200	0	(80,250)	(100.00)
205-301-703.002	DETECTIVE WAGES	73,613	74,050	87,495	75,805	1,755	2.37
205-301-703.005	PATROLMAN/PSO WAGES	7,489	8,655	(450)	0	(8,655)	(100.00)
205-301-703.006	PATROLMAN WAGES	222,110	226,245	260,000	291,270	65,025	28.74
205-301-703.007	RESERVE OFFICER WAGES	32,855	46,460	32,300	47,400	940	2.02
205-301-705.000	CLERICAL WAGES	43,000	43,765	43,500	45,110	1,345	3.07
205-301-706.000	DPW WAGES	4,464	2,665	2,000	4,305	1,640	61.54
205-301-706.001	PART-TIME OR SEASONAL WAGES	392	150	20	220	70	46.67
205-301-708.000	CUSTODIAL WAGES	4,679	4,715	4,715	4,825	110	2.33
205-301-715.000	FICA	41,133	45,380	42,500	44,140	(1,240)	(2.73)
205-301-716.000	HEALTH INSURANCE	76,799	83,060	68,000	63,905	(19,155)	(23.06)
205-301-717.000	LIFE INSURANCE	735	820	800	715	(105)	(12.80)
205-301-718.000	RETIREMENT	46,224	49,200	49,000	46,850	(2,350)	(4.78)
205-301-719.000	DISABILITY	1,697	2,000	1,700	1,925	(75)	(3.75)
205-301-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-301-721.000	WORKERS COMPENSATION INSURANCE	13,554	12,800	12,800	12,280	(520)	(4.06)
205-301-724.001	CELL PHONE ALLOWANCE	0	0	800	900	900	0.00
205-301-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	100	165	165	0.00
205-301-727.000	OFFICE SUPPLIES	931	1,800	900	1,800	0	0.00
205-301-728.000	POSTAGE	319	375	400	375	0	0.00
205-301-737.000	SUBSCRIPTIONS	100	300	0	300	0	0.00
205-301-740.000	OPERATING SUPPLIES	3,180	3,000	2,600	3,000	0	0.00
205-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	250	0	250	0	0.00
205-301-740.657	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-742.000	UNIFORM PURCHASES	2,979	3,000	3,800	3,000	0	0.00
205-301-745.000	FUEL PURCHASES	11,276	12,000	5,000	0	(12,000)	(100.00)
205-301-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
205-301-758.000	DIESEL FUEL	0	0	55	50	50	0.00
205-301-759.000	GASOLINE	0	0	3,700	11,500	11,500	0.00
205-301-760.000	MINOR EQUIPMENT PURCHASES	12,597	11,000	10,000	11,000	0	0.00
205-301-760.657	MINOR EQUIP PURCHASE - DRUG ENFOR	0	0	0	0	0	0.00
205-301-802.000	CONTRACTS	1,650	2,500	500	2,500	0	0.00
205-301-807.000	AUDIT	0	0	385	375	375	0.00
205-301-811.000	WITNESS FEES	0	100	0	100	0	0.00
205-301-812.000	UNIFORM CLEANING & REPAIR	113	500	35	500	0	0.00
205-301-824.000	SERVICE AGREEMENTS	5,508	6,000	5,000	4,700	(1,300)	(21.67)
205-301-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-301-826.000	LEGAL	9,460	8,000	5,500	8,000	0	0.00
205-301-835.000	MEDICAL EXAMS & SERVICES	179	750	700	750	0	0.00
205-301-852.000	MISC COMM/INTERNET	1,081	1,100	1,100	1,100	0	0.00
205-301-853.000	TELEPHONE	4,077	4,400	3,200	3,300	(1,100)	(25.00)
205-301-860.000	TRAVEL, LODGING & MEALS	819	3,000	1,250	3,000	0	0.00
205-301-872.000	VEHICLE MAINTENANCE	16,777	7,000	5,300	6,000	(1,000)	(14.29)
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	0	0	0.00
205-301-900.000	ADVERTISING & PUBLISHING	75	0	0	0	0	0.00
205-301-902.000	COPY CHARGES	1,258	0	1,300	0	0	0.00
205-301-917.000	SEWER UTILITY	0	0	625	1,430	1,430	0.00
205-301-918.000	WATER UTILITY	0	0	305	700	700	0.00
205-301-921.000	ELECTRIC	9,701	10,300	10,300	10,300	0	0.00
205-301-923.000	NATURAL GAS	1,073	1,500	1,300	1,500	0	0.00
205-301-924.000	WATER & SEWER	1,547	1,000	995	0	(1,000)	(100.00)
205-301-929.000	LAWN MAINTENANCE	0	0	1,500	0	0	0.00
205-301-931.000	BUILDING & GROUNDS MAINTENANCE	3,139	7,790	3,800	7,790	0	0.00
205-301-933.000	EQUIPMENT MAINTENANCE	3,788	4,000	1,500	4,000	0	0.00
205-301-940.000	MOTOR EQUIPMENT RENTAL	1,315	1,000	900	1,000	0	0.00
205-301-948.000	COMPUTER SERVICES	0	0	200	0	0	0.00
205-301-955.000	MEMBERSHIPS / DUES	160	200	200	200	0	0.00
205-301-956.000	TRAINING PROGRAMS & CONFERENCES	1,296	3,000	2,000	3,000	0	0.00
205-301-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	4,380	3,000	6,375	3,000	0	0.00
205-301-956.302	TRAINING - STATE FUNDED	1,795	1,700	900	1,700	0	0.00
205-301-956.657	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-960.000	INSURANCE	7,861	9,570	9,200	9,300	(270)	(2.82)
Totals for dept 301 - POLICE DEPARTMENT		849,969	882,930	821,785	842,090	(40,840)	(4.63)

## PUBLIC SAFETY FUND 205

### POLICE DEPARTMENT ACTIVITY 301 2019 - 2020 BUDGET

- 701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.
- 702.000 SUPERVISORY WAGES - reflects the police chief's salary.
- 702.001 DPW SUPERVISORY WAGES - provides 10 hours of service by the DPW superintendent for building & grounds maintenance.
- 703.001 SERGEANT WAGES - wages for one full-time sergeant, including 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 four full-time police officers together with 625 hours of overtime wages.
- 703.007 RESERVE OFFICER WAGES - provides 2,600 hours of wages.
- 705.000 CLERICAL WAGES - reflects the Police Secretary's wages.
- 706.000 DPW WAGES - provides 160 hours of labor for building and grounds maintenance.
- 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 37 percent of the facilities specialist's wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides criminal procedure books, telephone/address cross directories, and legal updates for the department.

- 740.000 OPERATING SUPPLIES - includes first aid equipment, safety equipment for the cars, flares, tickets, and all other general supplies.
- 740.302 SUPPLIES - TRAINING - STATE FUNDED - provides miscellaneous supplies, ammunition involved in departmental training covered by State Act 302 funding.
- 740.657 SUPPLIES - DRUG ENFORCEMENT - provides training and other supplies involved with drug enforcement operations from confiscated monies.
- 742.000 UNIFORM PURCHASES - contractual uniform allowance for each of the seven officers, purchased at the direction of the police chief. Also included are uniforms for part-time officers and other protective equipment such as vests, helmets, and leather gear.
- 745.000 FUEL PURCHASES - The State requires this account to be phased out and split between 758.000 and 759.000.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 758.000 Diesel Fuel – provides diesel fuel for police department vehicles and equipment.
- 759.000 Gasoline – provides gasoline for police department vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 760.657 MINOR EQUIPMENT PURCHASES - DRUG ENFORCEMENT - provides equipment purchases involved with drug enforcement operations from confiscated monies.
- 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 for recurring routine maintenance or service according to agreement.



- 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 – provides Internet services.
- 853.000 TELEPHONE - regular departmental telephone service and charges to forward after hours call to Allegan County Central Dispatch.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 VEHICLE MAINTENANCE - repairs, replacement parts and car washes for patrol vehicles.
- 885.000 COMMUNITY SAFETY PROGRAMS - expense to promote and administer neighborhood watch and child watch safety programs.
- 900.000 ADVERTISING & PUBLISHING - used to promote open positions, auctions, etc.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER - records City of Otsego utility expense. The State requires this account to be phased out and split between 917.000 and 918.000.

- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems, elevator and sprinkler system maintenance.
- 933.000 EQUIPMENT MAINTENANCE - repair and general maintenance to office equipment, radios, weapons, etc.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rates are charged for equipment used to maintain the building and grounds by Department of Public Works.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
205-336-701.000	CITY MANAGER SALARY	2,652	4,400	4,400	4,510	110	2.50
205-336-702.001	DPW SUPERVISORY WAGES	328	335	335	365	30	8.96
205-336-702.302	FIREFIGHTER WAGES - FULL TIME	0	0	49,000	49,185	49,185	0.00
205-336-703.005	PATROLMAN/PSO WAGES	22,945	49,040	0	0	(49,040)	(100.00)
205-336-704.001	FIRE OFFICER COMPENSATION	4,658	15,700	4,600	16,000	300	1.91
205-336-704.002	FIREFIGHTER WAGES - SHARED	12,320	8,000	12,000	14,000	6,000	75.00
205-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	8,200	16,000	12,000	18,000	2,000	12.50
205-336-704.004	FIREFIGHTER WAGES - EMERGENCY STAFF	0	0	0	6,000	6,000	0.00
205-336-704.007	FIREFIGHTER WAGES - CERTIFICATION	0	1,000	0	7,500	6,500	650.00
205-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	4,135	9,000	4,000	9,000	0	0.00
205-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALLS	7,014	7,400	8,000	12,000	4,600	62.16
205-336-704.110	FIREFIGHTER WAGES - CITY EQUIP MAINT	0	0	0	0	0	0.00
205-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	4,856	10,000	4,000	10,000	0	0.00
205-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CALLS	5,954	7,400	11,000	20,000	12,600	170.27
205-336-704.210	FIREFIGHTER WAGES - TWP EQUIP MAINT	0	0	0	0	0	0.00
205-336-706.000	DPW WAGES	678	1,600	2,500	1,080	(520)	(32.50)
205-336-706.001	PART-TIME OR SEASONAL WAGES	13	300	200	220	(80)	(26.67)
205-336-708.000	CUSTODIAL WAGES	1,266	500	1,400	1,305	805	161.00
205-336-715.000	FICA	5,733	10,260	8,100	12,560	2,300	22.42
205-336-716.000	HEALTH INSURANCE	258	1,670	21,225	19,850	18,180	1,088.62
205-336-717.000	LIFE INSURANCE	2	100	100	115	15	15.00
205-336-718.000	RETIREMENT	173	5,525	2,600	5,510	(15)	(0.27)
205-336-719.000	DISABILITY	5	235	100	230	(5)	(2.13)
205-336-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-336-721.000	WORKERS COMPENSATION INSURANCE	1,025	140	500	150	10	7.14
205-336-721.336	WORKERS COMP INSURANCE - FIREFIGHTER	2,597	6,560	2,700	9,010	2,450	37.35
205-336-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	615	825	825	0.00
205-336-727.000	OFFICE SUPPLIES	373	1,200	750	1,200	0	0.00
205-336-728.000	POSTAGE	168	0	200	200	200	0.00
205-336-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
205-336-740.000	OPERATING SUPPLIES	1,551	2,500	1,500	2,500	0	0.00
205-336-740.001	RESCUE UNIT SUPPLIES	1,098	2,000	2,000	2,000	0	0.00
205-336-740.002	SUPPLIES-TRAINING CLASSES	0	1,100	0	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	1,442	3,000	2,600	5,000	2,000	66.67
205-336-745.000	FUEL PURCHASES	2,163	3,500	1,600	0	(3,500)	(100.00)
205-336-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
205-336-758.000	DIESEL FUEL	0	0	900	1,500	1,500	0.00
205-336-759.000	GASOLINE	0	0	1,500	3,000	3,000	0.00
205-336-760.000	MINOR EQUIPMENT PURCHASES	6,934	30,000	25,000	30,000	0	0.00
205-336-802.000	CONTRACTS	1,750	1,400	1,800	1,400	0	0.00
205-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	0	14,000	1,000	14,000	0	0.00
205-336-807.000	AUDIT	0	0	385	375	375	0.00
205-336-812.000	UNIFORM CLEANING & REPAIR	36	60	50	60	0	0.00
205-336-824.000	SERVICE AGREEMENTS	9,536	8,600	8,500	10,000	1,400	16.28
205-336-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-336-826.000	LEGAL	0	500	100	500	0	0.00
205-336-835.000	MEDICAL EXAMS & SERVICES	3,379	2,500	2,000	2,500	0	0.00
205-336-852.000	MISC COMM/INTERNET	906	1,100	1,100	1,100	0	0.00
205-336-853.000	TELEPHONE	992	1,100	1,000	1,100	0	0.00
205-336-860.000	TRAVEL, LODGING & MEALS	296	1,000	800	1,000	0	0.00
205-336-872.000	VEHICLE MAINTENANCE	0	100	100	100	0	0.00
205-336-900.000	ADVERTISING & PUBLISHING	1,091	400	400	400	0	0.00
205-336-902.000	COPY CHARGES	291	0	0	0	0	0.00
205-336-917.000	SEWER UTILITY	0	0	550	920	920	0.00
205-336-918.000	WATER UTILITY	0	0	275	440	440	0.00
205-336-921.000	ELECTRIC	4,132	4,500	4,500	4,500	0	0.00
205-336-923.000	NATURAL GAS	2,885	4,000	3,000	4,000	0	0.00
205-336-924.000	WATER & SEWER	1,027	1,045	285	0	(1,045)	(100.00)
205-336-929.000	LAWN MAINTENANCE	0	0	590	700	700	0.00
205-336-931.000	BUILDING & GROUNDS MAINTENANCE	3,719	4,000	1,000	13,000	9,000	225.00
205-336-933.000	EQUIPMENT MAINTENANCE	36,672	17,000	17,000	17,000	0	0.00
205-336-940.000	MOTOR EQUIPMENT RENTAL	1,010	600	1,500	600	0	0.00
205-336-944.000	HYDRANT RENTAL	6,370	7,280	7,280	7,280	0	0.00
205-336-948.000	COMPUTER SERVICES	0	0	300	0	0	0.00
205-336-955.000	MEMBERSHIPS / DUES	245	400	250	400	0	0.00
205-336-956.000	TRAINING PROGRAMS & CONFERENCES	2,100	6,000	4,000	6,000	0	0.00
205-336-960.000	INSURANCE	8,962	9,140	9,000	9,140	0	0.00
Totals for dept 336 - FIRE DEPARTMENT		183,940	283,190	252,190	360,430	77,240	27.27

## PUBLIC SAFETY FUND 205

### FIRE DEPARTMENT ACTIVITY 336 2019 - 2020 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.

[Note: Fire Chief is currently another department's full-time employee, therefore that work is performed on an hourly/overtime basis.]

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

- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 740.000 OPERATING SUPPLIES - provides general operating and cleaning 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 - The State requires this account to be phased out and split between 758.000 and 759.000.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 758.000 Diesel Fuel – provides diesel fuel for fire department vehicles and equipment.
- 759.000 Gasoline – provides gasoline for fire department vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. This includes the annual replacement of six sets of turn-out gear (coats, boots, gloves, etc.)(12,000).
- 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 for recurring routine maintenance or service according to agreement. Included are annual required testing of the department's equipment, such as air-packs, ladders, pumps, and front-line fire apparatus.
- 824.001 CITY WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - legal counsel expense for the department.
- 835.000 MEDICAL EXAMS & SERVICES – provides new-hire exams, inoculations and injury care.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE – provides telephone service to the department.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 CITY VEHICLE MAINTENANCE – provides repairs and replacement parts for city fire truck(s) only. Repairs to jointly owned apparatus and the command car are charged to equipment maintenance account 933.000.
- 900.000 ADVERTISING & PUBLISHING - provides notices in local papers for activities and position openings.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER - records City of Otsego utility expense. The State requires this account to be phased out and split between 917.000 and 918.000.
- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems and sprinkler system maintenance.

FIRE DEPARTMENT 205-336 - Cont.

- 933.000 EQUIPMENT MAINTENANCE - this account provides maintenance and repairs to the command car and jointly owned fire trucks and equipment.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain the fire hall and grounds (i.e. trucks, lawn mowers, etc.).
- 944.000 HYDRANT RENTAL - reimburses the Water Fund for annual use of the City's hydrants based upon 168 hydrants at \$35 each.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 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  
2019-2020 FISCAL YEAR

Fund 205 - PUBLIC SAFETY FUND  
APPROPRIATIONS  
Dept 371 - BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
205-371-702.000	SUPERVISORY WAGES	3,070	3,070	3,070	3,210	140	4.56
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	211	240	240	250	10	4.17
205-371-716.000	HEALTH INSURANCE	826	815	850	755	(60)	(7.36)
205-371-717.000	LIFE INSURANCE	7	10	10	10	0	0.00
205-371-718.000	RETIREMENT	300	300	300	315	15	5.00
205-371-719.000	DISABILITY	11	15	15	15	0	0.00
205-371-721.000	WORKERS COMPENSATION INSURANCE	13	15	15	15	0	0.00
205-371-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	5	5	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	500	0	0	0.00
205-371-802.000	CONTRACTS - BUILDING INSPECTION	14,677	11,700	9,000	11,700	0	0.00
205-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	7,085	6,300	5,400	6,300	0	0.00
205-371-804.000	CONTRACTS - MECH/PLUMBING INSPECT	10,939	9,900	7,200	9,900	0	0.00
205-371-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
205-371-826.000	LEGAL	1,024	1,000	750	1,000	0	0.00
205-371-852.000	MISC COMM/INTERNET	22	0	25	30	30	0.00
205-371-853.000	TELEPHONE	32	25	35	20	(5)	(20.00)
205-371-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
205-371-900.000	ADVERTISING & PUBLISHING	0	200	0	200	0	0.00
205-371-902.000	COPY CHARGES	0	50	0	50	0	0.00
205-371-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
205-371-960.000	INSURANCE	22	25	30	30	5	20.00
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		38,239	34,315	27,445	34,455	140	0.41

## PUBLIC SAFETY FUND 205

### BUILDING INSPECTION

#### ACTIVITY 371

#### 2019 - 2020 BUDGET

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – provides telephone service for this department.

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

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

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

955.000 DUES -

960.000 INSURANCE - liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
205-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	7,400	8,670	8,670	8,880	210	2.42
205-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	83,340	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		90,740	8,670	8,670	8,880	210	2.42
TOTAL APPROPRIATIONS		1,162,888	1,209,105	1,110,090	1,245,855	36,750	3.04
NET OF REVENUES/APPROPRIATIONS - FUND 205		75,973	(6,350)	87,440	(50,350)	(44,000)	692.91
BEGINNING FUND BALANCE		0	75,966	75,966	163,406	87,440	115.10
ENDING FUND BALANCE		75,973	69,616	163,406	113,056	43,440	62.40

## PUBLIC SAFETY FUND 205

### TRANSFERS OUT ACTIVITY 991 2019 - 2020 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	\$	4,505
<u>Fire Department</u>	\$	<u>4,375</u>
Total	\$	8,880

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 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 72,000	
<u>OTHER REVENUE</u>	<u>\$ 200</u>	
TOTAL ESTIMATED REVENUES		\$ 72,200

#### 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		\$ 11,600
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019		\$ 83,510
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020		\$ 95,110
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BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 211 - STREET & BRIDGE FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
211-000-583.000	REVENUE FROM COUNTY	68,908	85,000	70,350	72,000	(13,000)	(15.29)
211-000-664.000	INVESTMENT INTEREST	182	750	175	200	(550)	(73.33)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		69,090	85,750	70,525	72,200	(13,550)	(15.80)
TOTAL ESTIMATED REVENUES		69,090	85,750	70,525	72,200	(13,550)	(15.80)



## STREET AND BRIDGE FUND 211

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 BUDGET

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

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

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
211-991-801.000	BANKING CHARGES	614	600	600	600	0	0.00
211-991-999.202	TRANSFER TO MAJOR STREET FUND	434,685	0	0	0	0	0.00
211-991-999.203	TRANSFER TO LOCAL STREET FUND	20,833	60,000	60,000	60,000	0	0.00
211-991-999.805	TRANSFER TO SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		456,132	60,600	60,600	60,600	0	0.00
TOTAL APPROPRIATIONS		456,132	60,600	60,600	60,600	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 211		(387,042)	25,150	9,925	11,600	(13,550)	(53.88)
BEGINNING FUND BALANCE		460,628	73,585	73,585	83,510	9,925	13.49
ENDING FUND BALANCE		73,586	98,735	83,510	95,110	(3,625)	(3.67)

## STREET AND BRIDGE FUND 211

### TRANSFERS OUT ACTIVITY 991 2019 - 2020 BUDGET

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

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

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

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



## SOLID WASTE & RECYCLING FUND

### FUND 225 SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

PROPERTY TAXES	\$ 175,130	
COUNTY RECYCLE SURCHARGE REIMBURSEMENT	\$ 28,200	
<u>OTHER REVENUE</u>	<u>\$ 28,015</u>	
TOTAL ESTIMATED REVENUES		\$ 231,345

#### APPROPRIATIONS

RECYCLING SERVICES	\$ 149,855	
RUBBISH COLLECTION & DISPOSAL SERVICES	\$ 81,490	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 231,345

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 0
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019		\$ 0
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020		\$ 0
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BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 225 - SOLID WASTE & RECYCLING FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
225-000-402.002	SOLID WASTE REAL PROPERTY TAXES	0	0	0	166,395	166,395	0.00
225-000-410.002	SOLID WASTE PERS PROPERTY TAXES	0	0	0	8,410	8,410	0.00
225-000-411.002	PRIOR YR SOLID WASTE REAL PROP TAXES	0	0	0	0	0	0.00
225-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY TAXES	0	0	0	0	0	0.00
225-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	0	0	0	325	325	0.00
225-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	0	0	0	0	0	0.00
225-000-445.000	INT & PENALTY FEES	0	0	0	0	0	0.00
225-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURS	0	0	0	28,200	28,200	0.00
225-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
225-000-640.000	TRANSFER STATION RECEIPTS	0	0	0	15,000	15,000	0.00
225-000-648.000	SCRAP & SALVAGE SALES	0	0	0	3,500	3,500	0.00
225-000-664.000	INVESTMENT INTEREST	0	0	0	0	0	0.00
225-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
225-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
225-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	9,515	9,515	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		0	0	0	231,345	231,345	0.00
TOTAL ESTIMATED REVENUES		0	0	0	231,345	231,345	0.00

## SOLID WASTE & RECYCLING FUND 225

### REVENUE ACCOUNTS ACTIVITY 000 2019 - 2020 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a solid waste reduction millage of 1.9089 mills. Michigan Compiled Laws 123.261 allows a local government to levy up to 3.0000 mills for solid waste reduction. For the City of Otsego, this maximum has been reduced by the Headlee Amendment to the State Constitution to 2.8446. The millage reduction can only be restored by voter approval.

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

	TAXABLE VALUE	DDA TAXABLE VALUE CAPTURE	AVAILABLE TAXABLE VALUE
<u>AD VALOREM PARCELS</u>			
REAL PROPERTY	\$ 87,490,749	\$ 0	\$ 87,490,749
<u>PERSONAL PROPERTY</u>	\$ 4,403,300	\$ 0	\$ 4,403,300
TOTAL	\$ 91,894,049	\$ 0	\$ 91,894,049

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

[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 2019-2020 the TIF Capture will be zero as the district value is below the aggregate 1985 value.]

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

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

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



BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 225 - SOLID WASTE & RECYCLING FUND  
APPROPRIATIONS  
Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
225-525-702.001	DPW SUPERVISORY WAGES	0	0	0	4,015	4,015	0.00
225-525-706.000	DPW WAGES	0	0	0	30,375	30,375	0.00
225-525-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	8,850	8,850	0.00
225-525-715.000	FICA	0	0	0	3,380	3,380	0.00
225-525-716.000	HEALTH INSURANCE	0	0	0	7,750	7,750	0.00
225-525-717.000	LIFE INSURANCE	0	0	0	55	55	0.00
225-525-718.000	RETIREMENT	0	0	0	3,120	3,120	0.00
225-525-719.000	DISABILITY	0	0	0	135	135	0.00
225-525-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
225-525-721.000	WORKERS COMPENSATION INSURANCE	0	0	0	2,520	2,520	0.00
225-525-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	20	20	0.00
225-525-740.000	OPERATING SUPPLIES	0	0	0	500	500	0.00
225-525-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	1,000	1,000	0.00
225-525-802.000	CONTRACTS	0	0	0	0	0	0.00
225-525-802.001	CONTRACTS - RECYCLABLE MAT CONTAIN	0	0	0	8,000	8,000	0.00
225-525-802.002	CONTRACTS - CURBSIDE PICKUP	0	0	0	39,500	39,500	0.00
225-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	0	0	0	5,000	5,000	0.00
225-525-807.000	AUDIT	0	0	0	190	190	0.00
225-525-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-525-826.000	LEGAL	0	0	0	0	0	0.00
225-525-852.000	MISC COMM/INTERNET	0	0	0	50	50	0.00
225-525-853.000	TELEPHONE	0	0	0	90	90	0.00
225-525-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
225-525-900.000	ADVERTISING & PUBLISHING	0	0	0	400	400	0.00
225-525-921.000	ELECTRIC	0	0	0	0	0	0.00
225-525-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
225-525-931.000	BUILDING & GROUNDS MAINTENANCE	0	0	0	500	500	0.00
225-525-933.000	EQUIPMENT MAINTENANCE	0	0	0	500	500	0.00
225-525-940.000	MOTOR EQUIPMENT RENTAL	0	0	0	33,500	33,500	0.00
225-525-960.000	INSURANCE	0	0	0	405	405	0.00
Totals for dept 525 - RECYCLING SERVICES		0	0	0	149,855	149,855	0.00

## SOLID WASTE & RECYCLING FUND 225

### RECYCLING SERVICES

#### ACTIVITY 525

#### 2019 - 2020 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 1,130 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.

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

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.

826.000 LEGAL – provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

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

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

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

933.000 EQUIPMENT MAINTENANCE -

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

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 225 - SOLID WASTE & RECYCLING FUND  
APPROPRIATIONS  
Dept 528 - RUBBISH COLLECTION/DISPOSAL

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
225-528-702.001	DPW SUPERVISORY WAGES	0	0	0	4,015	4,015	0.00
225-528-706.000	DPW WAGES	0	0	0	22,315	22,315	0.00
225-528-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	8,850	8,850	0.00
225-528-715.000	FICA	0	0	0	2,750	2,750	0.00
225-528-716.000	HEALTH INSURANCE	0	0	0	5,695	5,695	0.00
225-528-717.000	LIFE INSURANCE	0	0	0	40	40	0.00
225-528-718.000	RETIREMENT	0	0	0	2,400	2,400	0.00
225-528-719.000	DISABILITY	0	0	0	105	105	0.00
225-528-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
225-528-721.000	WORKERS COMPENSATION INSURANCE	0	0	0	1,580	1,580	0.00
225-528-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
225-528-740.000	OPERATING SUPPLIES	0	0	0	700	700	0.00
225-528-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	100	100	0.00
225-528-802.000	CONTRACTS	0	0	0	0	0	0.00
225-528-802.001	CONTRACTS - REFUSE CONTAINERS	0	0	0	22,000	22,000	0.00
225-528-807.000	AUDIT	0	0	0	190	190	0.00
225-528-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-528-826.000	LEGAL	0	0	0	0	0	0.00
225-528-852.000	MISC COMM/INTERNET	0	0	0	50	50	0.00
225-528-853.000	TELEPHONE	0	0	0	90	90	0.00
225-528-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
225-528-900.000	ADVERTISING & PUBLISHING	0	0	0	100	100	0.00
225-528-921.000	ELECTRIC	0	0	0	1,200	1,200	0.00
225-528-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
225-528-931.000	BUILDING & GROUNDS MAINTENANCE	0	0	0	500	500	0.00
225-528-933.000	EQUIPMENT MAINTENANCE	0	0	0	500	500	0.00
225-528-940.000	MOTOR EQUIPMENT RENTAL	0	0	0	8,000	8,000	0.00
225-528-960.000	INSURANCE	0	0	0	310	310	0.00
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		0	0	0	81,490	81,490	0.00

## SOLID WASTE & RECYCLING FUND 225

### RUBBISH COLLECTION & DISPOSAL SERVICES

#### ACTIVITY 528

#### 2019 - 2020 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 - 830 hours of DPW labor are provided.

706.001 PART-TIME OR SEASONAL WAGES - provides for 800 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.

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

826.000 LEGAL – provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

- 900.000 ADVERTISING & PUBLISHING - publication of the annual May-June free trip to the Transfer Station for local residents.
- 921.000 ELECTRIC - records 50 percent of the electric utility expense for the transfer station.
- 923.000 NATURAL GAS/PROPANE - records 50 percent of the natural gas/propane utility expense to heat the transfer station building.
- 931.000 BUILDING & GROUNDS MAINTENANCE - provides 50 percent of general building maintenance expense to the transfer station building.
- 933.000 EQUIPMENT MAINTENANCE - provides maintenance to the compactor.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for motor equipment used for the monthly pickup program.
- 960.000 INSURANCE - provides a solid waste disposal bond, a landfill maintenance bond, worker's compensation, property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 225 - SOLID WASTE & RECYCLING FUND  
APPROPRIATIONS  
Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
225-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	0	0	0.00
225-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		0	0	0	231,345	231,345	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 225		0	0	0	0	0	0.00
BEGINNING FUND BALANCE		0	0	0	0	0	0.00
ENDING FUND BALANCE		0	0	0	0	0	0.00

## SOLID WASTE AND RECYCLING FUND 225

### TRANSFERS OUT

#### ACTIVITY 991

#### 2019 - 2020 BUDGET

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

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



# DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET

## FUND 248 SUMMARY OF REVENUES & APPROPRIATIONS

### 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

TAX INCREMENT FINANCING <i>(100% TIF Capture)</i>	\$	0	
STATE GRANTS	\$	304,000	
WORK PLAN REVENUES	\$	76,500	
DONATIONS/CONTRIBUTIONS	\$	100,800	
OTHER REVENUE	\$	800	
<u>INTERFUND LOAN</u>	\$	<u>75,000</u>	
TOTAL ESTIMATED REVENUES			\$ 557,100

#### APPROPRIATIONS

DDA / MAIN STREET DISTRICT	\$	350,200	
CAPITAL IMPROVEMENTS	\$	200,000	
DEBT SERVICE	\$	0	
<u>TRANSFERS OUT</u>	\$	<u>0</u>	
TOTAL APPROPRIATIONS			\$ 550,200

#### EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS	\$	6,900
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#### CASH BUDGET ADJUSTMENT TO CHANGE IN FUND BALANCE \*

INTERFUND LOAN (INCREASES A LIABILITY)	(\$	75,000)	
CAPITAL IMPROVEMENTS (BECOMES AN ASSET)	\$	200,000	
<u>DEBT SERVICE PRINCIPAL (DECREASES A LIABILITY)</u>	\$	<u>0</u>	
NET ADJUSTMENT TO CHANGE IN FUND BALANCE			\$ 125,000

CHANGE IN FUND BALANCE	\$	131,900
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019	\$2,304,270
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020	\$2,436,170
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BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
248-000-442.000	TAX INCREMENT FINANCING	137,026	123,150	123,320	0	(123,150)	(100.00)
248-000-566.000	STATE GRANT - RECREATION & CULTURE	0	0	0	0	0	0.00
248-000-569.000	STATE GRANTS - OTHER	122,082	80,000	122,815	254,000	174,000	217.50
248-000-569.001	STATE GRANTS - OTHER - MEDC	0	0	0	50,000	50,000	0.00
248-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
248-000-651.307	WP REV - MURAL	135	0	100	0	0	0.00
248-000-651.401	WP REV - CHRISTMAS EVENT	1,536	500	1,600	1,300	800	160.00
248-000-651.402	WP REV - ICE RINK	0	0	0	0	0	0.00
248-000-651.405	WP REV - POKER RUN	714	1,200	0	0	(1,200)	(100.00)
248-000-651.407	WP REV - LADIES' NIGHT	35	0	0	0	0	0.00
248-000-651.410	WP REV - MOVIES ON THE RIVERFRONT	774	1,200	1,290	0	(1,200)	(100.00)
248-000-651.411	WP REV - MUD VOLLEYBALL	1,571	2,100	920	2,200	100	4.76
248-000-651.416	WP REV - DOWNTOWN DOLLARS	135	1,500	2,355	1,500	0	0.00
248-000-651.417	WP REV - GUS MACKER TOURNAMENT	43,708	60,000	45,000	70,000	10,000	16.67
248-000-651.418	WP REV - FALL RIVERWALK	144	250	200	0	(250)	(100.00)
248-000-651.421	WP REV - STEINS & VINES	5,955	8,000	3,140	0	(8,000)	(100.00)
248-000-651.422	WP REV - PET ELECTION	706	1,150	1,605	1,200	50	4.35
248-000-651.424	WP REV - ICE HOCKEY TOURNAMENT	0	100	85	300	200	200.00
248-000-664.000	INVESTMENT INTEREST	860	450	700	450	0	0.00
248-000-668.000	DISPLAY SIGN RENTAL	15	50	0	50	0	0.00
248-000-671.000	MISCELLANEOUS REVENUE	366	0	300	300	300	0.00
248-000-675.400	DONATIONS	738	500	600	600	100	20.00
248-000-675.500	CONTRIBUTIONS - INDIVIDUALS	200	0	200	200	200	0.00
248-000-675.501	CONTRIBUTIONS - BUSINESS	0	2,000	2,000	0	(2,000)	(100.00)
248-000-675.502	CONTRIBUTIONS - CORPORATE	0	2,000	2,000	0	(2,000)	(100.00)
248-000-675.503	CONTRIBUTIONS - PROPERTY OWNERS	0	0	0	0	0	0.00
248-000-675.504	CONTRIBUTIONS - COMMUNITY GROUPS	0	0	0	0	0	0.00
248-000-675.505	CONTRIBUTIONS - FOUNDATION	0	0	3,000	25,000	25,000	0.00
248-000-675.507	CONTRIBUTIONS - CROWD FUNDING	0	0	0	75,000	75,000	0.00
248-000-688.000	REFUNDS & REIMBURSEMENTS	5,957	0	700	0	0	0.00
248-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
248-000-695.000	REVENUE CONTRA ACCOUNT	0	0	0	0	0	0.00
248-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
248-000-698.000	BONDING PROCEEDS	0	0	0	0	0	0.00
248-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
248-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	75,000	75,000	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		322,657	284,150	311,930	557,100	272,950	96.06
TOTAL ESTIMATED REVENUES		322,657	284,150	311,930	557,100	272,950	96.06

# DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET 248

## ESTIMATED REVENUES

### ACTIVITY 000

### 2019 - 2020 BUDGET

442.000 TAX INCREMENT FINANCING - reflects the tax revenue capture based upon the increase in the DDA district's current tax year's Taxable Value less the 1985 Base Year State Equalized Value. *The DDA district's 2019 Taxable Value is less than the 1985 Base Year, therefore, no TIF Capture will occur in 2019.* No school or State Education Taxes are captured as all debts incurred prior to the passage of Proposal "A" have been repaid.

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

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

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

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

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

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

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

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

651.407 WORK PLAN REVENUE - LADIES' NIGHT - records revenues for this work plan.

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

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

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

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

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

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

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

675.502 CONTRIBUTIONS - CORPORATE - records contributions and pledges from local industry and larger commercial corporations for unspecified use.

675.503 CONTRIBUTIONS - PROPERTY OWNERS - records contributions and pledges from property owners who are not business owners in the DDA / Main Street district for unspecified use.

675.504 CONTRIBUTIONS - COMMUNITY GROUPS - records contributions and pledges from local community groups and service organizations for unspecified use.

675.505 CONTRIBUTIONS – FOUNDATIONS – records foundations contributions and/or grants.

675.507 CONTRIBUTIONS – CROWD FUNDING – records project monies raised by crowd funding.

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.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

698.000 BONDING PROCEEDS - records revenues from the sale of bonds.

699.101 TRANSFER IN – GENERAL FUND – records subsidy from the City’s General Fund.

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

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
248-729-702.000	SUPERVISORY WAGES	37,568	45,945	45,945	47,050	1,105	2.41
248-729-702.001	DPW SUPERVISORY WAGES	2,282	2,345	2,345	2,555	210	8.96
248-729-706.000	DPW WAGES	31,314	29,275	25,775	31,720	2,445	8.35
248-729-706.001	PART-TIME OR SEASONAL WAGES	8,178	9,620	9,620	3,300	(6,320)	(65.70)
248-729-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
248-729-715.000	FICA	5,684	6,805	6,400	6,610	(195)	(2.87)
248-729-716.000	HEALTH INSURANCE	22,803	32,365	32,365	26,740	(5,625)	(17.38)
248-729-717.000	LIFE INSURANCE	155	175	175	175	0	0.00
248-729-718.000	RETIREMENT	5,041	7,440	7,440	7,800	360	4.84
248-729-719.000	DISABILITY	183	310	310	330	20	6.45
248-729-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
248-729-721.000	WORKERS COMPENSATION INSURANCE	2,764	2,785	2,785	2,545	(240)	(8.62)
248-729-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	35	35	0.00
248-729-727.000	OFFICE SUPPLIES	418	750	800	750	0	0.00
248-729-728.000	POSTAGE	160	300	300	250	(50)	(16.67)
248-729-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
248-729-760.000	MINOR EQUIPMENT PURCHASES	0	400	0	300	(100)	(25.00)
248-729-801.000	BANKING CHARGES	1,229	1,000	1,000	1,000	0	0.00
248-729-802.000	CONTRACTS	5,618	5,000	4,000	4,000	(1,000)	(20.00)
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	423	800	0	0	(800)	(100.00)
248-729-824.001	WEB SITE SERVICES	123	250	250	250	0	0.00
248-729-826.000	LEGAL	0	500	1,665	500	0	0.00
248-729-835.000	MEDICAL EXAMS & SERVICES	102	0	0	0	0	0.00
248-729-852.000	MISC COMM/INTERNET	326	0	250	330	330	0.00
248-729-853.000	TELEPHONE	526	850	750	590	(260)	(30.59)
248-729-860.000	TRAVEL, LODGING & MEALS	3,259	5,000	4,500	1,500	(3,500)	(70.00)
248-729-880.000	COMMUNITY PROMOTION	945	500	100	500	0	0.00
248-729-880.100	ORGANIZATION COMMITTEE	137	0	0	0	0	0.00
248-729-880.103	ORG WP - VOLUNTEER PROGRAM	0	300	0	0	(300)	(100.00)
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	27	500	0	500	0	0.00
248-729-880.108	ORG WP - QUARTERLY NEWSLETTER	1,000	2,000	2,000	2,000	0	0.00
248-729-880.109	ORG WP - RACK CARDS	0	500	250	0	(500)	(100.00)
248-729-880.110	ORG WP - STATE OF THE STREET	0	500	100	250	(250)	(50.00)
248-729-880.200	DESIGN COMMITTEE	58	0	0	0	0	0.00
248-729-880.201	DESIGN - LANDSCAPING SUPPLIES	12,782	35,000	22,000	15,000	(20,000)	(57.14)
248-729-880.202	DESIGN - TREES	0	1,500	0	500	(1,000)	(66.67)
248-729-880.203	DESIGN - GENERAL MAINTENANCE SUPPL	3,579	2,500	2,000	2,500	0	0.00
248-729-880.204	DESIGN WP - STREET BANNERS	3,829	5,200	0	0	(5,200)	(100.00)
248-729-880.206	DESIGN WP - AUTUMN BLISS	388	750	225	350	(400)	(53.33)
248-729-880.207	DESIGN WP - ART INSTALLATION	52	190	95	100	(90)	(47.37)
248-729-880.208	DESIGN WP - HISTORIC WALKING TOUR	80	0	0	0	0	0.00
248-729-880.209	DESIGN WP - B&B FALL ART COMPETITIOI	100	0	0	0	0	0.00
248-729-880.210	DESIGN WP - B&B SPRING ART COMPETIT	12	0	0	0	0	0.00
248-729-880.211	DESIGN WP - SIGN GRANT	500	0	0	0	0	0.00
248-729-880.212	DESIGN WP - SPRING CLEANUP	12	0	0	0	0	0.00
248-729-880.214	DESIGN WP - FLOWER BEDS	4	0	0	0	0	0.00
248-729-880.215	DESIGN WP - RIVERFRONT PRELIM DESIGI	5,092	11,000	5,290	0	(11,000)	(100.00)
248-729-880.216	DESIGN WP - ART GARDEN	89	1,000	1,000	200	(800)	(80.00)
248-729-880.217	DESIGN WP - BIKE RACKS	0	900	410	0	(900)	(100.00)
248-729-880.300	ECONOMIC RESTRUCTURING COMMITTEE	0	0	0	0	0	0.00
248-729-880.305	ECON WP - VACANCY SIGNAGE	0	150	0	0	(150)	(100.00)
248-729-880.307	ECON WP - MURAL	0	0	0	0	0	0.00
248-729-880.309	ECON WP - SMALL BUSINESS SATURDAY	0	300	40	450	150	50.00
248-729-880.310	ECON WP - BUS RECRUITMENT & MRKT S	0	300	105	500	200	66.67
248-729-880.400	PROMOTION COMMITTEE	0	0	0	0	0	0.00
248-729-880.401	PROMO WP - CHRISTMAS EVENT	1,737	2,000	3,040	2,000	0	0.00
248-729-880.402	PROMO WP - ICE RINK	243	165	65	200	35	21.21
248-729-880.405	PROMO WP - POKER RUN	626	850	850	0	(850)	(100.00)
248-729-880.407	PROMO WP - LADIES NIGHT	0	0	0	0	0	0.00
248-729-880.410	PROMO WP - MOVIES ON THE RIVERFROI	1,240	1,500	1,520	0	(1,500)	(100.00)
248-729-880.411	PROMO WP - MUD VOLLEYBALL	1,055	1,025	2,000	1,400	375	36.59

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
248-729-880.416	PROMO WP - DOWNTOWN DOLLARS	2,060	1,500	2,355	1,500	0	0.00
248-729-880.417	PROMO WP - GUS MACKER TOURNAMEN	38,995	50,000	43,000	60,000	10,000	20.00
248-729-880.418	PROMO WP - FALL RIVERWALK EVENT	482	650	750	0	(650)	(100.00)
248-729-880.420	PROMO WP - ICE CREAM SOCIAL	0	0	0	0	0	0.00
248-729-880.421	PROMO WP - STEINS & VINES	8,282	7,000	4,400	0	(7,000)	(100.00)
248-729-880.422	PROMO WP - PET ELECTION	35	475	485	450	(25)	(5.26)
248-729-880.423	PROMO WP - RESTAURANT WEEK	0	400	0	0	(400)	(100.00)
248-729-880.424	PROMO WP - ICE HOCKEY TOURNAMENT	0	100	0	100	0	0.00
248-729-880.499	PROMO WP - EVENT SIGN EXPENSE	55	100	100	0	(100)	(100.00)
248-729-900.000	ADVERTISING & PUBLISHING	1,790	2,500	1,000	2,000	(500)	(20.00)
248-729-902.000	COPY CHARGES	152	500	400	500	0	0.00
248-729-921.000	ELECTRIC	319	400	400	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	21,403	22,000	17,000	15,000	(7,000)	(31.82)
248-729-948.000	COMPUTER SERVICES	0	0	500	500	500	0.00
248-729-955.000	MEMBERSHIPS / DUES	862	900	750	750	(150)	(16.67)
248-729-956.000	TRAINING PROGRAMS & CONFERENCES	810	1,000	915	500	(500)	(50.00)
248-729-960.000	INSURANCE	477	630	650	750	120	19.05
248-729-964.000	REFUNDS & REBATES	0	0	0	0	0	0.00
248-729-968.000	DEPRECIATION	79,980	75,200	79,980	80,000	4,800	6.38
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		340,415	406,870	363,435	350,200	(56,670)	(13.93)

## DOWNTOWN DEVELOPMENT AUTHORITY 248

### DDA / MAIN STREET DISTRICT

#### ACTIVITY 729

#### 2019 - 2020 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 1,180 hours of DPW services.
- 706.001 PART-TIME OR SEASONAL WAGES - provides for 300 hours of general and seasonal labor. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides biweekly custodial services.
- 727.000 OFFICE SUPPLIES - provides for office related supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 801.000 BANKING CHARGES – records banking charges for services.
- 802.000 CONTRACTS - provides funds to maintain existing DDA projects or small projects less than \$5,000. Current contracts include \$1500 Otsego Chamber of Commerce economic development services. Other contracts provide labor through the Allegan County Sheriff Jail Crew and sweeping of parking lots and alleys.
- 805.000 CONTRACTS - CITY OF OTSEGO - provides for city administration and staff support of DDA projects.
- 807.000 AUDIT - provides for the annual DDA audit by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.



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

826.000 LEGAL - provides legal service for this activity.

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service.

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

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

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

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

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

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

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

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

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

- 880.200 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.

- 880.214 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.
- 880.307 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – MURAL – provides for the painting/installation of a mural in the district.
- 880.309 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – SMALL BUSINESS SATURDAY – promotes downtown businesses and shopping local during the holiday season.
- 880.310 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS RECRUITMENT AND MARKET STUDY – provides funding to assess community needs and attract associated businesses.
- 880.400 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 ELECTRIC - 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.

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

955.000 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
248-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
248-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	60,000	60,000	200,000	140,000	233.33
248-901-975.000	CAPITAL OUTLAY - BUILDINGS & ADDITIO	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	60,000	60,000	200,000	140,000	233.33

## DOWNTOWN DEVELOPMENT AUTHORITY 248

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2019 - 2020 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.

- Partial Construction of a new Riverfront Pavilion may be considered this fiscal year - \$200,000

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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
248-906-992.000	INTERFUND LOAN PRINCIPAL	0	0	0	0	0	0.00
248-906-996.000	INTERFUND LOAN INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		340,415	466,870	423,435	550,200	83,330	17.85
NET OF REVENUES/APPROPRIATIONS - FUND 248		(17,758)	(182,720)	(111,505)	6,900	189,620	(103.78)
BEGINNING FUND BALANCE		2,373,529	2,355,773	2,355,773	2,244,268	(111,505)	(4.73)
ENDING FUND BALANCE		2,355,771	2,173,053	2,244,268	2,251,168	78,115	3.59



# DOWNTOWN DEVELOPMENT AUTHORITY 248

## DEBT SERVICE

### ACTIVITY 906

#### 2019 - 2020 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 2019 - 2020 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
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019			\$ 0
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020			\$ 0
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BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 302 - EQUIPMENT DEBT FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
302-000-403.003	FIRE TRUCK DEBT REAL PROPERTY TAXES	34,283	0	0	0	0	0.00
302-000-410.003	FIRE TRUCK DEBT PERSONAL PROPERTY T	2,144	0	0	0	0	0.00
302-000-411.003	PRIOR YR FIRE TRUCK DEBT REAL PROP T/	0	0	0	0	0	0.00
302-000-420.003	PRIOR YR FIRE TRUCK DEBT PERS PROP T/	0	0	0	0	0	0.00
302-000-437.005	FIRE TRUCK DEBT IFT REAL PROPERTY TAX	473	0	0	0	0	0.00
302-000-437.006	FIRE TRUCK DEBT IFT PERSONAL PROP TA	4,342	0	0	0	0	0.00
302-000-445.000	INT & PENALTY FEES	82	0	0	0	0	0.00
302-000-664.000	INVESTMENT INTEREST	184	0	0	0	0	0.00
302-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
302-000-699.402	TRANSFER IN FROM EQUIP & REPLCMNT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		41,508	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		41,508	0	0	0	0	0.00

## EQUIPMENT DEBT FUND 302

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
302-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
302-906-991.000	BOND PRINCIPAL	43,000	0	0	0	0	0.00
302-906-995.000	BOND INTEREST	568	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		43,568	0	0	0	0	0.00
TOTAL APPROPRIATIONS		43,690	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 302		(2,182)	0	0	0	0	0.00
BEGINNING FUND BALANCE		2,185	1	1	1	0	0.00
ENDING FUND BALANCE		3	1	1	1	0	0.00



## EQUIPMENT DEBT FUND 302

### DEBT SERVICE

### ACTIVITY 906

### 2019 - 2020 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 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

GROSS SALE OF LOTS	\$	0	
TRANSFERS IN	\$	54,215	
<u>OTHER REVENUE</u>	\$	<u>3,000</u>	
TOTAL REVENUE			\$ 57,215

#### APPROPRIATIONS

CAPITAL IMPROVEMENTS	\$	50,000	
DEBT SERVICE	\$	0	
<u>TRANSFERS OUT</u>	\$	<u>69,670</u>	
TOTAL APPROPRIATIONS			\$ 119,670

#### EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS			(\$ 62,455)
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#### PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$	63,875	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$	8,670	
<u>UNDESIGNATED FUND BALANCE</u>	\$	<u>290,525</u>	
TOTAL PROJECTED FUND BALANCE			\$ 363,070

#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$	59,210	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$	17,550	
<u>UNDESIGNATED FUND BALANCE</u>	\$	<u>223,855</u>	
TOTAL PROJECTED FUND BALANCE			\$ 300,615

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 401 - CAPITAL PROJECTS FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
401-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSHIPS	10,783	0	0	0	0	0.00
401-000-664.000	INVESTMENT INTEREST	1,264	100	3,300	3,000	2,900	2,900.00
401-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
401-000-673.000	GROSS SALE OF LOTS	163,460	80,000	30,576	0	(80,000)	(100.00)
401-000-675.000	CHARITABLE CONTRIBUTIONS	0	0	5,100	0	0	0.00
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	20,000	45,335	45,335	45,335	0	0.00
401-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	7,400	8,670	8,670	8,880	210	2.42
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		202,907	134,105	92,981	57,215	(76,890)	(57.34)
TOTAL ESTIMATED REVENUES		202,907	134,105	92,981	57,215	(76,890)	(57.34)

## CAPITAL PROJECTS FUND 401

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 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 – all residential lots are now sold.

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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
401-901-802.000	CONTRACTS	9	0	0	0	0	0.00
401-901-820.000	ENGINEERING	0	0	0	0	0	0.00
401-901-826.000	LEGAL FEES - SALE OF LOTS	988	300	0	0	(300)	(100.00)
401-901-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
401-901-962.000	PROPERTY TAXES	496	0	0	0	0	0.00
401-901-967.000	ADJUSTMENT FOR COST OF DEVELOPED L	164,831	72,020	0	0	(72,020)	(100.00)
401-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
401-901-974.265	LAND IMPRVMNTS - CITY HALL	0	0	0	0	0	0.00
401-901-974.301	LAND IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-974.336	LAND IMPRVMNTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-974.441	LAND IMPRVMNTS - DPW	0	0	0	0	0	0.00
401-901-974.751	LAND IMPRVMNTS - PARKS	0	0	0	0	0	0.00
401-901-974.806	LAND IMPRVMNTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMNTS - CITY HALL	0	0	0	22,000	22,000	0.00
401-901-975.301	BLDG IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-975.336	BLDG IMPRVMNTS - FIRE DEPT	21,565	0	0	0	0	0.00
401-901-975.441	BLDG IMPRVMNTS - DPW	0	6,560	6,560	28,000	21,440	326.83
401-901-975.751	BLDG IMPRVMNTS - PARKS	0	6,950	0	0	(6,950)	(100.00)
401-901-975.806	BLDG IMPRVMNTS - COMM CNTR	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		187,889	85,830	6,560	50,000	(35,830)	(41.75)

## CAPITAL PROJECTS FUND 401

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2019 - 2020 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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

### 2019 - 2020 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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 FU	0	69,670	69,670	69,670	0	0.00
Totals for dept 991 - TRANSFERS OUT		0	69,670	69,670	69,670	0	0.00
TOTAL APPROPRIATIONS		187,889	155,500	76,230	119,670	(35,830)	(23.04)
NET OF REVENUES/APPROPRIATIONS - FUND 401		15,018	(21,395)	16,751	(62,455)	(41,060)	191.91
BEGINNING FUND BALANCE		331,304	346,321	346,321	363,072	16,751	4.84
ENDING FUND BALANCE		346,322	324,926	363,072	300,617	(24,309)	(7.48)

## CAPITAL PROJECTS FUND 401

### TRANSFER OUT

### ACTIVITY 991

### 2019 - 2020 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 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

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

#### APPROPRIATIONS

<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 30,000</u>	
TOTAL APPROPRIATIONS		\$ 30,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		\$ 46,280
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#### PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 12,610	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 74,005	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 1,420</u>	
TOTAL PROJECTED FUND BALANCE		\$ 88,035

#### PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	(\$ 10,780)	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 143,675	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 1,420</u>	
TOTAL PROJECTED FUND BALANCE		\$ 134,315

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
402-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSHIPS	0	0	0	0	0	0.00
402-000-664.000	INVESTMENT INTEREST	158	0	1,150	0	0	0.00
402-000-699.101	TRANSFER IN - GENERAL FUND	6,000	6,610	6,610	6,610	0	0.00
402-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	83,340	0	0	0	0	0.00
402-000-699.302	TRANSFER IN - EQUIP REPLCMNT DEBT SER	122	0	0	0	0	0.00
402-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	0	69,670	69,670	69,670	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		89,620	76,280	77,430	76,280	0	0.00
TOTAL ESTIMATED REVENUES		89,620	76,280	77,430	76,280	0	0.00

## EQUIPMENT REPLACEMENT FUND 402

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	30,000	30,000	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	58,970	0	0	0	0	0.00
402-901-981.336	VEHICLE PURCHASE - FIRE DEPT	20,035	0	0	0	0	0.00
402-901-999.302	TRANSFER TO EQUIP & REPLCMNT DEBT F	0	0	10	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		79,005	0	10	30,000	30,000	0.00
TOTAL APPROPRIATIONS		79,005	0	10	30,000	30,000	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		10,615	76,280	77,420	46,280	(30,000)	(39.33)
BEGINNING FUND BALANCE		0	10,614	10,614	88,034	77,420	729.41
ENDING FUND BALANCE		10,615	86,894	88,034	134,314	47,420	54.57



## EQUIPMENT REPLACEMENT FUND 402

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2019 - 2020 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 2019 - 2020 BUDGET

### ESTIMATED REVENUES

USER FEES	\$ 1,000,395	
<u>OTHER REVENUE</u>	<u>\$ 19,500</u>	
TOTAL ESTIMATED REVENUES		\$1,019,895

### APPROPRIATIONS

SEWER MAINS	\$ 219,940	
SEWER TREATMENT	\$ 692,375	
SEWER ADMINISTRATION	\$ 62,100	
CAPITAL IMPROVEMENTS	\$ 50,000	
<u>DEBT SERVICE</u>	<u>\$ 86,875</u>	
TOTAL APPROPRIATIONS		\$1,111,290

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 91,395)
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### CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS\*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 50,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 55,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 105,000

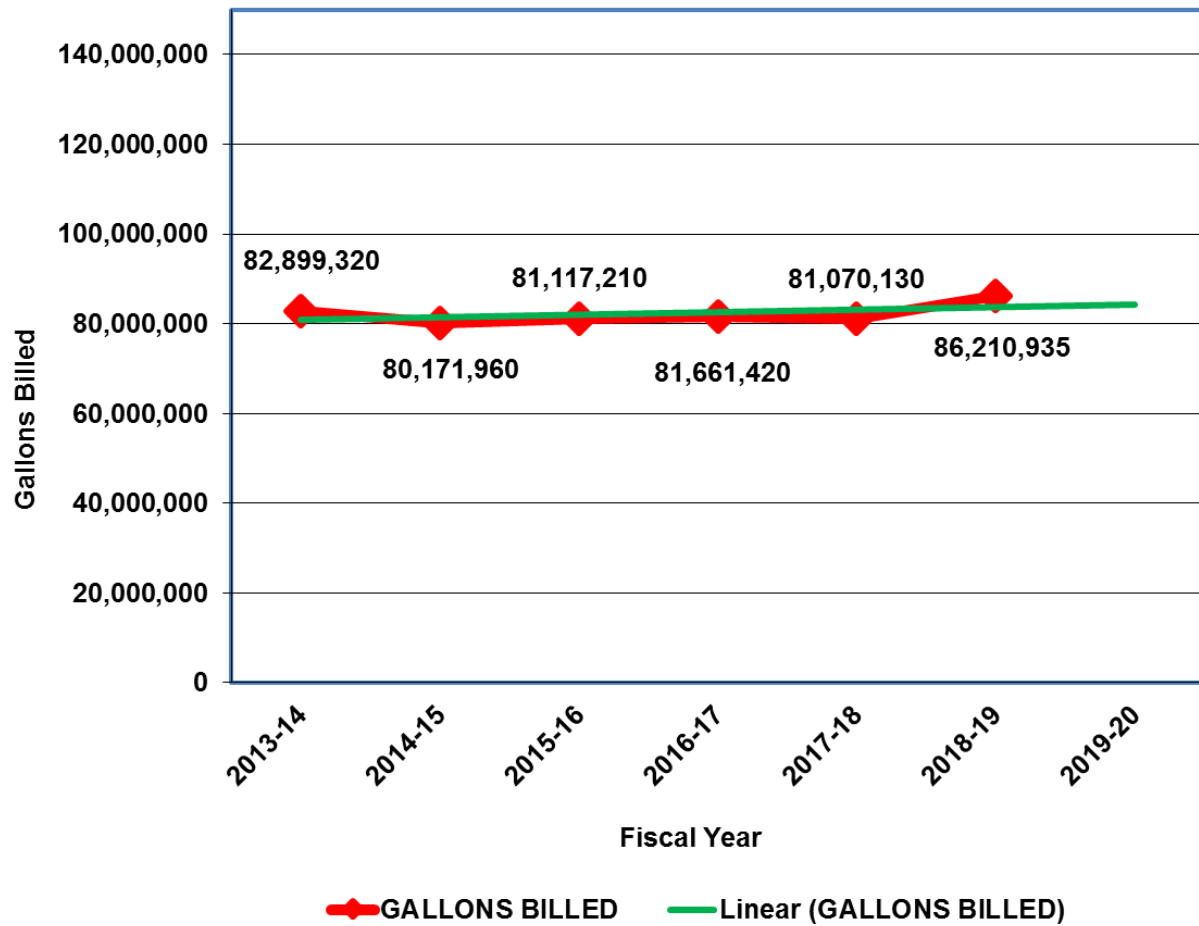
CHANGE IN NET ASSETS		\$ 13,605
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PROJECTED NET ASSETS JULY 1, 2019		\$4,587,990
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PROJECTED NET ASSETS JUNE 30, 2020		\$4,601,595
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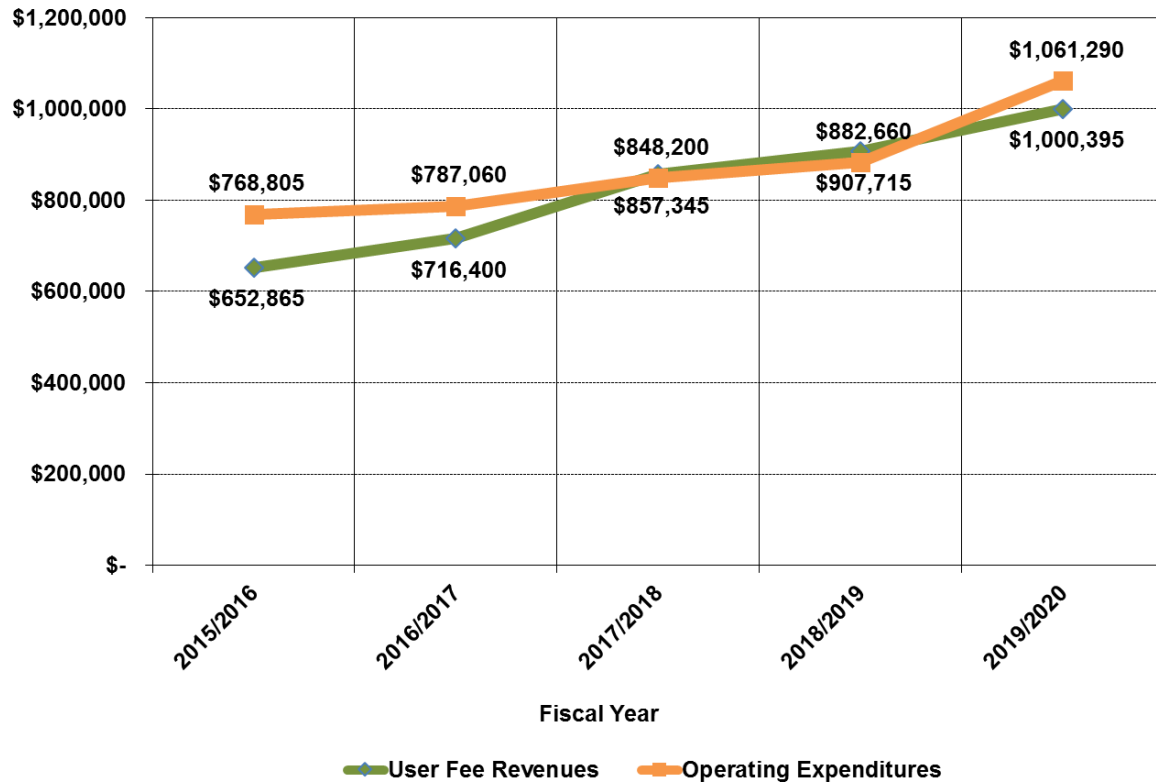
\* [Note: Capital improvements shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues Over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

## CITY OF OTSEGO SEWER USAGE



The City of Otsego Sewer Usage line graph shows stabilized linear trend based upon the past six years of actual usage. 85 million gallons of use is projected for the 2019 - 2020 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 continuing efforts to meet operating expenditures with user fees. 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:	\$ 40.69	10.00%	Increase
Commodity Rate:	\$ 7.96	6.00%	Increase
Industrial Rate	\$ 8.26	8.83%	Increase

## Budget Revenue Projections

RTS Fees:	\$ 320,795	32.07%
Metered Sales:	\$ 679,600	67.93%
Total:	\$ 1,000,395	

Revenue Needed:	\$ 1,066,019
Excess/(Shortage):	(\$65,624)

## 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	1,524	1,524	\$ 40.69
1"	2.50	21	53	\$ 101.73
1 1/2"	5.00	9	45	\$ 203.45
2"	8.00	22	176	\$ 325.52
3"	16.00	3	48	\$ 651.04
4"	25.00	5	125	\$ 1,017.25
6"	50.00	0	0	\$ 2,034.50
8"	80.00	0	0	\$ 3,255.20
Totals		1,584	1,971	

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

## Projected Total Annual Sewer Billing (gallons):

**85,000,000**

## 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
2019-2020	\$ 219,230	\$ 680,965	-\$ 3,000	\$ 62,750	\$ 959,945	2.00%	\$ 19,199	\$ 86,875	\$ 1,066,019
2020-2021	\$ 223,610	\$ 694,580	-\$ 3,060	\$ 64,010	\$ 979,140	2.00%	\$ 19,583	\$ 85,500	\$ 1,084,223
2021-2022	\$ 228,080	\$ 708,470	-\$ 3,120	\$ 65,290	\$ 998,720	2.00%	\$ 19,974	\$ 84,125	\$ 1,102,819
Totals	\$ 670,920	\$ 2,084,015	-\$ 9,180	\$ 192,050	\$ 2,937,805		\$ 58,756	\$ 256,500	\$ 3,253,061

[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:	\$ 36.99

	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	\$ 979,144	30.00%	\$ 86,875	100.00%	\$ 380,618	\$ 48.28	\$11.29	30.52%
3 Year Rate	\$ 2,996,561	30.00%	\$ 256,500	100.00%	\$ 1,155,468	\$ 48.86	\$11.87	32.09%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 7.51

Current Industrial Commodity Rate:	\$ 7.59
Industrial Monitoring Budget:	\$ 3,000
Projected Industrial Use:	10,000,000

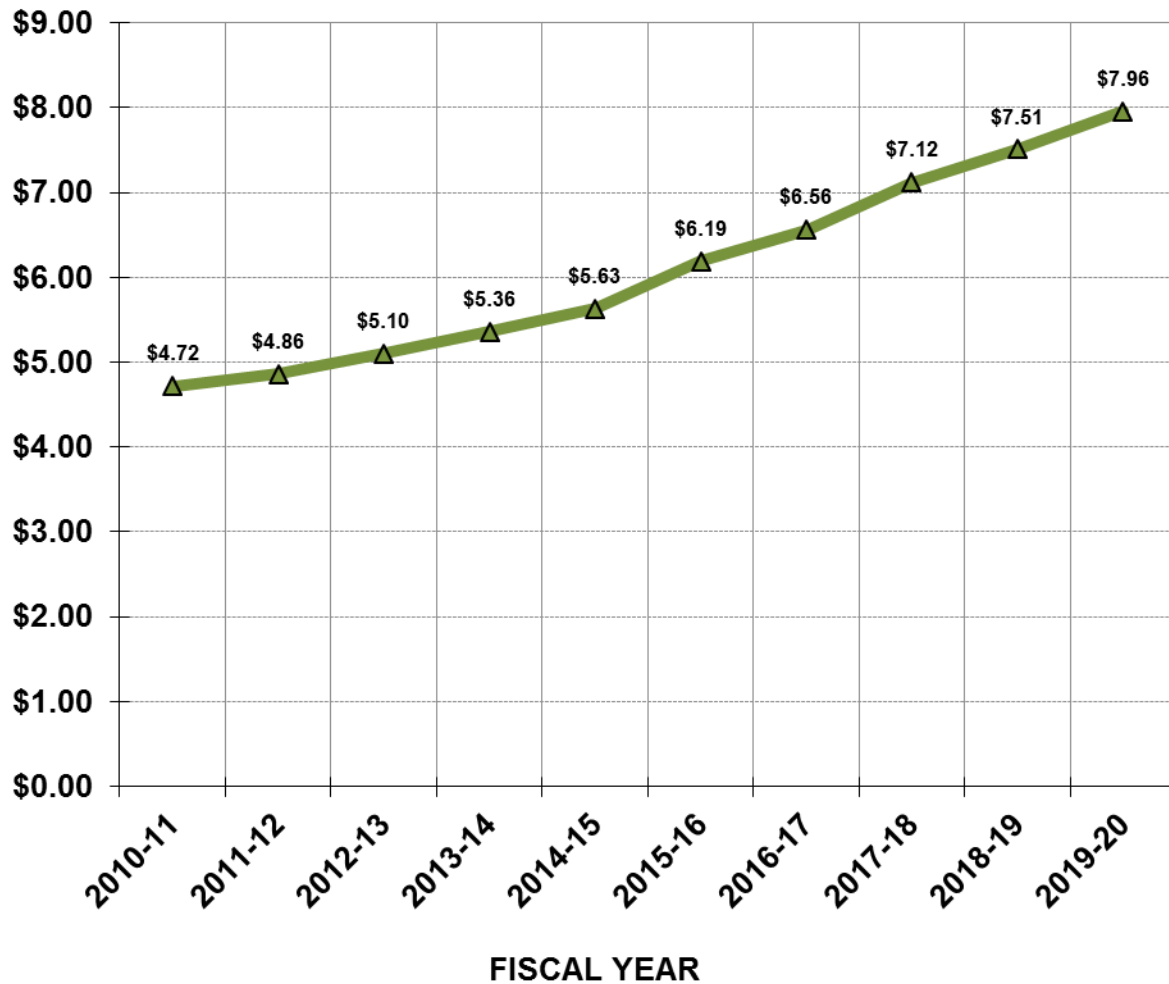
	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change	Calculated Industrial	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 979,144	70.00%	\$ 685,401	\$ 8.07	\$0.56	7.46%	\$ 0.30	\$0.22	275.00%
3 Year Rate	\$ 2,996,561	70.00%	\$ 2,097,593	\$ 8.23	\$0.72	9.59%	\$ 0.31	\$0.23	287.50%

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
2019-2020	\$ 380,640	\$ 685,950	\$ 1,066,590	\$ 385,212	\$ 699,550	\$ 1,084,762
2020-2021				\$ 385,212	\$ 699,550	\$ 1,084,762
2021-2022				\$ 385,212	\$ 699,550	\$ 1,084,762
Totals			\$ 1,066,590	\$ 1,155,636	\$ 2,098,650	\$ 3,254,286

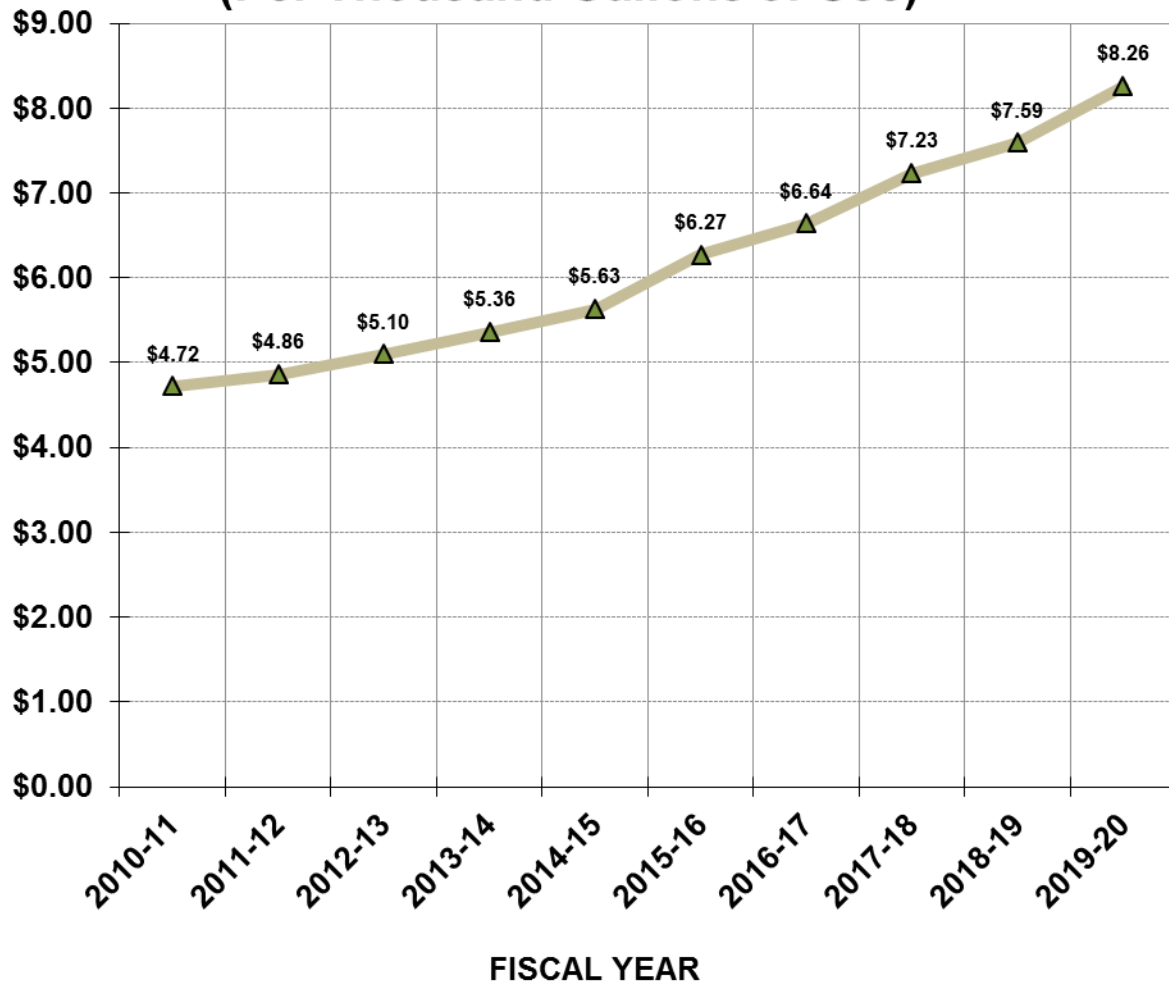
## Billing Examples

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		\$ 40.69	\$ 143.28	\$ 183.97	36.99	\$ 135.18	\$ 172.17	\$11.80	
Annually		\$ 162.76	\$ 573.12	\$ 735.88	\$ 147.96	\$ 540.72	\$ 688.68	\$47.20	6.85%
Commercial Customer (30,000 gallons/quarter)									
1" meter - Quarterly		\$ 101.73	\$ 238.80	\$ 340.53	92.475	\$ 225.30	\$ 317.78	\$22.76	
Annually		\$ 406.92	\$ 955.20	\$ 1,362.12	\$ 369.90	\$ 901.20	\$ 1,271.10	\$91.02	7.16%
Institutional Customer (165,275 gallons/quarter)									
3" meter - Quarterly		\$ 651.04	\$ 1,315.59	\$ 1,966.63	591.84	\$ 1,241.22	\$ 1,833.06	\$133.57	
Annually		\$ 2,604.16	\$ 5,262.36	\$ 7,866.52	\$ 2,367.36	\$ 4,964.86	\$ 7,332.22	\$534.30	7.29%
Industrial Customer (4,776,750 gallons/quarter)									
4" meter - Quarterly		\$ 1,017.25	\$ 38,022.93	\$ 39,040.18	924.75	\$ 35,873.39	\$ 36,798.14	\$2,242.04	
Annually		\$ 4,069.00	\$ 152,091.72	\$ 156,160.72	\$ 3,699.00	\$ 143,493.57	\$ 147,192.57	\$8,968.15	6.09%

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

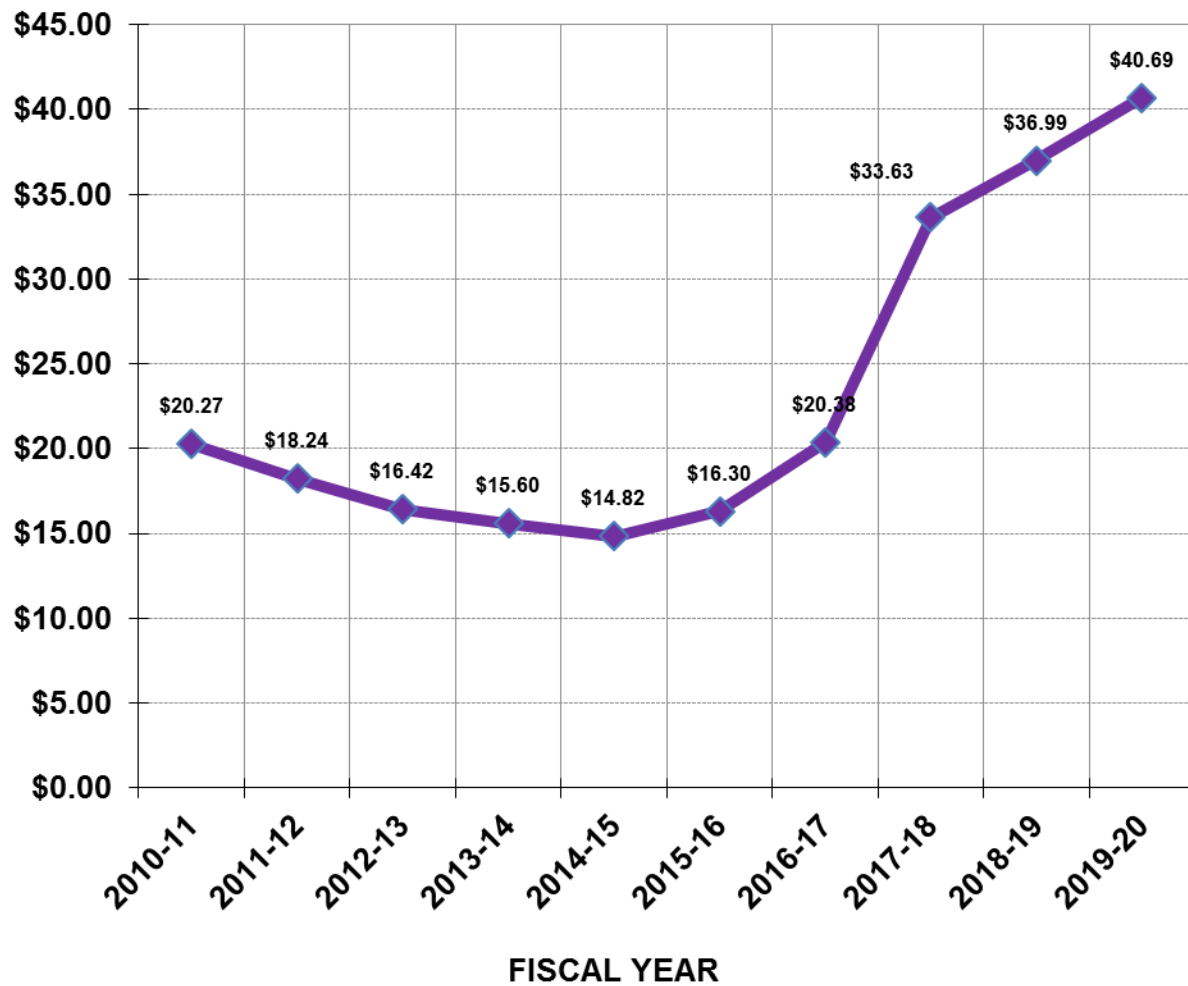


## CITY OF OTSEGO INDUSTRIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)





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



BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 590 - SEWER FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
590-000-579.000	STATE CAPITAL GRANT	175,000	0	0	0	0	0.00
590-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
590-000-636.000	SEWER METERED SALES	591,110	616,460	645,860	679,600	63,140	10.24
590-000-637.000	READINESS TO SERVE FEES	249,031	291,255	326,400	320,795	29,540	10.14
590-000-638.000	SET-UP FEES	1,493	1,300	1,300	1,300	0	0.00
590-000-639.000	TAP-IN FEES	10,000	3,000	2,000	2,000	(1,000)	(33.33)
590-000-656.000	DELINQUENT PENALTIES	16,367	15,000	15,000	15,000	0	0.00
590-000-664.000	INVESTMENT INTEREST	251	1,000	1,200	1,200	200	20.00
590-000-671.000	MISCELLANEOUS REVENUE	0	0	140	0	0	0.00
590-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	5,300	0	0	0.00
590-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
590-000-675.000	INFRASTRUCTURE CONTRIBUTION - DEVE	0	0	0	0	0	0.00
590-000-688.000	REFUNDS & REIMBURSEMENTS	812	0	1,130	0	0	0.00
590-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
590-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
590-000-696.000	INSURANCE RECOVERIES	16,631	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		1,060,695	928,015	998,330	1,019,895	91,880	9.90
TOTAL ESTIMATED REVENUES		1,060,695	928,015	998,330	1,019,895	91,880	9.90

**SEWER FUND 590**  
**ESTIMATED REVENUES**  
**ACTIVITY 000**  
**2019 - 2020 BUDGET**

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

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

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

Based upon 85 million gallons at current rates shown below, per 1,000 gallons of water usage:

Residential: \$7.96 3 Month Phase in beginning with September 1, 2019 billing

Commercial: \$7.96 3 Month Phase in beginning with September 1, 2019 billing

Industrial: \$8.26 3 Month Phase in beginning with September 1, 2019 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 \$40.69, to be phased in over three months beginning with the September 1, 2019 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  
2019-2020 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 537 - SEWER MAINS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
590-537-702.000	SUPERVISORY WAGES	12,527	12,855	12,855	13,160	305	2.37
590-537-702.001	DPW SUPERVISORY WAGES	5,868	6,025	6,025	6,570	545	9.05
590-537-706.000	DPW WAGES	20,671	15,970	12,000	22,315	6,345	39.73
590-537-706.001	PART-TIME OR SEASONAL WAGES	294	150	210	0	(150)	(100.00)
590-537-715.000	FICA	2,715	2,745	2,380	3,285	540	19.67
590-537-716.000	HEALTH INSURANCE	7,378	9,995	7,000	9,425	(570)	(5.70)
590-537-717.000	LIFE INSURANCE	79	55	50	65	10	18.18
590-537-718.000	RETIREMENT	3,546	3,285	3,100	3,940	655	19.94
590-537-719.000	DISABILITY	141	135	120	165	30	22.22
590-537-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-537-721.000	WORKERS COMPENSATION INSURANCE	1,258	1,105	1,000	1,225	120	10.86
590-537-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
590-537-740.000	OPERATING SUPPLIES	4,917	25,000	15,000	25,000	0	0.00
590-537-745.000	FUEL PURCHASES	502	450	300	450	0	0.00
590-537-758.000	DIESEL FUEL	0	0	0	0	0	0.00
590-537-759.000	GASOLINE	0	0	120	0	0	0.00
590-537-760.000	MINOR EQUIPMENT PURCHASES	0	2,500	0	2,500	0	0.00
590-537-775.000	BUILDING MATERIALS	0	750	0	750	0	0.00
590-537-802.000	CONTRACTS	52,244	25,000	23,000	25,000	0	0.00
590-537-824.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
590-537-852.000	MISC COMM/INTERNET	67	0	80	460	460	0.00
590-537-853.000	TELEPHONE	1,270	1,300	1,300	1,550	250	19.23
590-537-860.000	TRAVEL, LODGING & MEALS	176	250	150	250	0	0.00
590-537-872.000	VEHICLE MAINTENANCE	23	300	120	300	0	0.00
590-537-921.000	POWER - LIFT STATIONS	6,218	5,000	6,000	5,000	0	0.00
590-537-936.000	LIFT STATION MAINTENANCE	10,782	11,000	6,000	11,000	0	0.00
590-537-940.000	MOTOR EQUIPMENT RENTAL	9,073	5,000	4,000	5,000	0	0.00
590-537-960.000	INSURANCE	657	745	715	745	0	0.00
590-537-963.000	NON-INSURED CLAIMS/ REPAIRS BY OTHI	0	0	0	0	0	0.00
590-537-968.000	DEPRECIATION	39,563	40,000	81,735	81,735	41,735	104.34
Totals for dept 537 - SEWER MAINS		179,969	169,665	183,270	219,940	50,275	29.63

## SEWER FUND 590

### SEWER MAINS

#### ACTIVITY 537

#### 2019 - 2020 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 830 hours of DPW service.

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

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

745.000 FUEL PURCHASES - provides 14 percent of the fuel for wastewater/water treatment vehicles and equipment. The State requires this account to be phased out and split between 758.000 and 759.000.

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

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

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

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

802.000 CONTRACTS - provides for maintenance to any sewer lateral between the tree lawn and the main trunk line. Also provides annual 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 - provides for recurring routine maintenance or service according to agreement

852.000 MISC COMM/INTERNET – provides Internet services.

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

860.000 TRAVEL, LODGING & MEALS - provides travel reimbursement necessary to carry out the functions of this department.

872.000 VEHICLE MAINTENANCE - provides 14 percent of the regular maintenance and service work to the wastewater treatment vehicles.

921.000 ELECTRIC - LIFT STATIONS - records electric utility expense.

936.000 LIFT STATION MAINTENANCE - provides for repairs to the lift stations.

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

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  
2019-2020 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 538 - WASTEWATER TREATMENT PLANT

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
590-538-702.000	SUPERVISORY WAGES	31,322	32,135	32,135	32,895	760	2.37
590-538-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
590-538-706.000	DPW WAGES	101,201	127,730	110,000	162,360	34,630	27.11
590-538-706.001	PART-TIME OR SEASONAL WAGES	0	150	0	0	(150)	(100.00)
590-538-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
590-538-715.000	FICA	9,147	12,495	10,875	15,240	2,745	21.97
590-538-716.000	HEALTH INSURANCE	37,209	55,550	45,000	50,745	(4,805)	(8.65)
590-538-717.000	LIFE INSURANCE	243	235	235	260	25	10.64
590-538-718.000	RETIREMENT	12,433	14,520	14,215	17,750	3,230	22.25
590-538-719.000	DISABILITY	463	600	500	730	130	21.67
590-538-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-538-721.000	WORKERS COMPENSATION INSURANCE	3,202	3,455	3,300	3,865	410	11.87
590-538-724.001	CELL PHONE ALLOWANCE	45	0	480	0	0	0.00
590-538-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	15	0	0	0.00
590-538-727.000	OFFICE SUPPLIES	472	450	100	450	0	0.00
590-538-728.000	POSTAGE	350	400	500	400	0	0.00
590-538-737.000	SUBSCRIPTIONS	0	200	0	200	0	0.00
590-538-740.000	OPERATING SUPPLIES	4,921	3,500	3,500	4,000	500	14.29
590-538-741.000	CHEMICALS	22,664	28,000	25,000	32,000	4,000	14.29
590-538-741.001	LABORATORY SUPPLIES	1,336	6,500	7,000	6,500	0	0.00
590-538-742.000	UNIFORM PURCHASES	1,180	800	500	800	0	0.00
590-538-745.000	FUEL PURCHASES	2,008	1,200	1,000	0	(1,200)	(100.00)
590-538-750.000	LANDSCAPING SUPPLIES	0	100	0	0	(100)	(100.00)
590-538-758.000	DIESEL FUEL	0	0	0	200	200	0.00
590-538-759.000	GASOLINE	0	0	450	1,200	1,200	0.00
590-538-760.000	MINOR EQUIPMENT PURCHASES	8,225	8,000	7,000	8,000	0	0.00
590-538-802.000	CONTRACTS	28,350	35,000	51,000	50,000	15,000	42.86
590-538-803.000	COMMERCIAL LAB ANALYSIS	1,635	1,750	3,000	3,000	1,250	71.43
590-538-803.001	COMMERCIAL LAB ANALYSIS - IND WASTI	50	650	4,500	3,000	2,350	361.54
590-538-805.000	SLUDGE REMOVAL & HAULING	11,972	16,000	13,130	16,000	0	0.00
590-538-806.000	SERVICE CONTRACTS	1,741	6,500	4,000	6,500	0	0.00
590-538-812.000	UNIFORM CLEANING & REPAIR	1,456	1,500	1,450	1,500	0	0.00
590-538-824.000	SERVICE AGREEMENTS	0	200	0	0	(200)	(100.00)
590-538-826.000	LEGAL	0	0	0	0	0	0.00
590-538-835.000	MEDICAL EXAMS & SERVICES	351	0	0	0	0	0.00
590-538-852.000	MISC COMM/INTERNET	0	0	0	1,140	1,140	0.00
590-538-853.000	TELEPHONE	498	1,300	600	2,050	750	57.69
590-538-860.000	TRAVEL, LODGING & MEALS	34	400	400	400	0	0.00
590-538-872.000	VEHICLE MAINTENANCE	92	800	600	800	0	0.00
590-538-917.000	SEWER UTILITY	0	0	1,850	4,310	4,310	0.00
590-538-918.000	WATER UTILITY	0	0	6,320	16,080	16,080	0.00
590-538-919.000	WASTE AND RUBBISH REMOVAL	0	0	800	850	850	0.00
590-538-921.000	ELECTRIC	39,440	35,000	30,000	35,000	0	0.00
590-538-923.000	NATURAL GAS	9,562	14,000	9,000	12,000	(2,000)	(14.29)
590-538-924.000	WATER & SEWER	17,045	14,000	4,065	0	(14,000)	(100.00)
590-538-929.000	LAWN MAINTENANCE	0	0	4,750	4,130	4,130	0.00
590-538-931.000	BUILDING & GROUNDS MAINTENANCE	8,979	15,000	15,000	15,000	0	0.00
590-538-933.000	EQUIPMENT MAINTENANCE	14,839	25,000	20,000	30,000	5,000	20.00
590-538-940.000	MOTOR EQUIPMENT RENTAL	3,710	5,000	5,000	5,000	0	0.00
590-538-948.000	COMPUTER SERVICES	0	0	2,000	1,000	1,000	0.00
590-538-955.000	MEMBERSHIPS / DUES	735	1,000	775	1,000	0	0.00
590-538-956.000	TRAINING PROGRAMS & CONFERENCES	370	1,000	1,000	1,000	0	0.00
590-538-960.000	INSURANCE	4,809	5,320	5,100	5,320	0	0.00
590-538-968.000	DEPRECIATION	125,720	156,000	139,700	139,700	(16,300)	(10.45)
Totals for dept 538 - WASTEWATER TREATMENT PLANT		507,809	631,440	585,845	692,375	60,935	9.65



SEWER FUND 590  
SEWER TREATMENT  
ACTIVITY 538  
2019 - 2020 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 - 6040 hours of DPW service are provided for this activity.

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

708.000 CUSTODIAL WAGES - provides custodial service, as needed.

727.000 OFFICE SUPPLIES - provides general office supplies.

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

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

740.000 OPERATING SUPPLIES - provides general operating and cleaning materials.

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

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

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

745.000 FUEL PURCHASES - provides 56 percent of the fuel for wastewater/water treatment vehicles and equipment. The State requires this account to be phased out and split between 758.000 and 759.000.

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

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

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

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

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

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

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

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

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

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

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement

826.000 LEGAL -

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

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

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

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

919.000 WASTE & RUBBISH REMOVAL – records garbage service expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

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

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

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

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

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

948.000 COMPUTER SERVICES – provides computer hardware and technical services.

955.000 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
590-539-701.000	CITY MANAGER SALARY	5,034	8,800	8,800	9,015	215	2.44
590-539-702.000	SUPERVISORY WAGES	9,934	10,150	10,150	10,390	240	2.36
590-539-702.001	DPW SUPERVISORY WAGES	652	670	670	730	60	8.96
590-539-705.000	CLERICAL WAGES	11,377	11,915	11,915	13,765	1,850	15.53
590-539-706.000	DPW WAGES	2,594	1,335	1,600	2,155	820	61.42
590-539-706.001	PART-TIME OR SEASONAL WAGES	2,066	2,840	600	0	(2,840)	(100.00)
590-539-715.000	FICA	2,316	2,790	2,580	2,820	30	1.08
590-539-716.000	HEALTH INSURANCE	6,162	6,475	6,475	5,605	(870)	(13.44)
590-539-717.000	LIFE INSURANCE	32	50	50	50	0	0.00
590-539-718.000	RETIREMENT	1,661	2,265	3,375	2,390	125	5.52
590-539-719.000	DISABILITY	59	95	65	105	10	10.53
590-539-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-539-721.000	WORKERS COMPENSATION INSURANCE	321	295	275	235	(60)	(20.34)
590-539-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
590-539-727.000	OFFICE SUPPLIES	442	1,000	500	1,000	0	0.00
590-539-728.000	POSTAGE	1,481	1,500	1,500	1,500	0	0.00
590-539-745.000	FUEL PURCHASES	9	0	0	0	0	0.00
590-539-760.000	MINOR EQUIPMENT PURCHASES	224	4,500	4,500	250	(4,250)	(94.44)
590-539-801.000	BANKING CHARGES	1,843	1,500	1,500	1,500	0	0.00
590-539-802.000	CONTRACTS	0	0	0	0	0	0.00
590-539-807.000	AUDIT	2,310	2,310	4,310	2,250	(60)	(2.60)
590-539-824.000	SERVICE AGREEMENTS	2,246	2,500	0	0	(2,500)	(100.00)
590-539-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
590-539-826.000	LEGAL	266	500	0	500	0	0.00
590-539-852.000	MISC COMM/INTERNET	617	0	600	110	110	0.00
590-539-853.000	TELEPHONE	482	500	300	210	(290)	(58.00)
590-539-860.000	TRAVEL, LODGING & MEALS	12	50	50	50	0	0.00
590-539-872.000	VEHICLE MAINTENANCE	0	100	0	0	(100)	(100.00)
590-539-880.000	COMMUNITY PROMOTION	0	200	0	0	(200)	(100.00)
590-539-900.000	ADVERTISING & PUBLISHING	15	0	0	200	200	0.00
590-539-902.000	COPY CHARGES	172	230	250	250	20	8.70
590-539-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
590-539-940.000	MOTOR EQUIPMENT RENTAL	1,403	500	590	600	100	20.00
590-539-948.000	COMPUTER SERVICES	0	0	0	2,500	2,500	0.00
590-539-955.000	MEMBERSHIPS / DUES	387	440	440	440	0	0.00
590-539-956.000	TRAINING PROGRAMS & CONFERENCES	77	945	0	945	0	0.00
590-539-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
590-539-960.000	INSURANCE	261	335	315	335	0	0.00
590-539-961.000	PERMITS	400	0	2,000	2,000	2,000	0.00
590-539-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 539 - SEWER FUND ADMINISTRATION		54,855	64,990	63,420	62,100	(2,890)	(4.45)

## SEWER FUND 590

### SEWER FUND ADMINISTRATION

#### ACTIVITY 539

#### 2019 - 2020 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 21 hours of service by the DPW Superintendent.

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

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

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

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

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 recurring routine maintenance or service according to agreement.

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 – provides Internet services.

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

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

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.

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

955.000 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  
2019-2020 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	0	0	50,000	50,000	0.00
590-901-975.000	BUILDINGS & ADDITIONS	0	10,000	0	0	(10,000)	(100.00)
590-901-977.000	EQUIPMENT PURCHASE	0	0	0	0	0	0.00
590-901-980.000	OFFICE EQUIP & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	10,000	0	50,000	40,000	400.00



## SEWER FUND 590

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2019 - 2020 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.

- \$50,000 to convert to chlorine/de-chlorination system.

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

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

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  
2019-2020 FISCAL YEAR

Fund 590 - SEWER FUND  
APPROPRIATIONS  
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
590-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
590-906-991.000	BOND PRINCIPAL	0	50,000	50,000	55,000	5,000	10.00
590-906-995.000	BOND INTEREST	0	22,430	22,430	31,875	9,445	42.11
Totals for dept 906 - DEBT SERVICE		0	72,430	72,430	86,875	14,445	19.94
TOTAL APPROPRIATIONS		742,633	948,525	904,965	1,111,290	162,765	17.16
NET OF REVENUES/APPROPRIATIONS - FUND 590		318,062	(20,510)	93,365	(91,395)	(70,885)	345.61
BEGINNING FUND BALANCE		4,126,566	4,444,627	4,444,627	4,537,992	93,365	2.10
ENDING FUND BALANCE		4,444,628	4,424,117	4,537,992	4,446,597	22,480	0.51

# SEWER FUND 590

## DEBT SERVICE

### ACTIVITY 906

#### 2019 - 2020 BUDGET

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

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

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

#### BOND PAYMENT SCHEDULE

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

## BOND PAYMENT SCHEDULE (Continued)

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

## WATER FUND

### FUND 591 SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

USER FEES	\$ 649,300	
<u>OTHER REVENUE</u>	<u>\$ 22,910</u>	
TOTAL ESTIMATED REVENUES		\$ 672,210

#### APPROPRIATIONS

WATER MAINS	\$ 390,020	
WATER PUMPING	\$ 173,345	
WATER FUND ADMINISTRATION	\$ 61,170	
CAPITAL IMPROVEMENTS	\$ 0	
<u>DEBT SERVICE</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 624,535

#### EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS		\$ 47,675
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#### CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS\*

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

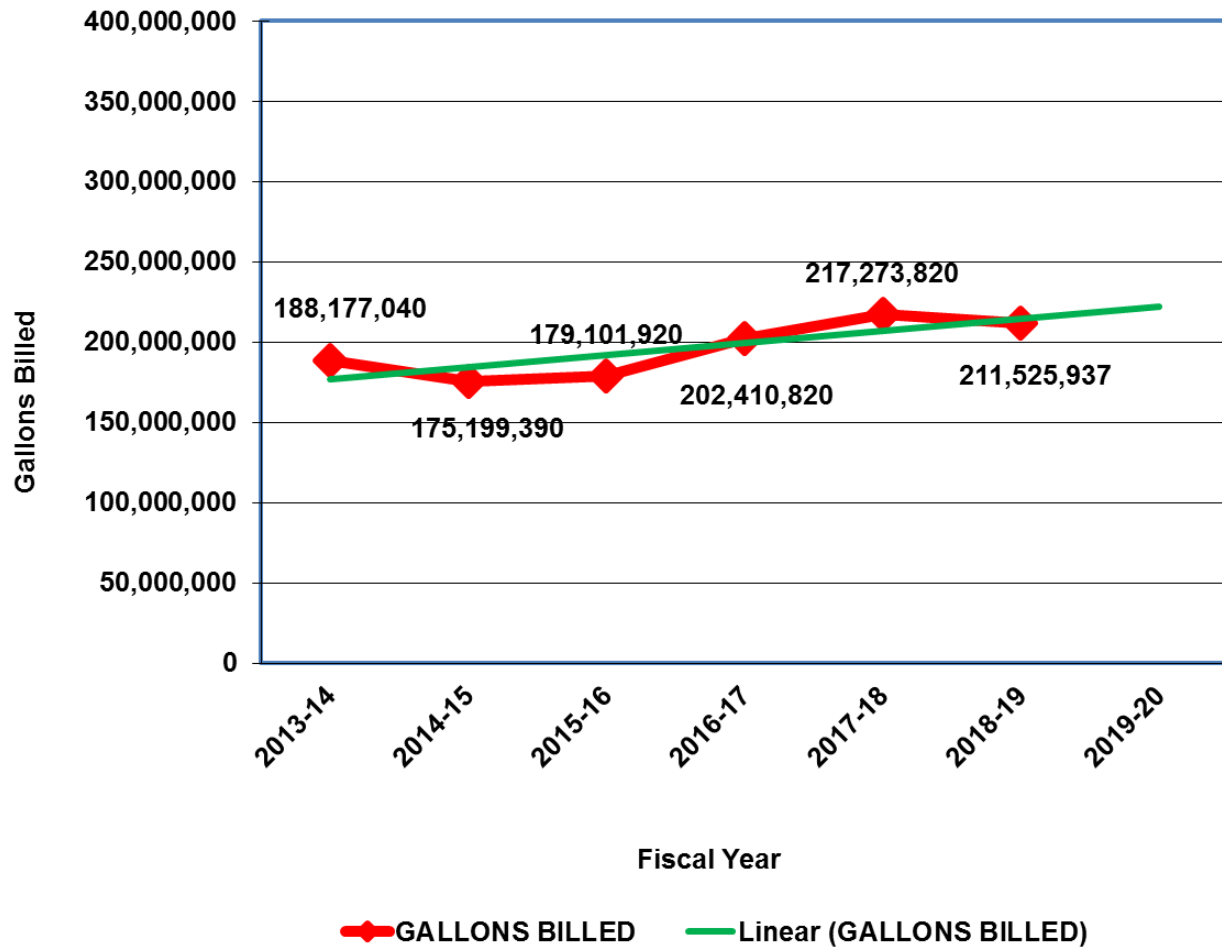
CHANGE IN NET ASSETS	\$ 47,675
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PROJECTED NET ASSETS JULY 1, 2019	\$2,428,360
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PROJECTED NET ASSETS JUNE 30, 2020	\$2,476,035
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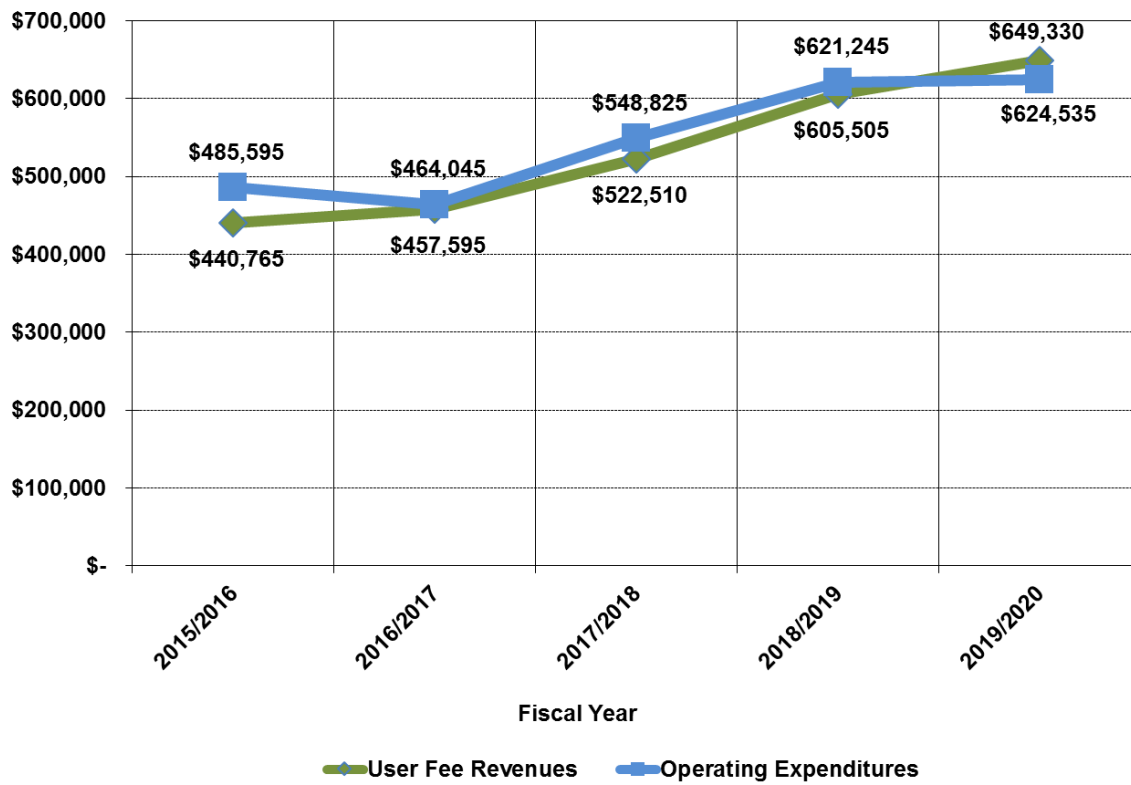
[Note: Capital improvements shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

## CITY OF OTSEGO WATER USAGE



The City of Otsego Water Usage line graph shows that usage has stabilized and an increasing trend is predicted at about 210 million gallons.

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



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

# WATER RATE CALCULATIONS

## Rate Recommendations

Base RTS Rate:	\$ 21.23	15.00%	Increase
Commodity Rate:	\$ 2.20	2.00%	Increase

## Budget Revenue Projections

RTS Fees:	\$ 187,330	28.85%
Metered Sales:	\$ 462,000	71.15%
Total:	\$ 649,330	
Revenue Needed:	\$ 658,439	
Excess/(Shortage):	(\$9,109)	

## 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	1,554	1,554	\$ 21.23
1"	2.50	25	63	\$ 53.08
1 1/2"	5.00	9	45	\$ 106.15
2"	8.00	27	216	\$ 169.84
3"	16.00	3	48	\$ 339.68
4"	25.00	6	150	\$ 530.75
6"	50.00	1	50	\$ 1,061.50
8"	80.00	1	80	\$ 1,698.40
Totals		1,626	2,206	

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

## Projected Total Annual Water Billing (gallons):

210,000,000

## Projected Expenditures & Reserve Requirements

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

Fiscal Year	Water Mains	Water Pumping	Administration	Debt Service	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Total Revenue Necessary
2019-2020	\$ 392,160	\$ 174,865	\$ 60,060	\$ 0	\$ 627,085	5.00%	\$ 31,354	\$ 658,439
2020-2021	\$ 400,000	\$ 178,360	\$ 61,260	\$ 0	\$ 639,620	5.00%	\$ 31,981	\$ 671,601
2021-2022	\$ 408,000	\$ 181,930	\$ 62,490	\$ 0	\$ 652,420	5.00%	\$ 32,621	\$ 685,041
Totals	\$ 1,200,160	\$ 535,155	\$ 183,810	\$ 0	\$ 1,919,125		\$ 95,956	\$ 2,015,081

[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:	\$ 18.46

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 658,439	30.00%	\$ 197,532	\$ 22.39	\$ 3.93	21.29%
3 Year Rate	\$ 2,015,081	30.00%	\$ 604,524	\$ 22.84	\$ 4.38	23.73%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 2.16

	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 658,439	70.00%	\$ 460,907	\$ 2.20	\$ 0.04	1.85%
3 Year Rate	\$ 2,015,081	70.00%	\$ 1,410,557	\$ 2.24	\$ 0.08	3.70%

Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2019-2020	\$ 197,569	\$ 462,000	\$ 659,569
2020-2021			
2021-2022			
Totals			\$ 659,569

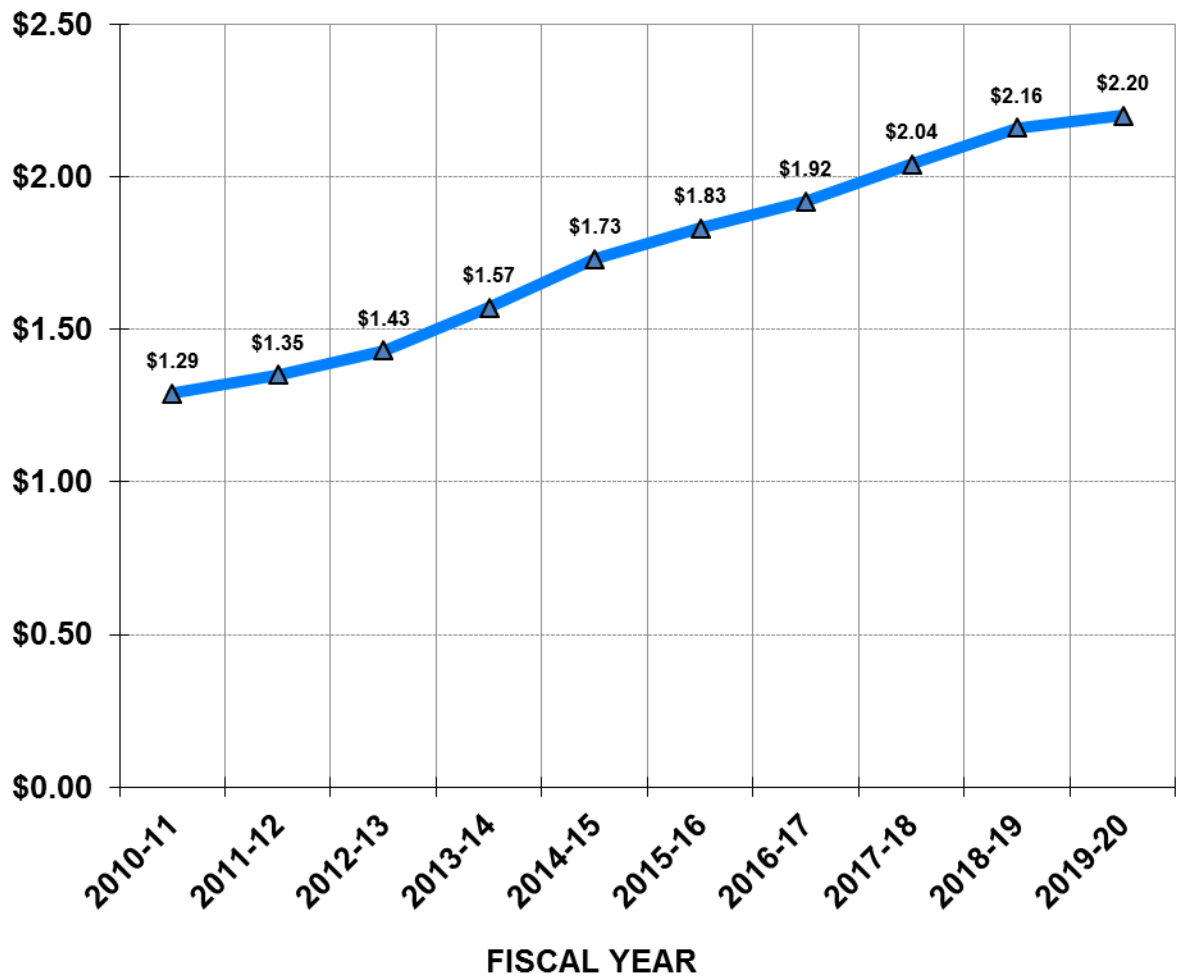
Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 201,540	\$ 470,400	\$ 671,940
\$ 201,540	\$ 470,400	\$ 671,940
\$ 201,540	\$ 470,400	\$ 671,940
\$ 604,620	\$ 1,411,200	\$ 2,015,820

## Billing Examples

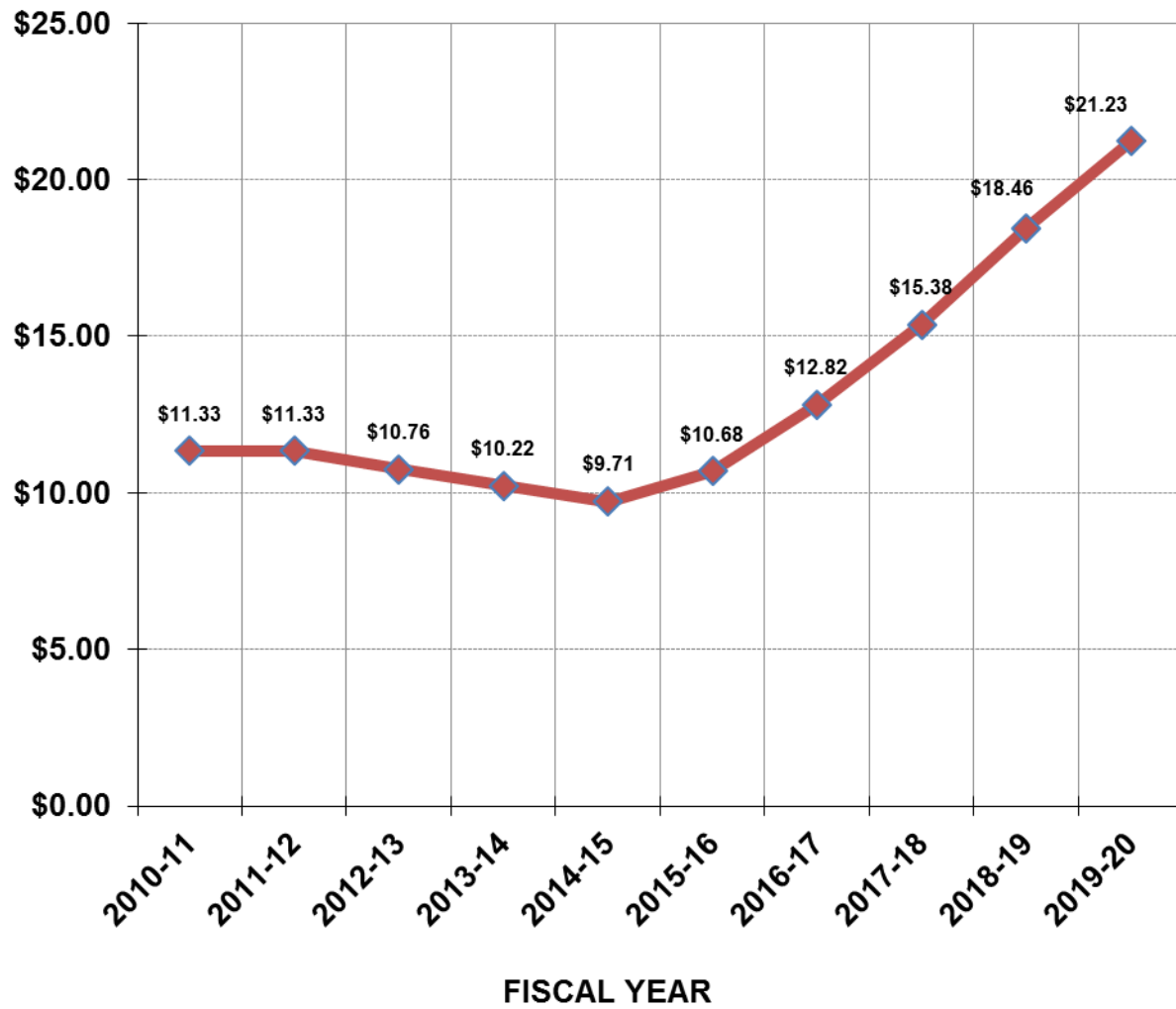
Average Accounts	New Base/RTS Charges	New Commodity Charges	New Total Charges	Current Base/RTS Charges	Current Commodity Charges	Current Total Charges	Total Increase (Decrease)	Percent Change
Residential Customer (18,000 gallons/quarter)								
3/4" meter - Quarterly	\$ 21.23	\$ 39.60	\$ 60.83	\$ 18.46	\$ 38.88	\$ 57.34	\$ 3.49	
Annually	\$ 84.92	\$ 158.40	\$ 243.32	\$ 73.84	\$ 155.52	\$ 229.36	\$ 13.96	6.09%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 53.08	\$ 66.00	\$ 119.08	\$ 46.15	\$ 64.80	\$ 110.95	\$ 8.13	
Annually	\$ 212.32	\$ 264.00	\$ 476.32	\$ 184.60	\$ 259.20	\$ 443.80	\$ 32.52	7.33%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 339.68	\$ 363.61	\$ 703.29	\$ 295.36	\$ 356.99	\$ 652.35	\$ 50.93	
Annually	\$ 1,358.72	\$ 1,454.42	\$ 2,813.14	\$ 1,181.44	\$ 1,427.98	\$ 2,609.42	\$ 203.72	7.81%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 530.75	\$ 10,508.85	\$ 11,039.60	\$ 461.50	\$ 10,317.78	\$ 10,779.28	\$ 260.32	
Annually	\$ 2,123.00	\$ 42,035.40	\$ 44,158.40	\$ 1,846.00	\$ 41,271.12	\$ 43,117.12	\$ 1,041.28	2.42%



## 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  
2019-2020 FISCAL YEAR

Fund 591 - WATER FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	405	0	0	0.00
591-000-636.000	METERED WATER SALES	444,182	442,800	455,760	462,000	19,200	4.34
591-000-637.000	READINESS TO SERVE FEES	130,592	162,705	162,745	187,330	24,625	15.13
591-000-638.000	SET-UP FEES	1,523	1,300	1,300	1,300	0	0.00
591-000-639.000	TAP-IN FEES	9,000	3,000	2,000	2,000	(1,000)	(33.33)
591-000-656.000	DELINQUENT PENALTIES	6,189	6,000	6,855	6,800	800	13.33
591-000-664.000	INVESTMENT INTEREST	4,229	2,500	7,000	5,500	3,000	120.00
591-000-670.001	HYDRANT RENTAL	6,370	7,280	7,280	7,280	0	0.00
591-000-671.000	MISCELLANEOUS REVENUE	2,438	0	935	0	0	0.00
591-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
591-000-675.000	INFRASTRUCTURE CONTRIBUTIONS - DEV	0	0	0	0	0	0.00
591-000-688.000	REFUNDS & REIMBURSEMENTS	601	0	815	0	0	0.00
591-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
591-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
591-000-696.000	INSURANCE RECOVERIES	0	0	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 ASSMT FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		605,124	625,585	645,095	672,210	46,625	7.45
TOTAL ESTIMATED REVENUES		605,124	625,585	645,095	672,210	46,625	7.45

## WATER FUND 591

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 BUDGET

- 569.000 STATE GRANTS - OTHER – records grant funds received from the State of Michigan for equipment.
- 588.494 CONTRIBUTION FROM LOCAL UNIT - DDA - records infrastructure contributions from DDA capital improvement projects.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon time, employee wages, an hourly equivalent of fringe benefits, materials and motor equipment used.
- 636.000 METERED WATER SALES - projected revenues based upon the sale of 210 million gallons of water at a rate of \$2.20 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2019, billing.
- 637.000 READINESS TO SERVE FEES - projects the revenue to be received based upon the total Water Fund Administration and Debt Service Activities. Individual customers are charged based upon a water meter equivalency factor as determined by the American Water Works Association C700-95 standards. These factors determine the additional flow of larger water meters as compared to standard household meters so that larger customers support the system according to the demands they have the ability to place upon the system. The base fee is established at \$21.23, to be phased in over three months beginning with the September 1, 2019 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  
2019-2020 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 550 - WATER MAINS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
591-550-702.000	SUPERVISORY WAGES	6,258	6,430	6,430	6,580	150	2.33
591-550-702.001	DPW SUPERVISORY WAGES	1,304	1,340	1,340	1,460	120	8.96
591-550-706.000	DPW WAGES	54,201	61,205	55,000	78,490	17,285	28.24
591-550-706.001	PART-TIME OR SEASONAL WAGES	810	445	140	0	(445)	(100.00)
591-550-715.000	FICA	4,235	5,425	4,815	6,760	1,335	24.61
591-550-716.000	HEALTH INSURANCE	17,887	23,530	18,000	21,890	(1,640)	(6.97)
591-550-717.000	LIFE INSURANCE	112	110	100	120	10	9.09
591-550-718.000	RETIREMENT	5,985	6,220	6,220	7,820	1,600	25.72
591-550-719.000	DISABILITY	214	260	250	325	65	25.00
591-550-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-550-721.000	WORKERS COMPENSATION INSURANCE	2,150	2,295	2,200	2,830	535	23.31
591-550-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
591-550-740.000	OPERATING SUPPLIES	85,622	75,000	70,000	75,000	0	0.00
591-550-760.000	MINOR EQUIPMENT PURCHASES	0	3,000	1,500	3,000	0	0.00
591-550-802.000	CONTRACTS	20,145	95,000	85,000	95,000	0	0.00
591-550-803.000	MISS DIG NOTIFICATION SERVICE	589	700	850	700	0	0.00
591-550-824.000	SERVICE AGREEMENTS	0	1,000	250	0	(1,000)	(100.00)
591-550-852.000	MISC COMM/INTERNET	992	0	915	210	210	0.00
591-550-853.000	TELEPHONE	849	1,600	1,070	250	(1,350)	(84.38)
591-550-860.000	TRAVEL, LODGING & MEALS	9	50	200	50	0	0.00
591-550-900.000	ADVERTISING & PUBLISHING	347	200	200	200	0	0.00
591-550-932.000	WATER TOWER MAINTENANCE	72	6,000	4,000	6,000	0	0.00
591-550-933.000	EQUIPMENT MAINTENANCE	206	1,000	250	1,000	0	0.00
591-550-940.000	MOTOR EQUIPMENT RENTAL	20,276	20,000	18,000	20,000	0	0.00
591-550-960.000	INSURANCE	927	1,135	1,055	1,135	0	0.00
591-550-968.000	DEPRECIATION	62,794	69,000	61,200	61,200	(7,800)	(11.30)
Totals for dept 550 - WATER MAINS		285,984	380,945	338,995	390,020	9,075	2.38

**WATER FUND 591**  
**WATER MAINS**  
**ACTIVITY 550**  
**2019 - 2020 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 2,920 hours of service which include maintenance/repair of water mains, flushing of lines, etc.

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

740.000 OPERATING SUPPLIES - includes copper tubing, water meters, water main repair parts, etc. 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 of contractors planning to dig near utility lines.

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

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

900.000 ADVERTISING - 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  
2019-2020 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 551 - WATER PUMPING

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
591-551-702.000	SUPERVISORY WAGES	12,527	12,855	12,855	13,160	305	2.37
591-551-702.001	DPW SUPERVISORY WAGES	652	670	670	730	60	8.96
591-551-706.000	DPW WAGES	13,078	18,630	15,000	20,160	1,530	8.21
591-551-706.001	PART-TIME OR SEASONAL WAGES	29	75	0	0	(75)	(100.00)
591-551-715.000	FICA	1,834	2,525	2,185	2,660	135	5.35
591-551-716.000	HEALTH INSURANCE	5,316	10,925	9,000	8,875	(2,050)	(18.76)
591-551-717.000	LIFE INSURANCE	50	55	45	55	0	0.00
591-551-718.000	RETIREMENT	2,385	2,985	2,855	3,165	180	6.03
591-551-719.000	DISABILITY	95	125	110	135	10	8.00
591-551-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-551-721.000	WORKERS COMPENSATION INSURANCE	894	1,070	1,000	1,120	50	4.67
591-551-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
591-551-740.000	OPERATING SUPPLIES	2,311	2,000	1,800	2,000	0	0.00
591-551-741.000	CHEMICALS	11,922	12,000	11,000	12,000	0	0.00
591-551-741.001	LABORATORY SUPPLIES	1,519	1,200	1,100	1,200	0	0.00
591-551-742.000	UNIFORM PURCHASES	255	150	150	150	0	0.00
591-551-745.000	FUEL PURCHASES	1,076	800	450	800	0	0.00
591-551-758.000	DIESEL FUEL	0	0	0	0	0	0.00
591-551-759.000	GASOLINE	0	0	550	0	0	0.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	983	3,500	500	3,500	0	0.00
591-551-802.000	CONTRACTS	966	0	0	0	0	0.00
591-551-803.000	COMMERCIAL LAB ANALYSIS	2,693	4,000	16,000	4,000	0	0.00
591-551-812.000	UNIFORM CLEANING & REPAIR	472	250	250	250	0	0.00
591-551-824.000	SERVICE AGREEMENTS	29	2,100	1,950	0	(2,100)	(100.00)
591-551-852.000	MISC COMM/INTERNET	305	0	430	390	390	0.00
591-551-853.000	TELEPHONE	218	250	220	440	190	76.00
591-551-860.000	TRAVEL, LODGING & MEALS	112	250	200	250	0	0.00
591-551-872.000	VEHICLE MAINTENANCE	50	200	175	200	0	0.00
591-551-921.000	ELECTRIC	44,871	44,000	48,000	44,000	0	0.00
591-551-930.000	WELL MAINTENANCE PROGRAM	1,085	12,000	0	28,000	16,000	133.33
591-551-931.000	BUILDING & GROUNDS MAINTENANCE	23	4,000	2,500	4,000	0	0.00
591-551-933.000	EQUIPMENT MAINTENANCE	671	2,500	1,000	2,500	0	0.00
591-551-940.000	MOTOR EQUIPMENT RENTAL	7,372	7,000	7,000	7,000	0	0.00
591-551-956.000	TRAINING PROGRAMS & CONFERENCES	820	700	800	700	0	0.00
591-551-960.000	INSURANCE	817	905	870	905	0	0.00
591-551-968.000	DEPRECIATION	10,552	10,570	10,000	11,000	430	4.07
Totals for dept 551 - WATER PUMPING		125,982	158,290	148,675	173,345	15,055	9.51

## WATER FUND 591

### WATER PUMPING ACTIVITY 551 2019 - 2020 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 750 hours of DPW service.

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

740.000 OPERATING SUPPLIES - general operating supplies.

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

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

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

745.000 FUEL PURCHASES - provides 30 percent of the fuel for wastewater/water treatment vehicles. The State requires this account to be phased out and split between 758.000 and 759.000.

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

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

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

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

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

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

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

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

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

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

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

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

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

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

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

960.000 INSURANCE - provides property and liability insurance coverage.

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

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
591-552-701.000	CITY MANAGER SALARY	5,035	8,800	8,800	9,015	215	2.44
591-552-702.000	SUPERVISORY WAGES	9,934	10,150	10,150	10,390	240	2.36
591-552-702.001	DPW SUPERVISORY WAGES	652	670	670	730	60	8.96
591-552-705.000	CLERICAL WAGES	11,375	11,915	11,500	13,765	1,850	15.53
591-552-706.000	DPW WAGES	2,590	1,335	1,600	2,155	820	61.42
591-552-706.001	PART-TIME OR SEASONAL WAGES	2,154	2,840	600	0	(2,840)	(100.00)
591-552-715.000	FICA	2,322	2,790	2,430	2,820	30	1.08
591-552-716.000	HEALTH INSURANCE	5,623	6,475	6,200	5,605	(870)	(13.44)
591-552-717.000	LIFE INSURANCE	31	50	45	50	0	0.00
591-552-718.000	RETIREMENT	1,661	2,265	2,200	2,390	125	5.52
591-552-719.000	DISABILITY	59	95	90	105	10	10.53
591-552-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-552-721.000	WORKERS COMPENSATION INSURANCE	324	295	275	235	(60)	(20.34)
591-552-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
591-552-727.000	OFFICE SUPPLIES	442	600	300	600	0	0.00
591-552-728.000	POSTAGE	1,186	1,200	1,000	1,200	0	0.00
591-552-745.000	FUEL PURCHASES	6	100	0	100	0	0.00
591-552-760.000	MINOR EQUIPMENT PURCHASES	370	4,500	4,500	250	(4,250)	(94.44)
591-552-801.000	BANKING CHARGES	1,843	1,500	1,500	1,500	0	0.00
591-552-802.000	CONTRACTS	0	0	0	0	0	0.00
591-552-807.000	AUDIT	2,310	2,310	2,310	2,250	(60)	(2.60)
591-552-824.000	SERVICE AGREEMENTS	2,246	2,600	0	0	(2,600)	(100.00)
591-552-824.001	WEB SITE SERVICES	9	0	0	0	0	0.00
591-552-826.000	LEGAL	0	500	0	500	0	0.00
591-552-852.000	MISC COMM/INTERNET	97	0	100	110	110	0.00
591-552-853.000	TELEPHONE	475	500	300	210	(290)	(58.00)
591-552-860.000	TRAVEL, LODGING & MEALS	12	50	50	50	0	0.00
591-552-872.000	VEHICLE MAINTENANCE	0	100	0	100	0	0.00
591-552-900.000	ADVERTISING & PUBLISHING	15	375	0	375	0	0.00
591-552-902.000	COPY CHARGES	172	230	255	230	0	0.00
591-552-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
591-552-940.000	MOTOR EQUIPMENT RENTAL	1,403	500	585	500	0	0.00
591-552-948.000	COMPUTER SERVICES	0	0	1,000	2,500	2,500	0.00
591-552-955.000	MEMBERSHIPS / DUES	387	450	400	450	0	0.00
591-552-956.000	TRAINING PROGRAMS & CONFERENCES	1,112	950	0	950	0	0.00
591-552-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	100	0	100	0	0.00
591-552-960.000	INSURANCE	261	335	315	335	0	0.00
591-552-961.000	PERMITS	1,387	1,230	1,400	1,400	170	13.82
591-552-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 552 - WATER FUND ADMINISTRATION		55,493	66,010	58,585	61,170	(4,840)	(7.33)

## WATER FUND 591

### WATER FUND ADMINISTRATION

#### ACTIVITY 552

#### 2019 - 2020 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.

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 80 hours to supply one half the time needed to read the meters for utility billing.

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

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

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

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 recurring routine maintenance or service according to agreement.

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 – provides Internet services.

853.000 TELEPHONE - provides telephone service for Water Fund Administration.

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

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.

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

955.000 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  
2019-2020 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	136,000	0	0	(136,000)	(100.00)
591-901-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	136,000	0	0	(136,000)	(100.00)



## WATER FUND 591

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2019 - 2020 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.

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  
2019-2020 FISCAL YEAR

Fund 591 - WATER FUND  
APPROPRIATIONS  
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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		467,459	741,245	546,255	624,535	(116,710)	(15.75)
NET OF REVENUES/APPROPRIATIONS - FUND 591		137,665	(115,660)	98,840	47,675	163,335	(141.22)
BEGINNING FUND BALANCE		2,191,859	2,329,523	2,329,523	2,428,363	98,840	4.24
ENDING FUND BALANCE		2,329,524	2,213,863	2,428,363	2,476,038	262,175	11.84

WATER FUND 591  
DEBT SERVICE  
ACTIVITY 906  
2019 - 2020 BUDGET

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



## MOTOR POOL FUND

### FUND 661 SUMMARY OF REVENUES & APPROPRIATIONS 2019 - 2020 BUDGET

#### ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 205,000	
SALE OF VEHICLES & EQUIPMENT	\$ 8,000	
FUEL REIMBURSEMENT	\$ 20,000	
<u>OTHER REVENUE</u>	<u>\$ 4,200</u>	
TOTAL ESTIMATED REVENUES		\$ 237,200

#### APPROPRIATIONS

EQUIPMENT POOL OPERATIONS	\$ 201,380	
<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 52,000</u>	
TOTAL APPROPRIATIONS		\$ 253,380

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 16,180)
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#### CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS\*

<u>EQUIPMENT PURCHASES BECOME ASSET(S)</u>	<u>\$ 52,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 52,000

CHANGE IN NET ASSETS		\$ 35,820
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PROJECTED NET ASSETS JULY 1, 2019		\$ 794,390
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PROJECTED NET ASSETS JUNE 30, 2020		\$ 830,210
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\* [Note: Equipment purchases shown as an appropriation are adjusted out of the Excess (Deficiency) of Revenues Over Appropriations for the Change in Net Assets because they become assets of the fund upon completion. Equipment purchases are shown as budgeted appropriations for informational and financial tracking purposes only.]

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

Fund 661 - MOTOR POOL FUND  
ESTIMATED REVENUES  
Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
661-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
661-000-628.000	CITY LABOR & MATERIALS	211	0	0	0	0	0.00
661-000-664.000	INVESTMENT INTEREST	2,300	1,100	4,000	4,200	3,100	281.82
661-000-667.000	EQUIPMENT RENTAL	216,211	205,000	200,000	205,000	0	0.00
661-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
661-000-673.002	SALE OF VEHICLES & EQUIPMENT	600	0	6,800	8,000	8,000	0.00
661-000-685.000	FUEL REIMBURSEMENT	17,083	20,000	16,000	20,000	0	0.00
661-000-688.000	REFUNDS & REIMBURSEMENTS	369	0	190	0	0	0.00
661-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
661-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
661-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
661-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		236,774	226,100	226,990	237,200	11,100	4.91
TOTAL ESTIMATED REVENUES		236,774	226,100	226,990	237,200	11,100	4.91

## MOTOR POOL FUND 661

### ESTIMATED REVENUES

#### ACTIVITY 000

#### 2019 - 2020 BUDGET

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

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

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

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

671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

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

688.000 REFUNDS & 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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
661-442-702.000	SUPERVISORY WAGES	3,771	3,885	3,885	3,975	90	2.32
661-442-702.001	DPW SUPERVISORY WAGES	3,260	3,350	3,350	3,650	300	8.96
661-442-705.000	CLERICAL WAGES	2,747	2,725	2,700	2,790	65	2.39
661-442-706.000	DPW WAGES	16,185	27,280	24,400	27,150	(130)	(0.48)
661-442-706.001	PART-TIME OR SEASONAL WAGES	1,192	1,120	1,275	0	(1,120)	(100.00)
661-442-715.000	FICA	1,903	3,000	2,650	2,935	(65)	(2.17)
661-442-716.000	HEALTH INSURANCE	7,419	11,500	9,500	8,615	(2,885)	(25.09)
661-442-717.000	LIFE INSURANCE	49	65	60	65	0	0.00
661-442-718.000	RETIREMENT	2,498	3,350	3,400	3,390	40	1.19
661-442-719.000	DISABILITY	92	140	0	140	0	0.00
661-442-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
661-442-721.000	WORKERS COMPENSATION INSURANCE	794	1,140	1,100	1,120	(20)	(1.75)
661-442-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	0	0	0.00
661-442-740.000	OPERATING SUPPLIES	6,498	5,000	6,000	5,000	0	0.00
661-442-745.000	FUEL PURCHASES	33,976	40,000	35,000	40,000	0	0.00
661-442-758.000	DIESEL FUEL	0	0	0	0	0	0.00
661-442-759.000	GASOLINE	0	0	0	0	0	0.00
661-442-760.000	MINOR EQUIPMENT PURCHASES	3,380	9,735	6,800	7,500	(2,235)	(22.96)
661-442-801.000	BANKING CHARGES	1,229	1,100	1,100	1,100	0	0.00
661-442-802.000	CONTRACTS	1,926	2,500	2,500	2,500	0	0.00
661-442-807.000	AUDIT	770	770	770	750	(20)	(2.60)
661-442-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
661-442-852.000	MISC COMM/INTERNET	59	0	65	60	60	0.00
661-442-853.000	TELEPHONE	92	90	95	130	40	44.44
661-442-860.000	TRAVEL, LODGING & MEALS	45	50	0	50	0	0.00
661-442-933.000	EQUIPMENT MAINTENANCE	24,656	17,000	31,500	17,000	0	0.00
661-442-955.000	MEMBERSHIPS / DUES	432	460	440	460	0	0.00
661-442-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
661-442-960.000	INSURANCE	10,507	10,000	10,240	10,000	0	0.00
661-442-968.000	DEPRECIATION	53,996	70,000	61,315	63,000	(7,000)	(10.00)
Totals for dept 442 - EQUIPMENT POOL OPERATIONS		177,476	214,260	208,155	201,380	(12,880)	(6.01)



## MOTOR POOL FUND 661

### MOTOR POOL OPERATIONS

#### ACTIVITY 442

#### 2019 - 2020 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 1,010 hours of DPW labor.

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

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

745.000 FUEL PURCHASES - provides for the purchase of diesel fuel and gasoline.

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

- Mini-excavator 36" ditching bucket - \$1,500
- Skid steer snow pusher - \$1,000
- Skid steer hydraulic broom - \$4,999

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 – provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

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

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

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  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
661-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
661-901-976.000	CAPITAL OUTLAY - CONTRACTOR EQUIPM	0	46,265	0	52,000	5,735	12.40
661-901-977.000	CAPITAL OUTLAY - SHOP EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	CAPITAL OUTLAY - LICENSED VEHICLES	0	107,000	0	0	(107,000)	(100.00)
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	153,265	0	52,000	(101,265)	(66.07)
TOTAL APPROPRIATIONS		177,476	367,525	208,155	253,380	(114,145)	(31.06)
NET OF REVENUES/APPROPRIATIONS - FUND 661		59,298	(141,425)	18,835	(16,180)	125,245	(88.56)
BEGINNING FUND BALANCE		716,260	775,556	775,556	794,391	18,835	2.43
ENDING FUND BALANCE		775,558	634,131	794,391	778,211	144,080	22.72

## MOTOR POOL FUND 661

### CAPITAL IMPROVEMENTS

#### ACTIVITY 901

#### 2019 - 2020 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:

- Fork truck - \$28,000
- Loader clamshell grapple bucket (for brush & leaves) - \$15,000
- Skid steer/mini-excavator hydraulic impact hammer - \$9,000

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 2019 - 2020 BUDGET

### ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$	6,375	
SPECIAL ASSESSMENT INTEREST	\$	1,065	
INVESTMENT INTEREST	\$	3,500	
<u>TRANSFER FROM STREET &amp; BRIDGE FUND</u>	<u>\$</u>	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 10,940

### 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			\$ 10,940
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2019			\$ 338,850
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2020			\$ 349,790
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BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
805-000-445.000	INT & PENALTY FEES	6	0	0	0	0	0.00
805-000-664.000	INVESTMENT INTEREST	2,043	700	3,200	3,500	2,800	400.00
805-000-665.000	SPECIAL ASSESSMENT INTEREST	668	955	965	1,065	110	11.52
805-000-672.000	SPECIAL ASSESSMENT REV.	12,578	7,015	7,405	6,375	(640)	(9.12)
805-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		15,295	8,670	11,570	10,940	2,270	26.18
TOTAL ESTIMATED REVENUES		15,295	8,670	11,570	10,940	2,270	26.18

# SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

## ESTIMATED REVENUES

### ACTIVITY 000

### 2019 - 2020 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.

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  
2019-2020 FISCAL YEAR

Fund 805 - SPECIAL ASSESSMENT CAPITAL PROJECT FUND  
APPROPRIATIONS  
Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 APPROVED % CHANGE
805-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	8,434	0	3,400	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		8,434	0	3,400	0	0	0.00



# SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

## CAPITAL IMPROVEMENTS

### ACTIVITY 901

### 2019 - 2020 BUDGET

974.000 CAPITAL OUTLAY – LAND IMPROVEMENT- tracks improvements necessary to City property currently held for future development. These expenditures are expected to be recovered with the sale of the respective property.

BUDGET REPORT FOR CITY OF OTSEGO  
2019-2020 FISCAL YEAR

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED AMT CHANGE	2019-20 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	28,068	0	0	0	0	0.00
805-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
805-991-999.591	TRANSFER TO WATER FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		28,068	0	0	0	0	0.00
TOTAL APPROPRIATIONS		36,502	0	3,400	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 805		(21,207)	8,670	8,170	10,940	2,270	26.18
BEGINNING FUND BALANCE		351,884	330,677	330,677	338,847	8,170	2.47
ENDING FUND BALANCE		330,677	339,347	338,847	349,787	10,440	3.08

## SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

### TRANSFERS OUT ACTIVITY 991 2019 - 2020 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.

