

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



**FISCAL YEAR
July 1, 2023 - June 30, 2024**

**CITY OF OTSEGO
ANNUAL APPROPRIATIONS BILL**

**FOR FISCAL YEAR
JULY 1, 2023 - JUNE 30, 2024**

CITY COMMISSION

STACEY L. WITHEE, MAYOR
LAURI A. KRUEGER, MAYOR PRO TEM
CHARLES D. MOORE, COMMISSIONER
WAYNE A. RAYBURN, COMMISSIONER
JASON M. SMITH, COMMISSIONER

CITY ADMINISTRATION

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

TABLE OF CONTENTS

	<u>PAGE</u>
<i>STATE OF THE CITY</i>	i
<i>ANNUAL APPROPRIATIONS BY FUND</i>	1
<i>TOTAL ANNUAL APPROPRIATIONS FIVE YEAR TREND GRAPH</i>	2
<i>FIVE YEAR CITY MILLAGE HISTORY GRAPH</i>	3
<i>PERSONNEL</i>	4
<i>FIVE YEAR CAPITAL OUTLAY PLAN</i>	6
<i>CITY FEE & FINE SCHEDULE</i>	9
 <i>GENERAL FUND</i>	
SUMMARY OF REVENUES & APPROPRIATIONS	17
ESTIMATED REVENUES	23
TRANSFERS IN & OTHER FINANCING SOURCES	28
CITY COMMISSION	30
CITY MANAGER	33
CITY CLERK	36
BOARD OF REVIEW	40
CITY TREASURER / FINANCE DIRECTOR	42
ASSESSING DEPARTMENT	46
ELECTIONS	49
CITY HALL BUILDING & GROUNDS	52
DEPARTMENT OF PUBLIC WORKS	56
GENERAL SERVICES	60
CEMETERY SERVICES	63
AMBULANCE SERVICES	65
PLANNING COMMISSION	67
ECONOMIC DEVELOPMENT	69
PARKS & RECREATION	72
TRANSFERS OUT & OTHER FINANCING USES	76
 <i>MAJOR STREET FUND</i>	
SUMMARY OF REVENUES & APPROPRIATIONS	79
OPERATING EXPENDITURES COMPARED TO STATE SHARED REVENUES GRAPH	80
APPROPRIATIONS BY ACTIVITY BAR GRAPH	81
ESTIMATED REVENUES	82
TRANSFERS IN & OTHER FINANCING SOURCES	85
APPROPRIATIONS	87

LOCAL STREET FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	97
OPERATING EXPENDITURES COMPARED TO STATE SHARED REVENUES GRAPH	98
APPROPRIATIONS BY ACTIVITY BAR GRAPH	99
ESTIMATED REVENUES	100
TRANSFERS IN & OTHER FINANCING SOURCES.....	103
APPROPRIATIONS	105

PUBLIC SAFETY FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	111
PUBLIC SAFETY FUND REVENUE PROJECTION GRAPH.....	113
PUBLIC SAFETY FUND APPROPRIATIONS GRAPH.....	114
ESTIMATED REVENUES	115
TRANSFERS IN & OTHER FINANCING SOURCES.....	120
POLICE DEPARTMENT.....	122
FIRE DEPARTMENT	128
BUILDING INSPECTION DEPARTMENT	134
TRANSFERS OUT & OTHER FINANCING USES	137

STREET & BRIDGE FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	139
ESTIMATED REVENUES	140
TRANSFERS OUT & OTHER FINANCING USES	142

SOLID WASTE AND RECYCLING FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	145
SOLID WASTE & RECYCLING OPERATING EXPENDITURES COMPARED TO REVENUES GRAPH.....	147
ESTIMATED REVENUES	148
TRANSFERS IN & OTHER FINANCING SOURCES.....	151
RECYCLING SERVICES.....	153
RUBBISH COLLECTION & DISPOSAL SERVICES.....	157
TRANSFERS OUT & OTHER FINANCING USES	161

CAPITAL PROJECT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	163
ESTIMATED REVENUES	164
TRANSFERS IN & OTHER FINANCING SOURCES.....	166
CAPITAL OUTLAY	168
TRANSFERS OUT & OTHER FINANCING USES	171

EQUIPMENT & REPLACEMENT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	173
ESTIMATED REVENUES.....	174
TRANSFERS IN & OTHER FINANCING SOURCES.....	176
CAPITAL OUTLAY	178

SEWER FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	181
TOTAL SEWER BILLED HISTORICAL GRAPH.....	182
SEWER USAGE LINE GRAPH	183
SEWER FUND OPERATING EXPENSE COMPARED TO CHARGES FOR SERVICES GRAPH.....	184
SEWER RATE CALCULATIONS	185
RESIDENTIAL & COMMERCIAL RATE HISTORY GRAPH.....	186
INDUSTRIAL RATE HISTORY GRAPH.....	187
SEWER READINESS TO SERVE FEE HISTORY GRAPH	188
ESTIMATED REVENUES.....	189
TRANSFERS IN & OTHER FINANCING SOURCES.....	192
SEWER MAINS.....	194
WASTEWATER TREATMENT PLANT.....	198
SEWER FUND ADMINISTRATION	203
SEWER FUND DEPRECIATION	207
CAPITAL OUTLAY	209
DEBT SERVICE.....	211

WATER FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	215
TOTAL WATER BILLED HISTORICAL GRAPH.....	216
WATER USAGE LINE GRAPH.....	217
WATER FUND OPERATING EXPENSE COMPARED TO CHARGES FOR SERVICES GRAPH.....	218
WATER RATE CALCULATIONS.....	219
WATER RATE HISTORY GRAPH.....	220
WATER READINESS TO SERVE FEE HISTORY GRAPH.....	221
ESTIMATED REVENUES.....	222
TRANSFERS IN & OTHER FINANCING SOURCES.....	225
WATER MAINS	227
WATER PUMPING.....	231
WATER FUND ADMINISTRATION	235
CAPITAL OUTLAY	241
DEBT SERVICE	243

MOTOR POOL FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	245
ESTIMATED REVENUES	246
TRANSFERS IN & OTHER FINANCING SOURCES.....	248
MOTOR POOL OPERATIONS.....	250
CAPITAL OUTLAY	254

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....	257
ESTIMATED REVENUES	258
TRANSFERS IN & OTHER FINANCING SOURCES.....	260
CAPITAL OUTLAY	262
TRANSFERS OUT & OTHER FINANCING USES	264

May 15, 2023

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

STATE OF THE CITY

The 2023-2024 Budget will appear to be similar to its predecessors in many ways. However, in the details you may notice some minor but significant changes. The subtle changes are solutions to long term problems that had been left unresolved. The biggest problem that the City of Otsego has faced in recent years is a dwindling General Fund. Solving that problem is complex to say the least. The General Fund has been utilized in years past to balance budgets. This would include the balancing of the Public Safety Fund and the Downtown Development Fund (DDA) annually. This has taken a toll on a General Fund after many years of deficit spending with no end in sight. Let's look at what has been done with each of these funds to explain why the 2023-2024 Budget is a sign of financial changes going forward:

Public Safety Fund- The Public Safety Fund handles the Police Department, Fire Department and Building Department services. The Building Department is self-funded with permits, so for all intents and purposes this conversation revolves around only the Police and Fire Departments. These departments' societal expectations have increased, equipment and maintenance costs have increased, the regulations and training requirements have increased, the call volume have increased while revenues received have decreased over the past decade. That has left an impact on the General Fund that has been used to fill the gaps when needed. This includes nearly a \$1M transfer every year. A big cause of the financial uncertainty is the fact that the Otsego Fire Department (OFD) traditionally responds to calls with a paid on-call firefighter model. This makes budgeting difficult and unpredictable. The call volume has drastically increased in recent years with no end in sight. It got to a point that City administration was forced to decide on the future of medical response in the City of Otsego. On May 2, 2023 a ballot measure was voted on to decide to repeal and replace the existing 2 mill Public Safety Millage with 4 mills for the next 10 years. If approved, the City would have the ability to staff the station with a firefighter 24/7 to respond to calls. If denied, the OFD would no longer run on medical calls which equate to 76% of all departmental calls. Either way there was an end in sight of the Public Safety Fund's continuing ballooning General Fund subsidy among the uncertainty and drain on our firefighters. The 2023-2024 Budget is the first step in that direction with the staffing of the station 24/7.

Downtown Development Authority (DDA) Fund- The 2023-2024 Budget is the first budget since 1985 that has not had a DDA Fund Budget included. The DDA Fund was created to operate under a Tax Increment Financing (TIF) model. Which brought tax dollars from other entities to be used in downtown Otsego to pay for projects and infrastructure improvements to help our downtown businesses. These additional monies, made the DDA's creation advantageous. However, in 2019, the TIF was no longer collecting additional monies through the traditional funding method. In 2022 in an effort to collect significant additional General Fund revenues, a decision was made to dissolve the DDA effective June 30, 2023. With all of that in consideration, the 2023-2024 Budget will be the first step in a post-DDA world. The revenues will be appreciated in the General Fund and the previous duties of the DDA will fall back to other City departments.

These two significant changes will make a difference. Previously there was a lot of uncertainty with balancing budgets. With no real end in sight. However, decisions were made to cement the stability of the General Fund for years to come. While change is difficult for all of us, it is refreshing to know that the General Fund bleeding has stopped. At this point the General Fund balance is over twice the 16.7% that is required with our fund balance policy. This means that decisions were made before real damage was done and programs were required to be cut.

The City will operate with a millage rate of 11.1452 mills, as regulated by the City Charter and Headlee Amendment. The City Charter limits the millage rate to 12.5, but starting in 1993 the Headlee Amendment permanently reduced it to the current rate, due to property values increasing greater than the rate of inflation. While the State limits cities to a maximum of 20 mills, the City Charter further limits the millage rate so the City may not collect more than 12.5 (11.1452 with Headlee effect).

The dedicated Public Safety Millage of 4.0 mills will provide revenue for Police, Fire and Building Department activities. This was recently approved by the voters and is set to expire in 2032. This will provide some additional revenue but the General Fund will continue to transfer a substantial portion of revenue to cover the costs of the Public Safety Fund.

The Solid Waste Reduction Millage pays for recycling services and the operation of the transfer station. The cost of recycling has been steadily rising globally, not just here in Otsego. Unfortunately it is expected to continue to climb in the years to come. The 2022 Solid Waste Reduction Millage was reduced to 0.8295 mills due to an accounting correction made throughout the 2021-2022 fiscal year which built up a larger than necessary fund balance. The purpose of the reduced millage was to keep taxes as low as possible and be good stewards of taxpayer money. Unfortunately, that brief reprieve is now over. We will be needing to raise that closer to the maximum of 3 mills. The 2023 millage rate will be 2.0206. While it is a tax and a cost on us all. The Solid Waste Reduction Millage is what funds our Transfer Station that provides services that are not found in many cities across the State of Michigan and help keep our community clean and safe. Bringing the total millage for all City operations (General, Public Safety and Solid Waste) for 2023 to 17.1658.

The changes made were examples of the few variables that the City of Otsego can control when it comes to budgeting and planning for public services with a finite amount of resources. The items that are out of our control are the frequency and severity of the emergency responses. Which can increase costs immensely. Another issue that we are attempting to handle is the continuous inflation on all expenses. The same as all of our residents deal with their family budgets. Hopefully by 2024-2025 we will have confidence in the stability of costs. For now, you will find consistent increases in almost all expenses in all departments. This sort of economic environment makes budgeting and forecasting incredibly difficult. 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 2 user fees associated with the use. The readiness to serve (RTS) fee provides 30 percent (30%) of revenues needed for operations based on the number of users of the utilities. Commodity fees for each 1,000 gallons of use provide the remaining 70 percent (70%) of revenues to operate the utilities. Unfortunately, this year RTS fees and commodity costs will increase in both the Water and the Sewer Fund.

Sanitary Sewer is continuing another year of minor maintenance to assure assets are protected and maintained to keep equipment working properly for years to come. A portion of the maintenance is the videoing and jetting to keep roots out of the pipes. This will extend the life of our infrastructure. In addition to the videoing and jetting of trouble spots, we are also anticipating the application of a fiberglass liner within some of our aged and crumbling pipes. This technology allows for the repairs to be made without having to open the road, which is vital in cost, time and customer satisfaction.

As many municipalities are seeking opportunities to use the American Rescue Plan Act (ARPA) funds; the City of Otsego was able to spend all of their allocated ARPA funds which totaled \$417K in 2022-2023. We chose to use the monies for the Allegan St. Sewer Extension and a series of Water Loops. We were also awarded a matching grant of \$417K from the Allegan County Board of Commissioners to complete these two significant projects.

WATER: For Water, this year, we recommend a 5% increase in the RTS fee and a 5% increase of the commodity rate.

SEWER: For Sewer, we recommend an 5% increase in the RTS fee and a 5% increase of the commodity rate.

TOTAL RESIDENTIAL BILL: With the implementation of the new rates, combining the changes in water and sewer for residential customers, they will see an overall small increase of 5%. For a resident using 18,000 gallons they will see an increase of about \$13.18, 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. There will be a significant “mill and fill” road maintenance project scheduled for Washington St. and Dix St. This project will utilize \$375K from an MDOT grant. This project has been needed for many years now. However, we were only eligible for the grant in the 2023 construction season, so we had to maintain the road to get to this point. We will also be planning on a complete reconstruction of Helen Ave. in the 2024 construction season. This project will have a wider scope, it will include curb, gutter and storm sewer along with a replacement of the culvert. This project’s completion will be vital for the redevelopment at the end of Helen Ave. at the site of the former Rock-Tenn paper mill and the many residential homes who have witnessed the road’s condition deteriorate for many years now.

PUBLIC SAFETY FUND

The dedicated Public Safety Millage is now 4 mills and will be levied to fund Police, Fire and Building Department activities. While the Police and Fire seem as obvious fits the Building Department may not to some. The Building Department includes activities associated with ensuring the State Construction Code and Michigan Property Maintenance Code are maintained, which both encompass public safety. The millage provides for about 24% of the departmental costs, while the General Fund subsidy provides for the largest share. The Public Safety Fund has experienced a growth in costs of operation in recent years. Between meeting the increase in legal requirements, costs of equipment and training, the funding for these departments has been a challenge.

POLICE: The Police Department is the largest expenditure of the Public Safety Fund. As with most of our departments which are service based, the majority of expenditures are a result of salaries and benefits. For several years now the department has operated with a 12 hour work shift, reducing the number of officers and in turn the budget, while still providing 24 hour coverage. The Department employs six full time officers and a working Chief of Police. The Department continues to maintain a detective position, which has proven to be a great asset to the City. We continue to focus on providing the highest quality of service to our residents, at the lowest possible cost. This includes the enforcement of local ordinances such as blight. The 2023-2024 Budget is the first with the addition of the School Resource Officer (SRO) position. It is a seasonal position that works exclusively within Otsego Public Schools. In return Otsego Public Schools pays for 100% of the SRO’s costs. This is a great example of the strong relationship with Otsego Public Schools. When possible, we assist each other to meet the community needs.

FIRE: The Otsego Fire Department (OFD) has traditionally operated as paid on-call department. In response to an increase in call volume, a full-time employee was hired in 2018 to remove the strain on the other firefighters and assure service would be available. Last year in 2022; OFD responded to 1238 calls. At that point a millage was proposed and its passage meant transitioning to a 24/7 staffed station with 3 full-time employees. The full-time firefighters respond to all emergencies, when simultaneous emergencies or emergencies that require more personnel occur the on-call firefighters respond in addition, such as a PI accident or structure fire. When the full-time

firefighters are not responding to an emergency they are completing administrative requirements, writing reports, maintaining and inspecting equipment among other departmental needs. The addition of the full-time firefighters will be obvious within the Fire Department Budget, when compared to previous years. The on-call firefighters are paid an hourly rate, only when called for service. OFD has a contractual relationship with Otsego Township which shares the costs associated with the Department, in return for fire and medical 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.

GENERAL ADMINISTRATION

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

SUMMARY

The 2023-2024 Budget is larger than previous years. The largest cause of this is the increase in funding for the Public Safety Fund and the change in the Fire Department staffing model. This is a direct response to the increase in needed public services. The societal expectation for public services is higher than ever before for our Police and Fire departments with no end in sight. Inflationary costs are also requiring for us to spend more money than we wish. But, at the end of the day many of these public services must be done and we cannot simply wait out high prices. Leaving us to pay the current costs and continue to provide quality public services to everyone and find cost cutting measures when possible.

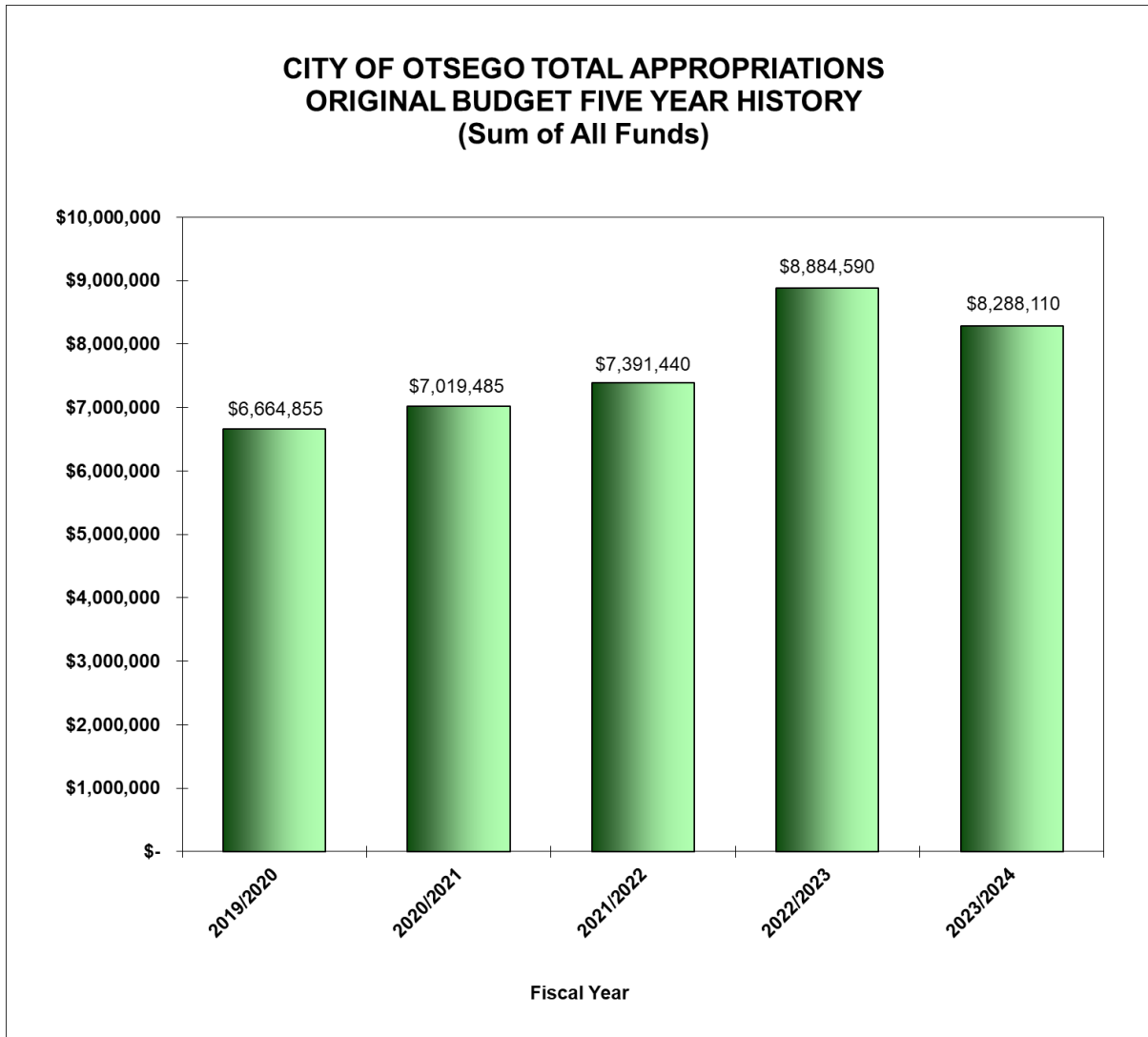
Respectfully,

Aaron Mitchell
City Manager

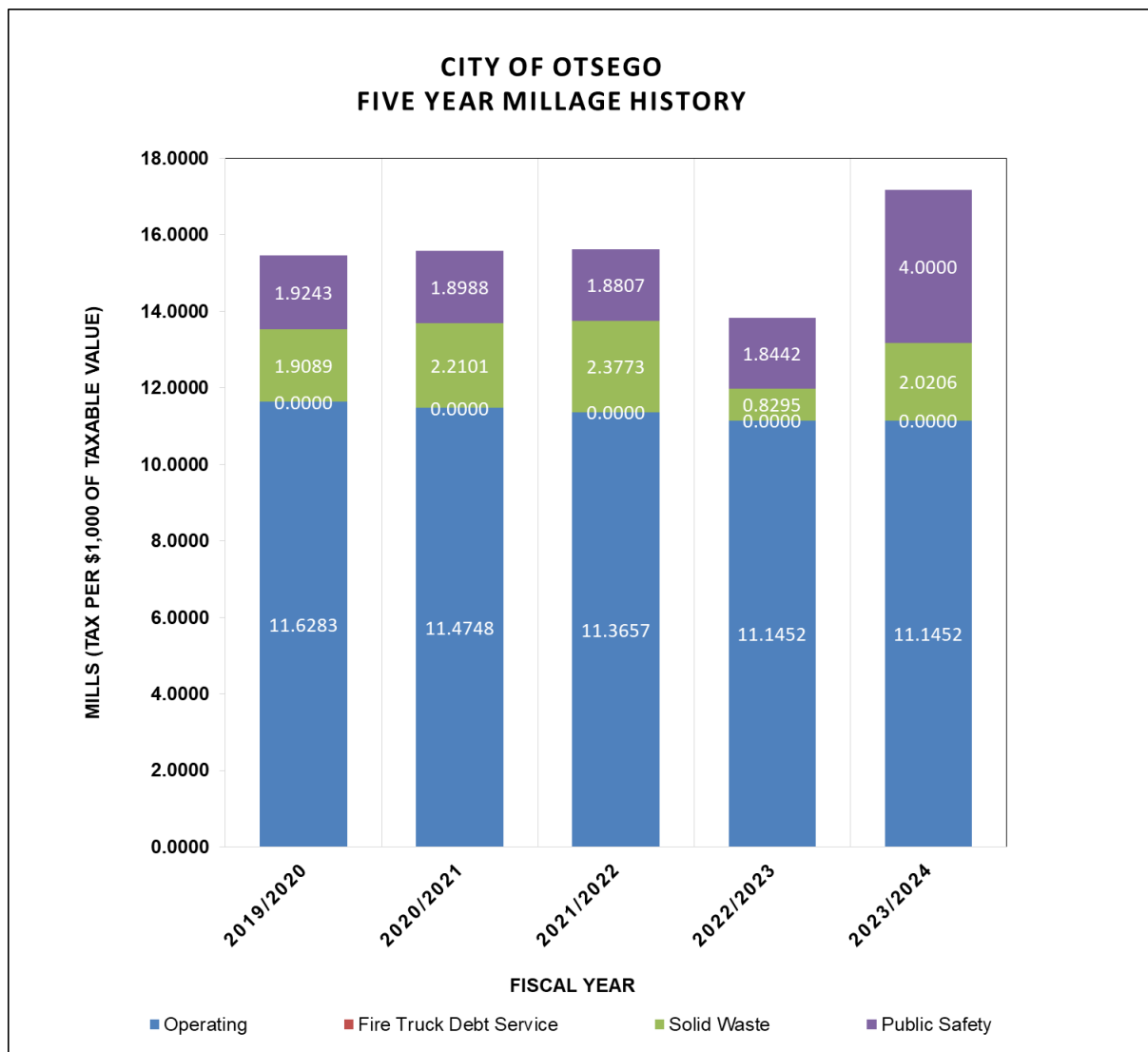
CITY OF OTSEGO

2023 - 2024 ANNUAL APPROPRIATIONS BY FUND

GENERAL FUND	\$2,228,440
MAJOR STREET FUND	996,700
LOCAL STREET FUND	230,655
PUBLIC SAFETY FUND	1,842,595
STREET & BRIDGE FUND	80,000
SOLID WASTE & RECYCLING FUND	394,275
EQUIPMENT DEBT FUND	0
CAPITAL PROJECTS FUND	204,000
EQUIPMENT & REPLACEMENT FUND	160,100
SEWER FUND	1,187,290
WATER FUND	633,975
MOTOR POOL FUND	330,080
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>0</u>
 TOTAL APPROPRIATIONS	 \$8,288,110



The total annual appropriation for all funds shows an overall increase of 6.7 percent from last year's original appropriations. The decrease is primarily due to a reduction in street and utility projects.



The total city millage to be levied this year increases 21.4 percent (3.3469 mills) from 13.8189 to 17.1658 mills. This year marks the first year of a four mill levy for ten years 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 2023 tax year is 11.1452, public safety is 4.0000, and solid waste reduction millage is 2.0206.

CITY OF OTSEGO

2023 - 2024 BUDGET

PERSONNEL

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

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

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

The Otsego City Fire Department, located at 125 South Farmer Street, is operated by the City, but provides service to both the City and Otsego Township. The fire department is dispatched through the Allegan County Sheriff Department's 911 system. A new 24/7 staffing model is to be implemented this year with three full-time firefighters and up to 30 paid on-call firefighters. The City is reimbursed annually by Otsego Township for its share of the department's expense, as provided by mutual agreement.

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

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

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

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

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

FIVE YEAR CAPITAL OUTLAY PLAN

Five Year Capital Outlay Projection

		2023	2024	Fiscal Year		
Fund	Planned Capital Outlay Projects & Purchases	2024	2025	2025	2026	2027
				2026	2027	2028
Major Street Fund						
	Dix & Washington Street Rehabilitation	\$690,565				
	Watson, Short		\$258,250			
	Helen Ave (Farmer to North St.)		\$439,025			
	Helen Ave (North to John Street)		\$542,325			
	N. North Street		\$41,320			
	South Wilmott Street (North of Dix Street)			\$80,032		
	South Wilmott Street (South of Dix Street)			\$149,392		
	Brookside Drive				\$44,092	
	East and West River St.					\$569,339
	Total	\$690,565	\$1,280,920	\$229,424	\$44,092	\$569,339
Local Street Fund						
	Micro-Seal Maintenance Program	\$54,000				
	Micro-Seal Maintenance Program		\$72,310			
	300 and 400 Block of West Morrell Street			\$624,247		
	Micro-Seal Maintenance Program			\$74,696		
	Micro-Seal Maintenance Program				\$77,161	
	Micro-Seal Maintenance Program					\$0
	W. Orleans Street					\$666,127
	Total	\$54,000	\$72,310	\$698,943	\$77,161	\$666,127
Capital Project Fund						
	City Hall Roof	\$52,000				
	Memorial Park Small Play Area by Pavilion	\$45,000				
	City Hall HVAC Controller	\$40,000				
	Brookside Park Retaining Wall	\$32,000				
	DPW Parking Lot & Drive Repair	\$15,000				
	New City Limit Entrance Signs (3)	\$15,000				
	Police Department Pedestal Sign	\$5,000				
	Brookside Park Parking Lot & Drive		\$51,500			
	Brookside Park Wood Overlook Platform		\$15,450			
	Northside Park Fencing		\$5,150			
	Memorial Park Parking Lot & Drive Resurface			\$68,960		
	Brookside Park Metal Play Structure			\$53,045		
	Police Department Carpeting			\$15,910		
	Memorial Park Large Concession Building				\$187,055	
	Northside Park Small Pavilion Rehab/Replacement				\$5,765	
	Northside Park Wood Play Structure Replacement					\$168,825
	Riverfront Walk Rehab (Farmer to Northside Park)					\$11,255
	Brookside Park Fencing					\$5,630
	Total	\$204,000	\$72,100	\$137,915	\$192,820	\$185,710

Five Year Capital Outlay Projection

		2023	2024	Fiscal Year		
Fund	Planned Capital Outlay Projects & Purchases	2024	2025	2026	2027	2028
Equipment Replacement Fund						
	Transfer Station Refuse Compactor	\$90,000				
	Police Dept. Patrol Vehicle	\$56,000				
	City Hall Copier	\$8,100				
	Police Dept. Copier/Printer	\$6,000				
	Fire Dept. Heavy Rescue Unit		\$150,000			
	Police Dept. Patrol Vehicle		\$56,650			
	Fire Dept. Work Truck		\$24,000			
	Fire Dept. Decontamination Shelter		\$18,575			
	City Hall Telephone System		\$9,000			
	Fire Dept. Industrial Washer		\$8,450			
	Police Dept. Telephone System		\$8,240			
	Police Dept. Detective Vehicle			\$42,440		
	Fire Dept. Hurst Transformer Unit			\$8,960		
	Fire Dept. JL-AC-SI Power Unit 220 Volt			\$7,650		
	Police Dept. Patrol Vehicle				\$65,560	
	Police Dept. Thermal Image Camera				\$16,390	
	Police Patrol Vehicle					\$67,530
	Total	\$160,100	\$274,915	\$59,050	\$81,950	\$67,530
Sewer Fund						
	Barton Street Standby Generator	\$25,000				
	North Street Lift Station Standby Generator		\$36,050			
	Barton Street Lift Station Pump #1			\$6,370		
	Drying Bed Rehabilitations			\$10,610		
	Trickling Filter #2 Rehabilitation			\$265,230		
	Barton Street Lift Station Pump #2				\$6,560	
	North Street Lift Station Pump				\$16,390	
	Washington Street East Pump Replacement				\$19,670	
	Primary Clarifier #1 Rehabilitation				\$109,270	
	Sludge Pump Replacements (2)				\$67,750	
	Wastewater Sampler					\$7,320
	Final Clarifier #1 Rehab					\$112,550
	Final Clarifier #2 Rehab					\$112,550
	Primary Clarifier #2 Rehab					112550
	Total	\$25,000	\$36,050	\$282,210	\$219,640	\$344,970
Water Fund						
	Water Tower Painting			\$111,390		
	South Fair Street 8" Main				\$491,730	
	Well #7 Variable Frequency Drive					\$14,630
	Water Main on West Morrell Street					\$900,410
	Total	\$0	\$0	\$111,390	\$491,730	\$915,040

Five Year Capital Outlay Projection

Fund	Planned Capital Outlay Projects & Purchases	2023	Fiscal Year			
		2024	2024	2025	2026	2027
			2025	2026	2027	2028
Motor Pool Fund						
	One Ton Service Truck (WWTP)	\$75,000				
	Paint Striping Machine	\$10,750				
	2006 Snow Plow Rehab		\$78,280			
	Sewer Jet		\$77,250			
	Asphalt Hot Patcher			\$12,731		
	2002 Snow Plow Rehab				\$83,047	
	Loader/Backhoe				\$60,100	
	Bucket Truck				\$54,636	
	Skid Steer Snow Blower				\$5,464	
	Mower - Exmark					\$12,381
	Trailer Mounted Arrow Board					\$5,628
	Total Capital Improvements	\$85,750	\$155,530	\$12,731	\$203,247	\$18,009
<hr/>						
Grand Total		\$1,219,415	\$1,891,825	\$1,531,663	\$1,310,640	\$2,766,725

CITY OF OTSEGO FEE & FINE SCHEDULE

2023 - 2024

TAX RATES

Operating:	11.1452
Solid Waste Reduction:	2.0206
Public Safety Millage	4.0000
<u>Fire Truck Bond Debt Millage:</u>	<u>0.0000</u>
Total:	17.1658

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.

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:	\$	43.16
Overtime Hourly Rate plus Benefits:	\$	56.75
Double-time Hourly Rate plus Benefits:	\$	73.44

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

MILEAGE REIMBURSEMENT

For Use of Personal Vehicle (per mile – or current IRS guideline):	\$.655
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MISCELLANEOUS FEES/LICENSES/PERMITS

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
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
T.O.P. Riverfront Pavilion Rental	
City Resident (Includes \$100 cleaning deposit which may be refunded):	\$ 150.00
Non-resident (Includes \$100 cleaning deposit which may be refunded):	\$ 250.00
Non-Profit/Community Organizations – rental may be waived at discretion of city manager.	

Licenses

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

Fence:	\$ 20.00
Going out of Business:	\$ 50.00

Home Occupations:	\$ 30.00
Portable Storage Containers & Temporary Buildings:	\$ 20.00
Residential Sales:	\$ 1.00
Satellite Receiver (larger than 3 foot diameter)	\$ 15.00
Signs	
Permanent:	\$ 25.00
Temporary:	\$ 15.00
Sheds (zoning approval for those less than 120 sq ft):	\$ 25.00
Street & Right of Way Opening	
1-2 (each):	\$ 25.00
3 or More (each):	\$ 20.00
Utility blanket annual calendar year permit:	\$ 1,000.00
Transient Merchants - 30 day permit - first person	\$ 25.00
Each additional representative	\$ 10.00

FIRE DEPARTMENT

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

POLICE DEPARTMENT

Witness Fees

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

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

Average police officer hourly rate plus benefits:	\$ 46.45
Average officer overtime hourly Rate plus benefits:	\$ 61.93
Police clerical hourly rate plus benefits:	\$ 39.53
Police clerical overtime rate plus benefits:	\$ 51.16
Police car hourly rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$ 25.50

Civil Infraction Fines

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

Civil Infraction Fines set by Code

(first / second / third or more offense)

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

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

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

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

Specific Ordinance Violations

(first / second / third or more offense)

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

Schedule of Parking & Standing Violations as Civil Infraction

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

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

Parking - Prohibited Zone (MCL 257.674(l)(w):	\$ 10.00
Parking - Tow Away Zone (MCL 257.674(l)(w):	\$ 10.00
Parking - Obstructing Fire Hydrant or fire Lane (MCL 257.674(l)(d), 257.674(l)(w)):	\$ 100.00
(Above civil fines are doubled for second violation in one year, tripled for third violation in one year.)	

RENTAL LICENSING AND INSPECTION FEES

<u>Licensing:</u>	
Single Family Dwelling:	\$25.00
Duplex/Two Family Dwelling:	\$35.00
Multiple Unit Dwellings:	\$35 per building and \$10.00 per unit
<u>Inspections:</u>	
Per Dwelling:	\$60.00 (Duplex: \$120.00; building with 10 units: \$600.00)
Re-inspection fees:	\$45.00 per occurrence *missed appointments/incomplete repair

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

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

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

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:	\$ 9.01
City Residential - sewer only (18,000 gallons/quarter):	\$ 162.18
Commercial:	\$ 9.01
Industrial:	\$ 9.31

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 51.37
1.0 Inch Meter:	\$ 128.43
1.5 Inch Meter:	\$ 256.85
2.0 Inch Meter:	\$ 410.96
3.0 Inch Meter:	\$ 821.92
4.0 Inch Meter:	\$ 1,284.25
6.0 Inch Meter:	\$ 2,568.50
8.0 Inch Meter:	\$ 4,109.60

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)	\$ 302.00
(3/4" meter, horn mounting fixture and touch pad)	
Water Turn-on/off	
Delinquent Accounts:	\$ 10.00
Inactive Accounts (vacation, etc.):	No Charge
Bulk/Contractor Water Sales per load:	\$22.00 + \$2.75/1,000 gallons (\$20 minimum)
(30 min labor to nearest dollar + rate/1000 gallons = commodity + 50 cents)	
Deposits for Rentals Where Lessee Assumes Responsibility (average total quarterly bill):	\$ 262.07

Commodity Charges per 1,000 Gallons Water Used

City Residential:	\$ 2.25
Commercial:	\$ 2.25
Industrial:	\$ 2.25

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 21.20
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1.0 Inch Meter:	\$ 53.00
1.5 Inch Meter:	\$ 106.00
2.0 Inch Meter:	\$ 169.60
3.0 Inch Meter:	\$ 339.20
4.0 Inch Meter:	\$ 530.00
6.0 Inch Meter:	\$ 1,060.00
8.0 Inch Meter:	\$ 1,696.00
Fire Suppression Quarterly Readiness to Serve:	
0.75 Inch Line	\$ 13.44
2.00 Inch Line:	\$ 35.82
2.50 Inch Line:	\$ 44.78
3.00 Inch Line:	\$ 53.73
4.00 Inch Line:	\$ 71.66
6.00 Inch Line:	\$ 107.47
8.00 Inch Line:	\$ 143.31

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.

GENERAL FUND 101

SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES (TAX, ADMIN, PENALTY & INTEREST)	\$ 1,322,450	
LOCAL COMMUNITY STABILIZATION FUND	\$ 265,000	
STATE SHARED REVENUE	\$ 525,110	
OTHER REVENUE	\$ 76,140	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$2,188,700

APPROPRIATIONS

CITY COMMISSION	\$ 29,305	
CITY MANAGER	\$ 101,305	
CITY CLERK	\$ 79,060	
BOARD OF REVIEW	\$ 1,635	
CITY TREASURER/FINANCE DIRECTOR	\$ 221,575	
ASSESSING	\$ 43,830	
ELECTIONS	\$ 68,675	
CITY HALL BUILDING & GROUNDS	\$ 49,065	
DEPARTMENT OF PUBLIC WORKS	\$ 77,345	
GENERAL SERVICES	\$ 329,645	
CEMETERY SERVICES	\$ 54,535	
AMBULANCE SERVICES	\$ 10,245	
PLANNING COMMISSION	\$ 13,550	
ECONOMIC DEVELOPMENT	\$ 36,120	
PARKS & RECREATION	\$ 163,415	
<u>TRANSFERS OUT & FINANCING USES</u>	<u>\$ 949,135</u>	
TOTAL APPROPRIATIONS		\$2,228,440

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GENERAL FUND 101

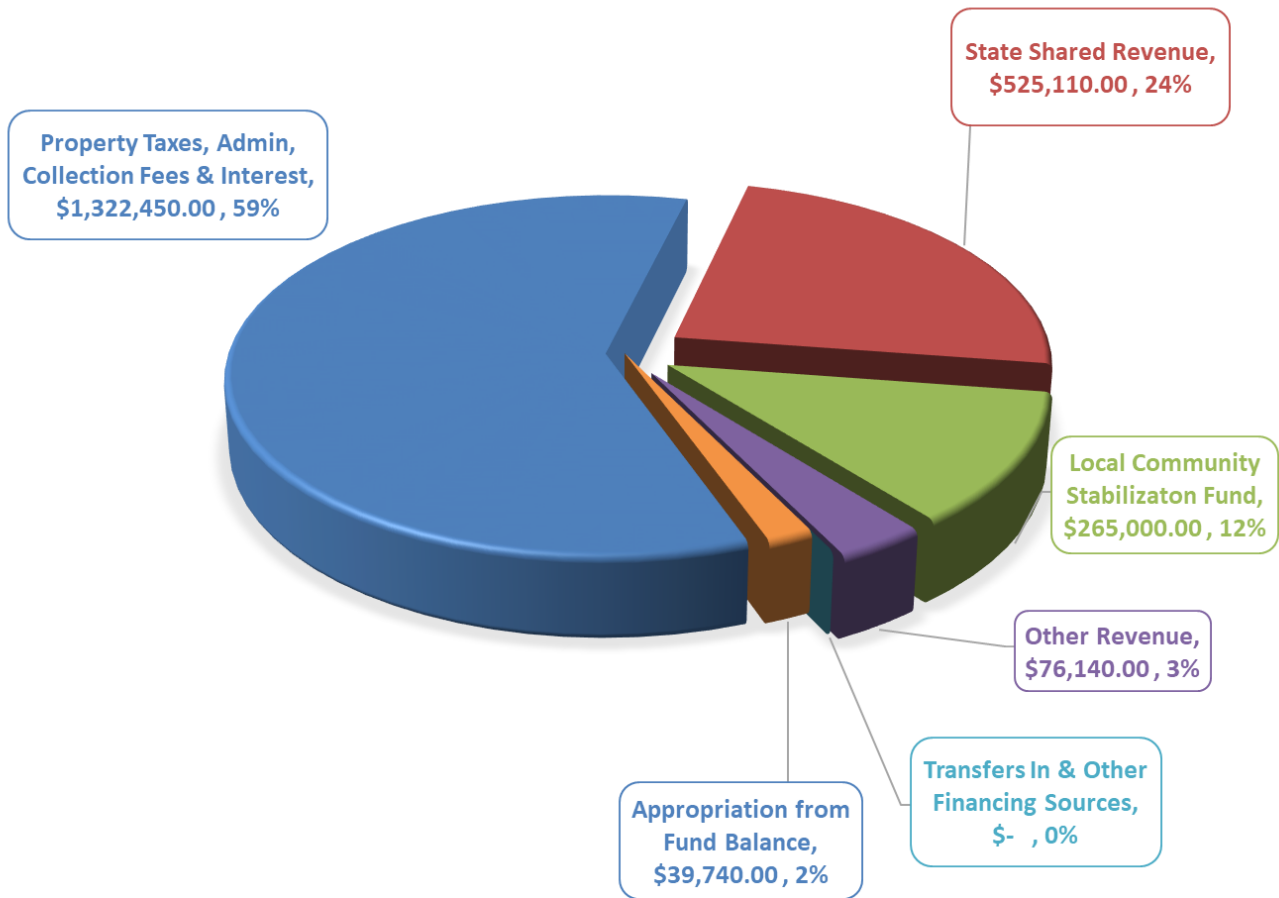
SUMMARY OF REVENUES & APPROPRIATIONS

2023 - 2024 BUDGET

(CONTINUED)

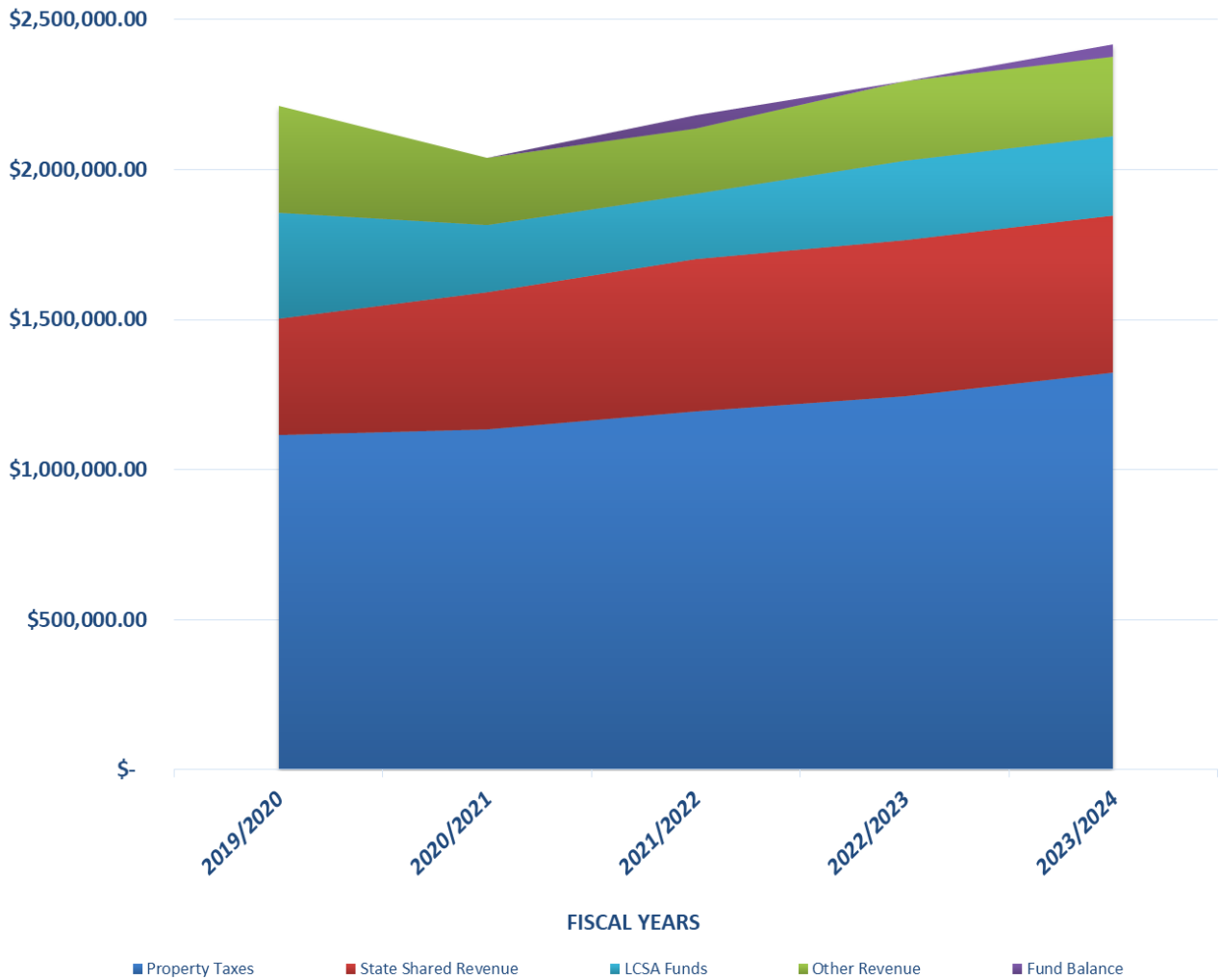
NET CHANGES IN FUND BALANCES	(\$ 39,740)
PROJECTED BEGINNING FUND BALANCES	\$ 879,979
PROJECTED ENDING FUND BALANCES	\$ 840,239

CITY OF OTSEGO GENERAL FUND SOURCES OF FUNDS PROJECTION



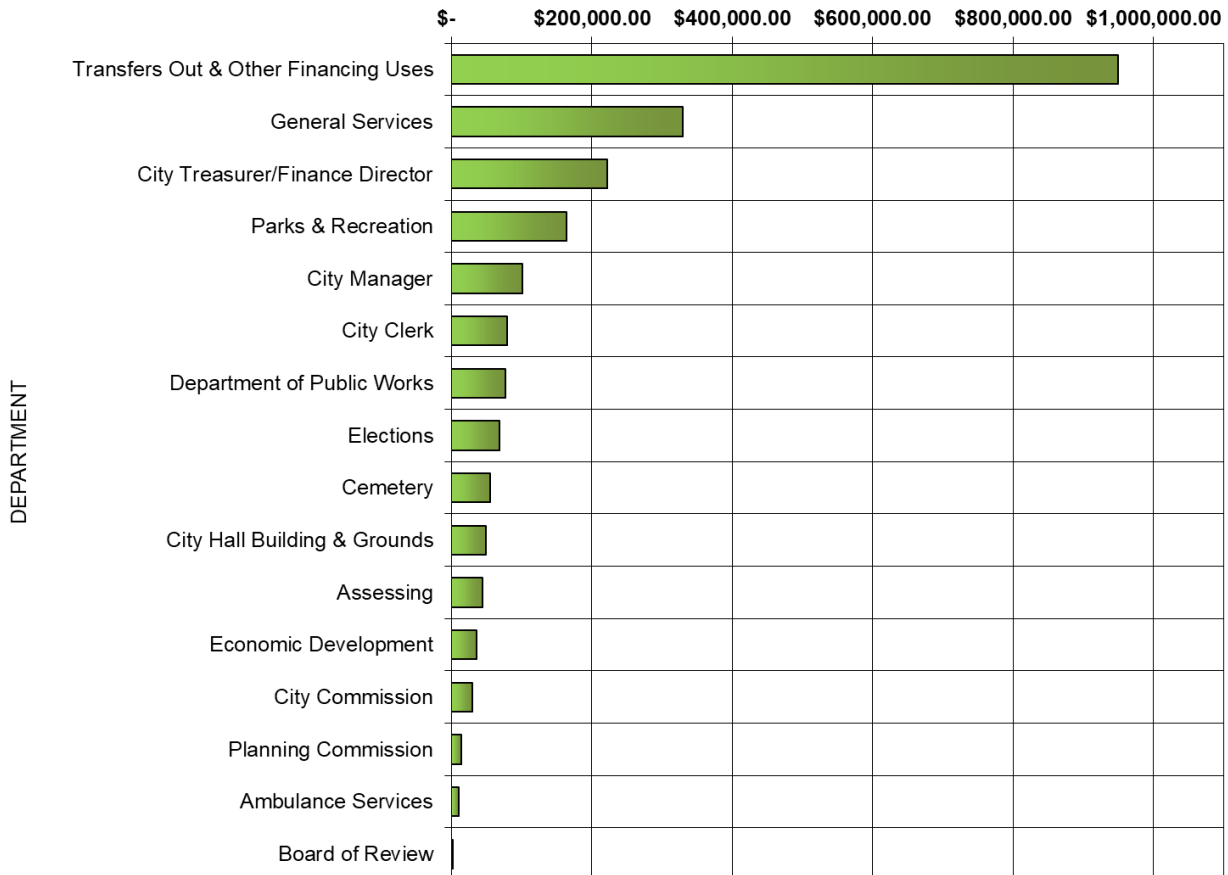
Property taxes continue to comprise the bulk of General Fund Revenues. State Shared Revenue makes up the second largest segment and is generated from sales, income and business taxes. Local Community Stabilization Authority (LCSA) Funds makes up the third largest segment of funds received and consists of payments from a legally separate State entity which endeavors to replace local tax dollars lost from the phasing out of personal property taxes. Other revenue consists of grant funds, miscellaneous licenses, charges for services and interest. No appropriation from fund balance is projected to be necessary this year.

GENERAL FUND SOURCES TREND FOR PAST FIVE FISCAL YEARS



The total revenue for 2023 - 2024 shows that a small use of reserves (fund balance) is necessary to balance revenues to appropriations. Tax revenues and state shared revenues show modest increases.

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 continues to be 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 two months (16.7 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.]*

Fiscal Year	Operating Expense	Unassigned Fund Balance	Percent of Operating
2021-2022	\$2,000,459	\$659,102	32.95%
2020-2021	\$1,839,074	\$684,833	37.24%
2019-2020	\$1,895,960	\$941,524	49.66%
2018-2019	\$2,019,139	\$742,850	36.79%
2017-2018	\$1,928,438	\$746,103	38.69%
2016-2017	\$2,311,944	\$927,886	40.13%
2015-2016	\$1,968,397	\$554,351	28.16%
2014-2015	\$1,956,440	\$579,250	29.61%
2013-2014	\$1,904,885	\$300,314	15.77%
2012-2013	\$1,897,287	\$328,506	17.31%
2011-2012	\$1,845,420	\$316,185	17.13%
2010-2011	\$1,966,038	\$298,673	15.19%
2009-2010	\$2,032,055	\$220,800	10.87%
2008-2009	\$2,116,714	\$317,346	14.99%
2007-2008	\$2,134,529	\$736,763	34.52%

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
ESTIMATED REVENUES
Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-000-402.000	REAL PROPERTY TAXES	1,060,197	1,104,465	1,103,470	1,184,655	80,190	7.26
101-000-410.000	PERSONAL PROPERTY TAXES	46,687	52,445	52,445	42,660	(9,785)	(18.66)
101-000-411.000	PRIOR YEAR REAL PROPERTY TAXES	(168)	0	(215)	0	0	0.00
101-000-412.000	PRIOR YEAR PERSONAL PROPERTY TAXES	0	0	(1,850)	0	0	0.00
101-000-437.100	IFT REAL PROPERTY TAXES	31,432	31,775	31,775	32,865	1,090	3.43
101-000-437.200	IFT PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
101-000-445.000	PENALTIES & INTEREST ON TAXES	6,328	6,400	5,555	6,000	(400)	(6.25)
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	48,780	49,000	52,300	56,270	7,270	14.84
101-000-476.000	BUSINESS LICENSES & PERMITS	200	50	50	50	0	0.00
101-000-477.000	CABLE TV FRANCHISE FEES	49,242	49,000	49,000	49,000	0	0.00
101-000-478.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-481.000	RENTAL UNIT LICENSE FEES	70	50	165	150	100	200.00
101-000-493.000	FENCE PERMITS	270	150	200	200	50	33.33
101-000-494.000	STREET OPENING PERMITS	3,075	2,200	2,500	2,500	300	13.64
101-000-495.000	YARD SALE PERMITS	67	60	55	60	0	0.00
101-000-497.000	SIGN PERMITS	230	200	125	200	0	0.00
101-000-498.000	MISC. NON-BUSINESS LICENSES	5	5	5	5	0	0.00
101-000-566.000	STATE GRANTS - RECREATION & CULTURE	0	0	0	0	0	0.00
101-000-569.000	STATE GRANTS - OTHER	0	1,500	0	0	(1,500)	(100.00)
101-000-573.000	LOCAL COMM STABILIZATION SHARE	217,400	265,000	265,000	265,000	0	0.00
101-000-574.001	STATE SHARED REVENUE - CONSTITUTION	432,110	373,160	452,325	451,060	77,900	20.88
101-000-574.002	STATE SHARED REVENUE - CVTRS/STATU	77,685	66,240	68,255	74,050	7,810	11.79
101-000-619.000	IFT APPLICATION FEES	0	0	0	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	1,085	1,000	220	1,000	0	0.00
101-000-626.001	NOTARY FEES	95	250	120	150	(100)	(40.00)
101-000-626.002	CITY LABOR & MATERIALS	5,160	3,000	3,600	3,500	500	16.67
101-000-626.248	CITY LABOR CHARGES - DDA	15,000	10,000	9,000	0	(10,000)	(100.00)
101-000-626.262	CITY LABOR CHARGES - ELECTION SERVICE	0	3,500	0	10,500	7,000	200.00
101-000-642.000	COUNTER SALES	231	500	100	100	(400)	(80.00)
101-000-651.001	PARK USER FEES	550	225	325	325	100	44.44
101-000-651.002	PARK CAMPING FEES	1,400	1,200	1,100	1,200	0	0.00
101-000-665.000	INTEREST	1,028	1,500	7,000	6,000	4,500	300.00
101-000-674.000	CONTRIBUTIONS -	0	0	0	0	0	0.00
101-000-674.751	CONTRIBUTIONS TO PARKS	0	0	0	0	0	0.00
101-000-676.000	REIMBURSEMENTS	0	0	0	0	0	0.00
101-000-684.000	MISCELLANEOUS REVENUE	1,167	1,000	40,200	1,000	0	0.00
101-000-687.000	REFUNDS/REBATES	2,109	0	2,610	0	0	0.00
101-000-689.000	CASH OVER OR SHORT	40	0	45	0	0	0.00
101-000-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		2,001,675	2,024,075	2,145,680	2,188,700	164,625	8.13

GENERAL FUND 101

REVENUE ACCOUNTS

ACTIVITY 000

2023 - 2024 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon an operating millage of 11.1452 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.

AD VALOREM PARCELS	TAXABLE VALUE	INDUSTRIAL TAX ABATMENTS	TAXABLE VALUE
Real Property	\$ 106,213,130	IFT - Real Rehab	\$ 169,036 (Frozen TV, full millage)
Personal Property	\$ 3,827,600	IFT - Real New	\$ 5,729,136 (1/2 millage rate)
Total Ad Valorem	\$ 110,040,730	Total IFT's	\$ 5,898,172

Effective Taxable Value at full rate: \$ 113,074,334

- 402.000 REAL PROPERTY TAXES - tax revenues based upon the available ad valorem real property taxable value and the general operating millage rate.
- 410.000 PERSONAL PROPERTY TAXES - tax revenues based upon the available ad valorem personal property taxable value and the general operating millage rate.
- 411.000 PRIOR YEAR 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.
- 412.000 PRIOR YEAR PERSONAL PROPERTY TAXES - reflects general operating tax revenues on personal property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 437.100 IFT REAL PROPERTY TAXES - tax revenues based upon the available tax abated real property taxable value and one-half of the general operating rate.
- 437.200 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.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 445.000 PENALTIES & INTEREST ON TAXES - 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.
- 476.000 BUSINESS LICENSES & PERMITS - reflects business and transient merchant license application fees.
- 477.000 CABLE T.V. FRANCHISE FEES - annual fee which authorizes the maintenance and improvement of cable television service to City residents (5% of gross sales).
- 478.000 REFUSE COLLECTION LICENSE - records licenses to refuse collection companies servicing the community.
- 481.00 RENTAL UNIT LICENSE FEES – records fees collected from unit property owners to be used for inspection and regulation of rental units in the City.
- 493.000 FENCE PERMITS – records permits for fences according to the zoning ordinance.
- 494.000 STREET OPENING PERMITS - fees which provide for the marking of underground utilities prior to work being done in the curb-lawn or street.
- 495.000 YARD SALE PERMITS - each residence may apply for two three-day permits each year.
- 497.000 SIGN PERMITS – records permits issued for signs according to the zoning ordinance.
- 498.000 MISC. NON-BUSINESS LICENSES - records licenses to use sidewalks for special events and other non-specified licenses.
- 566.000 STATE GRANTS - CULTURE AND RECREATION GRANTS - identifies grants received from the State of Michigan for recreational programs and/or facilities.
- 569.000 STATE GRANTS - OTHER - records grant revenues from the State of Michigan not otherwise identified.
- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 574.001 STATE SHARED REVENUE - CONSTITUTIONAL - records State Shared Revenues that are constitutionally protected.
- 574.002 STATE SHARED REVENUE – CVTRS/STATUTORY - revenue sharing based upon the City's compliance with the State's City, Village and Township Revenue Sharing program.
- 619.000 IFT APPLICATION FEES – reflects application fees to initiate proceedings for Industrial Facilities Tax Abatements.
- 620.000 ZONING & LAND MANAGEMENT FEES – reflects fees for variance requests, site plan reviews, construction board of appeals, zoning amendments and special use permits.
- 626.001 NOTARY FEES - fees collect for providing notary services.
- 626.002 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 626.248 CITY LABOR CHARGES - DDA - charges for City labor to maintain and administer DDA projects.
- 626.262 CITY LABOR CHARGES - 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.
- 642.000 COUNTER SALES - charges for miscellaneous copies and the sale of audits, budgets, codes, etc.
- 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.
- 665.000 INTEREST – records interest earned on deposits at approved financial institutions.
- 674.000 CONTRIBUTIONS - records unspecified donations and charitable contributions.
- 674.751 CONTRIBUTIONS TO PARKS - identifies donations made for the purchase of park equipment.
- 676.000 REIMBURSEMENTS – records repayment of unexpected expenses paid for another customer or entity.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

684.000 MISCELLANEOUS REVENUE - witness fees and other non-specified revenues.

687.000 REFUNDS/REBATES - records sales incentives or buying discounts paid retrospectively from a prior fiscal year or the repayment of funds for goods and/or services paid in a prior fiscal year.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
ESTIMATED REVENUES
Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-931-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT	0	0	0	0	0	0.00
101-931-698.000	BOND OR INSURANCE RECOVERIES	31,423	0	145,955	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		31,423	0	145,955	0	0	0.00
TOTAL ESTIMATED REVENUES		2,033,098	2,024,075	2,291,635	2,188,700	164,625	8.13

GENERAL FUND 101

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

693.000 SALE OF CAPITAL ASSETS (GOVERNMENTAL) – records revenues received the sale of assets owned by the fund.

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 101 - CITY COMMISSION

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-101-704.100	CITY COMMISSIONER COMPENSATION	9,942	10,100	10,100	10,100	0	0.00
101-101-710.000	FICA PAYROLL TAX	761	790	790	775	(15)	(1.90)
101-101-716.000	WORKERS COMPENSATION INSURANCE	34	35	35	35	0	0.00
101-101-727.000	OFFICE SUPPLIES	172	200	100	200	0	0.00
101-101-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-101-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	191	200	200	200	0	0.00
101-101-806.000	COMPUTER SERVICES	89	0	150	0	0	0.00
101-101-810.000	LEGAL SERVICES	990	2,000	2,200	2,100	100	5.00
101-101-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
101-101-820.000	SERVICE AGREEMENTS	1,308	1,500	1,200	1,500	0	0.00
101-101-850.000	TELEPHONE SERVICE	0	0	0	0	0	0.00
101-101-851.000	POSTAGE	808	125	900	1,000	875	700.00
101-101-860.000	TRANSPORTATION, LODGING & MEALS	516	3,200	0	3,200	0	0.00
101-101-880.000	COMMUNITY PROMOTION	1,468	3,000	2,700	3,000	0	0.00
101-101-900.000	PRINTING & PUBLISHING	2,718	3,000	1,000	3,000	0	0.00
101-101-902.000	COPY CHARGES	915	1,000	600	1,000	0	0.00
101-101-931.000	EQUIPMENT REPAIRS	0	0	0	0	0	0.00
101-101-955.000	MEMBERSHIPS / DUES	1,359	1,550	1,400	1,550	0	0.00
101-101-956.000	CONFERENCES & TRAINING PROGRAMS	504	1,500	0	1,500	0	0.00
101-101-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	96	110	115	145	35	31.82
Totals for dept 101 - CITY COMMISSION		21,871	28,310	21,490	29,305	995	3.51

GENERAL FUND 101

CITY COMMISSION

ACTIVITY 101

2023 - 2024 BUDGET

- 704.100 COMMISSIONER COMPENSATION - the yearly compensation of the mayor at \$2,500 and each of four commissioners at \$1,900 (6/6/11).
- 710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.
- 716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.
- 727.000 OFFICE SUPPLIES - provides general office supplies.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides funding for special contracts/projects.
- 806.000 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.
- 810.000 LEGAL SERVICES– provides legal service in various areas such as city ordinances, human resource management, zoning, etc.
- 812.000 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City’s Internet web site.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 850.000 TELEPHONE SERVICE - provides telephone services.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 860.000 TRANSPORTATION, 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 PRINTING & 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.
- 931.000 EQUIPMENT REPAIRS - provides maintenance to equipment used by the city commission.
- 955.000 MEMBERSHIPS / DUES - memberships include the following: Michigan Association of Mayors, Michigan Municipal League (16%), and National League of Cities (16%).
- 956.000 CONFERENCES & TRAINING PROGRAMS- records expenditures necessary to attend conferences, seminars and training sessions directly related to the city commission.
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides public official's errors and omissions insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-172-702.001	SALARY - CITY MANAGER	46,732	48,095	48,095	50,625	2,530	5.26
101-172-710.000	FICA PAYROLL TAX	3,303	3,755	3,755	3,875	120	3.20
101-172-712.000	HEALTH INSURANCE	9,945	10,390	11,000	10,970	580	5.58
101-172-713.000	LIFE INSURANCE	74	80	75	80	0	0.00
101-172-714.000	RETIREMENT PLAN CONTRIBUTIONS	4,673	4,810	4,800	5,050	240	4.99
101-172-715.000	DISABILITY INSURANCE	181	195	185	210	15	7.69
101-172-716.000	WORKERS COMPENSATION INSURANCE	121	120	125	130	10	8.33
101-172-725.000	EMPLOYEE ASSISTANCE PROGRAM	13	15	15	15	0	0.00
101-172-727.000	OFFICE SUPPLIES	148	500	250	500	0	0.00
101-172-760.000	MINOR EQUIPMENT PURCHASES	0	2,000	1,250	2,000	0	0.00
101-172-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,000	1,100	9,600	1,500	400	36.36
101-172-806.000	COMPUTER SERVICES	482	1,000	750	1,000	0	0.00
101-172-810.000	LEGAL SERVICES	48,298	12,000	30,000	20,000	8,000	66.67
101-172-820.000	SERVICE AGREEMENTS	122	0	0	0	0	0.00
101-172-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-172-850.000	TELEPHONE SERVICE	519	550	500	550	0	0.00
101-172-851.000	POSTAGE	13	75	20	75	0	0.00
101-172-852.000	MISC COMM/INTERNET	148	125	150	150	25	20.00
101-172-860.000	TRANSPORTATION, LODGING & MEALS	486	1,500	275	1,500	0	0.00
101-172-902.000	COPY CHARGES	46	100	30	100	0	0.00
101-172-931.000	EQUIPMENT REPAIRS	0	250	0	250	0	0.00
101-172-955.000	MEMBERSHIPS / DUES	1,140	1,450	1,150	1,450	0	0.00
101-172-956.000	CONFERENCES & TRAINING PROGRAMS	449	600	400	600	0	0.00
101-172-958.000	SUBSCRIPTIONS & PUBLICATIONS	40	0	0	0	0	0.00
101-172-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	437	490	525	675	185	37.76
Totals for dept 172 - CITY MANAGER		118,370	89,200	112,950	101,305	12,105	13.57

GENERAL FUND 101

CITY MANAGER

ACTIVITY 172

2023 - 2024 BUDGET

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

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

727.000 OFFICE SUPPLIES - provides general office supplies.

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides funding for special contracts/projects of the city manager and city clerk.

806.000 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.

- 810.000 LEGAL SERVICES– provides legal services for this activity.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE - provides telephone services.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, 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.
- 931.000 EQUIPMENT REPAIRS– provides maintenance to the manager's office equipment and personal computers which are not covered by service agreements.
- 955.000 MEMBERSHIPS / DUES - memberships include the following: International City/County Management Association, Otsego Rotary Club, and West Michigan Management Association.
- 956.000 CONFERENCES & TRAINING PROGRAMS- records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.
- 958.000 SUBSCRIPTIONS– provides subscriptions to the "Allegan News and Gazette", the "Union Enterprise," and other beneficial publications.
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 215 - CITY CLERK

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-215-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
101-215-702.002	SALARY - CITY CLERK	40,077	41,060	41,060	43,090	2,030	4.94
101-215-703.001	FULL-TIME CLERICAL WAGES	0	1,360	1,360	1,425	65	4.78
101-215-704.001	PART-TIME CLERICAL WAGES	1,109	1,320	1,150	1,385	65	4.92
101-215-710.000	FICA PAYROLL TAX	2,850	3,415	3,335	3,515	100	2.93
101-215-712.000	HEALTH INSURANCE	9,748	10,590	10,900	11,170	580	5.48
101-215-713.000	LIFE INSURANCE	72	80	70	80	0	0.00
101-215-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,901	4,145	4,245	4,355	210	5.07
101-215-715.000	DISABILITY INSURANCE	151	170	150	180	10	5.88
101-215-716.000	WORKERS COMPENSATION INSURANCE	107	125	115	115	(10)	(8.00)
101-215-725.000	EMPLOYEE ASSISTANCE PROGRAM	17	20	25	25	5	25.00
101-215-727.000	OFFICE SUPPLIES	442	600	450	600	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	86	700	150	700	0	0.00
101-215-806.000	COMPUTER SERVICES	617	800	400	800	0	0.00
101-215-810.000	LEGAL SERVICES	132	2,000	3,000	2,500	500	25.00
101-215-812.000	WEB SITE SERVICES	1,761	2,000	1,640	2,000	0	0.00
101-215-820.000	SERVICE AGREEMENTS	822	0	0	0	0	0.00
101-215-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-215-850.000	TELEPHONE SERVICE	238	250	230	250	0	0.00
101-215-851.000	POSTAGE	198	500	170	500	0	0.00
101-215-852.000	MISC COMM/INTERNET	407	350	415	420	70	20.00
101-215-860.000	TRANSPORTATION, LODGING & MEALS	1,141	600	200	800	200	33.33
101-215-900.000	PRINTING & PUBLISHING	0	100	0	100	0	0.00
101-215-900.001	NEWSLETTER	669	1,500	2,300	2,500	1,000	66.67
101-215-902.000	COPY CHARGES	320	400	200	400	0	0.00
101-215-931.000	EQUIPMENT REPAIRS	0	250	0	250	0	0.00
101-215-955.000	MEMBERSHIPS / DUES	315	350	550	550	200	57.14
101-215-956.000	CONFERENCES & TRAINING PROGRAMS	135	500	0	700	200	40.00
101-215-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
101-215-958.000	SUBSCRIPTIONS & PUBLICATIONS	0	35	0	35	0	0.00
101-215-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	385	435	470	615	180	41.38
Totals for dept 215 - CITY CLERK		65,700	73,655	72,585	79,060	5,405	7.34

GENERAL FUND 101

CITY CLERK ACTIVITY 215 2023 - 2024 BUDGET

702.002 SALARY – CITY CLERK – provides 60 percent of the city clerk’s salary.

703.001 FULL TIME CLERICAL WAGES – reflects 2.5 percent of the Deputy City Clerk/Police Secretary’s wages.

704.001 PART-TIME CLERICAL WAGES – provides five percent of the utility billing specialist's wages.

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

727.000 OFFICE SUPPLIES - provides general office supplies.

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

806.000 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.

810.000 LEGAL SERVICES- provides legal services to this activity.

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

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE - provides telephone service.

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

852.000 MISC COMM/INTERNET – provides Internet services.

860.000 TRANSPORTATION, LODGING & MEALS - records travel expenditures for the city clerk.

900.000 PRINTING & PUBLISHING - provides for the publication of notices in local newspapers.

900.001 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.

931.000 EQUIPMENT REPAIRS – provides maintenance to the office equipment which is not covered by service agreements.

955.000 MEMBERSHIPS / DUES - memberships include the following: Allegan County Clerks Association, International Institute of Municipal Clerks, and the Michigan Municipal Clerk's Association.

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

956.001 TUITION REIMBURSEMENT- provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 247 - BOARD OF REVIEW

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-247-704.101	BOARD OF REVIEW MEMBER COMPENSA'	722	765	825	850	85	11.11
101-247-710.000	FICA PAYROLL TAX	55	60	65	65	5	8.33
101-247-716.000	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	TRANSPORTATION, LODGING & MEALS	0	100	0	100	0	0.00
101-247-900.000	PRINTING & PUBLISHING	540	450	0	450	0	0.00
101-247-956.000	CONFERENCES & TRAINING PROGRAMS	27	150	0	150	0	0.00
101-247-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	7	10	10	15	5	50.00
Totals for dept 247 - BOARD OF REVIEW		1,351	1,540	900	1,635	95	6.17

GENERAL FUND 101

BOARD OF REVIEW ACTIVITY 247 2023 - 2024 BUDGET

704.101 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.

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

727.000 OFFICE SUPPLIES – provides general office supplies.

860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - the City is required by law to publicize board of review dates.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 253 - CITY TREASURER / FINANCE DIR

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-253-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
101-253-702.003	SALARY - FINANCE DIRECTOR	70,201	72,090	72,090	75,660	3,570	4.95
101-253-703.001	FULL-TIME CLERICAL WAGES	38,039	40,285	40,285	42,265	1,980	4.91
101-253-704.001	PART-TIME CLERICAL WAGES	14,829	18,400	15,450	19,145	745	4.05
101-253-710.000	FICA PAYROLL TAX	8,612	10,205	9,780	10,485	280	2.74
101-253-712.000	HEALTH INSURANCE	30,717	32,065	34,000	33,840	1,775	5.54
101-253-713.000	LIFE INSURANCE	179	190	170	190	0	0.00
101-253-714.000	RETIREMENT PLAN CONTRIBUTIONS	10,577	10,985	11,240	11,535	550	5.01
101-253-715.000	DISABILITY INSURANCE	409	455	405	475	20	4.40
101-253-716.000	WORKERS COMPENSATION INSURANCE	318	290	315	350	60	20.69
101-253-725.000	EMPLOYEE ASSISTANCE PROGRAM	68	85	85	85	0	0.00
101-253-727.000	OFFICE SUPPLIES	1,773	1,700	2,700	2,200	500	29.41
101-253-760.000	MINOR EQUIPMENT PURCHASES	610	1,200	200	1,200	0	0.00
101-253-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	200	200	0	200	0	0.00
101-253-803.000	AUDITING SERVICES	4,500	4,575	4,500	4,725	150	3.28
101-253-804.000	BANKING CHARGES	4,241	4,350	3,305	3,400	(950)	(21.84)
101-253-806.000	COMPUTER SERVICES	4,913	4,750	4,750	6,000	1,250	26.32
101-253-810.000	LEGAL SERVICES	109	500	0	500	0	0.00
101-253-811.000	MEDICAL EXAMS & SERVICES	108	0	150	0	0	0.00
101-253-812.000	WEB SITE SERVICES	0	100	0	100	0	0.00
101-253-820.000	SERVICE AGREEMENTS	2,003	0	0	0	0	0.00
101-253-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-253-850.000	TELEPHONE SERVICE	328	340	315	340	0	0.00
101-253-851.000	POSTAGE	2,351	2,900	2,200	2,500	(400)	(13.79)
101-253-852.000	MISC COMM/INTERNET	355	325	360	375	50	15.38
101-253-860.000	TRANSPORTATION, LODGING & MEALS	20	1,250	800	1,100	(150)	(12.00)
101-253-900.000	PRINTING & PUBLISHING	267	200	125	200	0	0.00
101-253-902.000	COPY CHARGES	229	300	150	300	0	0.00
101-253-931.000	EQUIPMENT REPAIRS	0	500	0	500	0	0.00
101-253-955.000	MEMBERSHIPS / DUES	514	550	540	575	25	4.55
101-253-956.000	CONFERENCES & TRAINING PROGRAMS	399	1,500	1,300	1,500	0	0.00
101-253-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
101-253-958.000	SUBSCRIPTIONS & PUBLICATIONS	0	0	0	0	0	0.00
101-253-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,155	1,305	1,405	1,830	525	40.23
Totals for dept 253 - CITY TREASURER / FINANCE DIR		198,024	211,595	206,620	221,575	9,980	4.72

GENERAL FUND 101

CITY TREASURER / FINANCE DIRECTOR

ACTIVITY 253

2023 - 2024 BUDGET

- 702.003 SALARY – FINANCE DIRECTOR – provides 85 percent of the finance director’s salary.
- 703.001 FULL-TIME CLERICAL WAGES - provides 85 percent of the payroll/accounts payable specialist’s wages.
- 704.001 PART-TIME CLERICAL WAGES - provides 85 percent of the accounts receivable/accounting specialist’s wages.
- 710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.
- 712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.
- 713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.
- 714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.
- 715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.
- 716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.
- 725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.
- 727.000 OFFICE SUPPLIES - provides general office supplies.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.

- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES - funding for special projects.
- 803.000 AUDITING SERVICES – provides 30 percent of the annual audit fee by an independent certified public accounting firm.
- 804.000 BANKING CHARGES - monthly banking service charges.
- 806.000 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.
- 810.000 LEGAL SERVICES– provides legal services for this activity.
- 811.000 MEDICAL EXAMS & SERVICES – provides funds for medical treatment of staff and employment related exams.
- 812.000 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City’s Internet web site.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE – provides telephone service to this department.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, 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 PRINTING & 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.
- 931.000 EQUIPMENT REPAIRS - provides funds for maintenance on equipment not covered by service agreements, including computer hardware/software maintenance.

- 955.000 MEMBERSHIPS / DUES - memberships include the following: Allegan County Treasurers Association, Michigan Municipal Finance Officers Association, Michigan Municipal Treasurers Association, Municipal Treasurers Association of the United States & Canada, and the Governmental Finance Officers Association.
- 956.000 CONFERENCES & TRAINING PROGRAMS- records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.
- 956.001 TUITION REIMBURSEMENT- provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 958.000 SUBSCRIPTIONS- provides publications by the Government Finance Officers Association and other sources determined to be beneficial to the department.
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance. Also provided are a Treasurer's bond and an employee honesty blanket position bond.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 257 - ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-257-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
101-257-704.005	PART-TIME ASSESSOR WAGES	6,475	6,850	6,850	7,195	345	5.04
101-257-710.000	FICA PAYROLL TAX	495	535	525	550	15	2.80
101-257-716.000	WORKERS COMPENSATION INSURANCE	29	30	30	35	5	16.67
101-257-727.000	OFFICE SUPPLIES	148	250	460	300	50	20.00
101-257-760.000	MINOR EQUIPMENT PURCHASES	1,315	500	0	500	0	0.00
101-257-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	31,151	29,940	24,000	29,940	0	0.00
101-257-806.000	COMPUTER SERVICES	2,719	3,000	2,750	3,000	0	0.00
101-257-810.000	LEGAL SERVICES	0	250	0	250	0	0.00
101-257-820.000	SERVICE AGREEMENTS	122	0	0	0	0	0.00
101-257-850.000	TELEPHONE SERVICE	58	60	60	60	0	0.00
101-257-851.000	POSTAGE	760	750	860	875	125	16.67
101-257-852.000	MISC COMM/INTERNET	22	20	25	25	5	25.00
101-257-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
101-257-900.000	PRINTING & PUBLISHING	0	700	505	700	0	0.00
101-257-902.000	COPY CHARGES	0	50	0	50	0	0.00
101-257-931.000	EQUIPMENT REPAIRS	0	250	0	250	0	0.00
101-257-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
101-257-956.000	CONFERENCES & TRAINING PROGRAMS	0	0	0	0	0	0.00
101-257-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	62	70	75	100	30	42.86
Totals for dept 257 - ASSESSING DEPARTMENT		43,356	43,255	36,140	43,830	575	1.33

GENERAL FUND 101

ASSESSING DEPARTMENT

ACTIVITY 257

2023 - 2024 BUDGET

704.005 PART-TIME ASSESSOR WAGES – provides the city assessor four hours of office time weekly.

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

727.000 OFFICE SUPPLIES – provides general office supplies.

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - 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.

806.000 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.

810.000 LEGAL SERVICES– 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.

820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Mapping services are provided by Allegan County Equalization.

850.000 TELEPHONE SERVICE - provides telephone service for this activity.

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

852.000 MISC COMM/INTERNET – provides Internet services.

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

ASSESSING DEPARTMENT 101-257 - Cont.

900.000 PRINTING & 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.

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

955.000 MEMBERSHIPS / DUES - memberships include the following: Allegan County Treasurers Association, Michigan Municipal Finance Officers Association, Michigan Municipal Treasurers Association, Municipal Treasurers Association of the United States & Canada, and the Governmental Finance Officers Association.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 262 - ELECTIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-262-702.002	SALARY - CITY CLERK	10,019	10,265	10,265	10,775	510	4.97
101-262-703.001	FULL-TIME CLERICAL WAGES	0	1,360	2,600	1,425	65	4.78
101-262-704.001	PART-TIME CLERICAL WAGES	1,109	1,320	1,600	1,385	65	4.92
101-262-704.002	PART-TIME ELECTION WORKER WAGES	0	5,000	2,900	5,000	0	0.00
101-262-704.003	PART-TIME SPEC ELECTION WORKER WAGES	0	1,000	0	15,000	14,000	1,400.00
101-262-710.000	FICA PAYROLL TAX	776	1,480	1,350	2,570	1,090	73.65
101-262-712.000	HEALTH INSURANCE	2,437	2,965	2,800	3,130	165	5.56
101-262-713.000	LIFE INSURANCE	18	25	20	25	0	0.00
101-262-714.000	RETIREMENT PLAN CONTRIBUTIONS	975	1,135	1,285	1,195	60	5.29
101-262-715.000	DISABILITY INSURANCE	38	50	40	50	0	0.00
101-262-716.000	WORKERS COMPENSATION INSURANCE	29	45	45	80	35	77.78
101-262-725.000	EMPLOYEE ASSISTANCE PROGRAM	5	5	10	5	0	0.00
101-262-730.001	ELECTION SUPPLIES	1,230	4,000	2,500	6,500	2,500	62.50
101-262-730.002	ELECTION SUPPLIES - OTHER	0	2,000	0	2,500	500	25.00
101-262-760.000	MINOR EQUIPMENT PURCHASES	0	800	1,050	8,565	7,765	970.63
101-262-806.000	COMPUTER SERVICES	0	300	500	500	200	66.67
101-262-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
101-262-820.000	SERVICE AGREEMENTS	0	1,400	1,200	1,400	0	0.00
101-262-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-262-850.000	TELEPHONE SERVICE	54	100	60	100	0	0.00
101-262-851.000	POSTAGE	1,990	1,500	4,350	6,000	4,500	300.00
101-262-852.000	MISC COMM/INTERNET	111	100	110	100	0	0.00
101-262-860.000	TRANSPORTATION, LODGING & MEALS	240	500	450	800	300	60.00
101-262-900.002	ELECTION NOTICES	0	350	150	350	0	0.00
101-262-900.003	ELECTION NOTICES - OTHER	0	200	0	200	0	0.00
101-262-956.000	CONFERENCES & TRAINING PROGRAMS	135	600	0	700	100	16.67
101-262-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	147	165	205	320	155	93.94
Totals for dept 262 - ELECTIONS		19,313	36,665	33,490	68,675	32,010	87.30

GENERAL FUND 101

ELECTIONS ACTIVITY 262 2023 - 2024 BUDGET

702.002 SALARY – CITY CLERK – provides 15 percent of the city clerk’s salary.

703.001 FULL TIME CLERICAL WAGES – reflects 2.5 percent of the Deputy City Clerk/Police Secretary’s wages.

704.001 PART-TIME CLERICAL WAGES - provides five percent of the utility billing specialist's wages.

704.002 PART-TIME ELECTION WORKER WAGES - provides six to eight election inspectors at an hourly rate for two elections.

704.003 PART-TIME SPECIAL ELECTION WORKER WAGES - records wages at an hourly rate for non-city elections. These wages are recovered through revenue account 101-000-626.262.

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

- 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 101-000-626.262.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 806.000 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.
- 810.000 LEGAL SERVICES- provides legal election counsel.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE - provides telephone services.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, LODGING & MEALS - records travel expenditures for the city clerk and election inspectors for election related activities.
- 900.002 ELECTION NOTICES - publication of election notices in local newspapers.
- 900.003 ELECTION NOTICES - OTHER - provides publication of non-City election notices. See revenue account 101-000-581.000.
- 956.000 CONFERENCES & TRAINING PROGRAMS- records expenditures necessary to attend conferences, seminars and training sessions directly related to elections.
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 265 - CITY HALL BLDG & GROUNDS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-265-702.401	SALARY - DPW SUPERINTENDENT	711	735	735	725	(10)	(1.36)
101-265-703.401	FULL-TIME DPW SPECIALIST WAGES	3,314	4,395	4,395	4,620	225	5.12
101-265-704.004	PART-TIME CUSTODIAN WAGES	5,249	5,975	5,900	6,200	225	3.77
101-265-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	400	0	0	0.00
101-265-710.000	FICA PAYROLL TAX	710	860	875	890	30	3.49
101-265-712.000	HEALTH INSURANCE	666	720	1,150	1,045	325	45.14
101-265-713.000	LIFE INSURANCE	6	15	10	15	0	0.00
101-265-714.000	RETIREMENT PLAN CONTRIBUTIONS	396	460	515	490	30	6.52
101-265-715.000	DISABILITY INSURANCE	13	25	25	25	0	0.00
101-265-716.000	WORKERS COMPENSATION INSURANCE	254	280	300	360	80	28.57
101-265-725.000	EMPLOYEE ASSISTANCE PROGRAM	3	5	5	5	0	0.00
101-265-740.000	OPERATING SUPPLIES	974	1,500	1,400	1,500	0	0.00
101-265-750.000	SUPPLIES - LANDSCAPING	0	100	0	100	0	0.00
101-265-760.000	MINOR EQUIPMENT PURCHASES	738	1,000	1,250	1,000	0	0.00
101-265-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	69	100	3,005	100	0	0.00
101-265-806.000	COMPUTER SERVICES	449	800	500	800	0	0.00
101-265-820.000	SERVICE AGREEMENTS	2,064	1,950	2,835	2,150	200	10.26
101-265-821.000	LAWN MAINTENANCE SERVICES	1,330	900	1,400	910	10	1.11
101-265-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-265-850.000	TELEPHONE SERVICE	494	500	475	500	0	0.00
101-265-852.000	MISC COMM/INTERNET	211	200	240	200	0	0.00
101-265-860.000	TRANSPORTATION, LODGING & MEALS	0	100	0	100	0	0.00
101-265-921.000	SEWER UTILITY	1,739	1,700	1,665	1,700	0	0.00
101-265-922.000	WATER UTILITY	965	1,100	1,000	1,100	0	0.00
101-265-924.000	ELECTRIC UTILITY	13,902	13,200	12,000	13,200	0	0.00
101-265-925.000	NATURAL GAS/PROPANE UTILITY	3,256	2,900	2,900	2,900	0	0.00
101-265-930.000	LAND & BUILDING REPAIRS	44,510	3,000	2,500	3,000	0	0.00
101-265-931.000	EQUIPMENT REPAIRS	257	500	500	500	0	0.00
101-265-940.000	RENTALS - MOTOR POOL EQUIPMENT	441	1,000	800	1,000	0	0.00
101-265-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,949	2,315	2,720	3,930	1,615	69.76
Totals for dept 265 - CITY HALL BLDG & GROUNDS		84,670	46,335	49,500	49,065	2,730	5.89

GENERAL FUND 101

CITY HALL BUILDING & GROUNDS

ACTIVITY 265

2023 - 2024 BUDGET

702.401 SALARY - DPW SUPERINTENDENT- provides one percent (21 hours) of the DPW superintendent's salary

703.401 FULL-TIME DPW SPECIALIST WAGES- provides 150 hours of DPW labor.

704.004 PART-TIME CUSTODIAN WAGES- provides an estimated 37 percent of the facilities specialist's wages.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

740.000 OPERATING SUPPLIES - includes paper products and cleaning supplies for City Hall.

- 750.000 SUPPLIES - LANDSCAPING- 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.
- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES – a portion of the weed control contract is charged here.
- 806.000 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.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Currently, agreements provide for equipment inspection on the elevator and climate control system.
- 821.000 LAWN MAINTENANCE SERVICES – provides annual lawn and sprinkler service.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE - provides telephone service to the elevator.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, LODGING & MEALS - records travel expenditures for personal vehicle use associated with this activity.
- 921.000 SEWER UTILITY – records municipal sewer utility expense.
- 922.000 WATER UTILITY – records municipal water utility expense.
- 924.000 ELECTRIC UTILITY - records electric utility expense.
- 925.000 NATURAL GAS - records natural gas utility expense.
- 930.000 LAND & BUILDING REPAIRS- provides miscellaneous maintenance services, including climate control systems, elevator and sprinkler system maintenance.

931.000 EQUIPMENT REPAIRS - provides miscellaneous maintenance to cleaning equipment, TELEPHONE SERVICE system, computer routers, etc.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 441 - DEPARTMENT OF PUBLIC WORKS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-441-702.401	SALARY - DPW SUPERINTENDENT	2,845	2,925	2,925	2,895	(30)	(1.03)
101-441-703.401	FULL-TIME DPW SPECIALIST WAGES	7,928	17,575	8,000	18,480	905	5.15
101-441-704.004	PART-TIME CUSTODIAN WAGES	2,281	2,410	2,350	2,680	270	11.20
101-441-704.401	PART-TIME & SEASONAL DPW WAGES	84	0	950	0	0	0.00
101-441-710.000	FICA PAYROLL TAX	969	1,760	1,100	1,845	85	4.83
101-441-712.000	HEALTH INSURANCE	1,868	2,870	2,500	4,175	1,305	45.47
101-441-713.000	LIFE INSURANCE	15	35	80	35	0	0.00
101-441-714.000	RETIREMENT PLAN CONTRIBUTIONS	1,029	1,835	1,095	1,950	115	6.27
101-441-715.000	DISABILITY INSURANCE	36	80	45	85	5	6.25
101-441-716.000	WORKERS COMPENSATION INSURANCE	338	505	375	630	125	24.75
101-441-725.000	EMPLOYEE ASSISTANCE PROGRAM	6	10	10	10	0	0.00
101-441-727.000	OFFICE SUPPLIES	283	500	1,000	500	0	0.00
101-441-740.000	OPERATING SUPPLIES	2,929	3,000	3,100	3,000	0	0.00
101-441-750.000	SUPPLIES - LANDSCAPING	0	50	25	50	0	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	2,078	4,000	2,000	4,000	0	0.00
101-441-767.000	CLOTHING & UNIFORM PURCHASES	2,030	1,750	1,750	1,750	0	0.00
101-441-767.002	UNIFORM CLEANING & REPAIR	5,181	4,000	5,000	4,000	0	0.00
101-441-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,676	2,000	2,500	2,000	0	0.00
101-441-806.000	COMPUTER SERVICES	138	500	150	500	0	0.00
101-441-810.000	LEGAL SERVICES	0	500	0	500	0	0.00
101-441-811.000	MEDICAL EXAMS & SERVICES	885	200	450	200	0	0.00
101-441-820.000	SERVICE AGREEMENTS	1,170	1,010	500	1,185	175	17.33
101-441-821.000	LAWN MAINTENANCE SERVICES	3,200	3,215	3,200	3,410	195	6.07
101-441-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-441-850.000	TELEPHONE SERVICE	358	375	375	375	0	0.00
101-441-852.000	MISC COMM/INTERNET	43	50	50	50	0	0.00
101-441-860.000	TRANSPORTATION, LODGING & MEALS	140	300	0	300	0	0.00
101-441-921.000	SEWER UTILITY	1,673	1,540	1,590	1,540	0	0.00
101-441-922.000	WATER UTILITY	919	1,200	1,000	1,200	0	0.00
101-441-924.000	ELECTRIC UTILITY	4,293	3,500	4,100	3,500	0	0.00
101-441-925.000	NATURAL GAS/PROPANE UTILITY	6,580	6,000	6,800	6,000	0	0.00
101-441-930.000	LAND & BUILDING REPAIRS	1,670	4,000	1,200	4,000	0	0.00
101-441-931.000	EQUIPMENT REPAIRS	800	1,000	3,500	1,000	0	0.00
101-441-940.000	RENTALS - MOTOR POOL EQUIPMENT	862	2,600	1,500	2,600	0	0.00
101-441-956.000	CONFERENCES & TRAINING PROGRAMS	0	500	2,200	500	0	0.00
101-441-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
101-441-959.002	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
101-441-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,260	1,535	135	2,400	865	56.35
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		55,567	73,330	61,555	77,345	4,015	5.48

GENERAL FUND 101

DEPARTMENT OF PUBLIC WORKS

ACTIVITY 441

2023 - 2024 BUDGET

702.401 SALARY - DPW SUPERINTENDENT- provides four percent (83 hours) of the DPW superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- provides 600 hours of DPW labor.

704.004 PART-TIME CUSTODIAN WAGES- provides an estimated 16 percent of the Facilities Specialist's wages.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

727.000 OFFICE SUPPLIES - provides general office supplies.

740.000 OPERATING SUPPLIES - cleaning and maintenance supplies.

750.000 SUPPLIES - LANDSCAPING- 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.

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES – a portion of the city weed control contract is allocated to this activity.

806.000 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.

810.000 LEGAL SERVICES– provides legal services for this activity.

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

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

821.000 LAWN MAINTENANCE SERVICES – provides annual lawn and sprinkler service.

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE – provides telephone service for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

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

921.000 SEWER UTILITY – records municipal sewer utility expense.

922.000 WATER UTILITY – records municipal water utility expense.

924.000 ELECTRIC UTILITY - records electric utility expense.

925.000 NATURAL GAS - records natural gas utility expense.

930.000 LAND & BUILDING REPAIRS- provides miscellaneous maintenance services to the building, which includes the heating systems and overhead doors.

931.000 EQUIPMENT REPAIRS – provides repairs to the gasoline pumps, hydraulic jacks, air compressors, gas heaters, electric grinders, drill press, saws, chain hoists, air lines, etc.

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

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

956.001 TUITION REIMBURSEMENT- provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 443 - GENERAL SERVICES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-443-702.001	SALARY - CITY MANAGER	9,347	9,620	9,620	10,125	505	5.25
101-443-702.401	SALARY - DPW SUPERINTENDENT	7,110	7,305	7,305	8,315	1,010	13.83
101-443-703.401	FULL-TIME DPW SPECIALIST WAGES	49,367	71,910	53,000	110,880	38,970	54.19
101-443-704.401	PART-TIME & SEASONAL DPW WAGES	238	750	2,100	7,200	6,450	860.00
101-443-710.000	FICA PAYROLL TAX	4,711	6,870	4,775	10,510	3,640	52.98
101-443-712.000	HEALTH INSURANCE	13,015	13,805	12,500	24,470	10,665	77.25
101-443-713.000	LIFE INSURANCE	87	120	100	160	40	33.33
101-443-714.000	RETIREMENT PLAN CONTRIBUTIONS	5,768	7,990	6,200	11,775	3,785	47.37
101-443-715.000	DISABILITY INSURANCE	214	330	275	490	160	48.48
101-443-716.000	WORKERS COMPENSATION INSURANCE	2,174	2,995	2,600	5,710	2,715	90.65
101-443-725.000	EMPLOYEE ASSISTANCE PROGRAM	28	30	30	30	0	0.00
101-443-740.000	OPERATING SUPPLIES	4,576	7,000	11,000	10,000	3,000	42.86
101-443-750.000	SUPPLIES - LANDSCAPING	0	0	0	10,000	10,000	0.00
101-443-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	5,955	3,000	163,000	3,000	0	0.00
101-443-801.005	TREE PLANTING SERVICES	0	0	0	1,000	1,000	0.00
101-443-820.000	SERVICE AGREEMENTS	0	0	30	1,500	1,500	0.00
101-443-821.000	LAWN MAINTENANCE SERVICES	9,643	9,645	9,650	10,125	480	4.98
101-443-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-443-850.000	TELEPHONE SERVICE	239	250	235	250	0	0.00
101-443-852.000	MISC COMM/INTERNET	137	150	150	150	0	0.00
101-443-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
101-443-900.000	PRINTING & PUBLISHING	259	200	0	200	0	0.00
101-443-924.000	ELECTRIC UTILITY	56,433	57,500	55,000	57,500	0	0.00
101-443-940.000	RENTALS - MOTOR POOL EQUIPMENT	36,236	35,000	34,000	45,000	10,000	28.57
101-443-955.000	MEMBERSHIPS / DUES	0	0	150	0	0	0.00
101-443-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	794	890	965	1,255	365	41.01
Totals for dept 443 - GENERAL SERVICES		206,331	235,360	372,685	329,645	94,285	40.06

GENERAL FUND 101

GENERAL SERVICES

ACTIVITY 443

2023 - 2024 BUDGET

702.001 SALARY - CITY MANAGER – provides ten percent of the City manager's salary.

702.401 SALARY - DPW SUPERINTENDENT- provides 11.5 percent (239 hours) of the DPW superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- provides 3,600 hours of DPW labor.

704.401 PART-TIME & SEASONAL DPW WAGES- provides 480 hours of general labor during higher activity months. These employees do not receive benefits.

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

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 SUPPLIES - LANDSCAPING- provides for flowers, shrubberies, grass seed, and other landscaping materials necessary to maintain pleasing aesthetics in the City's downtown area.
- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides downtown area Christmas decorations.
- 801.005 TREE PLANTING SERVICES - provides annual funding to maintain and replace trees in curb lawn areas.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 821.000 LAWN MAINTENANCE SERVICES – provides annual lawn and sprinkler service.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE – provides telephone service for this activity.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, LODGING & MEALS – records travel expenditures to carry out the functions of this department.
- 900.000 PRINTING & PUBLISHING - provides for publishing notices, as necessary.
- 924.000 ELECTRIC UTILITY – electric utility expense for street and parking lot lighting.
- 940.000 RENTALS - MOTOR POOL EQUIPMENT - 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 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 567 - CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-567-959.201	CEMETERY SERVICES	34,241	54,535	45,000	54,535	0	0.00
Totals for dept 567 - CEMETERY SERVICES		34,241	54,535	45,000	54,535	0	0.00

GENERAL FUND 101

CEMETERY SERVICES

ACTIVITY 567

2023 - 2024 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 2020 POPULATION	4,120	41.11%
<u>TOWNSHIP 2020 POPULATION</u>	<u>5,903</u>	<u>58.89%</u>
TOTAL	10,023	100.00%

[NOTE: POPULATION BASED UPON 2010 CENSUS]

PROJECTED OPERATING EXPENDITURES	\$160,700
LESS PROJECTED OPERATING REVENUES	- <u>\$ 28,010</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 132,690

CITY SHARE = \$132,690 x 41.11% = \$54,535

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 651 - AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-651-802.000	AMBULANCE SERVICE CONTRACT	9,170	9,500	9,760	10,245	745	7.84
Totals for dept 651 - AMBULANCE SERVICES		9,170	9,500	9,760	10,245	745	7.84

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2023 - 2024 BUDGET

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 701 - PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-701-727.000	OFFICE SUPPLIES	30	100	50	100	0	0.00
101-701-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	12,500	0	12,500	0	0.00
101-701-810.000	LEGAL SERVICES	0	200	0	200	0	0.00
101-701-820.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
101-701-851.000	POSTAGE	20	200	55	200	0	0.00
101-701-900.000	PRINTING & PUBLISHING	0	500	850	500	0	0.00
Totals for dept 701 - PLANNING COMMISSION		50	13,550	955	13,550	0	0.00

GENERAL FUND 101

PLANNING COMMISSION

ACTIVITY 701

2023 - 2024 BUDGET

727.000 OFFICE SUPPLIES - provides general office supplies.

801.000 PROFESSIONAL & CONTRACTUAL SERVICES – provides 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 (\$12,500 for this fiscal year).

810.000 LEGAL SERVICES– provides legal services for this activity.

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 728 - ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-728-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
101-728-704.006	PART-TIME ECON DEV DIRECTOR WAGES	24,058	24,725	24,725	25,945	1,220	4.93
101-728-710.000	FICA PAYROLL TAX	1,840	1,930	1,890	1,985	55	2.85
101-728-716.000	WORKERS COMPENSATION INSURANCE	62	65	65	70	5	7.69
101-728-725.000	EMPLOYEE ASSISTANCE PROGRAM	27	35	35	35	0	0.00
101-728-727.000	OFFICE SUPPLIES	82	200	80	200	0	0.00
101-728-760.000	MINOR EQUIPMENT PURCHASES	1,040	500	0	500	0	0.00
101-728-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,375	3,375	2,000	3,375	0	0.00
101-728-806.000	COMPUTER SERVICES	525	200	115	200	0	0.00
101-728-810.000	LEGAL SERVICES	0	100	125	100	0	0.00
101-728-812.000	WEB SITE SERVICES	0	100	0	100	0	0.00
101-728-820.000	SERVICE AGREEMENTS	30	0	1,500	1,500	1,500	0.00
101-728-850.000	TELEPHONE SERVICE	58	60	60	60	0	0.00
101-728-852.000	MISC COMM/INTERNET	37	30	40	30	0	0.00
101-728-860.000	TRANSPORTATION, LODGING & MEALS	25	200	75	200	0	0.00
101-728-900.000	PRINTING & PUBLISHING	0	500	0	500	0	0.00
101-728-902.000	COPY CHARGES	137	145	85	145	0	0.00
101-728-931.000	EQUIPMENT REPAIRS	0	200	0	200	0	0.00
101-728-955.000	MEMBERSHIPS / DUES	0	125	0	125	0	0.00
101-728-956.000	CONFERENCES & TRAINING PROGRAMS	0	500	0	500	0	0.00
101-728-958.000	SUBSCRIPTIONS & PUBLICATIONS	0	0	0	0	0	0.00
101-728-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	225	255	270	350	95	37.25
Totals for dept 728 - ECONOMIC DEVELOPMENT		31,521	33,245	31,065	36,120	2,875	8.65

GENERAL FUND 101

ECONOMIC DEVELOPMENT

ACTIVITY 728

2023 - 2024 BUDGET

704.006 PART-TIME ECONOMIC DEVELOPMENT DIRECTOR WAGES – provides 20 hours of economic development director wages weekly.

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

727.000 OFFICE SUPPLIES - provides general office supplies.

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - funds for special projects. The Otsego Chamber of Commerce provides business and marketing services to the community.

806.000 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.

810.000 LEGAL SERVICES– provides legal services for this activity.

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

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

850.000 TELEPHONE SERVICE – provides telephone service for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - publication of notices and advertisements, as necessary.

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

931.000 EQUIPMENT REPAIRS- provides maintenance to equipment not covered by service agreements.

955.000 MEMBERSHIPS/DUES - memberships include the following:

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 751 - PARKS & RECREATION

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-751-702.401	SALARY - DPW SUPERINTENDENT	4,266	4,385	4,385	4,340	(45)	(1.03)
101-751-703.401	FULL-TIME DPW SPECIALIST WAGES	25,054	36,175	35,000	38,810	2,635	7.28
101-751-704.401	PART-TIME & SEASONAL DPW WAGES	5,855	6,000	5,200	6,000	0	0.00
101-751-710.000	FICA PAYROLL TAX	2,609	3,620	3,410	3,810	190	5.25
101-751-712.000	HEALTH INSURANCE	6,755	5,900	7,300	8,235	2,335	39.58
101-751-713.000	LIFE INSURANCE	44	55	55	60	5	9.09
101-751-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,747	3,610	3,940	3,915	305	8.45
101-751-715.000	DISABILITY INSURANCE	106	150	145	165	15	10.00
101-751-716.000	WORKERS COMPENSATION INSURANCE	760	825	825	1,045	220	26.67
101-751-725.000	EMPLOYEE ASSISTANCE PROGRAM	17	15	20	15	0	0.00
101-751-740.000	OPERATING SUPPLIES	976	2,200	1,500	2,200	0	0.00
101-751-750.000	SUPPLIES - LANDSCAPING	0	1,000	0	1,000	0	0.00
101-751-760.000	MINOR EQUIPMENT PURCHASES	2,701	2,500	0	2,500	0	0.00
101-751-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,022	11,225	1,000	11,225	0	0.00
101-751-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
101-751-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
101-751-820.000	SERVICE AGREEMENTS	6,821	6,200	6,300	7,750	1,550	25.00
101-751-821.000	LAWN MAINTENANCE SERVICES	20,902	20,630	20,630	21,525	895	4.34
101-751-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-751-850.000	TELEPHONE SERVICE	86	75	85	75	0	0.00
101-751-852.000	MISC COMM/INTERNET	65	70	65	70	0	0.00
101-751-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
101-751-900.000	PRINTING & PUBLISHING	0	0	0	0	0	0.00
101-751-921.000	SEWER UTILITY	3,154	2,900	3,075	2,900	0	0.00
101-751-922.000	WATER UTILITY	7,177	5,000	5,000	5,000	0	0.00
101-751-924.000	ELECTRIC UTILITY	2,128	2,500	2,100	2,500	0	0.00
101-751-930.000	LAND & BUILDING REPAIRS	12,535	6,000	2,500	6,000	0	0.00
101-751-934.000	PARK MAINTENANCE	4,810	7,000	7,500	7,000	0	0.00
101-751-940.000	RENTALS - MOTOR POOL EQUIPMENT	13,771	9,000	11,000	9,000	0	0.00
101-751-956.000	CONFERENCES & TRAINING PROGRAMS	0	0	0	0	0	0.00
101-751-959.301	SCHOOL COMMUNITY ED REC PROGRAM	14,000	14,000	14,000	14,000	0	0.00
101-751-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	2,156	2,500	2,945	4,275	1,775	71.00
Totals for dept 751 - PARKS & RECREATION		140,517	153,535	137,980	163,415	9,880	6.44

GENERAL FUND 101

PARKS & RECREATION

ACTIVITY 751

2023 - 2024 BUDGET

702.401 SALARY - DPW SUPERINTENDENT- provides six percent (125 hours) of the DPW superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- 1260 hours of DPW service are provided for this activity.

704.401 PART-TIME & SEASONAL DPW WAGES- provides 400 hours of general labor during higher activity months. These employees do not receive benefits.

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis..

740.000 OPERATING SUPPLIES - general maintenance supplies.

750.000 SUPPLIES - LANDSCAPING- 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.
- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES - For 2023-2024, an additional \$10,000 remains included to update the community's recreation plan.
- 810.000 LEGAL SERVICES- provides legal counsel expense for the activity.
- 812.000 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Current agreements provide two portable rest room facilities at each park for a seven month period (April through October) and a portion of the City's weed control program.
- 821.000 LAWN MAINTENANCE SERVICES – provides annual lawn and sprinkler service.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE - provides telephone service to the concession stand.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, LODGING & MEALS - records travel expenditures for personal vehicle use associated with this activity.
- 900.000 PRINTING & PUBLISHING - provides publication of notices regarding parks.
- 921.000 SEWER UTILITY – records municipal sewer utility expense.
- 922.000 WATER UTILITY – records municipal water utility expense.
- 924.000 ELECTRIC UTILITY - records electric utility expense.
- 930.000 LAND & BUILDING REPAIRS- general maintenance to park buildings, picnic shelters, play structures & fencing.
- 934.000 PARK MAINTENANCE – to be combined into account 930.000.

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

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

959.301 SCHOOL COMMUNITY EDUCATION PROGRAM - provides the City's share of the Otsego Public Schools' Community Recreation Program.

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 101 - General Fund
APPROPRIATIONS
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
101-966-995.205	TRANSFER TO PUBLIC SAFETY FUND	966,205	860,000	860,000	910,085	50,085	5.82
101-966-995.225	TRANSFER TO SOLID WASTE & RECYCLING	0	0	0	0	0	0.00
101-966-995.248	TRANSFER TO DDA/MAIN STREET	0	0	0	0	0	0.00
101-966-995.302	TRANSFER TO EQUIP & REPLCMNT DEBT F	0	0	0	0	0	0.00
101-966-995.401	TRANSFER TO CAPITAL PROJECTS FUND	59,645	26,870	26,870	30,020	3,150	11.72
101-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	15,240	9,025	9,025	9,030	5	0.06
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		1,041,090	895,895	895,895	949,135	53,240	5.94
TOTAL APPROPRIATIONS		2,075,345	1,999,505	2,088,570	2,228,440	228,935	11.45
NET OF REVENUES/APPROPRIATIONS - FUND 101		(42,247)	24,570	203,065	(39,740)	(64,310)	(261.74)
BEGINNING FUND BALANCE		719,161	676,914	676,914	879,979	203,065	30.00
ENDING FUND BALANCE		676,914	701,484	879,979	840,239	138,755	19.78

GENERAL FUND 101

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2023 - 2024 BUDGET

- 995.205 TRANSFER TO PUBLIC SAFETY FUND 205 – subsidy necessary to the Public Safety Fund to meet current year appropriation shortfall.
- 995.225 TRANSFER TO FUND 225 – transfers reserved fund balance to the Solid Waste and Recycling Fund at the beginning of the fiscal year.
- 995.248 TRANSFER TO DDA/MAIN STREET FUND 248 – subsidy to DDA/Main Street Fund as approved.
- 995.302 TRANSFER TO FUND EQUIPMENT REPLACEMENT DEBT FUND 302 - subsidy necessary to the Equipment Replacement Debt Service Fund to meet current debt payment requirements.
- 995.401 TRANSFER TO CAPITAL PROJECTS FUND – transfers monies to the Capital Projects Fund for future replacement or significant repairs to building and land improvement assets related to this fund.
- 995.402 TRANSFER TO EQUIPMENT & REPLACEMENT FUND - transfers monies to the Equipment and Replacement Fund for future replacement or significant repairs to equipment related to this fund.
- 995.805 TRANSFER TO FUND 805 - transfer to the Special Assessment Capital Project Fund to pay off outstanding special assessments on city property that has been sold.

MAJOR STREET FUND

FUND 202 SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

STATE GRANT - ACT 51 MTF	\$ 436,800	
STATE GRANT - ACT 51 LRP	\$ 7,000	
STATE SHARED REVENUE - METRO ACT	\$ 7,000	
STATE GRANTS - M-89 CONTRACT	\$ 6,000	
STATE GRANTS - OTHER	\$ 396,000	
OTHER REVENUE	\$ 10,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 862,800

APPROPRIATIONS

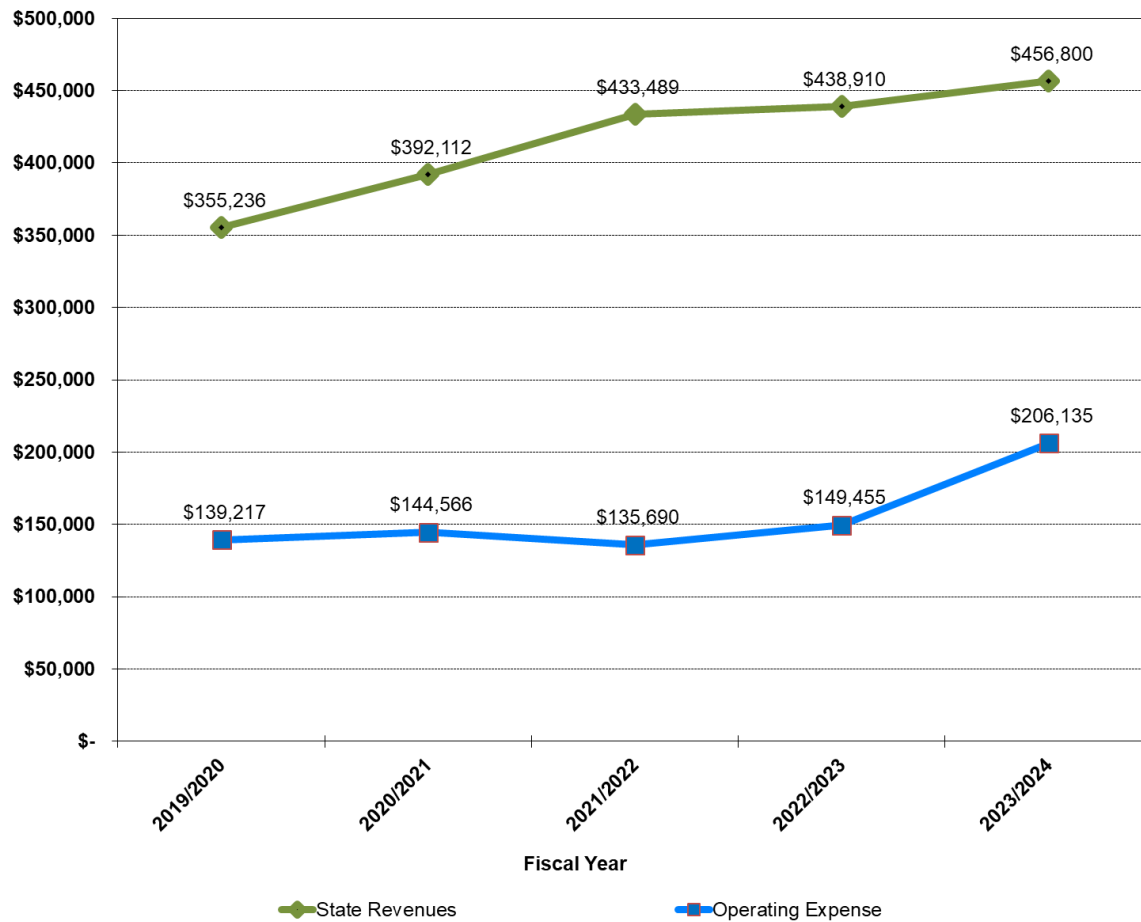
SURFACE MAINTENANCE	\$ 48,050	
RIGHT OF WAY MAINTENANCE	\$ 21,650	
TREES & SHRUBS	\$ 17,400	
DRAINAGE	\$ 21,975	
BRIDGE MAINTENANCE	\$ 14,425	
TRAFFIC SIGNS & SIGNALS	\$ 7,825	
WINTER MAINTENANCE	\$ 38,675	
ADMINISTRATION	\$ 16,710	
M-89 SURFACE MAINTENANCE	\$ 3,510	
M-89 TREES & SHRUBS	\$ 3,875	
M-89 DRAINAGE	\$ 2,400	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,150	
M-89 SNOW PLOWING	\$ 2,935	
M-89 SNOW HAULING	\$ 5,555	
CAPITAL OUTLAY	\$ 690,565	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 100,000</u>	
TOTAL APPROPRIATIONS		\$ 996,700

NET CHANGES IN FUND BALANCES (\$ 133,900)

PROJECTED BEGINNING FUND BALANCE \$1,204,625

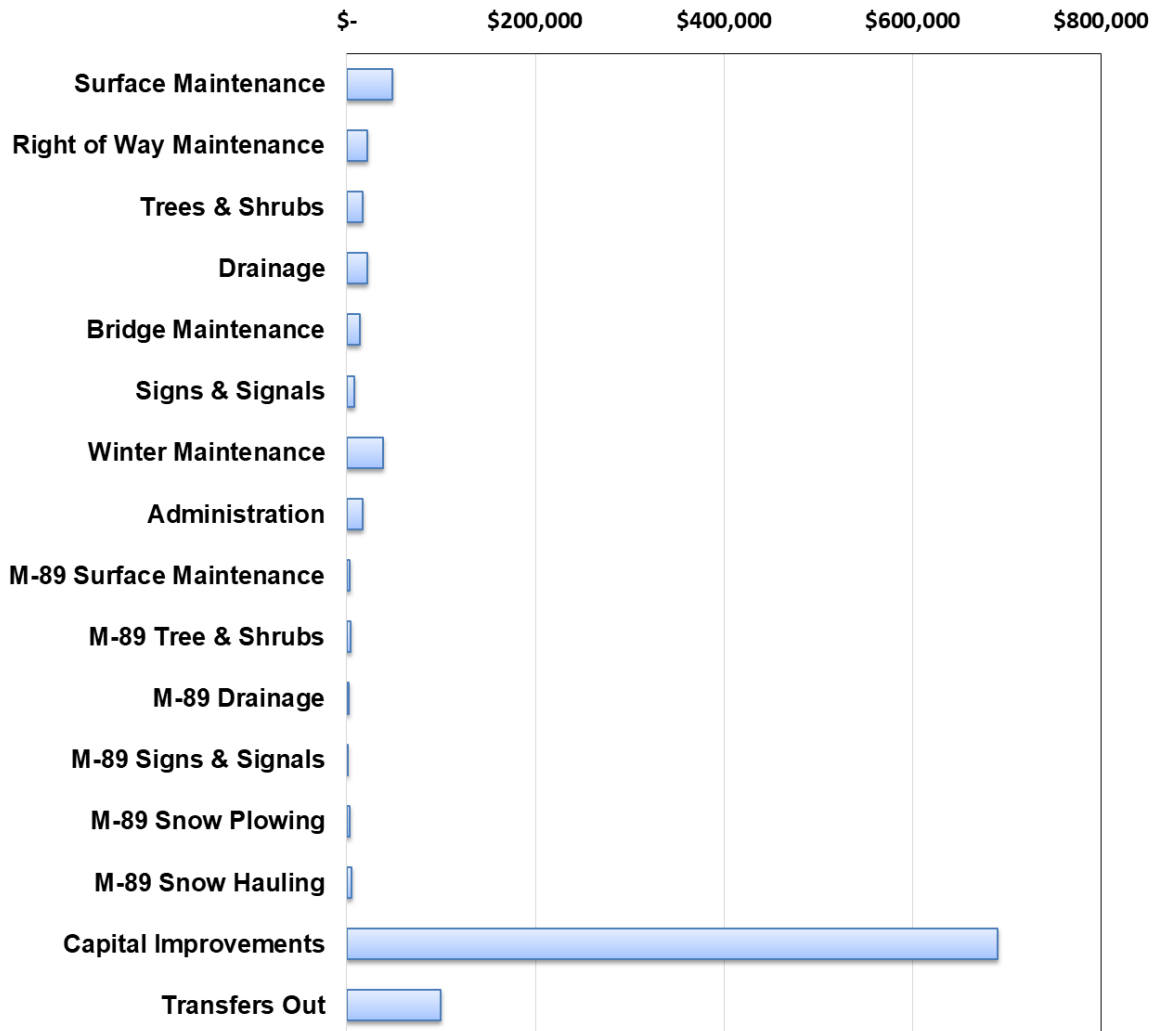
PROJECTED ENDING FUND BALANCE \$1,070,515

MAJOR STREET FUND OPERATING EXPENDITURES AS COMPARED TO STATE SHARED REVENUES



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

CITY OF OTSEGO MAJOR STREET FUND APPROPRIATIONS BY ACTIVITY



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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
202-000-476.201	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
202-000-528.000	FEDERAL GRANTS - OTHER	0	0	0	0	0	0.00
202-000-538.000	FEDERAL CAPITAL GRANTS	0	0	0	0	0	0.00
202-000-546.101	STATE GRANT - ACT 51 MTF	402,278	412,500	420,910	436,800	24,300	5.89
202-000-546.102	STATE GRANT - ACT 51 LRP	7,139	7,000	7,000	7,000	0	0.00
202-000-546.201	STATE GRANTS - METRO ACT	7,165	6,800	7,000	7,000	200	2.94
202-000-546.202	STATE GRANTS - M-89 CONTRACT	16,910	7,000	4,000	6,000	(1,000)	(14.29)
202-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
202-000-579.000	STATE CAPITAL GRANTS	0	0	0	396,000	396,000	0.00
202-000-626.002	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
202-000-665.000	INTEREST	1,408	2,000	12,000	10,000	8,000	400.00
202-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-687.000	REFUNDS/REBATES	516	0	465	0	0	0.00
202-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		435,416	435,300	451,375	862,800	427,500	98.21

MAJOR STREET FUND 202

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

- 476.201 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.
- 528.000 FEDERAL GRANTS – OTHER - records federal funding for emergency services (such as FEMA). These grants are typically for major natural events causing street obstructions.
- 538.000 FEDERAL CAPITAL GRANTS - records federal grants received for street construction. No projects are planned at this time.
- 546.101 STATE GRANT - ACT 51 MTF – Public Act 51 of 1951 calls for 22 percent of the state fuel tax and vehicle registration revenues deposited into the Michigan Transportation Fund to be distributed to cities and villages to maintain local streets. These revenues are distributed based on formulas which take population and street mileage into consideration. County road commissions and the Michigan Department of Transportation each receive 39 percent of the funds. The State currently certifies that there are 8.71 miles of major streets.
- 546.102 STATE GRANT - ACT 51 LRP - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state trunk line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 546.201 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.
- 546.202 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.
- 569.000 STATE GRANTS - OTHER – the City regularly receives Transportation Economic Development Fund (TEDF) grants every four years. These federal monies are distributed by the State of Michigan and can only be used on federally recognized streets. The only streets eligible in the City of Otsego are Dix, Farmer, River and Washington Streets.

MAJOR STREET FUND ESTIMATED REVENUES - Cont.

- 579.000 STATE CAPITAL GRANTS - PA 51 of 1951 also calls for approximately 25 percent of federal aid to local jurisdictions for us on federal-aid-eligible roads. In Fiscal Year 2019-2020, the State provided 50 percent funding for an expanded milling and resurfacing program through Category "B" of the Transportation Economic Development Fund.
- 626.002 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 665.000 INTEREST – records interest earned on deposits and investments.
- 684.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 687.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 689.000 CASH SHORT/OVER - balances untraceable or immaterial errors.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
202-931-698.000	BOND OR INSURANCE RECOVERIES	0	0	0	0	0	0.00
202-931-699.211	INTERFUND TRANSFER IN - STREET & BRI	0	0	0	0	0	0.00
202-931-699.805	INTERFUND TRANSFER IN - SPECIAL ASSM	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		435,416	435,300	451,375	862,800	427,500	98.21

MAJOR STREET FUND 202

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

699.211 INTERFUND TRANSFER IN – STREET & BRIDGE FUND - reflects subsidy from the Street and Bridge Fund, as necessary.

699.805 INTERFUND TRANSFER IN – SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND - reflects subsidy from the Special Assessment Capital Improvement Bridge Fund, as necessary.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
202-464-702.401	SALARY - DPW SUPERINTENDENT	4,444	4,565	4,565	4,520	(45)	(0.99)
202-464-703.401	FULL-TIME DPW SPECIALIST WAGES	6,388	10,255	7,500	9,240	(1,015)	(9.90)
202-464-704.401	PART-TIME & SEASONAL DPW WAGES	48	0	0	0	0	0.00
202-464-710.000	FICA PAYROLL TAX	788	1,165	925	1,060	(105)	(9.01)
202-464-712.000	HEALTH INSURANCE	1,675	1,715	1,300	3,025	1,310	76.38
202-464-713.000	LIFE INSURANCE	17	25	20	25	0	0.00
202-464-714.000	RETIREMENT PLAN CONTRIBUTIONS	1,052	1,375	1,300	1,285	(90)	(6.55)
202-464-715.000	DISABILITY INSURANCE	41	60	50	55	(5)	(8.33)
202-464-716.000	WORKERS COMPENSATION INSURANCE	429	550	500	620	70	12.73
202-464-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	5	3	5	0	0.00
202-464-740.000	OPERATING SUPPLIES	8,485	7,000	7,000	7,000	0	0.00
202-464-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	144	3,500	1,300	1,300	(2,200)	(62.86)
202-464-801.001	CONTRACTS - SWEEPING	9,110	10,000	9,300	10,500	500	5.00
202-464-801.002	CONTRACTS - PAVEMENT MARKING	0	5,000	0	5,000	0	0.00
202-464-820.000	SERVICE AGREEMENTS	1,477	0	1,615	1,695	1,695	0.00
202-464-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-464-860.000	TRANSPORTATION, LODGING & MEALS	0	120	0	120	0	0.00
202-464-940.000	RENTALS - MOTOR POOL EQUIPMENT	2,769	2,600	2,600	2,600	0	0.00
202-464-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		36,871	47,935	37,978	48,050	115	0.24
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
202-467-702.401	SALARY - DPW SUPERINTENDENT	1,956	2,010	2,010	1,990	(20)	(1.00)
202-467-703.401	FULL-TIME DPW SPECIALIST WAGES	1,591	8,790	3,500	6,470	(2,320)	(26.39)
202-467-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-467-710.000	FICA PAYROLL TAX	259	850	425	650	(200)	(23.53)
202-467-712.000	HEALTH INSURANCE	230	1,470	1,200	1,760	290	19.73
202-467-713.000	LIFE INSURANCE	6	20	15	15	(5)	(25.00)
202-467-714.000	RETIREMENT PLAN CONTRIBUTIONS	350	995	550	780	(215)	(21.61)
202-467-715.000	DISABILITY INSURANCE	13	45	30	35	(10)	(22.22)
202-467-716.000	WORKERS COMPENSATION INSURANCE	146	400	400	385	(15)	(3.75)
202-467-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
202-467-740.000	OPERATING SUPPLIES	1,391	5,000	0	5,000	0	0.00
202-467-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	164	500	1,000	500	0	0.00
202-467-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-467-860.000	TRANSPORTATION, LODGING & MEALS	0	60	0	60	0	0.00
202-467-930.001	SIDEWALK REPAIR	0	0	505	0	0	0.00
202-467-940.000	RENTALS - MOTOR POOL EQUIPMENT	1,007	4,000	3,000	4,000	0	0.00
202-467-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		7,114	24,145	12,640	21,650	(2,495)	(10.33)
Dept 468 - TREES & SHRUBS							
202-468-702.401	SALARY - DPW SUPERINTENDENT	2,134	2,195	2,195	2,170	(25)	(1.14)
202-468-703.401	FULL-TIME DPW SPECIALIST WAGES	4,560	5,420	3,800	5,390	(30)	(0.55)
202-468-704.401	PART-TIME & SEASONAL DPW WAGES	16	0	0	0	0	0.00
202-468-710.000	FICA PAYROLL TAX	489	600	460	585	(15)	(2.50)
202-468-712.000	HEALTH INSURANCE	901	905	1,000	1,620	715	79.01
202-468-713.000	LIFE INSURANCE	10	15	10	15	0	0.00
202-468-714.000	RETIREMENT PLAN CONTRIBUTIONS	636	710	600	705	(5)	(0.70)
202-468-715.000	DISABILITY INSURANCE	24	30	25	30	0	0.00
202-468-716.000	WORKERS COMPENSATION INSURANCE	249	275	250	330	55	20.00
202-468-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	5	5	5	0	0.00
202-468-740.000	OPERATING SUPPLIES	16	0	140	0	0	0.00
202-468-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	0	2,500	0	2,500	0	0.00
202-468-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-468-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
202-468-940.000	RENTALS - MOTOR POOL EQUIPMENT	4,611	4,000	3,900	4,000	0	0.00
202-468-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		13,650	16,705	12,385	17,400	695	4.16

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 469 - DRAINAGE							
202-469-702.401	SALARY - DPW SUPERINTENDENT	2,133	2,195	2,195	2,170	(25)	(1.14)
202-469-703.401	FULL-TIME DPW SPECIALIST WAGES	1,218	6,005	3,000	4,930	(1,075)	(17.90)
202-469-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-469-710.000	FICA PAYROLL TAX	248	645	400	550	(95)	(14.73)
202-469-712.000	HEALTH INSURANCE	260	1,005	700	1,540	535	53.23
202-469-713.000	LIFE INSURANCE	5	15	10	15	0	0.00
202-469-714.000	RETIREMENT PLAN CONTRIBUTIONS	324	760	520	665	(95)	(12.50)
202-469-715.000	DISABILITY INSURANCE	13	35	20	30	(5)	(14.29)
202-469-716.000	WORKERS COMPENSATION INSURANCE	105	135	120	150	15	11.11
202-469-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	5	0	0	0.00
202-469-740.000	OPERATING SUPPLIES	1,870	6,000	2,000	6,000	0	0.00
202-469-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	3,000	0	3,000	0	0.00
202-469-820.000	SERVICE AGREEMENTS	502	0	360	375	375	0.00
202-469-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-469-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
202-469-940.000	RENTALS - MOTOR POOL EQUIPMENT	584	2,500	1,500	2,500	0	0.00
202-469-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		7,263	22,345	10,830	21,975	(370)	(1.66)
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.401	SALARY - DPW SUPERINTENDENT	356	370	370	365	(5)	(1.35)
202-473-703.401	FULL-TIME DPW SPECIALIST WAGES	1,436	735	1,830	770	35	4.76
202-473-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-473-710.000	FICA PAYROLL TAX	140	90	170	90	0	0.00
202-473-712.000	HEALTH INSURANCE	319	125	75	250	125	100.00
202-473-713.000	LIFE INSURANCE	2	10	5	10	0	0.00
202-473-714.000	RETIREMENT PLAN CONTRIBUTIONS	172	110	220	110	0	0.00
202-473-715.000	DISABILITY INSURANCE	6	10	15	10	0	0.00
202-473-716.000	WORKERS COMPENSATION INSURANCE	73	45	130	55	10	22.22
202-473-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	0	0	0	0.00
202-473-740.000	OPERATING SUPPLIES	907	2,000	1,000	2,000	0	0.00
202-473-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	10,000	900	10,000	0	0.00
202-473-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-473-860.000	TRANSPORTATION, LODGING & MEALS	0	15	0	15	0	0.00
202-473-940.000	RENTALS - MOTOR POOL EQUIPMENT	1,152	750	50	750	0	0.00
202-473-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 473 - BRIDGE MAINTENANCE		4,565	14,260	4,765	14,425	165	1.16
Dept 475 - TRAFFIC SIGNS & SIGNALS							
202-475-702.401	SALARY - DPW SUPERINTENDENT	711	735	735	725	(10)	(1.36)
202-475-703.401	FULL-TIME DPW SPECIALIST WAGES	721	1,905	1,900	1,695	(210)	(11.02)
202-475-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	165	0	0	0.00
202-475-710.000	FICA PAYROLL TAX	106	210	205	190	(20)	(9.52)
202-475-712.000	HEALTH INSURANCE	175	320	700	525	205	64.06
202-475-713.000	LIFE INSURANCE	2	10	10	10	0	0.00
202-475-714.000	RETIREMENT PLAN CONTRIBUTIONS	136	250	265	230	(20)	(8.00)
202-475-715.000	DISABILITY INSURANCE	5	15	15	15	0	0.00
202-475-716.000	WORKERS COMPENSATION INSURANCE	58	100	100	110	10	10.00
202-475-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	5	0	0	0.00
202-475-740.000	OPERATING SUPPLIES	230	2,000	2,000	2,000	0	0.00
202-475-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,271	1,500	0	1,500	0	0.00
202-475-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-475-860.000	TRANSPORTATION, LODGING & MEALS	0	25	0	25	0	0.00
202-475-940.000	RENTALS - MOTOR POOL EQUIPMENT	243	800	650	800	0	0.00
202-475-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		3,659	7,870	6,750	7,825	(45)	(0.57)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 478 - WINTER MAINTENANCE							
202-478-702.401	SALARY - DPW SUPERINTENDENT	2,133	2,195	2,195	2,170	(25)	(1.14)
202-478-703.401	FULL-TIME DPW SPECIALIST WAGES	4,430	7,325	6,000	5,240	(2,085)	(28.46)
202-478-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-478-710.000	FICA PAYROLL TAX	473	750	625	575	(175)	(23.33)
202-478-712.000	HEALTH INSURANCE	971	1,225	1,000	1,595	370	30.20
202-478-713.000	LIFE INSURANCE	9	15	15	15	0	0.00
202-478-714.000	RETIREMENT PLAN CONTRIBUTIONS	447	880	820	690	(190)	(21.59)
202-478-715.000	DISABILITY INSURANCE	21	40	32	30	(10)	(25.00)
202-478-716.000	WORKERS COMPENSATION INSURANCE	244	355	330	335	(20)	(5.63)
202-478-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	5	0	0	0.00
202-478-740.000	OPERATING SUPPLIES	11,663	13,000	12,000	13,000	0	0.00
202-478-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	0	0	0	0	0.00
202-478-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-478-860.000	TRANSPORTATION, LODGING & MEALS	0	25	0	25	0	0.00
202-478-940.000	RENTALS - MOTOR POOL EQUIPMENT	10,093	15,000	12,000	15,000	0	0.00
202-478-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		30,486	40,810	35,022	38,675	(2,135)	(5.23)
Dept 483 - ADMINISTRATION							
202-483-702.001	SALARY - CITY MANAGER	4,673	4,810	4,810	5,065	255	5.30
202-483-702.401	SALARY - DPW SUPERINTENDENT	2,311	2,375	2,375	2,350	(25)	(1.05)
202-483-710.000	FICA PAYROLL TAX	507	565	565	570	5	0.88
202-483-712.000	HEALTH INSURANCE	995	1,040	1,500	1,815	775	74.52
202-483-713.000	LIFE INSURANCE	12	15	15	15	0	0.00
202-483-714.000	RETIREMENT PLAN CONTRIBUTIONS	698	725	720	740	15	2.07
202-483-715.000	DISABILITY INSURANCE	27	30	30	35	5	16.67
202-483-716.000	WORKERS COMPENSATION INSURANCE	111	100	100	110	10	10.00
202-483-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	5	5	5	0	0.00
202-483-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	500	0	500	0	0.00
202-483-803.000	AUDITING SERVICES	1,200	1,240	1,245	1,105	(135)	(10.89)
202-483-804.000	BANKING CHARGES	1,131	1,300	950	1,000	(300)	(23.08)
202-483-806.000	COMPUTER SERVICES	0	300	0	300	0	0.00
202-483-810.000	LEGAL SERVICES	0	100	0	100	0	0.00
202-483-820.000	SERVICE AGREEMENTS	0	650	0	650	0	0.00
202-483-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-483-850.000	TELEPHONE SERVICE	433	460	450	460	0	0.00
202-483-851.000	POSTAGE	0	0	0	0	0	0.00
202-483-852.000	MISC COMM/INTERNET	274	220	250	220	0	0.00
202-483-860.000	TRANSPORTATION, LODGING & MEALS	0	65	0	65	0	0.00
202-483-900.000	PRINTING & PUBLISHING	0	0	0	0	0	0.00
202-483-931.000	EQUIPMENT REPAIRS	0	0	0	0	0	0.00
202-483-940.000	RENTALS - MOTOR POOL EQUIPMENT	131	150	140	150	0	0.00
202-483-955.000	MEMBERSHIPS / DUES	347	500	350	500	0	0.00
202-483-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
202-483-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	652	695	750	955	260	37.41
Totals for dept 483 - ADMINISTRATION		13,504	15,845	14,255	16,710	865	5.46

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 486 - M-89 SURFACE MAINTENANCE							
202-486-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
202-486-703.401	FULL-TIME DPW SPECIALIST WAGES	126	295	240	155	(140)	(47.46)
202-486-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-486-710.000	FICA PAYROLL TAX	9	25	20	15	(10)	(40.00)
202-486-712.000	HEALTH INSURANCE	18	50	15	30	(20)	(40.00)
202-486-713.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-486-714.000	RETIREMENT PLAN CONTRIBUTIONS	7	30	25	15	(15)	(50.00)
202-486-715.000	DISABILITY INSURANCE	0	5	5	5	0	0.00
202-486-716.000	WORKERS COMPENSATION INSURANCE	5	15	10	10	(5)	(33.33)
202-486-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-486-740.000	OPERATING SUPPLIES	101	400	500	400	0	0.00
202-486-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	730	0	730	0	0.00
202-486-801.001	CONTRACTS - SWEEPING	985	1,645	1,500	1,645	0	0.00
202-486-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-486-940.000	RENTALS - MOTOR POOL EQUIPMENT	103	500	100	500	0	0.00
202-486-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 486 - M-89 SURFACE MAINTENANCE		1,354	3,700	2,415	3,510	(190)	(5.14)
Dept 490 - M-89 TREES & SHRUBS							
202-490-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
202-490-703.401	FULL-TIME DPW SPECIALIST WAGES	716	1,465	1,400	1,695	230	15.70
202-490-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-490-710.000	FICA PAYROLL TAX	52	115	110	130	15	13.04
202-490-712.000	HEALTH INSURANCE	108	245	225	305	60	24.49
202-490-713.000	LIFE INSURANCE	1	5	5	5	0	0.00
202-490-714.000	RETIREMENT PLAN CONTRIBUTIONS	63	135	140	155	20	14.81
202-490-715.000	DISABILITY INSURANCE	2	10	10	10	0	0.00
202-490-716.000	WORKERS COMPENSATION INSURANCE	25	55	50	75	20	36.36
202-490-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	0	0	0	0.00
202-490-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-490-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	9,465	0	7,775	0	0	0.00
202-490-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-490-940.000	RENTALS - MOTOR POOL EQUIPMENT	978	1,500	800	1,500	0	0.00
202-490-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 490 - M-89 TREES & SHRUBS		11,411	3,530	10,515	3,875	345	9.77
Dept 491 - M-89 DRAINAGE							
202-491-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
202-491-703.401	FULL-TIME DPW SPECIALIST WAGES	54	1,030	0	465	(565)	(54.85)
202-491-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-491-710.000	FICA PAYROLL TAX	4	85	0	40	(45)	(52.94)
202-491-712.000	HEALTH INSURANCE	0	175	0	85	(90)	(51.43)
202-491-713.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-491-714.000	RETIREMENT PLAN CONTRIBUTIONS	5	95	0	45	(50)	(52.63)
202-491-715.000	DISABILITY INSURANCE	0	5	0	5	0	0.00
202-491-716.000	WORKERS COMPENSATION INSURANCE	1	10	0	5	(5)	(50.00)
202-491-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-491-740.000	OPERATING SUPPLIES	0	500	0	500	0	0.00
202-491-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	500	0	500	0	0.00
202-491-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-491-940.000	RENTALS - MOTOR POOL EQUIPMENT	25	750	0	750	0	0.00
202-491-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 491 - M-89 DRAINAGE		89	3,155	0	2,400	(755)	(23.93)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 494 - M-89 TRAFFIC SIGNS & SIGNALS							
202-494-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
202-494-703.401	FULL-TIME DPW SPECIALIST WAGES	70	295	0	310	15	5.08
202-494-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-494-710.000	FICA PAYROLL TAX	5	25	0	25	0	0.00
202-494-712.000	HEALTH INSURANCE	13	50	0	60	10	20.00
202-494-713.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-494-714.000	RETIREMENT PLAN CONTRIBUTIONS	7	30	0	30	0	0.00
202-494-715.000	DISABILITY INSURANCE	0	5	0	5	0	0.00
202-494-716.000	WORKERS COMPENSATION INSURANCE	3	15	0	15	0	0.00
202-494-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-494-740.000	OPERATING SUPPLIES	52	100	0	100	0	0.00
202-494-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-494-931.000	EQUIPMENT REPAIRS	0	300	0	300	0	0.00
202-494-940.000	RENTALS - MOTOR POOL EQUIPMENT	53	300	0	300	0	0.00
202-494-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 494 - M-89 TRAFFIC SIGNS & SIGNALS		203	1,125	0	1,150	25	2.22
Dept 497 - M-89 SNOW PLOWING							
202-497-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
202-497-703.401	FULL-TIME DPW SPECIALIST WAGES	363	1,465	250	770	(695)	(47.44)
202-497-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-497-710.000	FICA PAYROLL TAX	27	115	20	60	(55)	(47.83)
202-497-712.000	HEALTH INSURANCE	67	245	5	140	(105)	(42.86)
202-497-713.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-497-714.000	RETIREMENT PLAN CONTRIBUTIONS	12	135	25	70	(65)	(48.15)
202-497-715.000	DISABILITY INSURANCE	1	10	0	5	(5)	(50.00)
202-497-716.000	WORKERS COMPENSATION INSURANCE	9	55	5	35	(20)	(36.36)
202-497-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-497-740.000	OPERATING SUPPLIES	0	250	0	250	0	0.00
202-497-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	0	0	0	0	0.00
202-497-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-497-940.000	RENTALS - MOTOR POOL EQUIPMENT	454	1,600	0	1,600	0	0.00
202-497-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 497 - M-89 SNOW PLOWING		933	3,880	305	2,935	(945)	(24.36)
Dept 498 - M-89 SNOW HAULING							
202-498-702.401	SALARY - DPW SUPERINTENDENT	889	915	915	905	(10)	(1.09)
202-498-703.401	FULL-TIME DPW SPECIALIST WAGES	995	1,030	175	1,235	205	19.90
202-498-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-498-710.000	FICA PAYROLL TAX	140	160	85	165	5	3.13
202-498-712.000	HEALTH INSURANCE	277	175	100	495	320	182.86
202-498-713.000	LIFE INSURANCE	3	10	5	10	0	0.00
202-498-714.000	RETIREMENT PLAN CONTRIBUTIONS	145	190	110	210	20	10.53
202-498-715.000	DISABILITY INSURANCE	7	10	5	10	0	0.00
202-498-716.000	WORKERS COMPENSATION INSURANCE	79	75	60	100	25	33.33
202-498-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-498-860.000	TRANSPORTATION, LODGING & MEALS	0	25	0	25	0	0.00
202-498-940.000	RENTALS - MOTOR POOL EQUIPMENT	2,053	2,400	350	2,400	0	0.00
202-498-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 498 - M-89 SNOW HAULING		4,588	4,990	1,805	5,555	565	11.32

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
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Dept 901 - CAPITAL OUTLAY							
202-901-989.000	STREET REHABILITATION	67,091	32,000	16,615	690,565	658,565	2,058.02
Totals for dept 901 - CAPITAL OUTLAY		67,091	32,000	16,615	690,565	658,565	2,058.02
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Dept 966 - TRANSFERS OUT & OTHER FINANCING USES							
202-966-995.203	TRANSFER TO LOCAL STREET FUND	90,000	100,000	100,000	100,000	0	0.00
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		90,000	100,000	100,000	100,000	0	0.00
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TOTAL APPROPRIATIONS		292,781	342,295	266,280	996,700	654,405	191.18
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NET OF REVENUES/APPROPRIATIONS - FUND 202		142,635	93,005	185,095	(133,900)	(226,905)	(243.97)
BEGINNING FUND BALANCE		876,685	1,019,320	1,019,320	1,204,415	185,095	18.16
ENDING FUND BALANCE		1,019,320	1,112,325	1,204,415	1,070,515	(41,810)	(3.76)

MAJOR STREET FUND 202

ACTIVITIES 464 - 966 2023 - 2024 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: 300
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. Annual spot sidewalk repair along streets maintained by this fund is also included. The City will calculate estimates of necessary repairs for each adjoining property involved and will evenly share sidewalk repairs with the property owner. The property owner may also contract the work to be completed, in accordance with City standards, and be reimbursed by the City for half of the expense, not to exceed the City's share in the original estimate.

DPW superintendent hours allocated: 57
DPW hours allocated: 210
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: 175
Part-time/Seasonal hours allocated: 0

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

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

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

DPW superintendent hours allocated: 10
DPW hours allocated: 25

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

DPW superintendent hours allocated: 21
DPW hours allocated: 55
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: 170
Part-time/Seasonal hours allocated: 0

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

DPW superintendent hours allocated: 68

- 486 M-89 SURFACE MAINTENANCE - provides routine patching of potholes, street openings, and curb repair on M-89.
- DPW superintendent hours allocated: 0
DPW hours allocated: 5
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: 55
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: 15
- 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: 10
- 497 M-89 SNOW PLOWING - provides snow plowing, sanding and salting of streets as necessary.
- DPW superintendent hours allocated: 0
DPW hours allocated: 25
Part-time/Seasonal hours allocated: 0

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

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

901 CAPITAL OUTLAY -

- Rehabilitation of Dix & Washington Streets \$ 690,565

966 TRANSFERS OUT & OTHER FINANCING USES

995.23 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:	1,245
Total Part-time/Seasonal hours allocated:	0

LOCAL STREET FUND

FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

STATE GRANT - ACT 51 MTF	\$ 147,800	
STATE GRANT - ACT 51 LRP	\$ 2,400	
STATE SHARED REVENUE - METRO ACT	\$ 10,500	
STATE GRANTS - OTHER	\$ 0	
OTHER REVENUE	\$ 3,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 180,000</u>	
TOTAL ESTIMATED REVENUES		\$ 343,700

APPROPRIATIONS

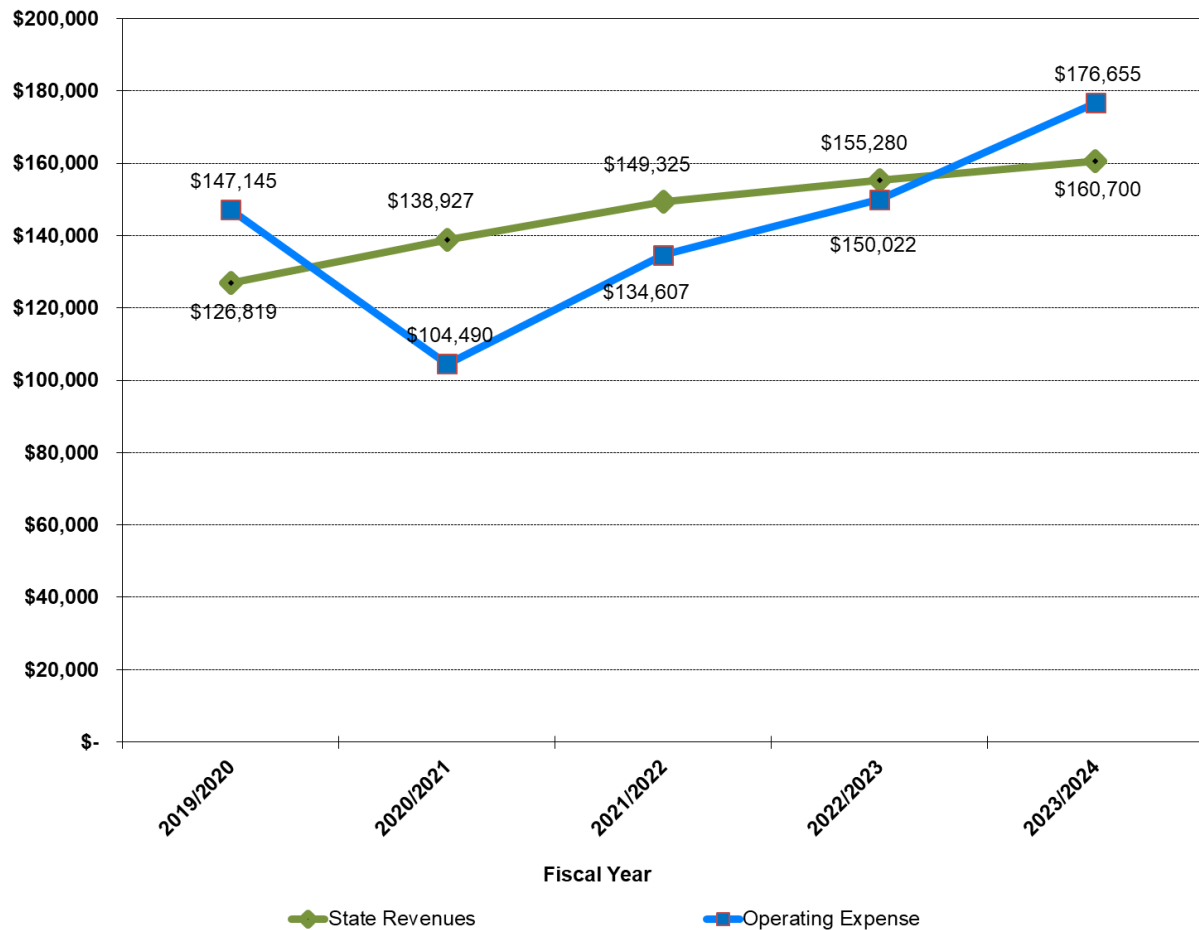
SURFACE MAINTENANCE	\$ 51,270	
RIGHT OF WAY MAINTENANCE	\$ 26,785	
TREES & SHRUBS	\$ 29,425	
DRAINAGE	\$ 22,645	
TRAFFIC SIGNS & SIGNALS	\$ 4,240	
WINTER MAINTENANCE	\$ 29,130	
ADMINISTRATION	\$ 13,160	
CAPITAL OUTLAY	\$ 54,000	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 230,655

NET CHANGES IN FUND BALANCES	\$ 113,045
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PROJECTED BEGINNING FUND BALANCES	\$ 335,986
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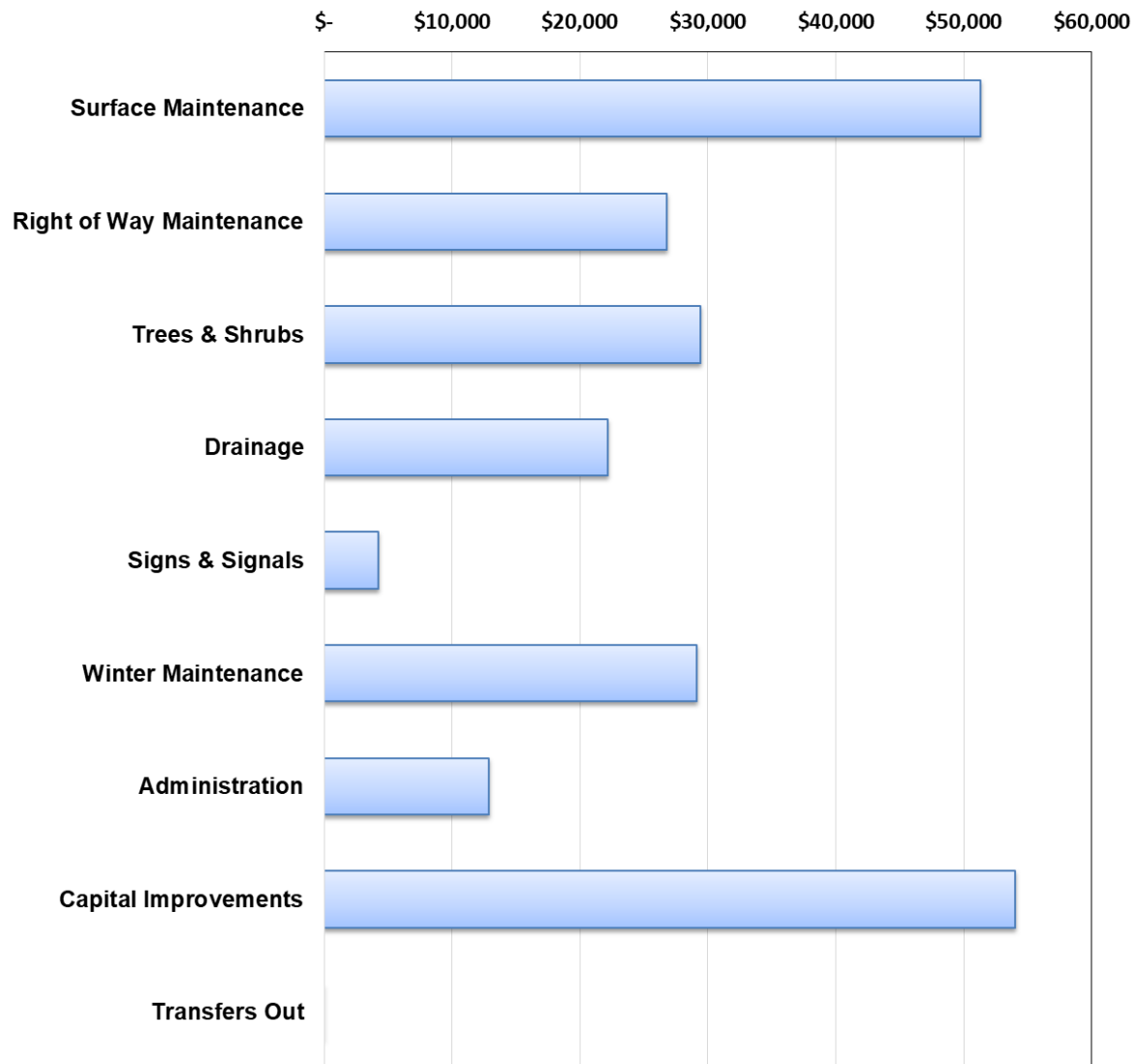
PROJECTED ENDING FUND BALANCES	\$ 449,031
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LOCAL STREET FUND OPERATING EXPENDITURES AS COMPARED TO STATE SHARED REVENUES



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

CITY OF OTSEGO LOCAL STREET FUND APPROPRIATIONS BY ACTIVITY



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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
203-000-476.201	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
203-000-528.000	FEDERAL GRANTS - OTHER	0	0	0	0	0	0.00
203-000-546.101	STATE GRANT - ACT 51 MTF	136,161	139,620	142,380	147,800	8,180	5.86
203-000-546.102	STATE GRANT - ACT 51 LRP	2,416	2,400	2,400	2,400	0	0.00
203-000-546.201	STATE GRANTS - METRO ACT	10,748	10,000	10,500	10,500	500	5.00
203-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
203-000-579.000	STATE CAPITAL GRANTS	0	0	0	0	0	0.00
203-000-626.002	CITY LABOR & MATERIALS	203	0	0	0	0	0.00
203-000-665.000	INTEREST	29	1,000	3,000	3,000	2,000	200.00
203-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-687.000	REFUNDS/REBATES	429	0	505	0	0	0.00
203-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		149,986	153,020	158,785	163,700	10,680	6.98

LOCAL STREET FUND 203

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

- 476.201 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.
- 528.000 FEDERAL GRANTS – OTHER - records federal funding for emergency services (such as FEMA). These grants are typically for major natural events causing street obstructions.
- 546.101 STATE GRANT - ACT 51 MTF – Public Act 51 of 1951 calls for 22 percent of the state fuel tax and vehicle registration revenues deposited into the Michigan Transportation Fund to be distributed to cities and villages to maintain local streets. These revenues are distributed based on formulas which take population and street mileage into consideration. County road commissions and the Michigan Department of Transportation each receive 39 percent of the funds. The State currently certifies that there are 12.64 miles of local streets.
- 546.102 STATE GRANT - ACT 51 LRP - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state trunk line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 546.201 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 proration of total Act 51 Funds - 75 percent to major streets, 25 percent to local streets.
- 579.000 STATE CAPITAL GRANTS - PA 51 of 1951 also calls for approximately 25 percent of federal aid to local jurisdictions for us on federal-aid-eligible roads. In Fiscal Year 2019-2020, the State provided 50 percent funding for an expanded milling and resurfacing program through Category “B” of the Transportation Economic Development Fund.
- 626.002 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 665.000 INTEREST – records interest earned on deposits and investments.

LOCAL STREET FUND ESTIMATED REVENUES - Cont.

684.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

689.000 CASH SHORT/OVER - balances untraceable or immaterial errors.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 203 - LOCAL STREET FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
203-931-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT.	0	0	0	0	0	0.00
203-931-698.000	BOND OR INSURANCE RECOVERIES	0	0	0	0	0	0.00
203-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	0	0	0	0	0	0.00
203-931-699.202	INTERFUND TRANSFER IN - MAJOR STREE	90,000	100,000	100,000	100,000	0	0.00
203-931-699.211	INTERFUND TRANSFER IN - STREET & BRII	104,650	350,000	80,000	80,000	(270,000)	(77.14)
203-931-699.805	INTERFUND TRANSFER IN - SPECIAL ASSN	0	80,000	0	0	(80,000)	(100.00)
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		194,650	530,000	180,000	180,000	(350,000)	(66.04)
TOTAL ESTIMATED REVENUES		344,636	683,020	338,785	343,700	(339,320)	(49.68)

LOCAL STREET FUND 203

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

693.000 SALE OF CAPITAL ASSETS (GOVERNMENTAL) – records the sale of unneeded assets. Property may be purchased in order to facilitate the widening of streets and/or rights-of-way. The remaining unneeded property may then be sold.

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

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

699.202 INTERFUND TRANSFER IN – MAJOR STREET FUND - reflects subsidy from the Major Street Fund, as necessary.

699.211 INTERFUND TRANSFER IN – STREET & BRIDGE FUND - reflects subsidy from the Street and Bridge Fund, as necessary.

699.805 INTERFUND TRANSFER IN – SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND - reflects subsidy from the Special Assessment Capital Improvement Bridge Fund, as necessary.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
203-464-702.401	SALARY - DPW SUPERINTENDENT	4,800	4,930	4,930	4,880	(50)	(1.01)
203-464-703.401	FULL-TIME DPW SPECIALIST WAGES	9,232	11,720	9,500	10,780	(940)	(8.02)
203-464-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-464-710.000	FICA PAYROLL TAX	1,006	1,300	1,105	1,200	(100)	(7.69)
203-464-712.000	HEALTH INSURANCE	3,533	1,960	1,600	3,405	1,445	73.72
203-464-713.000	LIFE INSURANCE	23	25	15	25	0	0.00
203-464-714.000	RETIREMENT PLAN CONTRIBUTIONS	1,354	1,545	1,445	1,460	(85)	(5.50)
203-464-715.000	DISABILITY INSURANCE	57	70	60	60	(10)	(14.29)
203-464-716.000	WORKERS COMPENSATION INSURANCE	544	620	550	705	85	13.71
203-464-725.000	EMPLOYEE ASSISTANCE PROGRAM	7	5	5	5	0	0.00
203-464-740.000	OPERATING SUPPLIES	7,489	7,000	7,000	7,000	0	0.00
203-464-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	72	3,135	1,200	3,135	0	0.00
203-464-801.001	CONTRACTS - SWEEPING	13,159	13,000	12,691	13,650	650	5.00
203-464-801.002	CONTRACTS - PAVEMENT MARKING	0	0	0	0	0	0.00
203-464-820.000	SERVICE AGREEMENTS	1,998	1,865	2,185	1,865	0	0.00
203-464-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-464-860.000	TRANSPORTATION, LODGING & MEALS	0	100	0	100	0	0.00
203-464-940.000	RENTALS - MOTOR POOL EQUIPMENT	5,157	3,000	2,700	3,000	0	0.00
203-464-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		48,431	50,275	44,986	51,270	995	1.98
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
203-467-702.401	SALARY - DPW SUPERINTENDENT	3,022	3,105	3,105	3,075	(30)	(0.97)
203-467-703.401	FULL-TIME DPW SPECIALIST WAGES	1,638	8,790	6,000	7,855	(935)	(10.64)
203-467-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-467-710.000	FICA PAYROLL TAX	347	935	695	845	(90)	(9.63)
203-467-712.000	HEALTH INSURANCE	320	1,470	1,300	2,335	865	58.84
203-467-713.000	LIFE INSURANCE	7	25	15	20	(5)	(20.00)
203-467-714.000	RETIREMENT PLAN CONTRIBUTIONS	444	1,100	910	1,015	(85)	(7.73)
203-467-715.000	DISABILITY INSURANCE	17	50	35	45	(5)	(10.00)
203-467-716.000	WORKERS COMPENSATION INSURANCE	194	440	400	495	55	12.50
203-467-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	10	10	10	0	0.00
203-467-740.000	OPERATING SUPPLIES	252	6,000	1,500	6,000	0	0.00
203-467-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	392	1,000	1,000	1,000	0	0.00
203-467-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-467-860.000	TRANSPORTATION, LODGING & MEALS	0	90	0	90	0	0.00
203-467-930.001	SIDEWALK REPAIR	0	0	0	0	0	0.00
203-467-940.000	RENTALS - MOTOR POOL EQUIPMENT	863	4,000	3,800	4,000	0	0.00
203-467-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		7,498	27,015	18,770	26,785	(230)	(0.85)
Dept 468 - TREES & SHRUBS							
203-468-702.401	SALARY - DPW SUPERINTENDENT	2,133	2,195	2,195	2,170	(25)	(1.14)
203-468-703.401	FULL-TIME DPW SPECIALIST WAGES	11,427	11,280	11,280	13,710	2,430	21.54
203-468-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-468-710.000	FICA PAYROLL TAX	964	1,060	1,060	1,220	160	15.09
203-468-712.000	HEALTH INSURANCE	2,622	1,885	2,700	3,105	1,220	64.72
203-468-713.000	LIFE INSURANCE	18	20	25	25	5	25.00
203-468-714.000	RETIREMENT PLAN CONTRIBUTIONS	1,202	1,235	1,235	1,450	215	17.41
203-468-715.000	DISABILITY INSURANCE	44	55	60	65	10	18.18
203-468-716.000	WORKERS COMPENSATION INSURANCE	478	480	550	680	200	41.67
203-468-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	0	15	0	0	0.00
203-468-740.000	OPERATING SUPPLIES	81	50	200	50	0	0.00
203-468-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	1,400	1,400	1,400	0	0.00
203-468-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-468-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
203-468-940.000	RENTALS - MOTOR POOL EQUIPMENT	10,398	5,500	15,000	5,500	0	0.00
203-468-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		29,371	25,210	35,720	29,425	4,215	16.72

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 469 - DRAINAGE							
203-469-702.401	SALARY - DPW SUPERINTENDENT	1,422	1,465	1,465	1,450	(15)	(1.02)
203-469-703.401	FULL-TIME DPW SPECIALIST WAGES	3,505	8,350	5,000	7,240	(1,110)	(13.29)
203-469-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-469-710.000	FICA PAYROLL TAX	359	770	495	670	(100)	(12.99)
203-469-712.000	HEALTH INSURANCE	625	1,395	1,200	1,730	335	24.01
203-469-713.000	LIFE INSURANCE	7	20	15	15	(5)	(25.00)
203-469-714.000	RETIREMENT PLAN CONTRIBUTIONS	477	900	650	795	(105)	(11.67)
203-469-715.000	DISABILITY INSURANCE	18	45	15	40	(5)	(11.11)
203-469-716.000	WORKERS COMPENSATION INSURANCE	100	130	100	140	10	7.69
203-469-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	15	5	15	0	0.00
203-469-740.000	OPERATING SUPPLIES	670	4,000	2,500	4,000	0	0.00
203-469-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	3,000	1,000	3,000	0	0.00
203-469-820.000	SERVICE AGREEMENTS	502	0	600	500	500	0.00
203-469-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-469-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
203-469-940.000	RENTALS - MOTOR POOL EQUIPMENT	2,084	3,000	2,000	3,000	0	0.00
203-469-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		9,773	23,140	15,045	22,645	(495)	(2.14)
Dept 475 - TRAFFIC SIGNS & SIGNALS							
203-475-702.401	SALARY - DPW SUPERINTENDENT	356	370	370	365	(5)	(1.35)
203-475-703.401	FULL-TIME DPW SPECIALIST WAGES	404	1,760	850	1,390	(370)	(21.02)
203-475-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-475-710.000	FICA PAYROLL TAX	56	170	95	140	(30)	(17.65)
203-475-712.000	HEALTH INSURANCE	196	295	200	360	65	22.03
203-475-713.000	LIFE INSURANCE	1	10	5	10	0	0.00
203-475-714.000	RETIREMENT PLAN CONTRIBUTIONS	75	200	125	165	(35)	(17.50)
203-475-715.000	DISABILITY INSURANCE	3	15	5	15	0	0.00
203-475-716.000	WORKERS COMPENSATION INSURANCE	30	80	60	80	0	0.00
203-475-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	5	0	0	0.00
203-475-740.000	OPERATING SUPPLIES	168	1,000	500	1,000	0	0.00
203-475-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-475-860.000	TRANSPORTATION, LODGING & MEALS	0	15	0	15	0	0.00
203-475-940.000	RENTALS - MOTOR POOL EQUIPMENT	222	700	400	700	0	0.00
203-475-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		1,512	4,615	2,615	4,240	(375)	(8.13)
Dept 478 - WINTER MAINTENANCE							
203-478-702.401	SALARY - DPW SUPERINTENDENT	2,133	2,195	2,195	2,170	(25)	(1.14)
203-478-703.401	FULL-TIME DPW SPECIALIST WAGES	5,665	7,325	6,500	6,625	(700)	(9.56)
203-478-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-478-710.000	FICA PAYROLL TAX	570	750	665	680	(70)	(9.33)
203-478-712.000	HEALTH INSURANCE	1,356	1,225	1,225	1,840	615	50.20
203-478-713.000	LIFE INSURANCE	10	15	15	15	0	0.00
203-478-714.000	RETIREMENT PLAN CONTRIBUTIONS	571	880	870	815	(65)	(7.39)
203-478-715.000	DISABILITY INSURANCE	25	40	35	35	(5)	(12.50)
203-478-716.000	WORKERS COMPENSATION INSURANCE	301	355	300	400	45	12.68
203-478-725.000	EMPLOYEE ASSISTANCE PROGRAM	3	0	5	0	0	0.00
203-478-740.000	OPERATING SUPPLIES	4,992	5,500	5,000	5,500	0	0.00
203-478-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	0	0	0	0	0.00
203-478-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-478-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
203-478-940.000	RENTALS - MOTOR POOL EQUIPMENT	12,442	11,000	6,000	11,000	0	0.00
203-478-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		28,068	29,335	22,810	29,130	(205)	(0.70)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
Dept 483 - ADMINISTRATION							
203-483-702.001	SALARY - CITY MANAGER	4,674	4,810	4,810	5,065	255	5.30
203-483-702.401	SALARY - DPW SUPERINTENDENT	711	735	735	725	(10)	(1.36)
203-483-710.000	FICA PAYROLL TAX	385	435	435	450	15	3.45
203-483-712.000	HEALTH INSURANCE	995	1,040	1,300	1,320	280	26.92
203-483-713.000	LIFE INSURANCE	9	15	10	15	0	0.00
203-483-714.000	RETIREMENT PLAN CONTRIBUTIONS	538	555	555	580	25	4.50
203-483-715.000	DISABILITY INSURANCE	21	25	25	30	5	20.00
203-483-716.000	WORKERS COMPENSATION INSURANCE	43	40	40	50	10	25.00
203-483-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	5	5	5	0	0.00
203-483-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	500	0	500	0	0.00
203-483-803.000	AUDITING SERVICES	450	465	466	790	325	69.89
203-483-804.000	BANKING CHARGES	424	1,300	400	500	(800)	(61.54)
203-483-806.000	COMPUTER SERVICES	0	300	0	300	0	0.00
203-483-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
203-483-820.000	SERVICE AGREEMENTS	0	650	0	650	0	0.00
203-483-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
203-483-850.000	TELEPHONE SERVICE	383	400	380	400	0	0.00
203-483-851.000	POSTAGE	67	0	0	0	0	0.00
203-483-852.000	MISC COMM/INTERNET	236	190	190	190	0	0.00
203-483-860.000	TRANSPORTATION, LODGING & MEALS	0	25	0	25	0	0.00
203-483-900.000	PRINTING & PUBLISHING	0	0	0	0	0	0.00
203-483-931.000	EQUIPMENT REPAIRS	0	0	0	0	0	0.00
203-483-940.000	RENTALS - MOTOR POOL EQUIPMENT	40	150	90	150	0	0.00
203-483-955.000	MEMBERSHIPS / DUES	347	450	350	450	0	0.00
203-483-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
203-483-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	629	720	760	965	245	34.03
Totals for dept 483 - ADMINISTRATION		9,954	12,810	10,551	13,160	350	2.73
Dept 901 - CAPITAL OUTLAY							
203-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
203-901-989.000	STREET REHABILITATION	98,490	639,000	54,000	54,000	(585,000)	(91.55)
Totals for dept 901 - CAPITAL OUTLAY		98,490	639,000	54,000	54,000	(585,000)	(91.55)
TOTAL APPROPRIATIONS		233,097	811,400	204,497	230,655	(580,745)	(71.57)
NET OF REVENUES/APPROPRIATIONS - FUND 203		111,539	(128,380)	134,288	113,045	241,425	(188.05)
BEGINNING FUND BALANCE		90,154	201,698	201,698	335,986	134,288	66.58
ENDING FUND BALANCE		201,693	73,318	335,986	449,031	375,713	512.44

LOCAL STREET FUND 203

ACTIVITIES 464 - 992 2023 - 2024 BUDGET

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

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

DPW superintendent hours allocated:	140
DPW hours allocated:	350
Part-time/Seasonal hours allocated:	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. Annual spot sidewalk repair along streets maintained by this fund is also included. The City will calculate estimates of necessary repairs for each adjoining property involved and will evenly share sidewalk repairs with the property owner. The property owner may also contract the work to be completed, in accordance with City standards, and be reimbursed by the City for half of the expense, not to exceed the City's share in the original estimate.

DPW superintendent hours allocated:	88
DPW hours allocated:	255
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:	445
Part-time/Seasonal hours allocated:	0

LOCAL STREET FUND ACTIVITIES - Cont.

- 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: 235
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: 45
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: 215
Part-time/Seasonal hours allocated: 0

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

DPW superintendent hours allocated: 21

LOCAL STREET FUND ACTIVITIES - Cont.

901 CAPITAL OUTLAY -

Annual surface maintenance program \$54,000

The following streets are slated for maintenance.

- Charles Street
- South Plat Street (partial)
- North Plat Street
- Mitchell Street

Total DPW superintendent hours allocated: 426

Total DPW hours allocated: 1,545

Total Part-time/Seasonal hours allocated: 0

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 448,475	
LOCAL COMMUNITY STABILIZATION AUTHORITY	\$ 43,565	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 34,000	
REVENUES FROM TOWNSHIP	\$ 331,975	
OTHER REVENUE	\$ 99,780	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 910,085</u>	
TOTAL ESTIMATED REVENUES		\$1,867,880

APPROPRIATIONS

POLICE DEPARTMENT	\$ 1,054,690	
FIRE DEPARTMENT	\$ 664,035	
BUILDING INSPECTION DEPARTMENT	\$ 37,760	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 86,110</u>	
TOTAL APPROPRIATIONS		\$1,842,595

(CONTINUED NEXT PAGE)

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET (CONTINUED)

NET CHANGES IN FUND BALANCES	\$ 25,285
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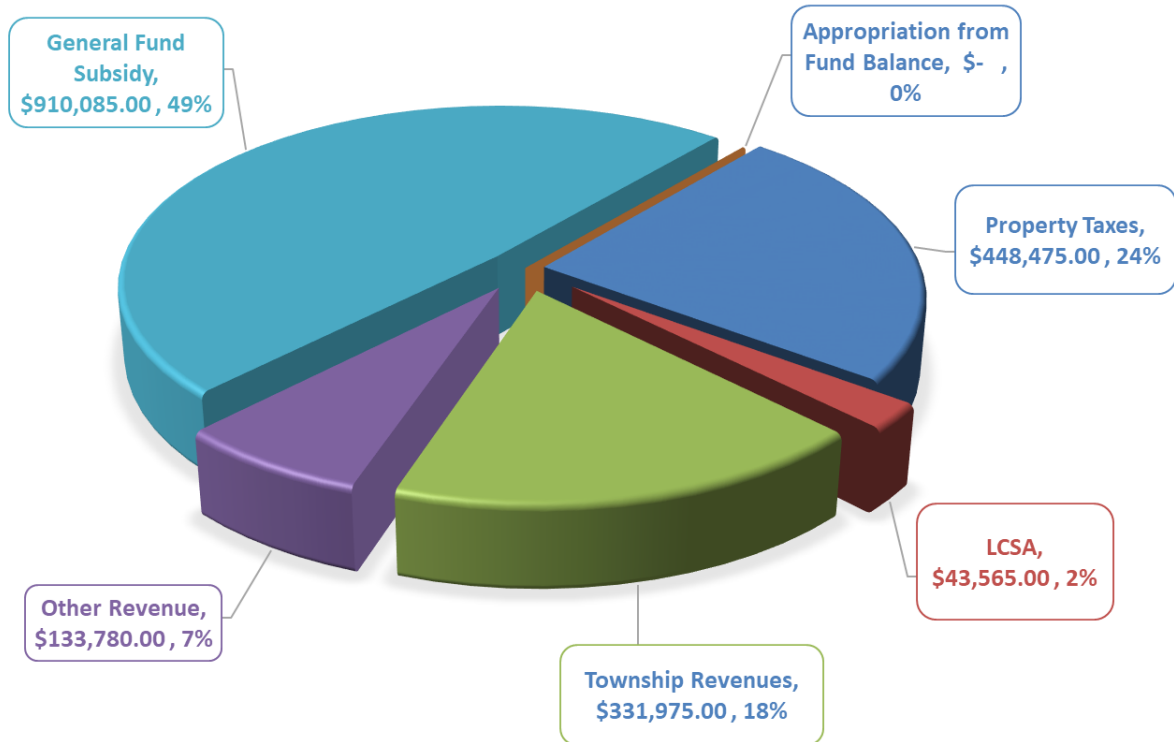
PROJECTED BEGINNING FUND BALANCES

FUND BALANCE - RESTRICTED	\$ 268,303	
FUND BALANCE RESTRICTED – PD 302 TRAINING	\$ 1,584	
FUND BALANCE RESTRICTED - BUILDING AUTHORITY	\$ 0	
<u>FUND BALANCE RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 269,887

PROJECTED ENDING FUND BALANCES

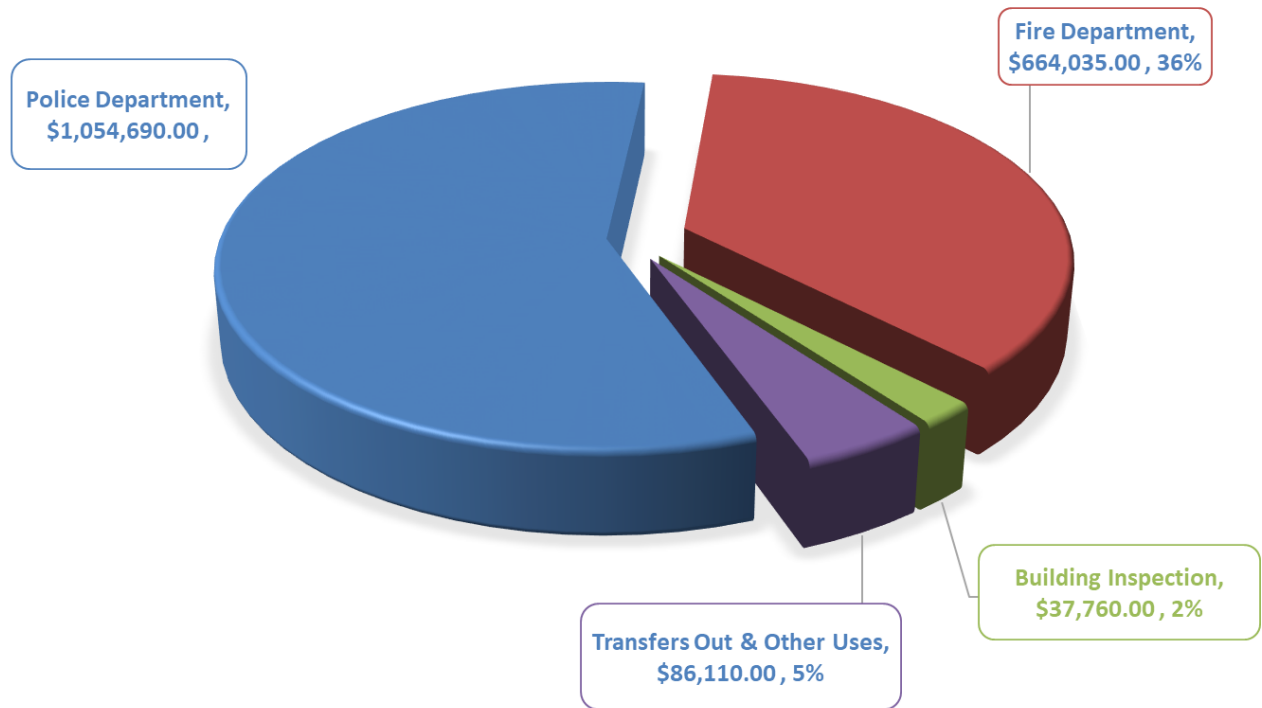
FUND BALANCE - RESTRICTED	\$ 293,338	
FUND BALANCE RESTRICTED – PD 302 TRAINING	\$ 1,834	
FUND BALANCE RESTRICTED - BUILDING AUTHORITY	\$ 0	
<u>FUND BALANCE RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 295,172

CITY OF OTSEGO PUBLIC SAFETY FUND REVENUE PROJECTION



The City of Otsego Public Safety Fund Revenue Projection shows that the new Public Safety millage will support 24 percent of the annual revenues. The Public Safety Fund could not operate without the subsidy from the General Fund which amounts to 49 percent of the annual funds needed.

CITY OF OTSEGO PUBLIC SAFETY FUND APPROPRIATIONS



The Public Safety Appropriations pie graph shows each activity's respective share of appropriations. The police department is largest and comprises 65 percent of this fund's appropriations for the year. Transfers Out identifies monies placed into capital outlay (sinking) funds to be used in the future for building repair (or improvements) and equipment purchases over the \$5,000.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
205-000-402.000	REAL PROPERTY TAXES	173,514	180,845	180,675	421,020	240,175	132.81
205-000-410.000	PERSONAL PROPERTY TAXES	7,725	8,680	8,675	15,310	6,630	76.38
205-000-411.000	PRIOR YEAR REAL PROPERTY TAXES	(28)	0	(35)	0	0	0.00
205-000-412.000	PRIOR YEAR REAL PROPERTY TAXES	0	0	0	0	0	0.00
205-000-437.100	IFT REAL PROPERTY TAXES	5,201	5,260	5,255	11,795	6,535	124.24
205-000-437.200	IFT PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
205-000-445.000	PENALTIES & INTEREST ON TAXES	335	350	375	350	0	0.00
205-000-490.000	OLD ACCT - BUILDING PERMITS	20,057	0	0	0	0	0.00
205-000-491.000	OLD ACCT - ELECTRICAL PERMITS	4,578	0	0	0	0	0.00
205-000-492.000	OLD ACCT - MECHANICAL & PLUMBING PI	5,437	0	0	0	0	0.00
205-000-496.000	POLICE DEPT PERMITS	0	0	0	0	0	0.00
205-000-505.301	FEDERAL PUBLIC SAFETY GRANTS - POLICI	0	0	2,225	0	0	0.00
205-000-505.336	FEDERAL PUBLIC SAFETY GRANTS - FIRE	0	0	0	0	0	0.00
205-000-528.000	FEDERAL GRANTS - OTHER	0	0	0	0	0	0.00
205-000-543.000	STATE GRANTS - PUBLIC SAFETY	0	0	0	0	0	0.00
205-000-543.001	STATE GRANTS - LIQUOR LICENSES	3,658	3,800	3,145	3,800	0	0.00
205-000-543.302	STATE GRANTS - PD TRAINING ACT 302	757	1,000	1,500	1,500	500	50.00
205-000-543.336	STATE GRANTS - FIRE DEPT.	0	0	2,460	0	0	0.00
205-000-573.000	LOCAL COMM STABILIZATION SHARE	43,627	43,945	43,945	43,565	(380)	(0.86)
205-000-574.002	STATE SHARED REVENUE - CVTRS/STATUT	0	0	0	3,980	3,980	0.00
205-000-582.000	CONTRIBUTIONS FROM TOWNSHIP	0	0	0	0	0	0.00
205-000-582.001	FIRE SERVICE CONTRACT - TWP	95,465	120,000	105,000	230,300	110,300	91.92
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	81,742	70,000	79,000	101,675	31,675	45.25
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	0	(1,500)	(100.00)
205-000-584.000	CONTRIBUTIONS - OTSEGO PUBLIC SCHOI	0	0	39,880	60,000	60,000	0.00
205-000-626.301	POLICE DEPT SERVICES	977	2,100	1,400	1,500	(600)	(28.57)
205-000-626.336	FIRE DEPT SERVICES	19,101	20,000	5,900	15,000	(5,000)	(25.00)
205-000-627.001	BUILDING INSPECTION FEES	0	22,000	8,000	20,000	(2,000)	(9.09)
205-000-627.002	ELECTRICAL INSPECTION FEES	0	5,500	5,000	7,000	1,500	27.27
205-000-627.003	MECHANICAL/PLUMBING INSPECTION FE	0	5,500	8,000	7,000	1,500	27.27
205-000-656.000	POLICE FINES	4,288	10,000	2,800	3,000	(7,000)	(70.00)
205-000-659.000	FORFEITED PROPERTY	0	0	0	0	0	0.00
205-000-665.000	INTEREST	547	500	7,600	6,000	5,500	1,100.00
205-000-674.301	CONTRIBUTIONS TO POLICE DEPT	0	0	0	0	0	0.00
205-000-674.336	CONTRIBUTIONS TO FIRE DEPT	0	5,000	5,000	0	(5,000)	(100.00)
205-000-684.000	MISCELLANEOUS REVENUE	0	0	10	0	0	0.00
205-000-687.000	REFUNDS/REBATES	7,680	0	5,150	5,000	5,000	0.00
205-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
205-000-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT.	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		474,661	505,980	520,960	957,795	451,815	89.30

PUBLIC SAFETY FUND 205

REVENUE ACCOUNTS

ACTIVITY 000

2023 - 2024 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a public safety millage of 1.8442 mills. Voters approved the levy of up to 2.0000 mills in August of 2016. The millage runs for ten years (Tax Years 2017 through 2026). The maximum allowed has been reduced by the Headlee Amendment to the State Constitution and can only be restored by voter approval.

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

<u>AD VALOREM</u> <u>PARCELS</u>	<u>TAXABLE</u> <u>VALUE</u>	<u>INDUSTRIAL</u> <u>TAX ABATMENTS</u>	<u>TAXABLE</u> <u>VALUE</u>
Real Property	\$ 106,213,130	IFT - Real Rehab	\$ 169,036 (Frozen TV, full millage)
Personal Property	\$ 3,827,600	IFT - Real New	\$ 5,729,136 (1/2 millage rate)
Total Ad Valorem	\$ 110,040,730	Total IFTs	\$ 5,898,172
Effective Taxable Value at full rate:		\$ 113,074,334	

402.000 REAL PROPERTY TAXES - tax revenues based upon the available ad valorem real property taxable value and the public safety millage rate.

410.000 PERSONAL PROPERTY TAXES - tax revenues based upon the available ad valorem personal property taxable value and the public safety millage rate.

411.000 PRIOR YEAR REAL PROPERTY TAXES - reflects public safety 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.

412.000 PRIOR YEAR PERSONAL PROPERTY TAXES - reflects public safety 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.

437.100 IFT REAL PROPERTY TAXES - tax revenues based upon the available tax abated real property taxable value and one-half of the public safety rate.

- 437.200 IFT PERSONAL PROPERTY TAXES - tax revenues based upon the available tax abated personal property taxable value and one-half of the public safety millage rate.
- 445.000 INTEREST & PENALTY FEES – interest is collected on delinquent taxes (1/2% monthly interest penalty on delinquent City taxes).
- 490.000 BUILDING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 491.000 ELECTRICAL PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 492.000 MECHANICAL/PLUMBING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 496.000 POLICE DEPT ISSUED PERMITS - records permit revenues for handgun purchases, etc.
- 505.301 FEDERAL PUBLIC SAFETY GRANTS - POLICE - identifies grants received from the federal government for police department safety related programs and/or equipment.
- 505.336 FEDERAL PUBLIC SAFETY GRANTS - FIRE - identifies grants received from the federal government for fire department related safety programs and/or equipment.
- 528.000 FEDERAL GRANTS – OTHER – during fiscal 2020-2021, the City received funds through the State as part of the federal Covid-19 Pandemic relief acts.
- 543.000 STATE GRANTS - PUBLIC SAFETY - identifies grants received from the State of Michigan for safety programs and/or equipment.
- 543.001 LIQUOR LICENSES - state liquor license renewal revenue.
- 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.
- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.

- 574.002 STATE SHARED REVENUE – CVTRS – State revenue sharing beginning in the 2023-2024 fiscal year.
- 582.000 CONTRIBUTIONS FROM TOWNSHIP – records other contributions from Otsego Township towards public safety activities.
- 582.001 FIRE SERVICE CONTRACT - TWP - covers the following costs per calendar year: rent of Fire Hall - \$3,000, maintenance of Township Fire Trucks, and one-half of utilities, joint operating costs, equipment purchases and general maintenance and improvements to the Fire Hall.
- 582.002 FIREFIGHTER FEES-TOWNSHIP - reimbursement by Otsego Township for firefighter wages resulting from Township fires and rescues.
- 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.
- 627.001 BUILDING INSPECTION FEES - fees vary depending on the project. See the current schedule of fees for rates.
- 627.002 ELECTRICAL INSPECTION FEES - fees vary depending on the project. See the current schedule of fees for rates.
- 627.003 MECHANICAL INSPECTION FEES - fees vary depending on the project. See the current schedule of fees for rates.
- 656.000 POLICE FINES - reimbursements from Allegan County for ordinance and civil infraction fines.
- 659.000 FORFEITED PROPERTY – records cash and/or cash equivalents of forfeited or seized property.
- 665.000 INTEREST – records interest earned on deposits and investments.
- 674.301 CONTRIBUTIONS TO POLICE DEPARTMENT - identifies donations made for the purchase of police equipment.

674.336 CONTRIBUTIONS TO FIRE DEPARTMENT - identifies donations made for the purchase of fire equipment.

684.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
205-931-693.301	SALE OF CAPITAL ASSETS - POLICE DEPT	525	0	0	0	0	0.00
205-931-693.336	SALE OF CAPITAL ASSETS - FIRE DEPT	0	0	1,500	0	0	0.00
205-931-698.000	BOND OR INSURANCE RECOVERIES	42	0	0	0	0	0.00
205-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	966,205	860,000	860,000	910,085	50,085	5.82
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		966,772	860,000	861,500	910,085	50,085	5.82
TOTAL ESTIMATED REVENUES		1,441,433	1,365,980	1,382,460	1,867,880	501,900	36.74

PUBLIC SAFETY FUND 205

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

693.301 SALE OF CAPITAL ASSETS – POLICE DEPT – records revenues received the sale of assets owned by the police department.

693.336 SALE OF CAPITAL ASSETS – FIRE DEPARTMENT – records revenues received the sale of assets owned by the fire department.

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
205-301-702.001	SALARY - CITY MANAGER	4,673	4,810	4,810	5,065	255	5.30
205-301-702.202	SALARY - POLICE CHIEF	81,963	84,215	84,215	88,215	4,000	4.75
205-301-702.401	SALARY - DPW SUPERINTENDENT	356	370	370	365	(5)	(1.35)
205-301-703.001	FULL-TIME CLERICAL WAGES	46,595	51,600	51,600	54,180	2,580	5.00
205-301-703.202	FULL-TIME DETECTIVE WAGES	78,756	81,685	79,000	85,720	4,035	4.94
205-301-703.204	FULL-TIME POLICE OFFICER WAGES	383,638	407,650	405,000	416,265	8,615	2.11
205-301-703.205	FULL TIME SEASONAL/TEMP POLICE OFFI	0	0	0	49,600	49,600	0.00
205-301-703.401	FULL-TIME DPW SPECIALIST WAGES	2,167	5,130	2,300	5,085	(45)	(0.88)
205-301-704.004	PART-TIME CUSTODIAN WAGES	5,233	5,910	5,910	6,200	290	4.91
205-301-704.201	PART-TIME POLICE OFFICER WAGES	0	0	0	0	0	0.00
205-301-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
205-301-710.000	FICA PAYROLL TAX	44,504	50,045	48,440	54,370	4,325	8.64
205-301-712.000	HEALTH INSURANCE	70,194	70,460	77,000	82,210	11,750	16.68
205-301-713.000	LIFE INSURANCE	671	805	750	900	95	11.80
205-301-714.000	RETIREMENT PLAN CONTRIBUTIONS	49,598	57,650	57,000	64,345	6,695	11.61
205-301-715.000	DISABILITY INSURANCE	1,848	2,365	2,100	2,640	275	11.63
205-301-716.000	WORKERS COMPENSATION INSURANCE	9,124	8,185	9,300	11,015	2,830	34.58
205-301-724.000	CELL PHONE ALLOWANCE	861	900	900	900	0	0.00
205-301-725.000	EMPLOYEE ASSISTANCE PROGRAM	162	165	200	200	35	21.21
205-301-727.000	OFFICE SUPPLIES	1,431	1,500	1,000	1,500	0	0.00
205-301-740.000	OPERATING SUPPLIES	3,831	3,500	3,000	3,500	0	0.00
205-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	250	0	250	0	0.00
205-301-740.659	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-750.000	SUPPLIES - LANDSCAPING	0	100	0	100	0	0.00
205-301-758.000	DIESEL FUEL PURCHASES	0	50	0	50	0	0.00
205-301-759.000	GASOLINE PURCHASES	15,658	11,000	12,000	12,000	1,000	9.09
205-301-760.000	MINOR EQUIPMENT PURCHASES	2,039	7,000	8,600	9,500	2,500	35.71
205-301-760.659	MINOR EQUIP PURCHASE - DRUG ENFOR	0	0	0	0	0	0.00
205-301-767.000	CLOTHING & UNIFORM PURCHASES	3,346	4,500	2,500	7,000	2,500	55.56
205-301-767.002	UNIFORM CLEANING & REPAIR	1,850	1,500	1,500	2,000	500	33.33
205-301-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	69	2,500	150	2,500	0	0.00
205-301-803.000	AUDITING SERVICES	1,500	1,525	1,500	1,575	50	3.28
205-301-804.000	BANKING CHARGES	1,414	1,450	1,100	1,450	0	0.00
205-301-806.000	COMPUTER SERVICES	3,233	3,500	2,700	3,500	0	0.00
205-301-810.000	LEGAL SERVICES	2,146	9,000	1,800	7,000	(2,000)	(22.22)
205-301-811.000	MEDICAL EXAMS & SERVICES	681	750	750	750	0	0.00
205-301-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
205-301-815.000	WITNESS FEES	0	0	0	0	0	0.00
205-301-820.000	SERVICE AGREEMENTS	4,554	5,200	5,200	5,200	0	0.00
205-301-821.000	LAWN MAINTENANCE SERVICES	1,355	900	900	910	10	1.11
205-301-842.000	UNEMPLOYMENT CLAIMS	4,525	0	0	0	0	0.00
205-301-850.000	TELEPHONE SERVICE	3,652	3,700	3,600	3,700	0	0.00
205-301-851.000	POSTAGE	170	375	150	375	0	0.00
205-301-852.000	MISC COMM/INTERNET	1,540	1,450	1,560	1,450	0	0.00
205-301-860.000	TRANSPORTATION, LODGING & MEALS	24	2,000	1,000	2,000	0	0.00
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	500	500	0.00
205-301-900.000	PRINTING & PUBLISHING	93	0	175	0	0	0.00
205-301-902.000	COPY CHARGES	1,366	1,500	1,300	1,500	0	0.00
205-301-921.000	SEWER UTILITY	1,673	1,600	1,600	1,600	0	0.00
205-301-922.000	WATER UTILITY	700	1,025	800	1,025	0	0.00
205-301-924.000	ELECTRIC UTILITY	7,444	10,000	8,000	10,000	0	0.00
205-301-925.000	NATURAL GAS/PROPANE UTILITY	1,290	1,500	1,400	1,500	0	0.00
205-301-930.000	LAND & BUILDING REPAIRS	2,710	7,000	1,800	2,500	(4,500)	(64.29)
205-301-931.000	EQUIPMENT REPAIRS	1,129	4,000	2,000	4,000	0	0.00
205-301-932.000	VEHICLE REPAIRS	16,613	7,500	15,000	9,000	1,500	20.00
205-301-940.000	RENTALS - MOTOR POOL EQUIPMENT	569	1,000	300	1,000	0	0.00
205-301-955.000	MEMBERSHIPS / DUES	826	700	910	900	200	28.57
205-301-956.000	CONFERENCES & TRAINING PROGRAMS	489	3,000	700	3,000	0	0.00
205-301-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
205-301-956.302	TRAINING - STATE FUNDED	420	1,000	500	1,000	0	0.00
205-301-956.659	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-958.000	SUBSCRIPTIONS & PUBLICATIONS	0	300	400	300	0	0.00
205-301-959.002	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
205-301-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	10,863	13,080	15,695	23,280	10,200	77.98
Totals for dept 301 - POLICE DEPARTMENT		879,546	946,900	928,485	1,054,690	107,790	11.38

PUBLIC SAFETY FUND 205

POLICE DEPARTMENT

ACTIVITY 301

2023 - 2024 BUDGET

- 702.001 SALARY - CITY MANAGER – provides five percent of the city manager's salary.
- 702.202 SALARY – POLICE CHIEF – provides the police chief's salary.
- 702.401 SALARY - DPW SUPERINTENDENT- provides one-half percent (10 hours) of the DPW superintendent's salary for building and grounds maintenance.
- 703.001 FULL-TIME CLERICAL WAGES – provides 95 percent of the Police Secretary/Deputy City Clerk's wages, including 30 hours of overtime.
- 703.202 FULL-TIME DETECTIVE WAGES - provides wages for a detective, including 80 hours of overtime.
- 703.204 FULL-TIME POLICE OFFICER WAGES – provides wages for five full-time police officers together with 625 hours of overtime wages.
- 703.205 FULL-TIME SEASONAL/TEMPORARY POLICE OFFICER – provides wages for a seasonal school resource officer beginning in the 2023-2024 fiscal year.
- 703.401 FULL-TIME DPW SPECIALIST WAGES- provides 165 hours of labor for building and grounds maintenance.
- 704.004 PART-TIME CUSTODIAN WAGES- provides an estimated 37 percent of the facilities specialist's wages.
- 704.201 PART-TIME POLICE OFFICER WAGES - provides 0 hours of wages.
- 704.401 PART-TIME & SEASONAL DPW WAGES- provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.
- 712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

724.000 CELL PHONE ALLOWANCE – the City provides officers \$15 monthly towards their cell phones so as to communicate with them in the field.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

727.000 OFFICE SUPPLIES - provides general office supplies.

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.

740.659 SUPPLIES - DRUG ENFORCEMENT - provides training and other supplies involved with drug enforcement operations from confiscated monies.

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

758.000 DIESEL FUEL PURCHASES – provides diesel fuel for police department vehicles and equipment.

759.000 GASOLINE PURCHASES – provides gasoline for police department vehicles and equipment.

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

- 760.659 MINOR EQUIPMENT PURCHASES - DRUG ENFORCEMENT - provides equipment purchases involved with drug enforcement operations from confiscated monies.
- 767.000 CLOTHING & 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.
- 767.002 UNIFORM CLEANING & REPAIR- uniform cleaning allowance for each police officer as specified by union contract.
- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides for special services to the department.
- 803.000 AUDITING SERVICES – provides ten percent of the annual audit fee by an independent certified public accounting firm.
- 804.000 BANKING CHARGES – reflects a portion of bank service charges.
- 806.000 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.
- 810.000 LEGAL SERVICES- counsel for criminal and civil work. Also includes services of a labor attorney for union contract negotiation.
- 811.000 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.
- 812.000 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 815.000 WITNESS FEES - reimbursement to witness' for their time and mileage when called in to testify on city ordinance cases.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 821.000 LAWN MAINTENANCE SERVICES – provides annual lawn and sprinkler service.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

- 850.000 TELEPHONE SERVICE - regular departmental telephone service and charges to forward after hours call to Allegan County Central Dispatch.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 885.000 COMMUNITY SAFETY PROGRAMS - expense to promote and administer neighborhood watch and child watch safety programs.
- 900.000 PRINTING & PUBLISHING - used to promote open positions, auctions, etc.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 921.000 SEWER UTILITY – records municipal sewer utility expense.
- 922.000 WATER UTILITY – records municipal water utility expense.
- 924.000 ELECTRIC UTILITY - records electric utility expense.
- 925.000 NATURAL GAS - records natural gas utility expense.
- 930.000 LAND & BUILDING REPAIRS- provides miscellaneous maintenance services, including climate control systems, elevator and sprinkler system maintenance.
- 931.000 EQUIPMENT REPAIRS – provides repair and general maintenance to office equipment, radios, weapons, etc.
- 932.000 VEHICLE REPAIRS- provides repairs, replacement parts and car washes for patrol vehicles.
- 940.000 RENTALS - MOTOR POOL EQUIPMENT - state established rates are charged for equipment used to maintain the building and grounds by Department of Public Works.
- 955.000 MEMBERSHIPS / DUES - memberships in the Michigan Association of Chiefs of Police and the West Michigan Chiefs Association.

- 956.000 TRAINING & EDUCATIONAL PROGRAMS - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities. To comply with Public Act 302 of 1982 funding restrictions, this budget must be \$500 or more (the amount budgeted during fiscal year 1982-1983).
- 956.001 TUITION REIMBURSEMENT - 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.
- 956.659 TRAINING - DRUG ENFORCEMENT - records specific drug enforcement training activities. These may be funded by drug forfeiture monies.
- 958.000 SUBSCRIPTIONS- provides criminal procedure books, telephone/address cross directories, and legal updates for the department.
- 959.002 STATE & FEDERAL FINES & PENALTIES – records fines or penalties assessed for violations of federal or state regulations. While the City makes every possible effort to be in compliance, occasionally situations arise where there is a violation and a penalty to be paid.
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
205-336-702.001	SALARY - CITY MANAGER	4,673	4,810	4,810	5,065	255	5.30
205-336-702.401	SALARY - DPW SUPERINTENDENT	356	370	355	365	(5)	(1.35)
205-336-703.304	FULL-TIME FIREFIGHTER	57,832	58,495	34,845	170,355	111,860	191.23
205-336-703.401	FULL-TIME DPW SPECIALIST WAGES	1,196	1,760	360	1,235	(525)	(29.83)
205-336-704.004	PART-TIME CUSTODIAN WAGES	1,361	1,600	1,600	1,675	75	4.69
205-336-704.301	PT FIREFIGHTER OFFICER COMPENSATIO	27,821	32,000	37,215	35,000	3,000	9.38
205-336-704.302	PT FIREFIGHTER WAGES - SHARED	1,824	1,850	38,000	1,900	50	2.70
205-336-704.303	PT FIREFIGHTER WAGES - DRILLS & TRAIN	17,088	17,000	16,000	20,000	3,000	17.65
205-336-704.304	PT FIREFIGHTER WAGES - EMERGENCY ST.	0	0	0	0	0	0.00
205-336-704.305	PT FIREFIGHTER WAGES - CERTIFICATION	2,750	6,000	1,500	6,000	0	0.00
205-336-704.306	PT FIREFIGHTER WAGES - CITY FIRES	15,900	17,670	15,000	20,000	2,330	13.19
205-336-704.307	PT FIREFIGHTER WAGES - CITY MEDICALS	27,028	30,155	26,035	32,000	1,845	6.12
205-336-704.309	PT FIREFIGHTER WAGES - TOWNSHIP FIR	20,530	20,815	20,000	26,000	5,185	24.91
205-336-704.310	PT FIREFIGHTER WAGES - TOWNSHIP MEI	30,912	34,225	34,185	37,000	2,775	8.11
205-336-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
205-336-710.000	FICA PAYROLL TAX	15,978	17,695	17,590	26,635	8,940	50.52
205-336-712.000	HEALTH INSURANCE	1,057	1,335	5,060	67,250	65,915	4,937.45
205-336-713.000	LIFE INSURANCE	100	115	100	305	190	165.22
205-336-714.000	RETIREMENT PLAN CONTRIBUTIONS	6,139	6,350	5,000	17,160	10,810	170.24
205-336-715.000	DISABILITY INSURANCE	236	270	250	710	440	162.96
205-336-716.000	WORKERS COMPENSATION INSURANCE	94	110	100	120	10	9.09
205-336-716.336	WORKERS COMP INS - FIREFIGHTERS	7,705	7,240	7,800	12,455	5,215	72.03
205-336-725.000	EMPLOYEE ASSISTANCE PROGRAM	824	825	1,000	900	75	9.09
205-336-727.000	OFFICE SUPPLIES	906	1,000	1,000	3,500	2,500	250.00
205-336-740.000	OPERATING SUPPLIES	1,204	2,000	1,500	2,000	0	0.00
205-336-740.001	RESCUE UNIT SUPPLIES	2,168	2,000	2,000	2,500	500	25.00
205-336-740.002	SUPPLIES - TRAINING CLASSES	0	500	250	0	(500)	(100.00)
205-336-750.000	SUPPLIES - LANDSCAPING	0	0	0	0	0	0.00
205-336-758.000	DIESEL FUEL PURCHASES	2,438	1,600	3,300	2,750	1,150	71.88
205-336-759.000	GASOLINE PURCHASES	2,546	2,000	3,300	3,000	1,000	50.00
205-336-760.000	MINOR EQUIPMENT PURCHASES	13,264	35,000	35,000	35,000	0	0.00
205-336-767.000	CLOTHING & UNIFORM PURCHASES	1,714	2,500	1,500	2,500	0	0.00
205-336-767.002	UNIFORM CLEANING & REPAIR	60	100	50	100	0	0.00
205-336-801.000	PROFESSIONAL & CONTRACTUAL SERVICI	35	500	150	0	(500)	(100.00)
205-336-801.011	TRAINING INSTRUCTOR SERVICES	6,196	10,000	0	6,000	(4,000)	(40.00)
205-336-803.000	AUDITING SERVICES	1,500	1,525	1,500	1,575	50	3.28
205-336-804.000	BANKING CHARGES	1,414	1,400	1,100	1,400	0	0.00
205-336-806.000	COMPUTER SERVICES	554	400	300	400	0	0.00
205-336-810.000	LEGAL SERVICES	0	500	0	0	(500)	(100.00)
205-336-811.000	MEDICAL EXAMS & SERVICES	3,669	2,500	0	2,500	0	0.00
205-336-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
205-336-820.000	SERVICE AGREEMENTS	13,078	15,000	16,000	30,000	15,000	100.00
205-336-821.000	LAWN MAINTENANCE SERVICES	680	700	700	715	15	2.14
205-336-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
205-336-850.000	TELEPHONE SERVICE	1,055	1,100	1,060	1,300	200	18.18
205-336-851.000	POSTAGE	57	150	100	175	25	16.67
205-336-852.000	MISC COMM/INTERNET	1,300	1,400	1,350	1,500	100	7.14
205-336-860.000	TRANSPORTATION, LODGING & MEALS	339	1,000	500	1,000	0	0.00
205-336-900.000	PRINTING & PUBLISHING	0	200	125	300	100	50.00
205-336-921.000	SEWER UTILITY	1,058	1,000	1,035	1,000	0	0.00
205-336-922.000	WATER UTILITY	436	480	410	480	0	0.00
205-336-924.000	ELECTRIC UTILITY	6,469	6,100	5,300	6,100	0	0.00
205-336-925.000	NATURAL GAS/PROPANE UTILITY	4,970	4,100	5,000	4,100	0	0.00
205-336-930.000	LAND & BUILDING REPAIRS	1,153	3,000	1,100	3,000	0	0.00
205-336-931.000	EQUIPMENT REPAIRS	21,741	25,000	25,000	35,000	10,000	40.00
205-336-940.000	RENTALS - MOTOR POOL EQUIPMENT	211	200	50	200	0	0.00
205-336-940.591	RENTALS - FIRE HYDRANTS	7,280	7,280	7,280	0	(7,280)	(100.00)
205-336-955.000	MEMBERSHIPS / DUES	75	400	100	400	0	0.00
205-336-956.000	CONFERENCES & TRAINING PROGRAMS	5,774	7,500	1,500	7,500	0	0.00
205-336-959.002	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
205-336-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	12,442	14,695	17,400	25,910	11,215	76.32
Totals for dept 336 - FIRE DEPARTMENT		357,190	413,520	401,765	664,035	250,515	60.58

PUBLIC SAFETY FUND 205

FIRE DEPARTMENT

ACTIVITY 336

2023 - 2024 BUDGET

- 702.001 SALARY - CITY MANAGER – provides five percent of the city manager's salary.
- 702.401 SALARY - DPW SUPERINTENDENT- provides one-half percent (10 hours) of the DPW superintendent's salary for building and grounds maintenance.
- 703.304 FULL-TIME FIREFIGHTER WAGES – provides wages for three full-time firefighter to primarily respond to medical calls during the day when it is more difficult to have other firefighters respond.
- 703.401 FULL-TIME DPW SPECIALIST WAGES- provides 40 hours of DPW service to the department.
- 704.004 PART-TIME CUSTODIAN WAGES- provides an estimated 10 percent of the Facilities Specialist's wages.
- 704.301 PT FIRE OFFICER COMPENSATION - provides monthly payments to officers for extra time served in departmental administration.
- 704.302 PT FIREFIGHTER WAGES - SHARED - provides payment to firefighters for time worked on activities shared between the City and Township, such as jointly owned equipment and hall maintenance.
- 704.303 PT FIREFIGHTER WAGES - DRILLS & TRAINING - provides for wages to attend drills and other training functions.
- 704.304 PT FIREFIGHTER WAGES - EMERGENCY STANDBY - 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.
- 704.305 PT FIREFIGHTER 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 \$250 per course for taking the initiative to expand their qualifications.
- 704.306 PT FIREFIGHTER WAGES - CITY FIRES - provides for wages for responses to fire calls and wash downs.

- 704.307 PT FIREFIGHTER WAGES - CITY MEDICALS - provides for wages for responses to medical calls as first responders.
- 704.309 PT FIREFIGHTER WAGES - TOWNSHIP FIRES - provides for wages for responses to Otsego Township fire calls and wash downs.
- 704.310 PT FIREFIGHTER WAGES - TOWNSHIP MEDICAL FIRST RESPONDER - provides for wages for responses to Otsego Township medical calls as first responders.
- 704.401 PART-TIME & SEASONAL DPW WAGES- provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.
- 712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.
- 713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.
- 714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.
- 715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.
- 716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.
- 716.336 WORKERS COMPENSATION INSURANCE - FIREFIGHTERS – reflects the City’s payment of workers’ compensation insurance for firefighters which provides benefits to employees injured on the job.
- 725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.
- 727.000 OFFICE SUPPLIES - provides general office supplies.

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.

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

758.000 DIESEL FUEL PURCHASES – provides diesel fuel for fire department vehicles and equipment.

759.000 GASOLINE PURCHASES – 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).

767.000 CLOTHING & UNIFORM PURCHASES- provides the purchase of dress uniforms.

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES – reflects non-recurring service(s).

801.011 TRAINING INSTRUCTOR SERVICES - records instructor fees for in-house training. Fees received from other departments attending are recorded in account 205-000-582.004.

803.000 AUDITING SERVICES – provides ten percent of the annual audit fee by an independent certified public accounting firm.

804.000 BANKING CHARGES – reflects a portion of bank service charges.

806.000 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.

810.000 LEGAL SERVICES– provides legal services for this activity.

811.000 MEDICAL EXAMS & SERVICES – provides new-hire exams, inoculations and injury care.

- 812.000 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements. Included are annual required testing of the department's equipment, such as air-packs, ladders, pumps, and front-line fire apparatus and weed control for the facility.
- 821.000 LAWN MAINTENANCE SERVICES – provides annual lawn and sprinkler service.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE – provides telephone service to the department.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - provides notices in local papers for activities and position openings.
- 921.000 SEWER UTILITY – records municipal sewer utility expense.
- 922.000 WATER UTILITY – records municipal water utility expense.
- 924.000 ELECTRIC UTILITY - records electric utility expense.
- 925.000 NATURAL GAS - records natural gas utility expense.
- 930.000 LAND & BUILDING REPAIRS- provides miscellaneous maintenance services, including climate control systems and sprinkler system maintenance.
- 931.000 EQUIPMENT REPAIRS - this account provides maintenance and repairs to the command car and jointly owned fire trucks and equipment.
- 940.000 RENTALS - MOTOR POOL EQUIPMENT - state established rental rates are charged here for equipment used to maintain the fire hall and grounds (i.e. trucks, lawn mowers, etc.).

940.591 RENTALS – FIRE HYDRANTS - reimburses the Water Fund for annual use of the City's hydrants based upon 168 hydrants at \$35 each.

955.000 MEMBERSHIPS / DUES - provides membership to the Michigan Association of Fire Chiefs.

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
205-371-702.002	SALARY - CITY CLERK	3,340	3,425	3,425	3,595	170	4.96
205-371-704.007	PART-TIME BUILDING INSPECTOR WAGES	0	0	0	0	0	0.00
205-371-704.008	PART-TIME ELECTRICAL INSPECTOR WAGI	0	0	0	0	0	0.00
205-371-704.203	PART-TIME CODE ENFORCEMENT OFFICEI	0	0	0	0	0	0.00
205-371-710.000	FICA PAYROLL TAX	230	270	270	275	5	1.85
205-371-712.000	HEALTH INSURANCE	812	850	900	895	45	5.29
205-371-713.000	LIFE INSURANCE	6	10	10	10	0	0.00
205-371-714.000	RETIREMENT PLAN CONTRIBUTIONS	325	335	345	355	20	5.97
205-371-715.000	DISABILITY INSURANCE	13	15	15	15	0	0.00
205-371-716.000	WORKERS COMPENSATION INSURANCE	9	10	10	10	0	0.00
205-371-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
205-371-727.000	OFFICE SUPPLIES	0	200	0	200	0	0.00
205-371-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
205-371-808.001	CONTRACTS - BUILDING INSPECTION	19,051	20,000	7,200	18,000	(2,000)	(10.00)
205-371-808.002	CONTRACTS - ELECTRICAL INPSECTION	4,120	5,000	4,500	6,300	1,300	26.00
205-371-808.003	CONTRACTS - MECH/PLUMBING INPSECT	4,893	5,000	7,200	6,300	1,300	26.00
205-371-810.000	LEGAL SERVICES	0	1,000	0	1,000	0	0.00
205-371-820.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
205-371-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
205-371-850.000	TELEPHONE SERVICE	18	20	20	20	0	0.00
205-371-851.000	POSTAGE	28	450	0	450	0	0.00
205-371-852.000	MISC COMM/INTERNET	37	30	40	30	0	0.00
205-371-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
205-371-900.000	PRINTING & 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	PROPERTY, LIABILITY & FLEET INSURANCE	31	35	40	50	15	42.86
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		32,914	36,905	23,980	37,760	855	2.32

PUBLIC SAFETY FUND 205

BUILDING INSPECTION

ACTIVITY 371

2023 - 2024 BUDGET

- 702.002 SALARY – CITY CLERK – provides five percent of the city clerk's salary.
- 704.007 PART TIME BUILDING INSPECTOR WAGES - provides for the wages of a part-time building inspector.
- 704.008 PART-TIME ELECTRICAL INSPECTOR WAGES - provides for the wages of a part-time electrical inspector.
- 704.203 PART-TIME CODE ENFORCEMENT OFFICER WAGES - provides for a part-time code enforcement official.
- 710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.
- 712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.
- 713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.
- 714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.
- 715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.
- 716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.
- 725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.
- 727.000 OFFICE SUPPLIES - provides general office supplies.

- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 808.001 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.
- 808.002 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.
- 808.003 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.
- 810.000 LEGAL SERVICES- provides legal services for this activity.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE – provides telephone service for this department.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - provides for the publishing of activity related notices.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 955.000 MEMBERSHIPS / DUES -
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 205 - PUBLIC SAFETY FUND
APPROPRIATIONS
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
205-966-995.401	TRANSFER TO CAPITAL PROJECTS FUND	18,555	17,795	17,795	21,020	3,225	18.12
205-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	104,940	48,575	48,575	65,090	16,515	34.00
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		123,495	66,370	66,370	86,110	19,740	29.74
TOTAL APPROPRIATIONS		1,393,145	1,463,695	1,420,600	1,842,595	378,900	25.89
NET OF REVENUES/APPROPRIATIONS - FUND 205		48,288	(97,715)	(38,140)	25,285	123,000	(125.88)
BEGINNING FUND BALANCE		259,737	308,027	308,027	269,887	(38,140)	(12.38)
ENDING FUND BALANCE		308,025	210,312	269,887	295,172	84,860	40.35

PUBLIC SAFETY FUND 205

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2023 - 2024 BUDGET

995.401 TRANSFER TO CAPITAL PROJECTS FUND – transfers monies to the Capital Projects Fund for future replacement or significant repairs to building and land improvement assets related to this fund.

Police Department	\$ 15,930
<u>Fire Department</u>	<u>\$ 5,090</u>
Total	\$ 21,020

995.402 TRANSFER TO EQUIPMENT & REPLACEMENT FUND - transfers monies to the Equipment and Replacement Fund for future replacement or significant repairs to equipment related to this fund.

Police Department	\$ 34,460
<u>Fire Department</u>	<u>\$ 30,630</u>
Total	\$ 65,090

[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 2023 - 2024 BUDGET

ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 154,000	
<u>OTHER REVENUE</u>	<u>\$ 5,000</u>	
TOTAL ESTIMATED REVENUES		\$ 159,000

OTHER FINANCING SOURCES (USES)

TRANSFER TO MAJOR STREET FUND	\$ 0	
<u>TRANSFER TO LOCAL STREET FUND</u>	<u>(\$ 80,000)</u>	
TOTAL OTHER FINANCING SOURCES (USES)		(\$ 80,000)

NET CHANGES IN FUND BALANCES	\$ 79,000
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PROJECTED BEGINNING FUND BALANCES	\$ 382,789
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PROJECTED ENDING FUND BALANCES	\$ 461,789
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BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
211-000-583.000	CONTRIBUTIONS FROM COUNTY	143,560	151,000	148,000	154,000	3,000	1.99
211-000-665.000	INTEREST	363	100	5,000	5,000	4,900	4,900.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		143,923	151,100	153,000	159,000	7,900	5.23
TOTAL ESTIMATED REVENUES		143,923	151,100	153,000	159,000	7,900	5.23

STREET AND BRIDGE FUND 211

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 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."

665.000 INTEREST – records interest earned on deposits and investments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 211 - STREET & BRIDGE FUND

APPROPRIATIONS

Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
211-966-804.000	BANKING CHARGES	0	0	0	0	0	0.00
211-966-995.202	TRANSFER TO MAJOR STREET FUND	0	0	0	0	0	0.00
211-966-995.203	TRANSFER TO LOCAL STREET FUND	104,650	350,000	80,000	80,000	(270,000)	(77.14)
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		104,650	350,000	80,000	80,000	(270,000)	(77.14)
TOTAL APPROPRIATIONS		104,650	350,000	80,000	80,000	(270,000)	(77.14)
NET OF REVENUES/APPROPRIATIONS - FUND 211		39,273	(198,900)	73,000	79,000	277,900	(139.72)
BEGINNING FUND BALANCE		270,515	309,789	309,789	382,789	73,000	23.56
ENDING FUND BALANCE		309,788	110,889	382,789	461,789	350,900	316.44

STREET AND BRIDGE FUND 211

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2023 - 2024 BUDGET

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

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

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

SOLID WASTE & RECYCLING FUND

FUND 225 SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 227,955	
LOCAL COMMUNITY STABILIZATION AUTHORITY	\$ 51,215	
COUNTY RECYCLE SURCHARGE REIMBURSEMENT	\$ 30,000	
OTHER REVENUE	\$ 29,800	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 338,970

APPROPRIATIONS

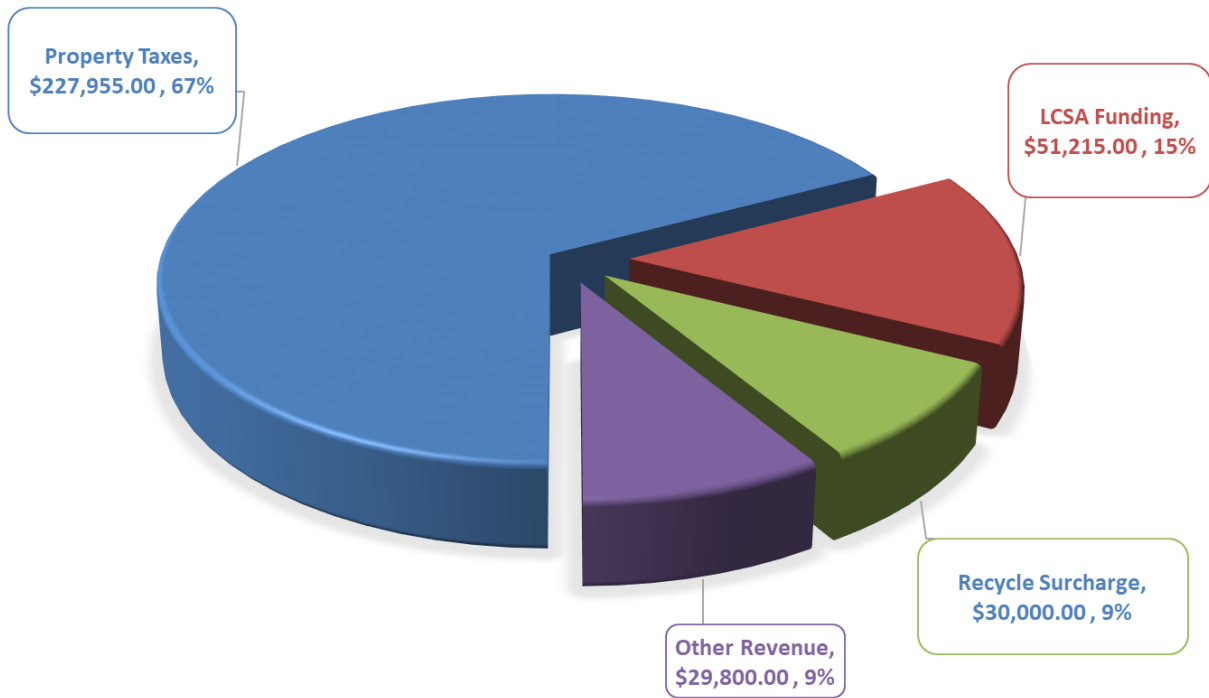
RECYCLING SERVICES	\$ 225,285	
RUBBISH COLLECTION & DISPOSAL SERVICES	\$ 101,930	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 67,060</u>	
TOTAL APPROPRIATIONS		\$ 394,275

NET CHANGES IN FUND BALANCES (\$ 55,305)

PROJECTED BEGINNING FUND BALANCES \$ 155,309

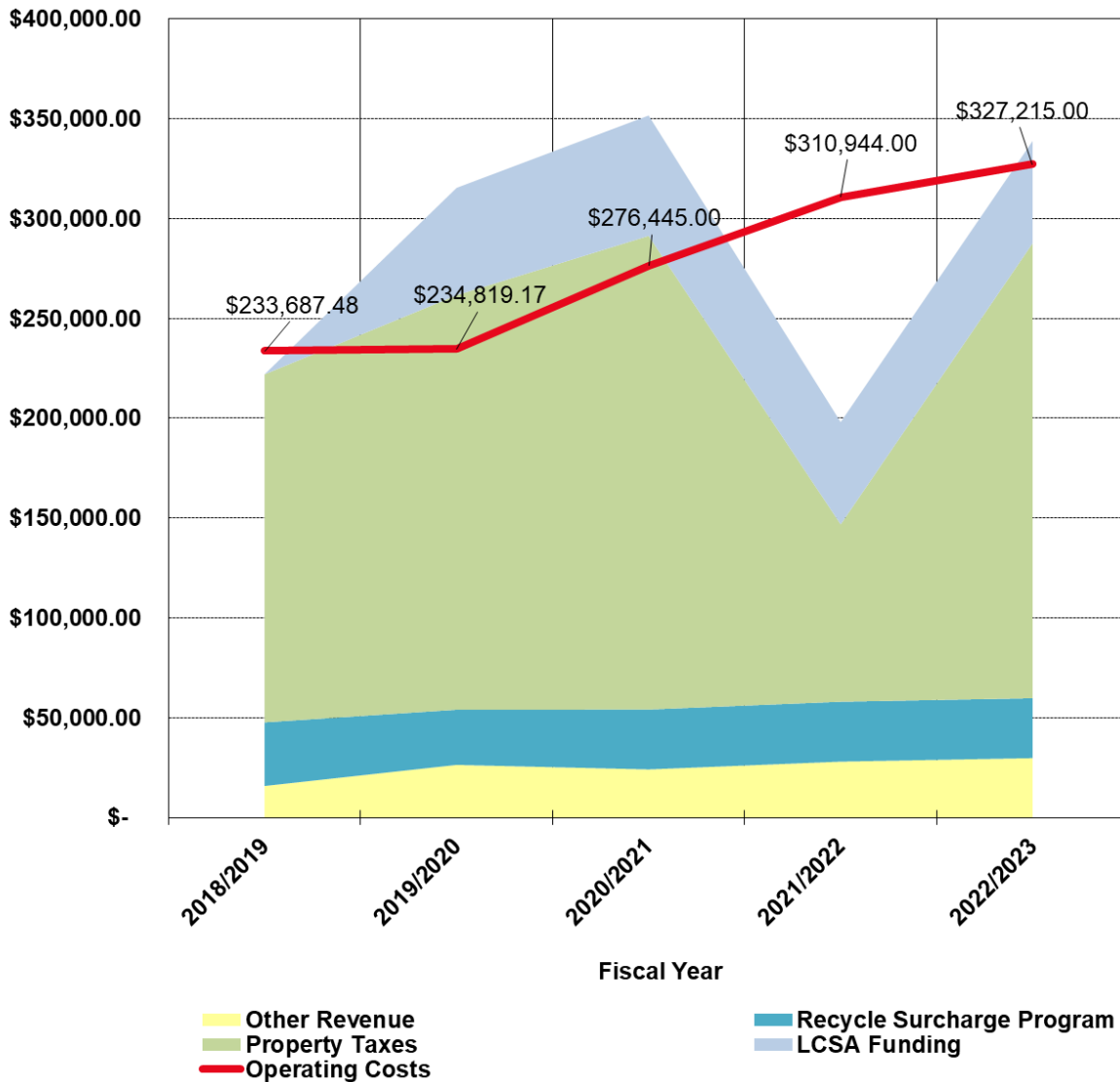
PROJECTED ENDING FUND BALANCES \$ 100,004

CITY OF OTSEGO SOLID WASTE & RECYCLING FUND REVENUE PROJECTION



The Solid Waste and Recycling Fund Revenue Projection pie graph shows that property taxes provide the greatest share (67 percent) of revenues. Local Community Stabilization Authority (LCSA) funding, which replaces personal property taxes that have been phased out comprise the next largest share at 15 percent. Allegan County's Recycle Surcharge program which collects \$25/household returns roughly \$30,000 a year for the City to use. Other revenue makes up the balance and is mainly comprised of transfer station receipts, sale of scrap metal and used oil.

SOLID WASTE & RECYCLING OPERATING EXPENDITURES COMPARED TO REVENUES



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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
225-000-402.000	REAL PROPERTY TAXES	220,543	82,550	82,470	213,890	131,340	159.10
225-000-410.000	PERSONAL PROPERTY TAXES	9,765	3,905	3,905	7,735	3,830	98.08
225-000-411.000	PRIOR YEAR REAL PROPERTY TAXES	(32)	0	(45)	0	0	0.00
225-000-412.000	PRIOR YEAR PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
225-000-437.100	IFT REAL PROPERTY TAXES	6,574	2,365	2,365	6,130	3,765	159.20
225-000-437.200	IFT PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
225-000-445.000	PENALTIES & INTEREST ON TAXES	423	375	175	200	(175)	(46.67)
225-000-573.000	LOCAL COMM STABILIZATION SHARE	60,287	48,565	51,215	51,215	2,650	5.46
225-000-583.001	COUNTY RECYCLE SURCHARGE REIMBURS	30,000	30,000	30,000	30,000	0	0.00
225-000-626.002	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
225-000-640.000	TRANSFER STATION RECEIPTS	17,091	20,000	15,500	20,000	0	0.00
225-000-642.528	SCRAP & SALVAGE SALES	5,657	3,800	3,500	3,800	0	0.00
225-000-665.000	INTEREST	629	250	8,200	6,000	5,750	2,300.00
225-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
225-000-687.000	REFUNDS/REBATES	754	0	830	0	0	0.00
225-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
225-000-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		351,691	191,810	198,115	338,970	147,160	76.72

SOLID WASTE & RECYCLING FUND 225

REVENUE ACCOUNTS

ACTIVITY 000

2023 - 2024 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a solid waste reduction millage of 2.0206 mills. Michigan Compiled Laws 123.261 allows a local government to levy up to 3.0000 mills for solid waste reduction. For the City of Otsego, this maximum has been reduced by the Headlee Amendment to the State Constitution to 2.7803. The millage reduction can only be restored by voter approval.

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

<u>AD VALOREM</u>	<u>TAXABLE</u>	<u>INDUSTRIAL</u>	<u>TAXABLE</u>
<u>PARCELS</u>	<u>VALUE</u>	<u>TAX ABATMENTS</u>	<u>VALUE</u>
Real Property	\$ 106,213,130	IFT - Real Rehab	\$ 169,036 (Frozen TV, full millage)
Personal Property	\$ 3,827,600	IFT - Real New	\$ 5,729,136 (1/2 millage rate)
Total Ad Valorem	\$ 110,040,730	Total IFTs	\$ 5,898,172
Effective Taxable Value at full rate:		\$ 113,074,334	

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

410.000 PERSONAL PROPERTY TAXES - tax revenues based upon the available ad valorem personal property taxable value and the solid waste reduction millage rate.

411.000 PRIOR YEAR 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.

412.000 PRIOR YEAR 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.

437.100 IFT REAL PROPERTY TAXES - tax revenues based upon the available tax abated real property taxable value and one-half of the solid waste reduction rate.

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

- 437.200 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 – interest is collected on delinquent taxes (1/2% monthly interest penalty on delinquent City taxes).
- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.
- 583.001 COUNTY RECYCLING REIMBURSEMENT - projected revenues from Allegan County Recycling Surcharge (\$25 per household) to fund the City's recycling programs.
- 626.002 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 640.000 TRANSFER STATION RECEIPTS - user fee charges for non-recyclable materials.
- 642.528 SCRAP & SALVAGE SALES – records the sale of scrap metal collected at the transfer station.
- 665.000 INTEREST – records interest earned on deposits and investments.
- 684.000 MISCELLANEOUS REVENUE - witness fees and other non-specified revenues.
- 687.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 689.000 CASH SHORT/OVER - balances the cash register when untraceable errors occur.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 225 - SOLID WASTE & RECYCLING FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
225-931-698.000	BOND OR INSURANCE RECOVERIES	1,341	0	0	0	0	0.00
225-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		1,341	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		353,032	191,810	198,115	338,970	147,160	76.72

SOLID WASTE & RECYCLING FUND 225

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
225-525-702.401	SALARY - DPW SUPERINTENDENT	3,911	4,020	3,959	4,340	320	7.96
225-525-703.401	FULL-TIME DPW SPECIALIST WAGES	38,387	43,935	50,900	52,360	8,425	19.18
225-525-704.401	PART-TIME & SEASONAL DPW WAGES	9,603	10,070	10,700	10,560	490	4.87
225-525-710.000	FICA PAYROLL TAX	3,831	4,450	4,715	5,155	705	15.84
225-525-712.000	HEALTH INSURANCE	8,681	7,165	9,350	10,650	3,485	48.64
225-525-713.000	LIFE INSURANCE	55	65	80	75	10	15.38
225-525-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,732	4,255	510	5,130	875	20.56
225-525-715.000	DISABILITY INSURANCE	137	180	200	215	35	19.44
225-525-716.000	WORKERS COMPENSATION INSURANCE	1,812	1,865	2,250	2,545	680	36.46
225-525-725.000	EMPLOYEE ASSISTANCE PROGRAM	12	10	15	15	5	50.00
225-525-740.000	OPERATING SUPPLIES	20	525	940	750	225	42.86
225-525-760.000	MINOR EQUIPMENT PURCHASES	2,526	500	0	500	0	0.00
225-525-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	7,032	900	1,500	1,500	600	66.67
225-525-801.003	BRUSH & STUMP GRINDING	0	5,000	6,000	6,000	1,000	20.00
225-525-801.007	CURBSIDE RECYCLING PICKUP	43,686	44,000	57,400	60,000	16,000	36.36
225-525-801.008	RECYCLABLE MATERIAL CONTAINERS	9,859	9,700	11,345	11,500	1,800	18.56
225-525-803.000	AUDITING SERVICES	300	305	300	315	10	3.28
225-525-804.000	BANKING CHARGES	283	290	200	290	0	0.00
225-525-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
225-525-820.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-525-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
225-525-850.000	TELEPHONE SERVICE	79	70	80	80	10	14.29
225-525-852.000	MISC COMM/INTERNET	59	70	60	70	0	0.00
225-525-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
225-525-900.000	PRINTING & PUBLISHING	186	400	0	400	0	0.00
225-525-924.000	ELECTRIC UTILITY	759	1,060	900	1,000	(60)	(5.66)
225-525-925.000	NATURAL GAS/PROPANE UTILITY	0	0	0	0	0	0.00
225-525-930.000	LAND & BUILDING REPAIRS	0	500	0	500	0	0.00
225-525-931.000	EQUIPMENT REPAIRS	0	500	0	500	0	0.00
225-525-940.000	RENTALS - MOTOR POOL EQUIPMENT	53,623	36,000	65,000	50,000	14,000	38.89
225-525-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	487	565	625	835	270	47.79
Totals for dept 525 - RECYCLING SERVICES		189,060	176,400	227,029	225,285	48,885	27.71

SOLID WASTE & RECYCLING FUND 225

RECYCLING SERVICES

ACTIVITY 525

2023 - 2024 BUDGET

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

702.401 SALARY - DPW SUPERINTENDENT- provides six percent (125 hours) of the DPW superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- provides 1,700 hours of DPW service.

704.401 PART-TIME & SEASONAL DPW WAGES- provides 546 hours of general labor during higher activity months. These employees do not receive benefits.

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES –

801.003 BRUSH & STUMP GRINDING – provides industrial grinding services to reduce accumulated brush and stumps, as necessary.

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

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

803.000 AUDITING SERVICES - provides two percent of the annual audit fee by an independent certified public accounting firm.

804.000 BANKING CHARGES – records banking charges for services.

810.000 LEGAL SERVICES– provides legal services for this activity.

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

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

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

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

930.000 LAND & BUILDING REPAIRS- provides 50 percent of general building maintenance expense to the transfer station building.

931.000 EQUIPMENT REPAIRS - includes general and preventive maintenance to equipment.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
225-528-702.401	SALARY - DPW SUPERINTENDENT	3,910	4,020	4,020	4,340	320	7.96
225-528-703.401	FULL-TIME DPW SPECIALIST WAGES	25,415	29,290	22,000	33,420	4,130	14.10
225-528-704.401	PART-TIME & SEASONAL DPW WAGES	9,878	10,070	10,750	10,560	490	4.87
225-528-710.000	FICA PAYROLL TAX	2,922	3,335	2,815	3,705	370	11.09
225-528-712.000	HEALTH INSURANCE	5,871	4,725	5,000	7,275	2,550	53.97
225-528-713.000	LIFE INSURANCE	41	50	40	50	0	0.00
225-528-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,698	2,970	2,605	3,430	460	15.49
225-528-715.000	DISABILITY INSURANCE	100	125	100	145	20	16.00
225-528-716.000	WORKERS COMPENSATION INSURANCE	1,050	1,120	980	1,490	370	33.04
225-528-725.000	EMPLOYEE ASSISTANCE PROGRAM	16	10	15	10	0	0.00
225-528-740.000	OPERATING SUPPLIES	1,878	1,200	1,200	1,200	0	0.00
225-528-760.000	MINOR EQUIPMENT PURCHASES	357	500	0	500	0	0.00
225-528-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	236	225	90	225	0	0.00
225-528-801.009	REFUSE CONTAINERS	19,757	29,000	20,000	22,000	(7,000)	(24.14)
225-528-803.000	AUDITING SERVICES	300	305	300	315	10	3.28
225-528-804.000	BANKING CHARGES	283	290	220	290	0	0.00
225-528-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
225-528-820.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-528-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
225-528-850.000	TELEPHONE SERVICE	79	70	80	70	0	0.00
225-528-852.000	MISC COMM/INTERNET	59	70	65	70	0	0.00
225-528-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
225-528-900.000	PRINTING & PUBLISHING	124	100	0	100	0	0.00
225-528-924.000	ELECTRIC UTILITY	759	1,000	900	1,000	0	0.00
225-528-925.000	NATURAL GAS/PROPANE UTILITY	0	0	0	0	0	0.00
225-528-930.000	LAND & BUILDING REPAIRS	216	500	0	500	0	0.00
225-528-931.000	EQUIPMENT REPAIRS	1,218	500	250	500	0	0.00
225-528-940.000	RENTALS - MOTOR POOL EQUIPMENT	9,728	8,000	11,900	10,000	2,000	25.00
225-528-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	490	550	585	735	185	33.64
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		87,385	98,025	83,915	101,930	3,905	3.98

SOLID WASTE & RECYCLING FUND 225

RUBBISH COLLECTION & DISPOSAL SERVICES

ACTIVITY 528

2023 - 2024 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.

702.401 SALARY - DPW SUPERINTENDENT- provides six percent (125 hours) of the DPW superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- 1085 hours of DPW labor are provided.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

740.000 OPERATING SUPPLIES - materials to operate the transfer station.

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - special projects in this activity.

801.009 REFUSE CONTAINERS – provides for the pick-up and transportation of full roll-off trash containers to a local landfill and the monthly rental charge on the containers.

803.000 AUDITING SERVICES - provides two percent of the annual audit fee by an independent certified public accounting firm.

804.000 BANKING CHARGES – records banking charges for services.

810.000 LEGAL SERVICES– provides legal services for this activity.

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

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

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

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

930.000 LAND & BUILDING REPAIRS- provides 50 percent of general building maintenance expense to the transfer station building.

931.000 EQUIPMENT REPAIRS - provides maintenance to the compactor.

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides a solid waste disposal bond, property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 225 - SOLID WASTE & RECYCLING FUND
APPROPRIATIONS
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
225-966-995.401	TRANSFER TO CAPITAL PROJECTS FUND	8,925	8,925	8,925	8,930	5	0.06
225-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	30,000	30,000	58,130	28,130	93.77
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		8,925	38,925	38,925	67,060	28,135	72.28
TOTAL APPROPRIATIONS		285,370	313,350	349,869	394,275	80,925	25.83
NET OF REVENUES/APPROPRIATIONS - FUND 225		67,662	(121,540)	(151,754)	(55,305)	66,235	(54.50)
BEGINNING FUND BALANCE		239,402	307,063	307,063	155,309	(151,754)	(49.42)
ENDING FUND BALANCE		307,064	185,523	155,309	100,004	(85,519)	(46.10)

SOLID WASTE AND RECYCLING FUND 225

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2023 - 2024 BUDGET

995.401 TRANSFER TO CAPITAL PROJECTS FUND – transfers monies to the Capital Projects Fund for future replacement or significant repairs to building and land improvement assets related to this fund.

995.402 TRANSFER TO EQUIPMENT & REPLACEMENT FUND - transfers monies to the Equipment and Replacement Fund for future replacement or significant repairs to equipment related to this fund.

CAPITAL PROJECTS FUND 401

SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

OTHER REVENUE	\$ 2,500	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 59,970</u>	
TOTAL REVENUE		\$ 62,470

APPROPRIATIONS

CAPITAL OUTLAY	\$ 204,000	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 204,000

NET CHANGES IN FUND BALANCES (\$141,530)

PROJECTED BEGINNING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 240,829	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 78,134	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 21,779</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 340,742

PROJECTED ENDING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 72,762	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 95,350	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 31,100</u>	
TOTAL PROJECTED ENDING FUND BALANCES		\$ 199,212

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
401-000-582.000	CONTRIBUTIONS FROM TOWNSHIP	0	0	0	0	0	0.00
401-000-665.000	INTEREST	273	200	5,400	2,500	2,300	1,150.00
401-000-674.000	CONTRIBUTIONS -	0	0	0	0	0	0.00
401-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
401-000-687.000	REFUNDS/REBATES	0	0	0	0	0	0.00
401-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		273	200	5,400	2,500	2,300	1,150.00

CAPITAL PROJECTS FUND 401

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

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

665.000 INTEREST – records interest earned on deposits and investments.

674.000 CONTRIBUTIONS - records unspecified donations and charitable contributions.

684.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 401 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
401-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	59,645	26,870	26,870	30,020	3,150	11.72
401-931-699.205	INTERFUND TRANSFER IN - PUBLIC SAFET	18,555	17,795	17,795	21,020	3,225	18.12
401-931-699.225	INTERFUND TRANSFER IN - SOLID WST &	8,925	8,925	8,925	8,930	5	0.06
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		87,125	53,590	53,590	59,970	6,380	11.91
TOTAL ESTIMATED REVENUES		87,398	53,790	58,990	62,470	8,680	16.14

CAPITAL PROJECTS FUND 401

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

699.101 INTERFUND 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.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
401-901-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	0	0	0	0	0.00
401-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
401-901-974.265	LAND IMPRVMENTS - CITY HALL	0	0	0	0	0	0.00
401-901-974.301	LAND IMPRVMENTS - POLICE DEPT	0	0	0	5,000	5,000	0.00
401-901-974.336	LAND IMPRVMENTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-974.441	LAND IMPRVMENTS - DPW	0	15,000	0	15,000	0	0.00
401-901-974.751	LAND IMPRVMENTS - PARKS	0	15,000	0	92,000	77,000	513.33
401-901-974.806	LAND IMPRVMENTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMENTS - CITY HALL	0	0	41,400	92,000	92,000	0.00
401-901-975.301	BLDG IMPRVMENTS - POLICE DEPT	0	21,190	0	0	(21,190)	(100.00)
401-901-975.336	BLDG IMPRVMENTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-975.441	BLDG IMPRVMENTS - DPW	0	0	0	0	0	0.00
401-901-975.751	BLDG IMPRVMENTS - PARKS	0	0	0	0	0	0.00
401-901-975.806	BLDG IMPRVMENTS - COMM CNTR	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		0	51,190	41,400	204,000	152,810	298.52

CAPITAL PROJECTS FUND 401

CAPITAL OUTLAY ACTIVITY 901 2023 - 2024 BUDGET

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - funding for miscellaneous administrative expense.

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.

- Provides \$5,000 for a pedestal sign.

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.

- Provides repairs to the Dept. of Public Works drive and parking lot (\$15,000)

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

- Provides for three new entrance signs at city limit (\$15,000)
- Provides replacement of retaining wall at Brookside Park (\$32,000)

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.

- Provides replacement HVAC control system (\$40,000)
- Replacement of city hall roof (\$52,000)

- 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
FISCAL YEAR 2023-2024

Fund 401 - CAPITAL PROJECTS FUND
APPROPRIATIONS
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
401-966-995.101	TRANSFER TO GENERAL FUND	0	0	0	0	0	0.00
401-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	0	0	0	0	0.00
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		0	51,190	41,400	204,000	152,810	298.52
NET OF REVENUES/APPROPRIATIONS - FUND 401		87,398	2,600	17,590	(141,530)	(144,130)	(5,543.46)
BEGINNING FUND BALANCE		235,754	323,152	323,152	340,742	17,590	5.44
ENDING FUND BALANCE		323,152	325,752	340,742	199,212	(126,540)	(38.85)

CAPITAL PROJECTS FUND 401

TRANSFER OUT

ACTIVITY 966

2023 - 2024 BUDGET

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

995.402 TRANSFER TO EQUIPMENT & REPLACEMENT FUND - transfers surplus monies to the Equipment and Replacement Fund for future replacement or significant repairs to equipment.

EQUIPMENT & REPLACEMENT FUND 402

SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

OTHER REVENUE	\$ 2,500	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 132,250</u>	
TOTAL REVENUE		\$ 134,750

APPROPRIATIONS

<u>CAPITAL OUTLAY</u>	<u>\$ 160,100</u>	
TOTAL APPROPRIATIONS		\$ 160,100

NET CHANGES IN FUND BALANCES (\$ 25,350)

PROJECTED BEGINNING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 14,328	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 233,935	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 32,718</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 280,981

PROJECTED ENDING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 15,409	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 236,366	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 856</u>	
TOTAL PROJECTED ENDING FUND BALANCES		\$ 255,631

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
402-000-582.000	CONTRIBUTIONS FROM TOWNSHIP	0	0	0	0	0	0.00
402-000-665.000	INTEREST	441	150	7,200	2,500	2,350	1,566.67
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		441	150	7,200	2,500	2,350	1,566.67

EQUIPMENT & REPLACEMENT FUND 402

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

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

665.000 INTEREST – records interest earned on deposits and investments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 402 - EQUIPMENT & REPLACEMENT FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
402-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	15,240	9,025	9,025	9,030	5	0.06
402-931-699.205	INTERFUND TRANSFER IN - PUBLIC SAFET	104,940	48,575	48,575	65,090	16,515	34.00
402-931-699.225	INTERFUND TRANSFER IN - SOLID WST &	0	30,000	30,000	58,130	28,130	93.77
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		120,180	87,600	87,600	132,250	44,650	50.97
TOTAL ESTIMATED REVENUES		120,621	87,750	94,800	134,750	47,000	53.56

EQUIPMENT & REPLACEMENT FUND 402

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

- 699.101 INTERFUND 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.
- 699.225 TRANSFER IN – SOLID WASTE & RECYCLING FUND - annual amount necessary to significantly repair (>\$5000), replace and/or purchase new land, buildings and/or land improvements to assets held by the Solid Waste and Recycling Fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 402 - EQUIPMENT & REPLACEMENT FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
402-901-977.301	SHOP/DEPT EQUIPMENT - POLICE DEPT	0	0	0	0	0	0.00
402-901-977.336	SHOP/DEPT EQUIPMENT - FIRE DEPT	0	0	0	0	0	0.00
402-901-977.441	SHOP/DEPT EQUIPMENT - DPW	0	0	0	0	0	0.00
402-901-977.528	SHOP/DEPT EQUIPMENT - TRANSFER STA	0	0	0	90,000	90,000	0.00
402-901-977.540	SHOP/DEPT EQUIPMENT - FIRE DEPT CITY	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	8,100	8,100	0.00
402-901-980.301	OFFICE EQUIP & FURN - POLICE DEPT	0	0	0	6,000	6,000	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	VEHICLES - POLICE DEPT	59,285	55,000	55,120	56,000	1,000	1.82
402-901-981.336	VEHICLES - FIRE DEPT	0	0	22,500	0	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		59,285	55,000	77,620	160,100	105,100	191.09
TOTAL APPROPRIATIONS		59,285	55,000	77,620	160,100	105,100	191.09
NET OF REVENUES/APPROPRIATIONS - FUND 402		61,336	32,750	17,180	(25,350)	(58,100)	(177.40)
BEGINNING FUND BALANCE		202,464	263,801	263,801	280,981	17,180	6.51
ENDING FUND BALANCE		263,800	296,551	280,981	255,631	(40,920)	(13.80)

EQUIPMENT & REPLACEMENT FUND 402

CAPITAL OUTLAY ACTIVITY 901 2023 - 2024 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.

- Provides for a new trash compactor (\$90,000)

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.

- Provides for a new copier (\$8,100)

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

- Provides for a new copier (\$6,000)

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

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

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

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

SEWER FUND 590

SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

CHARGES FOR SERVICES	\$ 1,133,495	
GRANT REVENUE	\$ 0	
OTHER REVENUE	\$ 44,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$1,177,495

APPROPRIATIONS

SEWER MAINS	\$ 174,130	
SEWER TREATMENT	\$ 571,190	
SEWER ADMINISTRATION	\$ 72,595	
DEPRECIATION	\$ 258,000	
CAPITAL OUTLAY	\$ 25,000	
DEBT SERVICE	\$ 86,375	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$1,187,290

EXCESS (DEFICIENCY) OF REVENUES TO APPROPRIATIONS (\$ 9,795)

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL OUTLAY BECOMES ASSET(S)	\$ 25,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 60,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 85,000

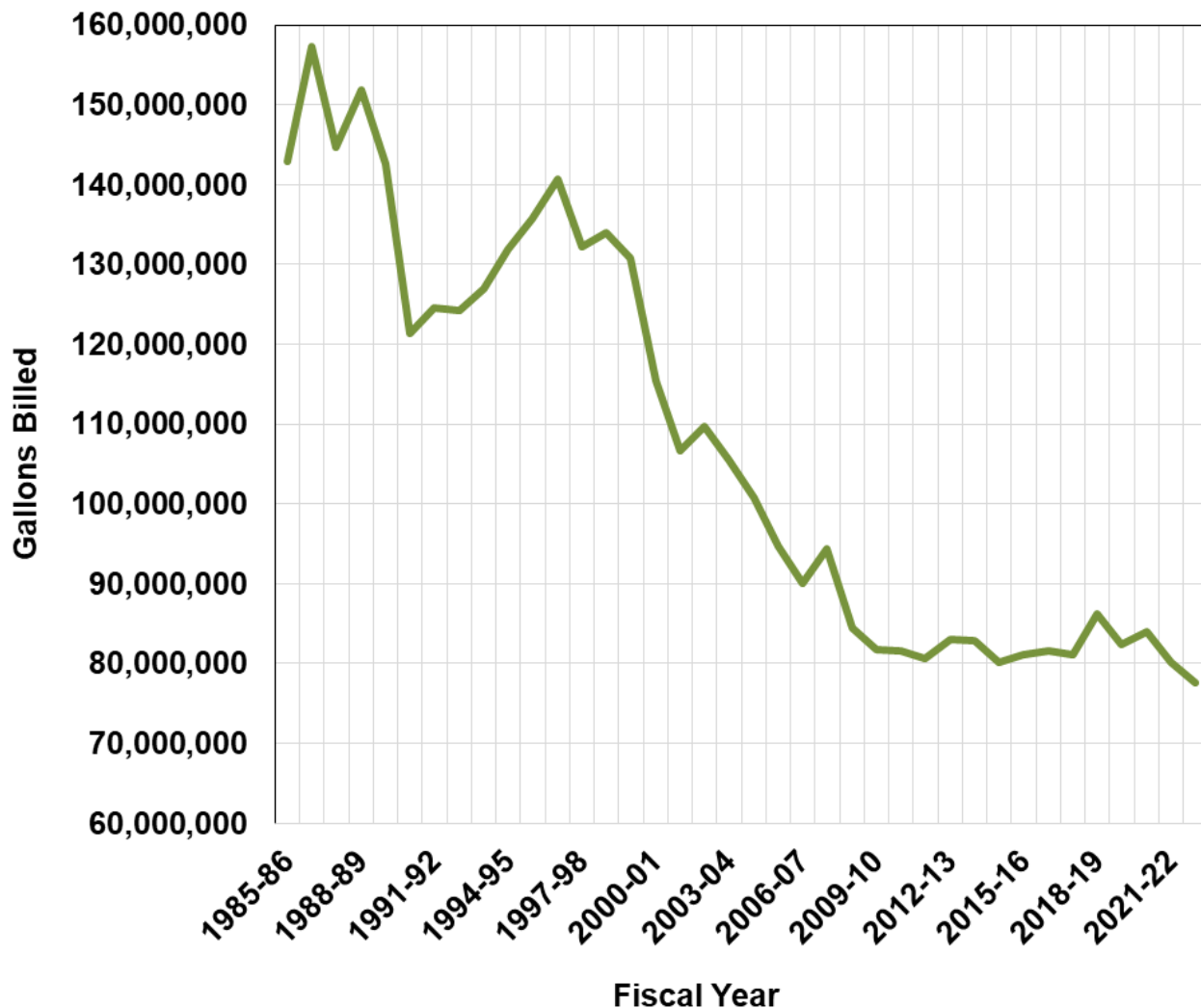
CHANGES IN NET POSITION \$ 75,205

PROJECTED BEGINNING NET POSITION \$5,613,230

PROJECTED ENDING NET POSITION \$5,688,435

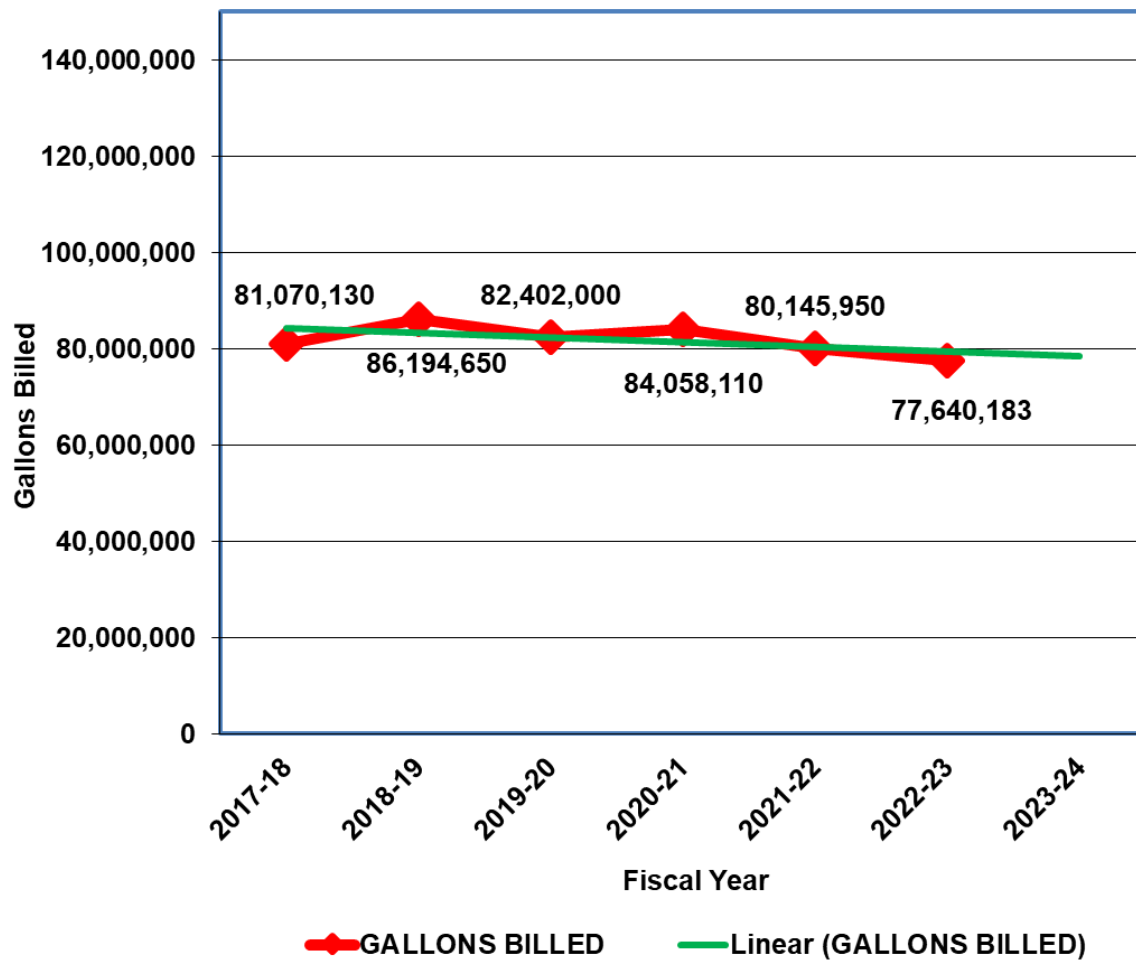
* [Note: Capital Outlay shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital outlay and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

CITY OF OTSEGO TOTAL SEWER BILLED



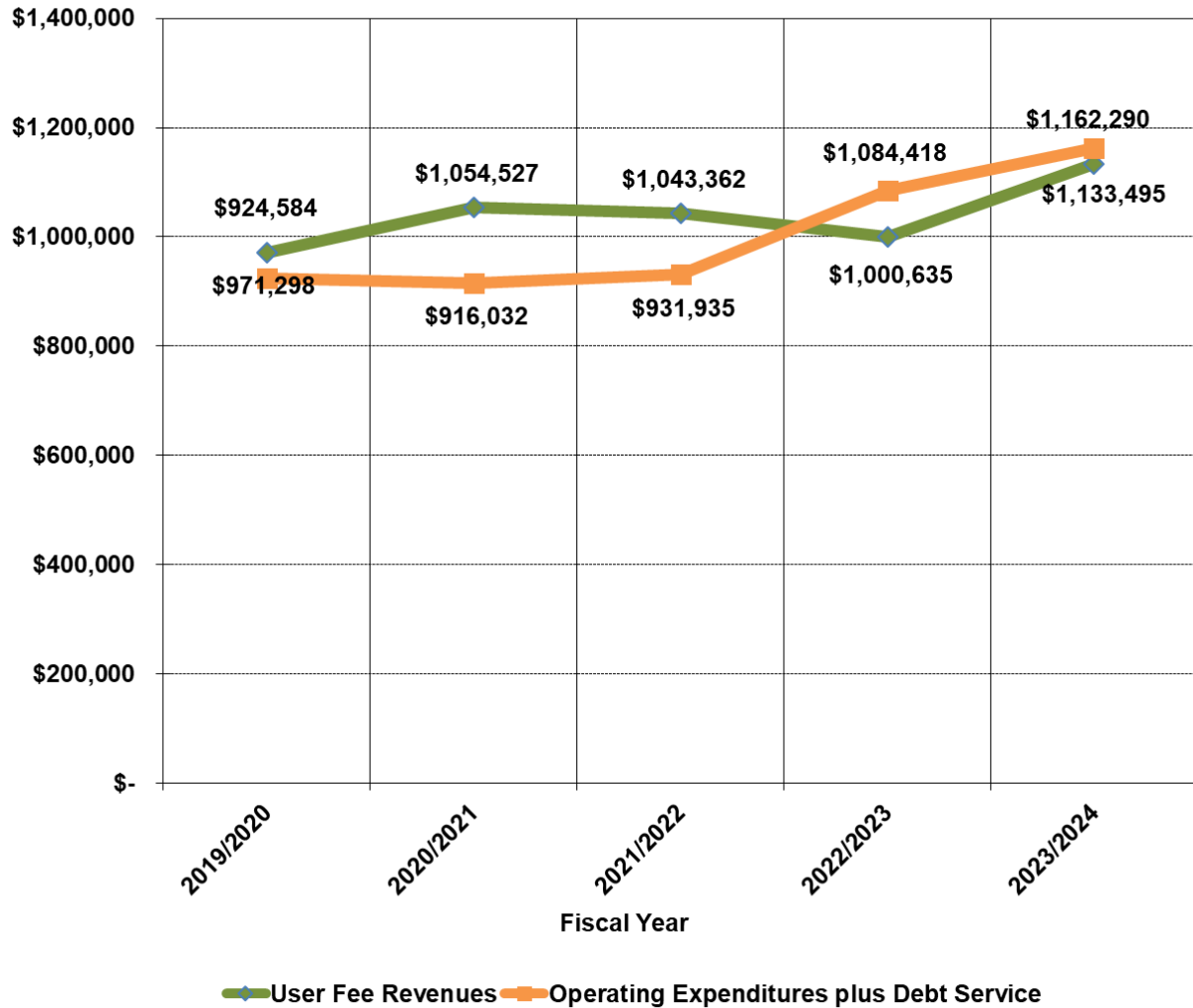
This historical graph illustrates the reduction in system usage since the 1980's. Over this time period, the City has lost some industries that were involved in food production and other industries have found ways to conserve by recirculating manufacturing cooling water and other measures. With the loss in usage, maintenance and operation of the system has required an increase in rates for current users in order to support the system.

CITY OF OTSEGO SEWER USAGE



The City of Otsego Sewer Usage line graph shows a near stabilized linear trend based upon the past six years of actual usage. 80 million gallons of use is projected for the 2023 - 2024 fiscal year.

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



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

SEWER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 51.37	5.00%	Increase
Commodity Rate:	\$ 9.01	5.00%	Increase
Industrial Rate	\$ 9.31	4.84%	Increase

Budget Revenue Projections

RTS Fees:	\$ 408,695	36.09%
Metered Sales:	\$ 723,800	63.91%
Total:	\$ 1,132,495	100.00%

Revenue Needed:	\$ 1,194,670
Excess/(Shortage):	(\$62,175)

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	1,521	1,521	\$ 51.37
1"	2.50	23	58	\$ 128.43
1 1/2"	5.00	9	45	\$ 256.85
2"	8.00	22	176	\$ 410.96
3"	16.00	4	64	\$ 821.92
4"	25.00	5	125	\$ 1,284.25
6"	50.00	0	0	\$ 2,568.50
8"	80.00	0	0	\$ 4,109.60
	Totals	1,584	1,989	

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

Projected Total Annual Sewer Billing (gallons):

80,000,000

Projected Expenditures & Reserve Requirements

Projected Rate of Inflation:	5.00%
Percentage of Expenditures for Future Capital Improvements:	3.00%

Fiscal Year	Sewer Mains	Treatmnt Plant Ind Monitoring	Administration	Depreciation	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Debt Service	Total Revenue Necessary
2023-2024	\$ 174,230	\$ 571,190	\$ 72,595	\$ 258,000	\$ 1,076,015	3.00%	\$ 32,280	\$ 86,375	\$ 1,194,670
2024-2025	\$ 182,940	\$ 599,750	\$ 76,220	\$ 270,900	\$ 1,129,810	3.00%	\$ 33,894	\$ 84,875	\$ 1,248,579
2025-2026	\$ 192,090	\$ 629,740	\$ 80,030	\$ 284,450	\$ 1,186,310	3.00%	\$ 35,589	\$ 83,375	\$ 1,305,274
Totals	\$ 549,260	\$ 1,800,680	\$ 228,845	\$ 813,350	\$ 3,392,135		\$ 101,763	\$ 254,625	\$ 3,748,523

[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:	\$ 48.92

	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	\$ 1,108,295	30.00%	\$ 86,375	100.00%	\$ 418,864	\$ 52.65	\$ 3.73	7.62%
3 Year Rate	\$ 3,493,898	30.00%	\$ 254,625	100.00%	\$ 1,302,794	\$ 54.59	\$ 5.67	11.59%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 8.58

Current Industrial Commodity Rate:	\$ 8.88
Industrial Monitoring Budget:	\$ 3,000
Projected Industrial Use:	10,000,000

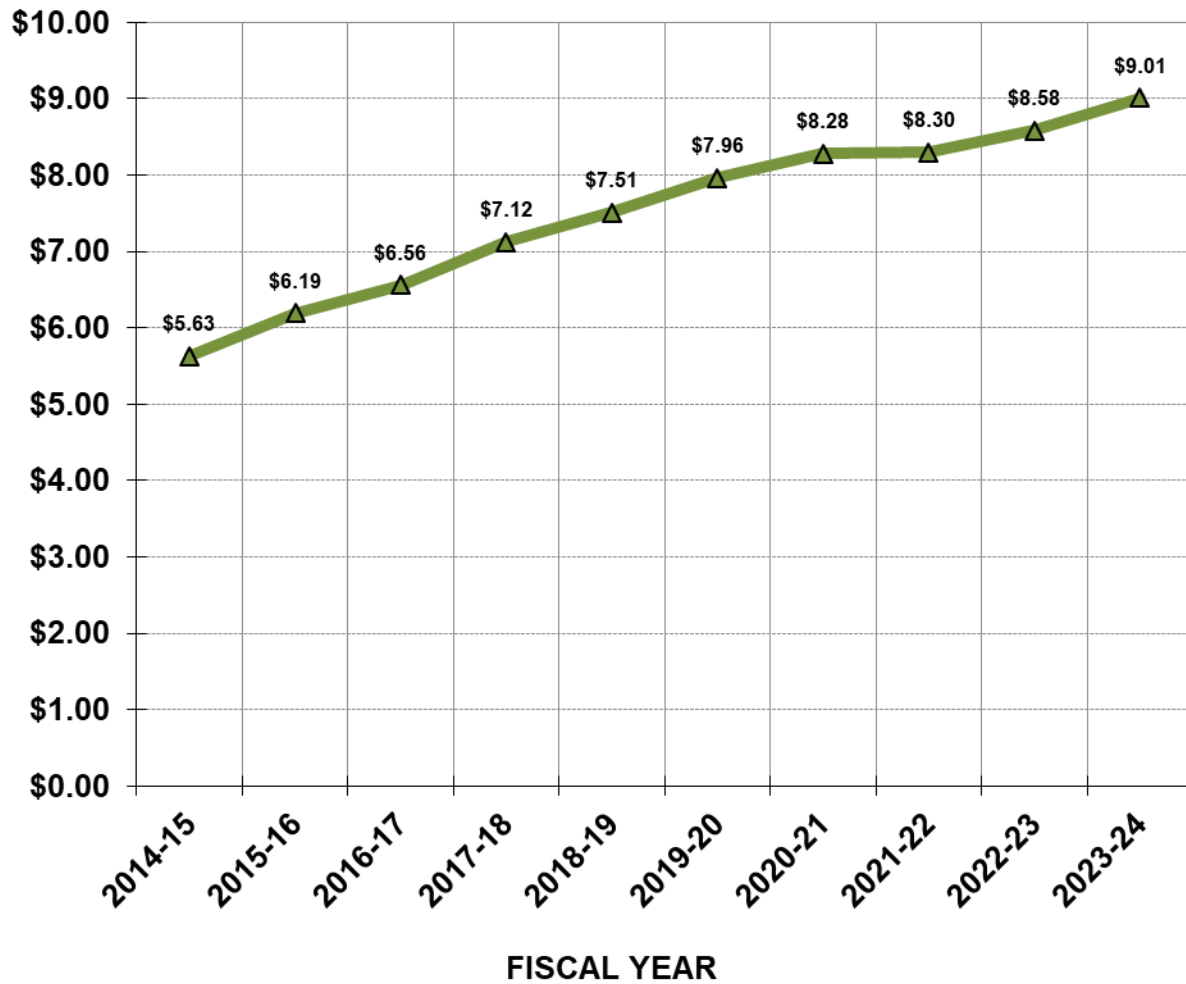
	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/ (Decrease)	Percent Change	Calculated Industrial	Increase/ (Decrease)	Percent Change
1 Year Rate	\$ 1,108,295	70.00%	\$ 775,807	\$ 9.70	\$ 1.12	13.05%	\$ 0.30	(\$0.00)	0.00%
3 Year Rate	\$ 3,493,898	70.00%	\$ 2,445,729	\$ 10.20	\$ 1.62	18.88%	\$ 0.32	\$ 0.02	6.67%

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
2023-2024	\$ 418,883	\$ 776,000	\$ 1,194,883	\$ 434,318	\$ 816,000	\$ 1,250,318
2024-2025				\$ 434,318	\$ 816,000	\$ 1,250,318
2025-2026				\$ 434,318	\$ 816,000	\$ 1,250,318
Totals			\$ 1,194,883	\$ 1,302,954	\$ 2,448,000	\$ 3,750,954

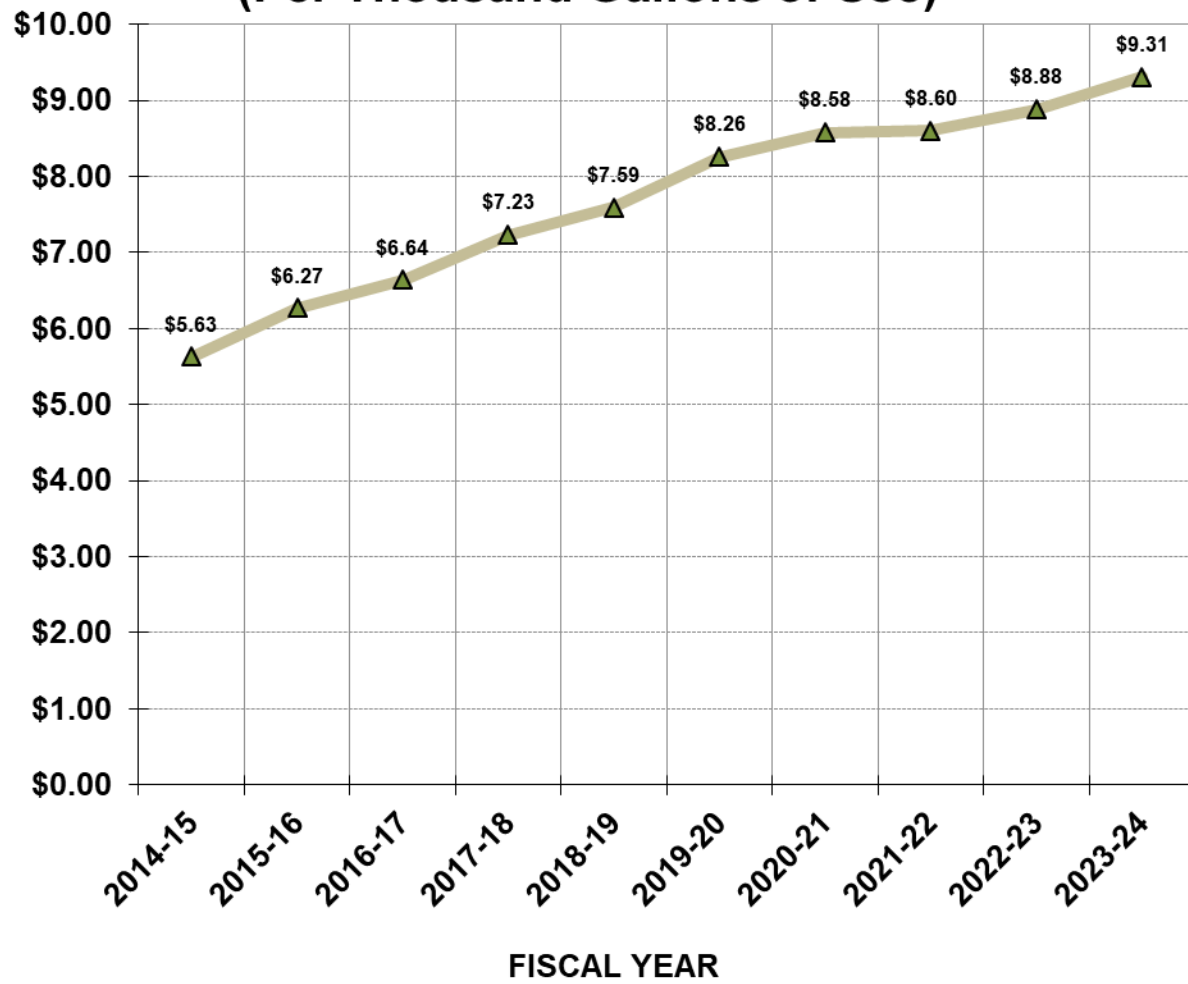
Billing Examples

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	\$ 51.37	\$ 162.18	\$ 213.55	48.92	\$ 154.44	\$ 203.36	\$10.19	
Annually	\$ 205.48	\$ 648.72	\$ 854.20	\$ 195.68	\$ 617.76	\$ 813.44	\$40.76	5.01%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 128.43	\$ 270.30	\$ 398.73	122.3	\$ 257.40	\$ 379.70	\$19.03	
Annually	\$ 513.72	\$ 1,081.20	\$ 1,594.92	\$ 489.20	\$ 1,029.60	\$ 1,518.80	\$76.12	5.01%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 821.92	\$ 1,489.13	\$ 2,311.05	782.72	\$ 1,418.06	\$ 2,200.78	\$110.27	
Annually	\$ 3,287.68	\$ 5,956.51	\$ 9,244.19	\$ 3,130.88	\$ 5,672.24	\$ 8,803.12	\$441.07	5.01%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 1,284.25	\$ 44,471.54	\$ 45,755.79	1223	\$ 42,417.54	\$ 43,640.54	\$2,115.25	
Annually	\$ 5,137.00	\$ 177,886.17	\$ 183,023.17	\$ 4,892.00	\$ 169,670.16	\$ 174,562.16	\$8,461.01	4.85%

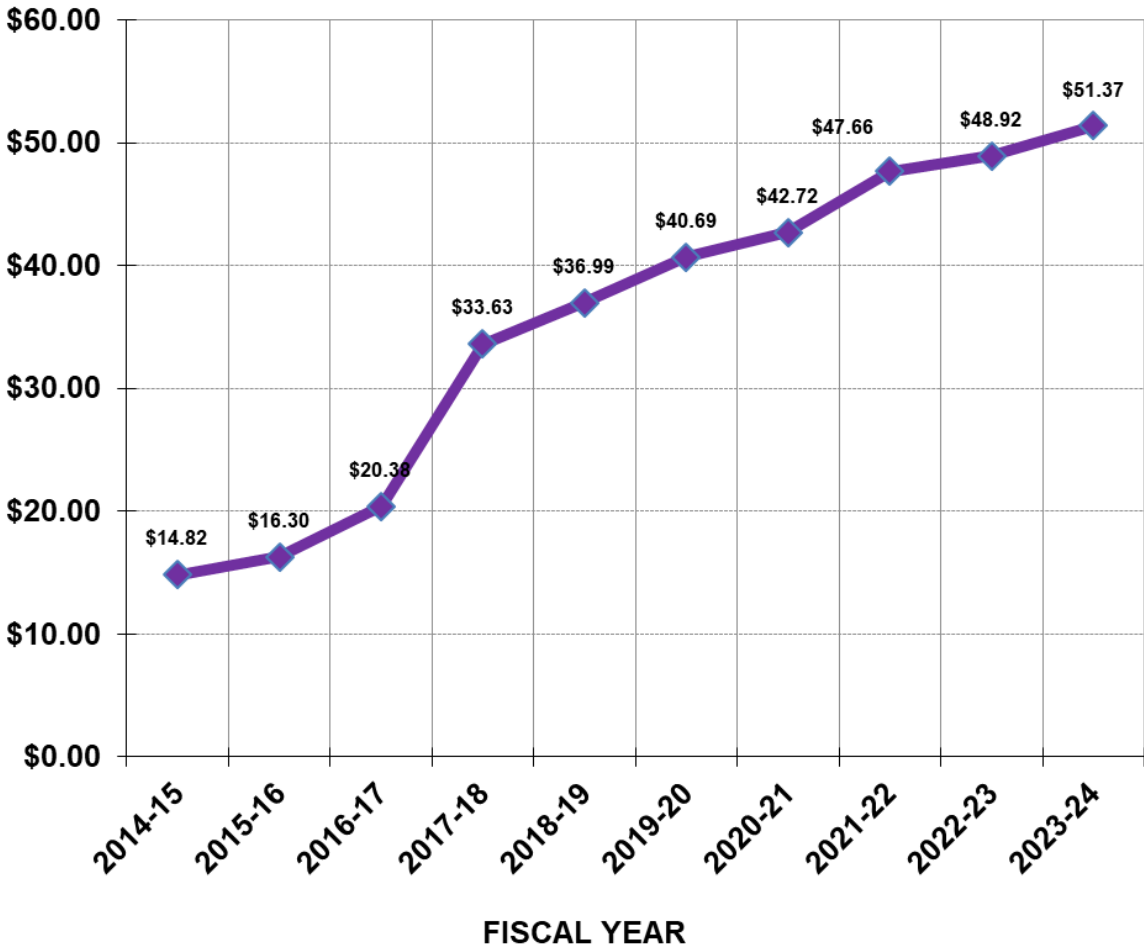
CITY OF OTSEGO RESIDENTIAL & COMMERCIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)



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



CITY OF OTSEGO SEWER READINESS TO SERVE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 590 - SEWER FUND
ESTIMATED REVENUES
Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-000-528.000	FEDERAL GRANTS - OTHER	0	400,000	419,725	0	(400,000)	(100.00)
590-000-579.000	STATE CAPITAL GRANTS	0	0	0	0	0	0.00
590-000-583.000	CONTRIBUTIONS FROM COUNTY	0	0	0	0	0	0.00
590-000-626.002	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
590-000-630.000	METERED SALES	665,442	715,140	631,300	723,800	8,660	1.21
590-000-631.000	READINESS TO SERVE FEES	376,855	389,010	368,310	408,695	19,685	5.06
590-000-632.000	ACCOUNT SET-UP FEES	1,065	1,000	1,025	1,000	0	0.00
590-000-633.000	NEW CONNECTION TAP-IN FEES	0	2,000	0	0	(2,000)	(100.00)
590-000-658.000	DELINQUENT PAYMENT PENALTIES	19,533	20,000	24,235	24,000	4,000	20.00
590-000-665.000	INTEREST	1,437	500	24,000	20,000	19,500	3,900.00
590-000-673.000	GAIN/LOSS ON SALE OF ASSETS	0	0	(4,815)	0	0	0.00
590-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
590-000-687.000	REFUNDS/REBATES	1,080	0	775	0	0	0.00
590-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		1,065,412	1,527,650	1,464,555	1,177,495	(350,155)	(22.92)

SEWER FUND 590
ESTIMATED REVENUES
ACTIVITY 000
2023 - 2024 BUDGET

528.000 FEDERAL GRANTS – OTHER – reflects monies received through the American Rescue Plan. This grant could be used to replace missing revenues due to the pandemic, expand broadband or improve water and sewer infrastructure. The City plans to use this to expand the sanitary sewer system along East Allegan Street in the fiscal year 2022-2023.

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

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

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

Based upon 80 million gallons at current rates shown below, per 1,000 gallons of water usage:

Residential: \$9.01 Three month phase in beginning with September 1, 2023 billing

Commercial: \$9.01 Three month phase in beginning with September 1, 2023 billing

Industrial: \$9.31 Three month phase in beginning with September 1, 2023 billing

631.000 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 \$51.37, to be phased in over three months beginning with the September 1, 2023 billing.

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

633.000 NEW CONNECTION TAP-IN FEE - reflects the \$1,000 fee charged to new hook-ups to the City's sanitary sewer main.

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

665.000 INTEREST – records interest earned on deposits and investments.

673.000 GAIN/LOSS ON SALE OF ASSETS – records the associated gain or loss involved in selling an asset.

684.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 590 - SEWER FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-931-698.000	BOND OR INSURANCE RECOVERIES	54,217	0	0	0	0	0.00
590-931-699.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		54,217	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,119,629	1,527,650	1,464,555	1,177,495	(350,155)	(22.92)

SEWER FUND 590

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

699.401 INFRASTRUCTURE CONTRIBUTIONS - CAPITAL IMPROVEMENT FUND - records amounts received for the construction of sewer mains in capital projects.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 537 - SEWER MAINS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-537-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
590-537-702.401	SALARY - DPW SUPERINTENDENT	6,396	6,575	6,575	6,510	(65)	(0.99)
590-537-702.501	SALARY - WWTP SUPERINTENDENT	13,709	14,035	13,000	14,730	695	4.95
590-537-703.401	FULL-TIME DPW SPECIALIST WAGES	19,002	24,165	21,040	26,800	2,635	10.90
590-537-704.009	PART-TIME CONSTRUCTION INSPECTOR	0	0	14,500	0	0	0.00
590-537-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
590-537-710.000	FICA PAYROLL TAX	2,839	3,500	4,220	3,685	185	5.29
590-537-712.000	HEALTH INSURANCE	7,076	8,190	8,745	11,140	2,950	36.02
590-537-713.000	LIFE INSURANCE	59	70	70	75	5	7.14
590-537-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,383	4,195	3,675	4,500	305	7.27
590-537-715.000	DISABILITY INSURANCE	137	180	165	190	10	5.56
590-537-716.000	WORKERS COMPENSATION INSURANCE	773	800	970	895	95	11.88
590-537-725.000	EMPLOYEE ASSISTANCE PROGRAM	18	20	20	20	0	0.00
590-537-740.000	OPERATING SUPPLIES	9,185	10,000	7,500	10,000	0	0.00
590-537-751.000	SUPPLIES - BUILDING MATERIALS	0	750	0	750	0	0.00
590-537-758.000	DIESEL FUEL PURCHASES	112	100	1,200	150	50	50.00
590-537-759.000	GASOLINE PURCHASES	588	425	700	600	175	41.18
590-537-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
590-537-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	36,958	54,300	75,000	60,000	5,700	10.50
590-537-806.000	COMPUTER SERVICES	0	300	0	300	0	0.00
590-537-820.000	SERVICE AGREEMENTS	691	700	500	600	(100)	(14.29)
590-537-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
590-537-850.000	TELEPHONE SERVICE	1,497	1,550	1,500	1,550	0	0.00
590-537-852.000	MISC COMM/INTERNET	617	630	600	630	0	0.00
590-537-860.000	TRANSPORTATION, LODGING & MEALS	0	250	53	250	0	0.00
590-537-924.000	ELECTRIC UTILITY	6,178	6,060	5,800	6,100	40	0.66
590-537-932.000	VEHICLE REPAIRS	9	300	200	300	0	0.00
590-537-934.000	OTHER REPAIRS & NON-INSURED CLAIMS	0	0	0	0	0	0.00
590-537-936.000	LIFT STATION MAINTENANCE	7,906	10,000	35,000	15,000	5,000	50.00
590-537-940.000	RENTALS - MOTOR POOL EQUIPMENT	8,186	6,000	8,200	7,000	1,000	16.67
590-537-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,089	1,165	1,700	1,855	690	59.23
Totals for dept 537 - SEWER MAINS		126,408	154,760	210,933	174,130	19,370	12.52

SEWER FUND 590
SEWER MAINS
ACTIVITY 537
2023 - 2024 BUDGET

702.401 SALARY - DPW SUPERINTENDENT- provides nine percent (187 hours) of the DPW superintendent's salary.

702.501 SALARY – WWTP SUPERINTENDENT – provides 20 percent of the WWTP superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- provides for 870 hours of DPW service.

704.009 PART-TIME CONSTRUCTION INSPECTOR – the City hired a part-time construction inspector for the East Allegan Street Project in the 2022-2023 fiscal year to save engineering costs.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

- 725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.
- 740.000 OPERATING SUPPLIES - includes chemicals for cleaning sewers and any other miscellaneous materials needed for maintenance.
- 751.000 BUILDING MATERIALS - includes blocks, bricks, cement and any other construction materials used to repair sanitary sewers.
- 758.000 DIESEL FUEL PURCHASES – provides diesel fuel for the wastewater/water vehicles and equipment.
- 759.000 GASOLINE PURCHASES – provides 14 percent of gasoline for the wastewater/water vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides for maintenance to any sewer lateral between the tree lawn and the main trunk line. Also provides annual cleaning of 20 percent of the sewer system by an outside contractor with a large vacutor/sewer jet truck.
- 806.000 COMPUTER SERVICES – provides information technology services to the activity. Specific services include \$300 annual costs for Silversmith services.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE - provides telephone service for automated alarm systems at the lift stations.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRANSPORTATION, LODGING & MEALS - provides travel reimbursement necessary to carry out the functions of this department.
- 924.000 ELECTRIC UTILITY - LIFT STATIONS - records electric utility expense.
- 932.000 VEHICLE REPAIRS-provides 20 percent of the regular maintenance and service work to the water/wastewater treatment vehicles.

934.000 OTHER REPAIRS & NON-INSURED CLAIMS - 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.

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-538-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
590-538-702.501	SALARY - WWTP SUPERINTENDENT	34,276	35,080	35,080	36,825	1,745	4.97
590-538-703.401	FULL-TIME DPW SPECIALIST WAGES	108,259	175,740	118,000	174,330	(1,410)	(0.80)
590-538-704.004	PART-TIME CUSTODIAN WAGES	0	0	0	0	0	0.00
590-538-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
590-538-710.000	FICA PAYROLL TAX	10,295	16,455	11,710	16,160	(295)	(1.79)
590-538-712.000	HEALTH INSURANCE	32,719	39,715	32,000	42,020	2,305	5.80
590-538-713.000	LIFE INSURANCE	196	280	250	270	(10)	(3.57)
590-538-714.000	RETIREMENT PLAN CONTRIBUTIONS	10,991	19,180	14,100	19,225	45	0.23
590-538-715.000	DISABILITY INSURANCE	469	785	600	790	5	0.64
590-538-716.000	WORKERS COMPENSATION INSURANCE	1,933	2,200	2,000	2,585	385	17.50
590-538-724.000	CELL PHONE ALLOWANCE	501	0	500	540	540	0.00
590-538-725.000	EMPLOYEE ASSISTANCE PROGRAM	62	75	75	75	0	0.00
590-538-727.000	OFFICE SUPPLIES	385	450	400	450	0	0.00
590-538-740.000	OPERATING SUPPLIES	4,352	4,000	3,950	4,500	500	12.50
590-538-740.003	LABORATORY SUPPLIES	4,562	5,000	3,000	5,000	0	0.00
590-538-750.000	SUPPLIES - LANDSCAPING	0	1,500	0	1,000	(500)	(33.33)
590-538-753.000	PROCESS CHEMICALS	58,836	43,000	55,500	65,000	22,000	51.16
590-538-758.000	DIESEL FUEL PURCHASES	446	100	5,500	400	300	300.00
590-538-759.000	GASOLINE PURCHASES	2,350	2,000	2,905	2,000	0	0.00
590-538-760.000	MINOR EQUIPMENT PURCHASES	1,499	5,000	4,800	5,000	0	0.00
590-538-767.000	CLOTHING & UNIFORM PURCHASES	1,425	800	800	1,500	700	87.50
590-538-767.002	UNIFORM CLEANING & REPAIR	2,600	2,400	2,400	2,400	0	0.00
590-538-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	23,485	20,000	40,000	35,000	15,000	75.00
590-538-801.010	SLUDGE REMOVAL & HAULING	15,324	18,000	17,000	18,000	0	0.00
590-538-806.000	COMPUTER SERVICES	108	1,000	1,000	1,000	0	0.00
590-538-809.000	COMMERCIAL LAB ANALYSIS	2,882	4,500	5,750	5,000	500	11.11
590-538-809.001	COMMERCIAL LAB ANALYSIS - IND WASTI	2,095	3,000	4,000	3,500	500	16.67
590-538-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
590-538-811.000	MEDICAL EXAMS & SERVICES	363	0	300	0	0	0.00
590-538-820.000	SERVICE AGREEMENTS	2,809	3,150	2,500	3,150	0	0.00
590-538-821.000	LAWN MAINTENANCE SERVICES	4,800	4,800	4,800	5,040	240	5.00
590-538-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
590-538-850.000	TELEPHONE SERVICE	1,979	2,050	1,700	2,050	0	0.00
590-538-851.000	POSTAGE	10	400	5	400	0	0.00
590-538-852.000	MISC COMM/INTERNET	1,300	1,350	1,200	1,350	0	0.00
590-538-860.000	TRANSPORTATION, LODGING & MEALS	239	400	175	400	0	0.00
590-538-921.000	SEWER UTILITY	4,758	4,800	3,900	4,800	0	0.00
590-538-922.000	WATER UTILITY	5,471	6,000	3,900	6,000	0	0.00
590-538-923.000	WASTE AND RUBBISH REMOVAL	961	900	1,000	1,200	300	33.33
590-538-924.000	ELECTRIC UTILITY	31,667	35,000	33,000	35,000	0	0.00
590-538-925.000	NATURAL GAS/PROPANE UTILITY	15,163	10,500	17,200	12,000	1,500	14.29
590-538-930.000	LAND & BUILDING REPAIRS	2,827	5,000	1,500	5,000	0	0.00
590-538-931.000	EQUIPMENT REPAIRS	11,406	30,000	25,000	30,000	0	0.00
590-538-932.000	VEHICLE REPAIRS	72	800	750	800	0	0.00
590-538-940.000	RENTALS - MOTOR POOL EQUIPMENT	4,497	5,000	3,800	5,000	0	0.00
590-538-955.000	MEMBERSHIPS / DUES	432	1,000	1,750	3,000	2,000	200.00
590-538-956.000	CONFERENCES & TRAINING PROGRAMS	325	1,000	0	1,000	0	0.00
590-538-958.000	SUBSCRIPTIONS & PUBLICATIONS	0	200	0	200	0	0.00
590-538-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	6,850	7,805	8,840	12,230	4,425	56.69
Totals for dept 538 - WASTEWATER TREATMENT PLANT		415,979	520,415	472,640	571,190	50,775	9.76

SEWER FUND 590
WASTEWATER TREATMENT PLANT
ACTIVITY 538
2023 - 2024 BUDGET

702.401 SALARY - DPW SUPERINTENDENT- provides for 0 percent (0 hours) of the DPW superintendent's salary.

702.501 SALARY – WWTP SUPERINTENDENT – provides 50 percent of the WWTP superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES– 5,660 hours of DPW service are provided for this activity.

704.004 PART-TIME CUSTODIAN WAGES- provides custodial service, as needed.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

724.000 CELL PHONE ALLOWANCE – the City provides WWTP employees \$15 monthly towards their cell phones so as to communicate with them in the field as their vehicles are not equipped with radios.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

727.000 OFFICE SUPPLIES - provides general office supplies.

740.000 OPERATING SUPPLIES - provides general operating and cleaning materials.

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

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

753.000 PROCESS CHEMICALS - provides chemicals necessary for the wastewater treatment process.

758.000 DIESEL FUEL PURCHASES – provides diesel fuel for the wastewater/water vehicles and equipment.

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

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

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides for outside services to repair the building or plant equipment.

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

806.000 COMPUTER SERVICES – provides computer hardware and technical services.

809.000 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.

- 809.001 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.
- 810.000 LEGAL SERVICES- provides legal services for this activity.
- 811.000 MEDICAL EXAMS & SERVICES - MEDICAL EXAMS & SERVICES – provides funds for medical treatment of staff and employment related exams.
- 820.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service agreements, such as service of electronic instrumentation and de-ionized water system.
- 821.000 LAWN MAINTENANCE SERVICES – provides lawn maintenance and weed control service to the plant.
- 842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.
- 850.000 TELEPHONE SERVICE – records telephone utility expense.
- 851.000 POSTAGE- records postage machine rental, postage and/or shipping expenditures.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 860.000 TRAVEL, LODGING AND MEALS - provides attendance to the Michigan Water Environments Association's annual convention and other travel deemed necessary.
- 921.000 SEWER UTILITY – records municipal sewer utility expense.
- 922.000 WATER UTILITY – records municipal water utility expense.
- 923.000 WASTE & RUBBISH REMOVAL – records garbage service expense.
- 924.000 ELECTRIC UTILITY - records electric utility expense.
- 925.000 NATURAL GAS - records natural gas utility expense.
- 930.000 LAND & BUILDING REPAIRS- provides for the general upkeep of the various structures and ground maintenance at the Wastewater Treatment Plant.

930.000 LAND & BUILDING REPAIRS- provides for the general upkeep of the various structures and ground maintenance at the Wastewater Treatment Plant.

931.000 EQUIPMENT REPAIRS - includes general and preventive maintenance to equipment.

932.000 VEHICLE REPAIRS-provides 50 percent of maintenance to the water/wastewater treatment vehicles.

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

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

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-539-702.001	SALARY - CITY MANAGER	9,438	9,620	9,080	10,125	505	5.25
590-539-702.002	SALARY - CITY CLERK	6,690	6,845	6,175	7,185	340	4.97
590-539-702.003	SALARY - FINANCE DIRECTOR	4,139	4,240	4,240	4,455	215	5.07
590-539-702.401	SALARY - DPW SUPERINTENDENT	711	735	725	725	(10)	(1.36)
590-539-703.001	FULL-TIME CLERICAL WAGES	2,242	2,370	2,370	2,490	120	5.06
590-539-703.401	FULL-TIME DPW SPECIALIST WAGES	1,433	2,640	2,200	2,465	(175)	(6.63)
590-539-704.001	PART-TIME CLERICAL WAGES	10,855	12,945	11,000	13,570	625	4.83
590-539-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
590-539-710.000	FICA PAYROLL TAX	2,548	3,080	2,740	3,145	65	2.11
590-539-712.000	HEALTH INSURANCE	5,694	6,105	6,500	6,635	530	8.68
590-539-713.000	LIFE INSURANCE	41	50	45	50	0	0.00
590-539-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,421	2,595	2,480	2,690	95	3.66
590-539-715.000	DISABILITY INSURANCE	92	110	105	115	5	4.55
590-539-716.000	WORKERS COMPENSATION INSURANCE	147	170	160	185	15	8.82
590-539-725.000	EMPLOYEE ASSISTANCE PROGRAM	22	0	25	0	0	0.00
590-539-727.000	OFFICE SUPPLIES	579	1,000	550	1,000	0	0.00
590-539-760.000	MINOR EQUIPMENT PURCHASES	657	1,000	200	1,000	0	0.00
590-539-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	0	0	0	0	0.00
590-539-803.000	AUDITING SERVICES	1,875	1,905	1,875	2,205	300	15.75
590-539-804.000	BANKING CHARGES	1,767	2,000	1,350	2,000	0	0.00
590-539-806.000	COMPUTER SERVICES	1,435	2,760	2,800	2,950	190	6.88
590-539-810.000	LEGAL SERVICES	0	500	500	500	0	0.00
590-539-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
590-539-820.000	SERVICE AGREEMENTS	1,591	0	0	0	0	0.00
590-539-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
590-539-850.000	TELEPHONE SERVICE	204	210	200	210	0	0.00
590-539-851.000	POSTAGE	1,773	1,750	1,900	1,800	50	2.86
590-539-852.000	MISC COMM/INTERNET	137	140	140	140	0	0.00
590-539-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
590-539-880.000	COMMUNITY PROMOTION	0	0	0	0	0	0.00
590-539-900.000	PRINTING & PUBLISHING	77	200	0	200	0	0.00
590-539-902.000	COPY CHARGES	229	250	200	250	0	0.00
590-539-931.000	EQUIPMENT REPAIRS	0	200	0	200	0	0.00
590-539-940.000	RENTALS - MOTOR POOL EQUIPMENT	760	650	800	650	0	0.00
590-539-955.000	MEMBERSHIPS / DUES	302	440	0	440	0	0.00
590-539-956.000	CONFERENCES & TRAINING PROGRAMS	0	900	0	900	0	0.00
590-539-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
590-539-959.001	LICENSES & PERMITS	3,290	3,700	3,300	3,700	0	0.00
590-539-959.002	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
590-539-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	355	405	435	565	160	39.51
Totals for dept 539 - SEWER FUND ADMINISTRATION		61,504	69,565	62,095	72,595	3,030	4.36

SEWER FUND 590

SEWER FUND ADMINISTRATION

ACTIVITY 539

2023 - 2024 BUDGET

702.001 SALARY - CITY MANAGER – provides ten percent of the city manager’s salary.

702.002 SALARY – CITY CLERK – provides ten percent of the city clerk’s salary.

702.003 SALARY – FINANCE DIRECTOR – provides five percent of the finance director’s salary.

702.401 SALARY - DPW SUPERINTENDENT- provides one percent (21 hours) of the DPW superintendent’s salary.

703.001 FULL-TIME CLERICAL WAGES – provides five percent of the accounts payable/payroll specialist’s wages.

703.401 FULL-TIME DPW SPECIALIST WAGES– 80 hours of DPW service are provided here which represent half of the time spent reading meters.

704.001 PART-TIME CLERICAL WAGES – provides 45 percent of the utility billing specialist’s wages and five percent of the accounts receivable specialists’ wages.

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

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides funding for special projects. Also included is a portion of the engineering contract for a graphical information system (GIS).

803.000 AUDITING SERVICES - provides 12.5 percent of the annual audit fee by an independent certified public accounting firm.

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

806.000 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.

810.000 LEGAL SERVICES– provides legal services provided to this fund.

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

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE - provides for telephone service for Sewer Fund Administration.

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

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

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

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

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

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

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

956.001 TUITION REIMBURSEMENT - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 540 - SEWER FUND DEPRECIATION

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-540-968.537	DEPRECIATION - SEWER MAINS	95,433	98,000	108,000	110,000	12,000	12.24
590-540-968.538	DEPRECIATION - WWTP	148,830	147,000	148,000	148,000	1,000	0.68
590-540-968.539	DEPRECIATION - SEWER ADMIN EQUIP	0	0	0	0	0	0.00
Totals for dept 540 - SEWER FUND DEPRECIATION		244,263	245,000	256,000	258,000	13,000	5.31

SEWER FUND 590

SEWER FUND DEPRECIATION

ACTIVITY 540

2023 - 2024 BUDGET

968.537 DEPRECIATION – SEWER MAINS - a non-cash expense account that helps set aside funds for future replacement of existing sewer mains and/or lift station equipment.

968.538 DEPRECIATION – SEWER WWTP - a non-cash expense account that helps set aside funds for future replacement of existing wastewater treatment plant equipment.

968.539 DEPRECIATION – SEWER ADMINISTRATIVE EQUIPMENT - a non-cash expense account that helps set aside funds for future replacement of existing administrative related equipment and/or software equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-901-973.000	SEWER SYSTEM	0	400,000	727,800	25,000	(375,000)	(93.75)
590-901-975.000	BUILDINGS & ADDITIONS	0	0	0	0	0	0.00
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 OUTLAY		0	400,000	727,800	25,000	(375,000)	(93.75)

SEWER FUND 590
CAPITAL OUTLAY
ACTIVITY 901
2023 - 2024 BUDGET

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

- A standby generator for the Barton Street Lift Station - \$25,000

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

- No building additions or repairs are scheduled at this time.

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
590-906-805.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
590-906-991.000	BOND PRINCIPAL	0	55,000	55,000	60,000	5,000	9.09
590-906-993.000	BOND INTEREST	28,781	27,750	27,750	26,375	(1,375)	(4.95)
Totals for dept 906 - DEBT SERVICE		28,781	82,750	82,750	86,375	3,625	4.38
TOTAL APPROPRIATIONS		876,935	1,472,490	1,812,218	1,187,290	(285,200)	(19.37)
NET OF REVENUES/APPROPRIATIONS - FUND 590		242,694	55,160	(347,663)	(9,795)	(64,955)	(117.76)
BEGINNING FUND BALANCE		4,935,397	5,178,093	5,178,093	4,830,430	(347,663)	(6.71)
ENDING FUND BALANCE		5,178,091	5,233,253	4,830,430	4,820,635	(412,618)	(7.88)

SEWER FUND 590

DEBT SERVICE

ACTIVITY 906

2023 - 2024 BUDGET

805.000 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.

993.000 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>
OCT 2018	\$ 0.00	\$ 6,627.36	\$ 6,627.36	
APR 2019	\$ 50,000.00	\$ 15,798.36	\$ 65,798.36	\$ 72,425.72
OCT 2019	\$ 0.00	\$ 15,937.49	\$ 15,937.49	
APR 2020	\$ 55,000.00	\$ 15,937.49	\$ 70,937.49	\$ 86,874.98
OCT 2020	\$ 0.00	\$ 15,249.99	\$ 15,249.99	
APR 2021	\$ 55,000.00	\$ 15,249.99	\$ 70,249.99	\$ 85,499.98
OCT 2021	\$ 0.00	\$ 14,562.49	\$ 14,562.49	
APR 2022	\$ 55,000.00	\$ 14,562.49	\$ 69,562.49	\$ 84,124.98
OCT 2022	\$ 0.00	\$ 13,874.99	\$ 13,874.99	
APR 2023	\$ 55,000.00	\$ 13,874.99	\$ 68,874.99	\$ 82,749.98
OCT 2023	\$ 0.00	\$ 13,187.49	\$ 13,187.49	
APR 2024	\$ 60,000.00	\$ 13,187.49	\$ 73,187.49	\$ 86,374.98
OCT 2024	\$ 0.00	\$ 12,437.49	\$ 12,437.49	
APR 2025	\$ 60,000.00	\$ 12,437.49	\$ 72,437.49	\$ 84,874.98
OCT 2025	\$ 0.00	\$ 11,687.49	\$ 11,687.49	
APR 2026	\$ 60,000.00	\$ 11,687.49	\$ 71,687.49	\$ 83,374.98
OCT 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>
OCT 2027	\$ 0.00	\$ 10,124.99	\$ 10,124.99	
APR 2028	\$ 65,000.00	\$ 10,124.99	\$ 75,124.99	\$ 85,249.98
OCT 2028	\$ 0.00	\$ 9,312.49	\$ 9,312.49	
APR 2029	\$ 65,000.00	\$ 9,312.49	\$ 74,312.49	\$ 83,624.98
OCT 2029	\$ 0.00	\$ 8,499.99	\$ 8,499.99	
APR 2030	\$ 70,000.00	\$ 8,499.99	\$ 78,499.99	\$ 86,999.98
OCT 2030	\$ 0.00	\$ 7,624.99	\$ 7,624.99	
APR 2031	\$ 70,000.00	\$ 7,624.99	\$ 77,624.99	\$ 85,249.98
OCT 2031	\$ 0.00	\$ 6,749.99	\$ 6,749.99	
APR 2032	\$ 70,000.00	\$ 6,749.99	\$ 76,749.99	\$ 83,499.98
OCT 2032	\$ 0.00	\$ 5,874.99	\$ 5,874.99	
APR 2033	\$ 75,000.00	\$ 5,874.99	\$ 80,874.99	\$ 86,749.98
OCT 2033	\$ 0.00	\$ 4,937.49	\$ 4,937.49	
APR 2034	\$ 75,000.00	\$ 4,937.49	\$ 79,937.49	\$ 84,874.98
OCT 2034	\$ 0.00	\$ 3,999.99	\$ 3,999.99	
APR 2035	\$ 75,000.00	\$ 3,999.99	\$ 78,999.99	\$ 82,999.99
OCT 2035	\$ 0.00	\$ 3,062.49	\$ 3,062.49	
APR 2036	\$ 80,000.00	\$ 3,062.49	\$ 83,062.49	\$ 86,124.98
OCT 2036	\$ 0.00	\$ 2,062.49	\$ 2,062.49	
APR 2037	\$ 80,000.00	\$ 2,062.49	\$ 82,062.49	\$ 84,124.98
OCT 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 2023 - 2024 BUDGET

ESTIMATED REVENUES

CHARGES FOR SERVICES	\$ 603,725	
OTHER REVENUE	\$ 35,280	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 639,005

APPROPRIATIONS

WATER MAINS	\$ 308,745	
WATER PUMPING	\$ 169,015	
WATER FUND ADMINISTRATION	\$ 74,915	
WATER FUND DEPRECIATION	\$ 81,300	
CAPITAL OUTLAY	\$ 0	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 633,975

EXCESS (DEFICIENCY) OF REVENUES TO APPROPRIATIONS \$ 5,030

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

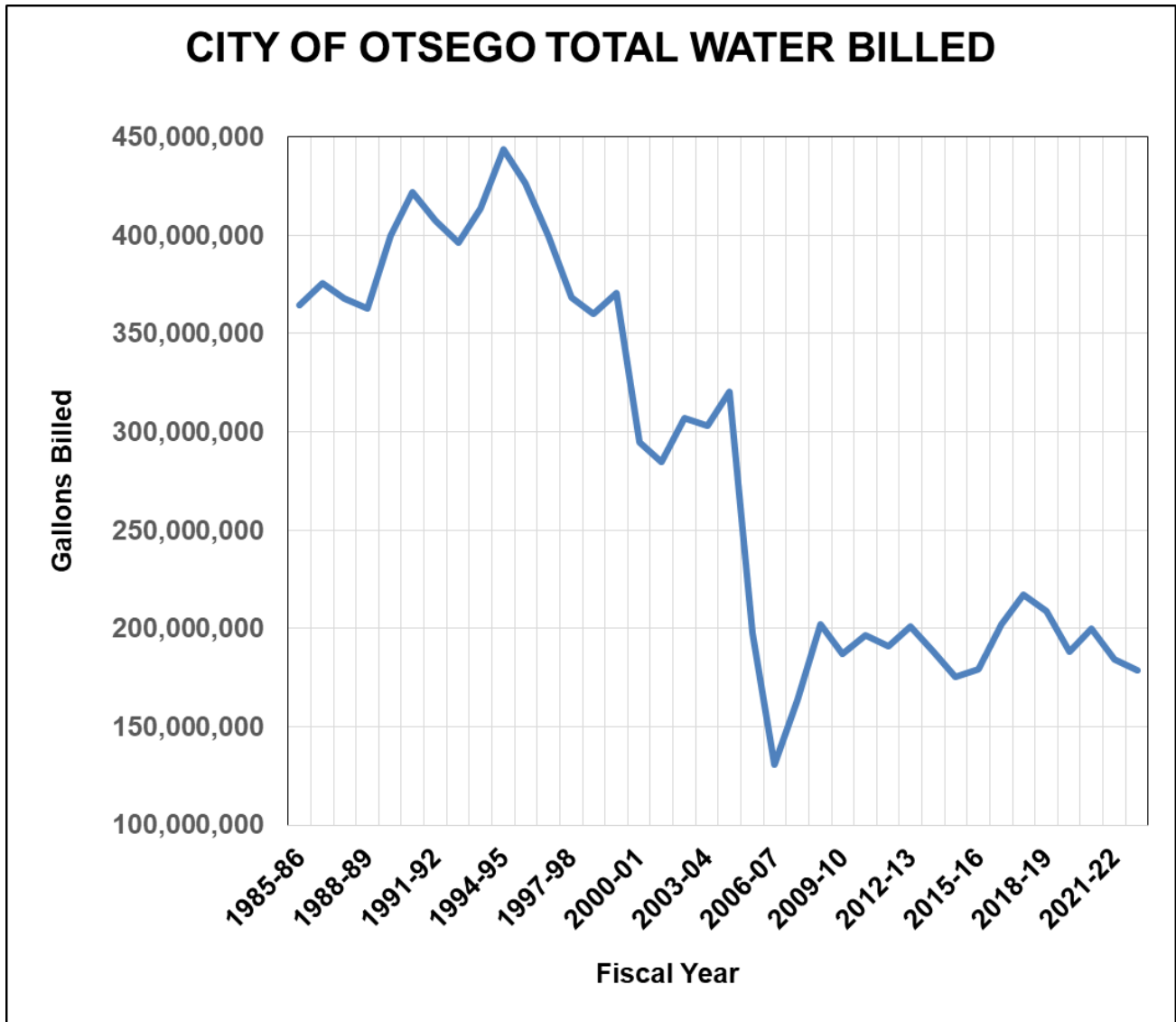
CAPITAL OUTLAY BECOMES ASSET(S)	\$ 0	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 0

CHANGES IN NET POSITION \$ 5,030

PROJECTED BEGINNING NET POSITION \$3,137,754

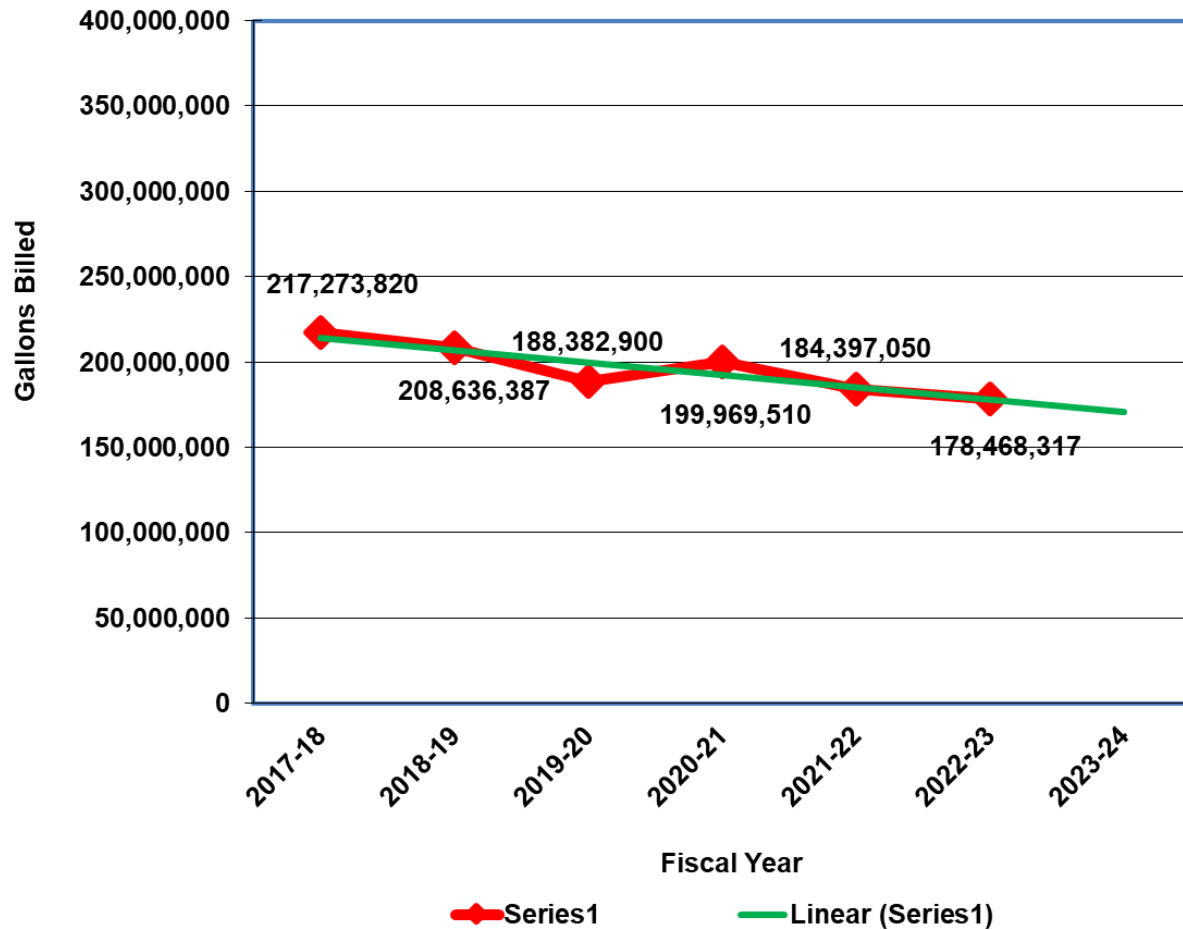
PROJECTED ENDING NET POSITION \$3,142,784

[Note: Capital Outlay 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 outlay and debt service principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]



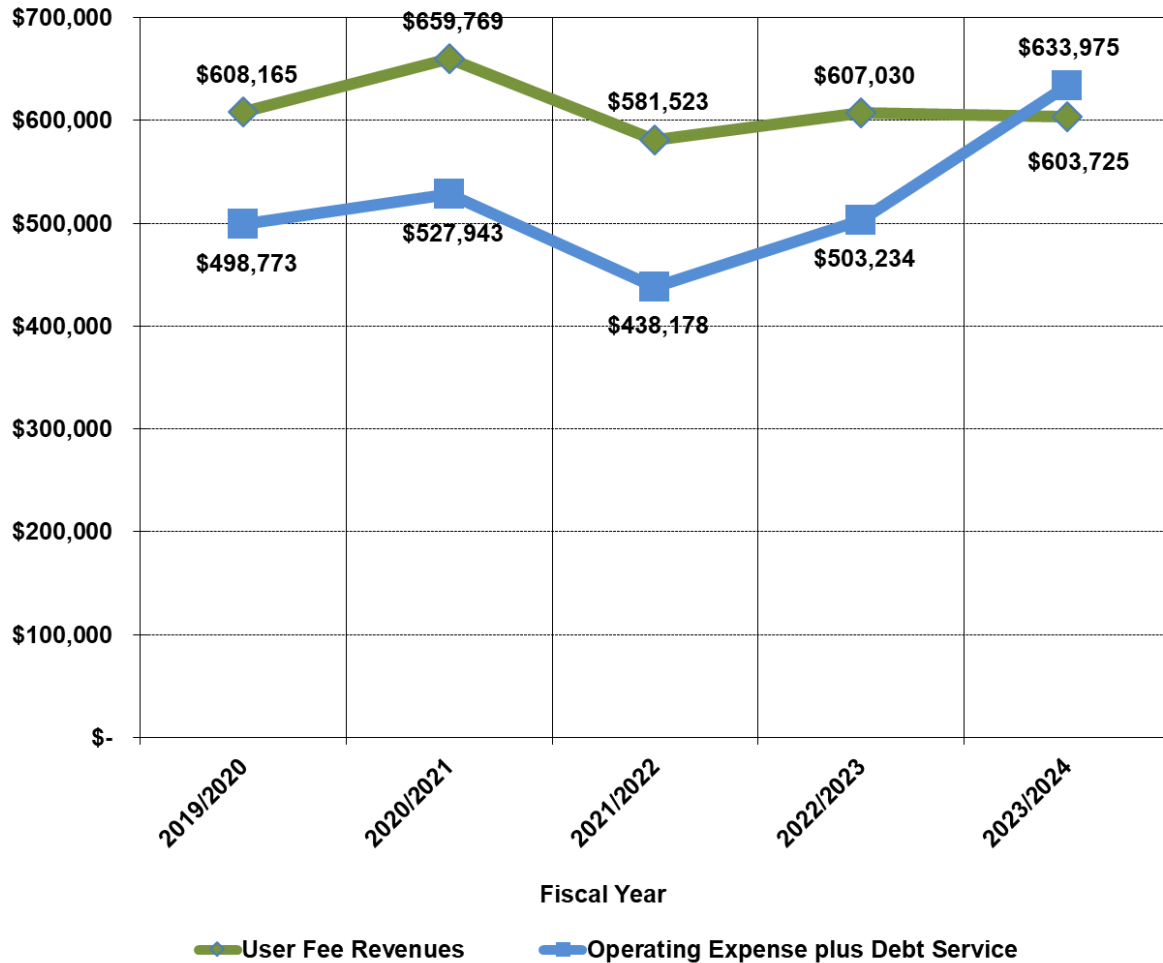
Much like the Sewer Fund historical graph, this shows the dramatic decrease in usage of the City's water utility since the mid 1980's. The majority of this decrease is due to the loss of the Rock-Tenn Paper Mill and the change in paper making process of Otsego Paper from the former Menasha Corporation. The Menasha plant "cooked" wood chips to extract the fibers to make paper. This process required substantial amounts of water compared to Otsego Paper's use of recycled paper for its product. Additionally, other industries in the area have found ways to conserve, such as cooling towers to recirculate manufacturing cooling water.

CITY OF OTSEGO WATER USAGE



The City of Otsego Water Usage line graph shows that usage appears to be slightly decreasing, therefore we are projecting usage of 185 million gallons.

WATER FUND OPERATING EXPENSE COMPARED TO CHARGES FOR SERVICES



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

WATER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 21.20	5.00%	Increase
Commodity Rate:	\$ 2.25	5.00%	Increase

Budget Revenue Projections

RTS Fees:	\$ 186,475	30.94%
Metered Sales:	\$ 416,250	69.06%
Total:	\$ 602,725	100.00%
Revenue Needed:	\$ 652,994	
Excess/(Shortage):	(\$50,269)	

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	1,551	1,551	\$ 21.20
1"	2.50	27	68	\$ 53.00
1 1/2"	5.00	9	45	\$ 106.00
2"	8.00	27	216	\$ 169.60
3"	16.00	4	64	\$ 339.20
4"	25.00	5	125	\$ 530.00
6"	50.00	1	50	\$ 1,060.00
8"	80.00	1	80	\$ 1,696.00
Totals		1,625	2,199	

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

Projected Total Annual Water Billing (gallons):

185,000,000

Projected Expenditures & Reserve Requirements

Projected Rate of Inflation:	5.00%
Percentage of Expenditures for Future Capital Improvements:	3.00%

Fiscal Year	Water Mains	Water Pumping	Administration	Depreciation	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Debt Service	Total Revenue Necessary
2023-2024	\$ 308,745	\$ 169,015	\$ 74,915	\$ 81,300	\$ 633,975	3.00%	\$ 19,019	\$ 0	\$ 652,994
2024-2025	\$ 324,180	\$ 177,470	\$ 78,660	\$ 85,370	\$ 665,680	3.00%	\$ 19,970	\$ 0	\$ 685,650
2025-2026	\$ 340,390	\$ 186,340	\$ 82,590	\$ 89,640	\$ 698,960	3.00%	\$ 20,969	\$ 0	\$ 719,929
Totals	\$ 973,315	\$ 532,825	\$ 236,165	\$ 256,310	\$ 1,998,615		\$ 59,958	\$ 0	\$ 2,058,573

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

User Fee Calculations - Based on Meter Size & Amount Used

Quarterly Readiness To Serve Base Fee:	
Current Base Fee:	\$ 20.19

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 652,994	30.00%	\$ 195,898	\$ 22.28	\$ 2.09	10.35%
3 Year Rate	\$ 2,058,573	30.00%	\$ 617,572	\$ 23.41	\$ 3.22	15.95%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 2.14

	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 652,994	70.00%	\$ 457,096	\$ 2.48	\$ 0.34	15.89%
3 Year Rate	\$ 2,058,573	70.00%	\$ 1,441,001	\$ 2.60	\$ 0.46	21.50%

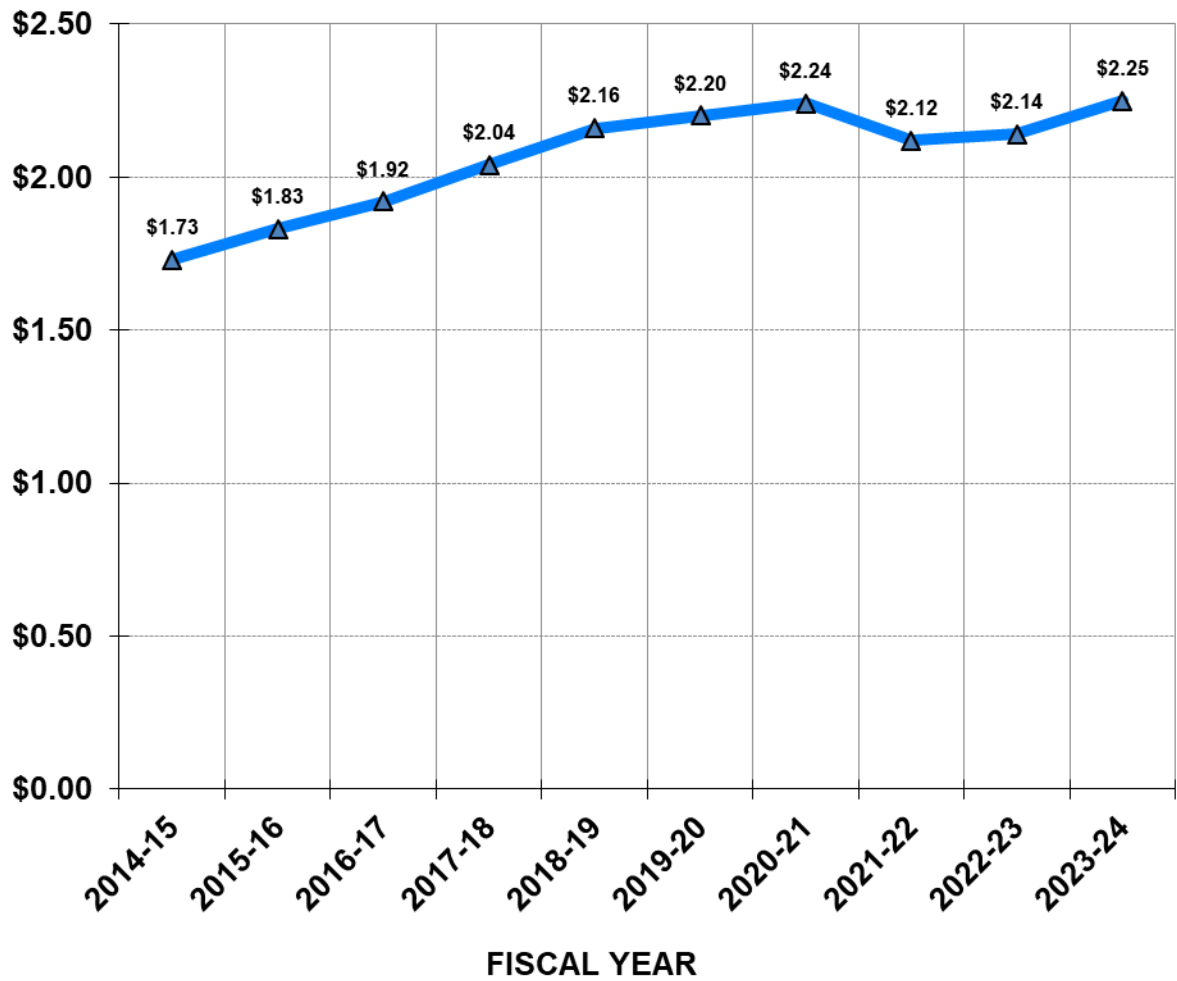
Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2023-2024	\$ 195,975	\$ 458,800	\$ 654,775
2024-2025			
2025-2026			
Totals			\$ 654,775

Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 205,914	\$ 481,000	\$ 686,914
\$ 205,914	\$ 481,000	\$ 686,914
\$ 205,914	\$ 481,000	\$ 686,914
\$ 617,742	\$ 1,443,000	\$ 2,060,742

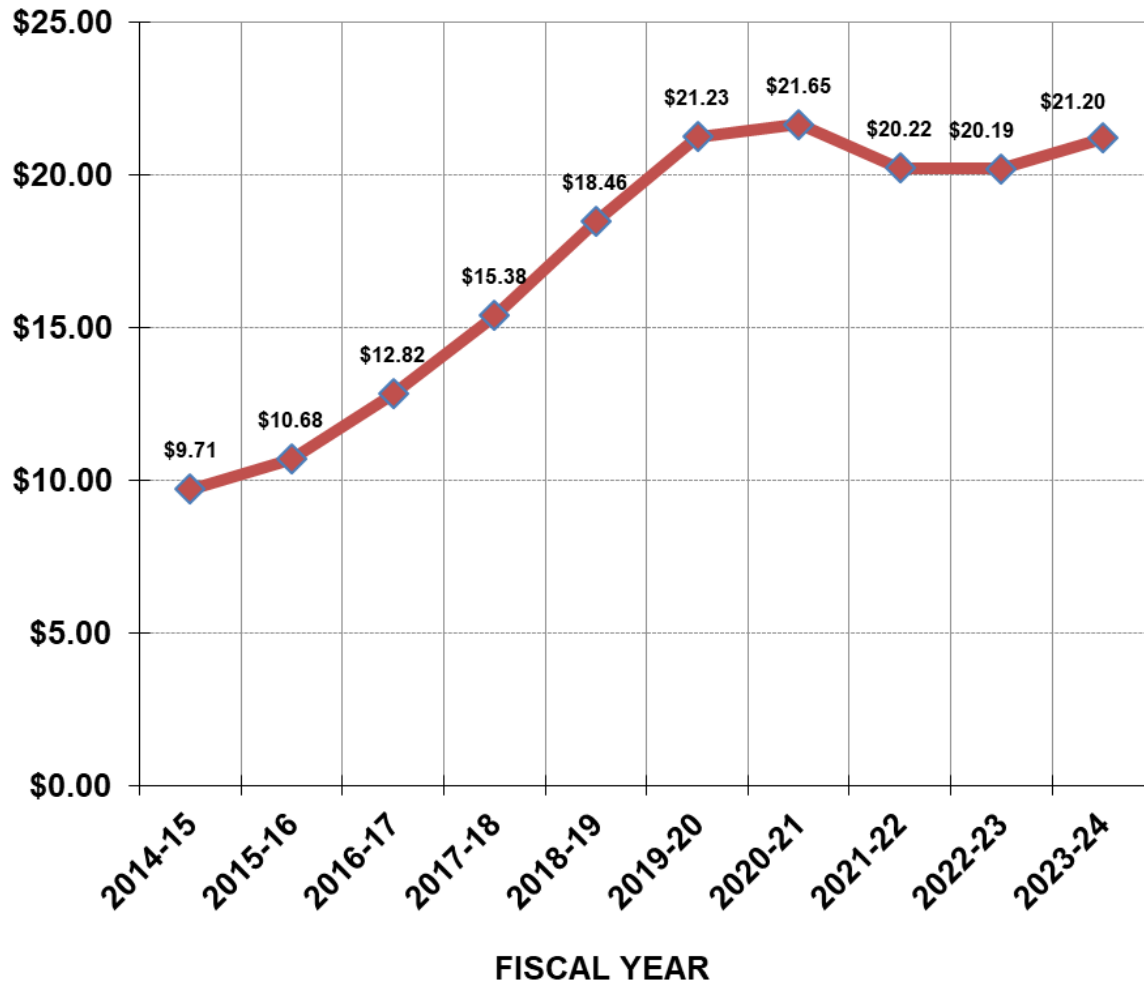
Billing Examples

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	\$ 21.20	\$ 40.50	\$ 61.70	\$ 20.19	\$ 38.52	\$ 58.71	\$ 2.99	
Annually	\$ 84.80	\$ 162.00	\$ 246.80	\$ 80.76	\$ 154.08	\$ 234.84	\$ 11.96	5.09%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 53.00	\$ 67.50	\$ 120.50	\$ 50.48	\$ 64.20	\$ 114.68	\$ 5.82	
Annually	\$ 212.00	\$ 270.00	\$ 482.00	\$ 201.90	\$ 256.80	\$ 458.70	\$ 23.30	5.08%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 339.20	\$ 371.87	\$ 711.07	\$ 323.04	\$ 353.69	\$ 676.73	\$ 34.34	
Annually	\$ 1,356.80	\$ 1,487.48	\$ 2,844.28	\$ 1,292.16	\$ 1,414.75	\$ 2,706.91	\$ 137.36	5.07%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 530.00	\$ 10,747.69	\$ 11,277.69	\$ 504.75	\$ 10,222.25	\$ 10,727.00	\$ 550.69	
Annually	\$ 2,120.00	\$ 42,990.75	\$ 45,110.75	\$ 2,019.00	\$ 40,888.98	\$ 42,907.98	\$ 2,202.77	5.13%

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



CITY OF OTSEGO WATER READINESS TO SERVE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
591-000-583.000	CONTRIBUTIONS FROM COUNTY	0	0	0	0	0	0.00
591-000-626.002	CITY LABOR & MATERIALS	1,706	0	1,200	0	0	0.00
591-000-630.000	METERED SALES	401,980	415,160	435,000	416,250	1,090	0.26
591-000-631.000	READINESS TO SERVE FEES	178,493	177,510	171,005	186,475	8,965	5.05
591-000-632.000	ACCOUNT SET-UP FEES	1,050	1,000	1,025	1,000	0	0.00
591-000-633.000	NEW CONNECTION TAP-IN FEES	0	2,000	0	0	(2,000)	(100.00)
591-000-658.000	DELINQUENT PAYMENT PENALTIES	7,155	7,500	8,000	8,000	500	6.67
591-000-665.000	INTEREST	2,168	2,500	23,000	20,000	17,500	700.00
591-000-667.001	HYDRANT RENTAL	7,280	7,280	7,280	7,280	0	0.00
591-000-673.000	GAIN/LOSS ON SALE OF ASSETS	0	0	0	0	0	0.00
591-000-684.000	MISCELLANEOUS REVENUE	1,134	0	700	0	0	0.00
591-000-687.000	REFUNDS/REBATES	639	0	685	0	0	0.00
591-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		601,605	612,950	647,895	639,005	26,055	4.25

WATER FUND 591

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

- 569.000 STATE GRANTS - OTHER – records grant funds received from the State of Michigan for equipment.
- 626.002 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 630.000 METERED WATER SALES - projected revenues based upon the sale of 185 million gallons of water at a rate of \$2.25 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2023, billing.
- 631.000 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 \$21.20, to be phased in over three months beginning with the September 1, 2023 billing.
- 632.000 ACCOUNT SET-UP FEE - a \$7.50 fee is charged to customers establishing new water service accounts.
- 633.000 NEW CONNECTION TAP-IN FEES - reflects the fee \$1,000 charged to new hook-ups at the street to the water main. This fee includes the installation of the meter and outside reading device.
- 658.000 DELINQUENT PENALTIES - reflects revenues from the ten percent delinquent bill penalty charge.
- 665.000 INTEREST – records interest earned on deposits and investments.
- 667.001 HYDRANT RENTAL - annual rental paid by the Otsego Fire Department for the use of 182 water hydrants \$40 each.
- 673.000 GAIN/LOSS ON SALE OF ASSETS – records the associated gain or loss involved in selling an asset.
- 684.000 MISCELLANEOUS REVENUE - water turn-off charges for vacationers and sale of sprinkler meters and yokes.

WATER FUND ESTIMATED REVENUES 591-000 - Cont.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 591 - WATER FUND
ESTIMATED REVENUES
Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-931-698.000	BOND OR INSURANCE RECOVERIES	1,592	0	0	0	0	0.00
591-931-699.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
591-931-699.805	INTERFUND TRANSFER IN - SPECIAL ASSN	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		1,592	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		603,197	612,950	647,895	639,005	26,055	4.25

WATER FUND 591

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

699.401 INTERFUND TRANSFER IN – CAPITAL PROJECT FUND – records contribution (transfer in) of monies for infrastructure improvements from the Capital Project Fund

699.805 INTERFUND TRANSFER IN - SPECIAL ASSESSMENT CAPITAL PROJECT FUND - records transfer in of current year project amounts to be recovered through special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 550 - WATER MAINS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-550-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
591-550-702.401	SALARY - DPW SUPERINTENDENT	1,421	1,465	1,300	1,450	(15)	(1.02)
591-550-702.501	SALARY - WWTP SUPERINTENDENT	6,852	7,020	7,020	7,365	345	4.91
591-550-703.401	FULL-TIME DPW SPECIALIST WAGES	60,605	61,510	55,000	77,925	16,415	26.69
591-550-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
591-550-710.000	FICA PAYROLL TAX	4,881	5,465	4,850	6,645	1,180	21.59
591-550-712.000	HEALTH INSURANCE	13,683	12,345	12,000	16,515	4,170	33.78
591-550-713.000	LIFE INSURANCE	91	100	100	115	15	15.00
591-550-714.000	RETIREMENT PLAN CONTRIBUTIONS	6,535	6,355	6,335	7,850	1,495	23.52
591-550-715.000	DISABILITY INSURANCE	222	270	240	330	60	22.22
591-550-716.000	WORKERS COMPENSATION INSURANCE	1,481	1,450	1,400	1,985	535	36.90
591-550-725.000	EMPLOYEE ASSISTANCE PROGRAM	27	40	30	40	0	0.00
591-550-740.000	OPERATING SUPPLIES	21,749	30,000	20,000	30,000	0	0.00
591-550-760.000	MINOR EQUIPMENT PURCHASES	787	3,000	1,000	3,000	0	0.00
591-550-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	23,027	94,300	90,000	120,000	25,700	27.25
591-550-801.006	MISS DIG NOTIFICATION SERVICE	1,692	1,770	1,770	2,000	230	12.99
591-550-806.000	COMPUTER SERVICES	0	300	0	300	0	0.00
591-550-820.000	SERVICE AGREEMENTS	691	700	4,857	3,500	2,800	400.00
591-550-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
591-550-850.000	TELEPHONE SERVICE	233	235	191	235	0	0.00
591-550-852.000	MISC COMM/INTERNET	282	300	257	300	0	0.00
591-550-860.000	TRANSPORTATION, LODGING & MEALS	10	50	118	50	0	0.00
591-550-900.000	PRINTING & PUBLISHING	330	350	99	350	0	0.00
591-550-931.000	EQUIPMENT REPAIRS	0	1,000	0	1,000	0	0.00
591-550-932.000	VEHICLE REPAIRS	0	0	0	0	0	0.00
591-550-934.000	WATER TOWER MAINTENANCE	0	6,000	0	6,000	0	0.00
591-550-940.000	RENTALS - MOTOR POOL EQUIPMENT	22,297	20,000	15,415	20,000	0	0.00
591-550-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,073	1,245	1,213	1,790	545	43.78
Totals for dept 550 - WATER MAINS		167,969	255,270	223,195	308,745	53,475	20.95

WATER FUND 591
WATER MAINS
ACTIVITY 550
2023 - 2024 BUDGET

- 702.401 SALARY - DPW SUPERINTENDENT- provides two percent (42 hours) of the DPW superintendent's salary.
- 702.501 SALARY – WWTP SUPERINTENDENT – provides ten percent of the WWTP superintendent's salary.
- 703.401 FULL-TIME DPW SPECIALIST WAGES- provides 2,530 hours of service which include maintenance/repair of water mains, flushing of lines, etc.
- 704.401 PART-TIME & SEASONAL DPW WAGES– 0 hours of seasonal labor are provided for this activity. These employees do not receive benefits.
- 710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.
- 712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.
- 713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.
- 714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.
- 715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.
- 716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.
- 725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES – provides annual maintenance including service replacement (\$50,000), valve replacement (20,000) and hydrant replacement (\$20,000).

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

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

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE – records telephone utility expense.

852.000 MISC COMM/INTERNET – provides Internet services.

860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - notification in local newspapers of spring and fall flushing of hydrants.

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

932.000 VEHICLE REPAIRS-provides ten percent of the regular maintenance and service work to the water/wastewater treatment vehicles.

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 551 - WATER PUMPING

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-551-702.000	SALARY - DEPT SUPERVISORS	0	0	0	0	0	0.00
591-551-702.401	SALARY - DPW SUPERINTENDENT	711	735	679	725	(10)	(1.36)
591-551-702.501	SALARY - WWTP SUPERINTENDENT	13,710	14,035	12,747	14,730	695	4.95
591-551-703.401	FULL-TIME DPW SPECIALIST WAGES	18,447	22,700	17,537	24,335	1,635	7.20
591-551-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
591-551-710.000	FICA PAYROLL TAX	2,334	2,895	2,328	3,020	125	4.32
591-551-712.000	HEALTH INSURANCE	8,831	7,970	8,043	8,970	1,000	12.55
591-551-713.000	LIFE INSURANCE	50	60	53	65	5	8.33
591-551-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,912	3,485	2,865	3,700	215	6.17
591-551-715.000	DISABILITY INSURANCE	117	150	130	155	5	3.33
591-551-716.000	WORKERS COMPENSATION INSURANCE	688	780	664	915	135	17.31
591-551-725.000	EMPLOYEE ASSISTANCE PROGRAM	14	15	17	15	0	0.00
591-551-740.000	OPERATING SUPPLIES	5,769	2,000	4,734	3,000	1,000	50.00
591-551-740.003	LABORATORY SUPPLIES	1,585	1,250	1,942	1,500	250	20.00
591-551-753.000	PROCESS CHEMICALS	13,080	15,000	19,510	20,000	5,000	33.33
591-551-758.000	DIESEL FUEL PURCHASES	239	50	2,945	200	150	300.00
591-551-759.000	GASOLINE PURCHASES	1,259	1,000	1,556	1,500	500	50.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	5,166	3,000	0	3,000	0	0.00
591-551-767.000	CLOTHING & UNIFORM PURCHASES	0	150	0	500	350	233.33
591-551-767.002	UNIFORM CLEANING & REPAIR	375	350	348	350	0	0.00
591-551-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	5,648	5,700	0	5,700	0	0.00
591-551-809.000	COMMERCIAL LAB ANALYSIS	8,510	13,000	4,404	13,000	0	0.00
591-551-820.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
591-551-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
591-551-850.000	TELEPHONE SERVICE	422	445	344	445	0	0.00
591-551-852.000	MISC COMM/INTERNET	531	550	484	550	0	0.00
591-551-860.000	TRANSPORTATION, LODGING & MEALS	0	250	53	250	0	0.00
591-551-924.000	ELECTRIC UTILITY	19,436	35,000	20,731	35,000	0	0.00
591-551-930.000	LAND & BUILDING REPAIRS	671	4,000	472	4,000	0	0.00
591-551-931.000	EQUIPMENT REPAIRS	3,172	3,000	0	3,000	0	0.00
591-551-932.000	VEHICLE REPAIRS	43	200	402	200	0	0.00
591-551-934.000	WELL MAINTENANCE	24,328	5,000	26,740	10,000	5,000	100.00
591-551-940.000	RENTALS - MOTOR POOL EQUIPMENT	8,342	7,000	6,807	7,000	0	0.00
591-551-956.000	CONFERENCES & TRAINING PROGRAMS	955	700	1,432	1,000	300	42.86
591-551-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,215	1,310	1,277	2,190	880	67.18
Totals for dept 551 - WATER PUMPING		148,560	151,780	139,244	169,015	17,235	11.36

WATER FUND 591
WATER PUMPING
ACTIVITY 551
2023 - 2024 BUDGET

702.401 SALARY - DPW SUPERINTENDENT- provides one percent (21 hours) of the DPW superintendent's salary.

702.501 SALARY – WWTP SUPERINTENDENT – provides 20 percent of the WWTP superintendent's salary.

703.401 FULL-TIME DPW SPECIALIST WAGES- provides 790 hours of DPW service.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City's payment of workers' compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

740.000 OPERATING SUPPLIES - general operating supplies.

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

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

758.000 DIESEL FUEL PURCHASES – provides diesel fuel for the wastewater/water vehicles and equipment.

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

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

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides for outside professional services, as needed.

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

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE – records telephone utility expense.

852.000 MISC COMM/INTERNET – provides Internet services.

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

924.000 ELECTRIC UTILITY - records electric utility expense to run three wells.

930.000 LAND & BUILDING REPAIRS - provides miscellaneous maintenance services to the well houses and loading areas surrounding the installations.

931.000 EQUIPMENT REPAIRS - provides for the repair of the chemical feeders, booster pumps, etc.

932.000 VEHICLE REPAIRS - provides 20 percent of the regular maintenance and service work to the water/wastewater treatment vehicles.

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

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

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

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-552-702.001	SALARY - CITY MANAGER	9,440	9,620	9,620	10,125	505	5.25
591-552-702.002	SALARY - CITY CLERK	6,691	6,845	6,845	7,185	340	4.97
591-552-702.003	SALARY - FINANCE DIRECTOR	4,139	4,240	4,240	4,450	210	4.95
591-552-702.401	SALARY - DPW SUPERINTENDENT	711	735	725	725	(10)	(1.36)
591-552-703.001	FULL-TIME CLERICAL WAGES	2,241	2,370	2,370	2,490	120	5.06
591-552-703.401	FULL-TIME DPW SPECIALIST WAGES	1,430	2,640	2,200	2,465	(175)	(6.63)
591-552-704.001	PART-TIME CLERICAL WAGES	10,853	12,945	11,000	13,570	625	4.83
591-552-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
591-552-710.000	FICA PAYROLL TAX	2,548	3,080	2,830	3,145	65	2.11
591-552-712.000	HEALTH INSURANCE	5,632	6,105	6,500	6,635	530	8.68
591-552-713.000	LIFE INSURANCE	41	50	45	50	0	0.00
591-552-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,421	2,595	2,480	2,690	95	3.66
591-552-715.000	DISABILITY INSURANCE	92	110	105	115	5	4.55
591-552-716.000	WORKERS COMPENSATION INSURANCE	147	160	160	185	25	15.63
591-552-725.000	EMPLOYEE ASSISTANCE PROGRAM	22	25	25	25	0	0.00
591-552-727.000	OFFICE SUPPLIES	579	600	550	600	0	0.00
591-552-760.000	MINOR EQUIPMENT PURCHASES	657	1,000	200	1,000	0	0.00
591-552-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	5,000	0	5,000	0	0.00
591-552-803.000	AUDITING SERVICES	1,875	1,905	1,875	2,205	300	15.75
591-552-804.000	BANKING CHARGES	1,767	2,000	1,350	2,000	0	0.00
591-552-806.000	COMPUTER SERVICES	1,435	2,760	2,800	2,940	180	6.52
591-552-810.000	LEGAL SERVICES	0	500	0	500	0	0.00
591-552-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
591-552-820.000	SERVICE AGREEMENTS	1,591	1,500	0	0	(1,500)	(100.00)
591-552-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
591-552-850.000	TELEPHONE SERVICE	204	210	200	210	0	0.00
591-552-851.000	POSTAGE	1,769	1,700	1,900	1,800	100	5.88
591-552-852.000	MISC COMM/INTERNET	137	140	140	140	0	0.00
591-552-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
591-552-900.000	PRINTING & PUBLISHING	0	200	0	200	0	0.00
591-552-902.000	COPY CHARGES	229	250	200	250	0	0.00
591-552-931.000	EQUIPMENT REPAIRS	0	200	0	200	0	0.00
591-552-940.000	RENTALS - MOTOR POOL EQUIPMENT	760	650	800	650	0	0.00
591-552-955.000	MEMBERSHIPS / DUES	302	450	0	450	0	0.00
591-552-956.000	CONFERENCES & TRAINING PROGRAMS	0	900	200	900	0	0.00
591-552-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
591-552-959.001	LICENSES & PERMITS	0	1,400	1,700	1,400	0	0.00
591-552-959.002	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
591-552-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	353	400	435	565	165	41.25
Totals for dept 552 - WATER FUND ADMINISTRATION		58,066	73,335	61,495	74,915	1,580	2.15

WATER FUND 591

WATER FUND ADMINISTRATION

ACTIVITY 552

2023 - 2024 BUDGET

702.001 CITY MANAGER'S SALARY - provides ten percent of the city manager's salary.

702.002 SALARY – CITY CLERK – provides ten percent of the city clerk's salary.

702.003 SALARY – FINANCE DIRECTOR – provides five percent of the finance director's salary.

702.401 SALARY - DPW SUPERINTENDENT- provides one percent (21 hours) of the DPW superintendent's salary.

703.001 FULL-TIME CLERICAL WAGES – provides five percent of the accounts payable/payroll specialist's wages.

703.401 FULL-TIME DPW SPECIALIST WAGES- METER READING - provides 80 hours to supply one half the time needed to read the meters for utility billing.

704.001 PART-TIME CLERICAL WAGES – provides 45 percent of the utility billing specialist's wages and five percent of the accounts receivable wages.

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

710.000 FICA PAYROLL TAX – reflects the City's share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

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

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

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides funding for special projects. A well head protection program contaminant inventory, management plan and implementation is scheduled to be completed this fiscal year.

803.000 AUDITING SERVICES - provides 12.5 percent of the annual audit fee by an independent certified public accounting firm.

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

806.000 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.

810.000 LEGAL SERVICES– provides legal services provided to this fund.

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

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE - provides telephone service for Water Fund Administration.

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

852.000 MISC COMM/INTERNET – provides Internet services.

860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - publicizes instructions to keep water from freezing in winter as well as the annual report.

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

931.000 EQUIPMENT REPAIRS - provides maintenance to the utility billing office equipment.

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

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

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

956.001 TUITION REIMBURSEMENT - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 553 - WATER FUND DEPRECIATION

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
591-553-968.550	DEPRECIATION - WATER MAINS	51,786	70,000	60,000	62,000	(8,000)	(11.43)
591-553-968.551	DEPRECIATION - WELL & TRTMT EQUIP	11,797	13,000	19,300	19,300	6,300	48.46
591-553-968.552	DEPRECIATION - WATER ADMIN EQUIP	0	0	0	0	0	0.00
Totals for dept 553 - WATER FUND DEPRECIATION		63,583	83,000	79,300	81,300	(1,700)	(2.05)

WATER FUND 591

WATER FUND DEPRECIATION

ACTIVITY 553

2023 - 2024 BUDGET

968.550 DEPRECIATION – WATER MAINS - a non-cash expense account that helps set aside funds for future replacement of existing water mains, valves and hydrants.

968.551 DEPRECIATION – WATER WELL & TREATMENT EQUIPMENT - a non-cash expense account that helps set aside funds for future replacement of existing water wells and treatment equipment.

968.552 DEPRECIATION – WATER ADMINISTRATIVE EQUIPMENT - a non-cash expense account that helps set aside funds for future replacement of existing administrative related equipment and/or software equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-901-972.000	WATER SYSTEM	0	450,000	480,000	0	(450,000)	(100.00)
591-901-977.000	SHOP/DEPT EQUIPMENT	0	0	0	0	0	0.00
591-901-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		0	450,000	480,000	0	(450,000)	(100.00)

WATER FUND 591
CAPITAL OUTLAY
ACTIVITY 901
2023 - 2024 BUDGET

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

- No capital improvements are planned in the upcoming year.

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

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
591-906-805.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
591-906-991.000	BOND PRINCIPAL	0	0	0	0	0	0.00
591-906-993.000	BOND INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		438,178	1,013,385	983,234	633,975	(379,410)	(37.44)
NET OF REVENUES/APPROPRIATIONS - FUND 591		165,019	(400,435)	(335,339)	5,030	405,465	(101.26)
BEGINNING FUND BALANCE		2,828,069	2,993,093	2,993,093	2,657,754	(335,339)	(11.20)
ENDING FUND BALANCE		2,993,088	2,592,658	2,657,754	2,662,784	70,126	2.70

WATER FUND 591
DEBT SERVICE
ACTIVITY 906
2023 - 2024 BUDGET

805.000 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.

993.000 BOND INTEREST – reflects the interest due on outstanding revenue bonds this fiscal year.

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

MOTOR POOL FUND

FUND 661 SUMMARY OF REVENUES & APPROPRIATIONS 2023 - 2024 BUDGET

ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 235,000	
GAIN/LOSS ON SALE OF VEHICLES & EQUIPMENT	\$ 5,000	
FUEL REIMBURSEMENT	\$ 30,000	
OTHER REVENUE	\$ 6,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 276,000

APPROPRIATIONS

MOTOR POOL OPERATIONS	\$ 244,330	
CAPITAL OUTLAY	\$ 85,750	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 330,080

EXCESS (DEFICIENCY) OF REVENUES TO APPROPRIATIONS (\$ 54,080)

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

<u>CAPITAL OUTLAY PURCHASES BECOME ASSET(S)</u>	<u>\$ 85,750</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 85,750

CHANGES IN NET POSITION \$ 31,670

PROJECTED BEGINNING NET POSITION \$ 999,863

PROJECTED ENDING NET POSITION \$1,031,533

* [Note: Capital outlay 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. Capital outlay purchases are shown as budgeted appropriations for informational and financial tracking purposes only.]

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
661-000-626.000	SERVICES RENDERED	0	0	0	0	0	0.00
661-000-626.002	CITY LABOR & MATERIALS	256	0	0	0	0	0.00
661-000-665.000	INTEREST	519	1,000	6,000	6,000	5,000	500.00
661-000-667.000	EQUIPMENT RENTAL	232,287	215,000	240,000	235,000	20,000	9.30
661-000-673.000	GAIN/LOSS ON SALE OF ASSETS	2,325	44,000	55,600	5,000	(39,000)	(88.64)
661-000-676.001	FUEL REIMBURSEMENT	25,635	20,000	30,000	30,000	10,000	50.00
661-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
661-000-687.000	REFUNDS/REBATES	5,554	0	55	0	0	0.00
661-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		266,576	280,000	331,655	276,000	(4,000)	(1.43)

MOTOR POOL FUND 661

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

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

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

665.000 INTEREST – records interest earned on deposits and investments.

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.

673.000 GAIN/LOSS ON SALE OF ASSETS – records the associated gain or loss involved in selling an asset.

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

684.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
661-931-698.000	BOND OR INSURANCE RECOVERIES	0	0	0	0	0	0.00
661-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		266,576	280,000	331,655	276,000	(4,000)	(1.43)

MOTOR POOL FUND 661

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

698.000 BOND OR INSURANCE RECOVERIES - amounts received from bond or insurance claims.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 661 - MOTOR POOL FUND
APPROPRIATIONS
Dept 594 - MOTOR POOL OPERATIONS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
661-594-702.003	SALARY - FINANCE DIRECTOR	4,140	4,245	4,245	4,450	205	4.83
661-594-702.401	SALARY - DPW SUPERINTENDENT	3,553	3,655	3,655	4,340	685	18.74
661-594-703.001	FULL-TIME CLERICAL WAGES	2,242	2,370	2,370	2,490	120	5.06
661-594-703.401	FULL-TIME DPW SPECIALIST WAGES	21,483	21,240	21,240	25,105	3,865	18.20
661-594-704.001	PART-TIME CLERICAL WAGES	872	1,085	1,085	1,130	45	4.15
661-594-704.401	PART-TIME & SEASONAL DPW WAGES	209	0	520	0	0	0.00
661-594-710.000	FICA PAYROLL TAX	2,337	2,505	2,535	2,880	375	14.97
661-594-712.000	HEALTH INSURANCE	5,569	5,350	4,605	7,785	2,435	45.51
661-594-713.000	LIFE INSURANCE	42	55	50	55	0	0.00
661-594-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,774	2,875	2,875	3,365	490	17.04
661-594-715.000	DISABILITY INSURANCE	103	125	125	145	20	16.00
661-594-716.000	WORKERS COMPENSATION INSURANCE	798	555	555	780	225	40.54
661-594-725.000	EMPLOYEE ASSISTANCE PROGRAM	15	0	15	0	0	0.00
661-594-740.000	OPERATING SUPPLIES	3,469	5,000	4,000	5,000	0	0.00
661-594-757.000	FUEL PURCHASES (PROPANE/MISC)	244	250	230	250	0	0.00
661-594-758.000	DIESEL FUEL PURCHASES	11,899	13,000	17,000	15,000	2,000	15.38
661-594-759.000	GASOLINE PURCHASES	32,198	25,000	28,210	27,000	2,000	8.00
661-594-760.000	MINOR EQUIPMENT PURCHASES	1,190	7,000	7,300	6,450	(550)	(7.86)
661-594-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	2,386	2,500	0	2,500	0	0.00
661-594-803.000	AUDITING SERVICES	750	765	750	945	180	23.53
661-594-804.000	BANKING CHARGES	707	850	600	850	0	0.00
661-594-806.000	COMPUTER SERVICES	0	200	0	200	0	0.00
661-594-820.000	SERVICE AGREEMENTS	313	320	490	505	185	57.81
661-594-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
661-594-850.000	TELEPHONE SERVICE	130	140	130	140	0	0.00
661-594-852.000	MISC COMM/INTERNET	76	80	80	85	5	6.25
661-594-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
661-594-900.000	PRINTING & PUBLISHING	0	0	0	0	0	0.00
661-594-931.000	EQUIPMENT REPAIRS	23,604	17,000	26,000	18,500	1,500	8.82
661-594-955.000	MEMBERSHIPS / DUES	196	200	70	200	0	0.00
661-594-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
661-594-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	11,589	11,565	17,740	29,130	17,565	151.88
661-594-968.000	DEPRECIATION	82,775	105,000	76,635	85,000	(20,000)	(19.05)
Totals for dept 594 - MOTOR POOL OPERATIONS		215,663	232,980	223,110	244,330	11,350	4.87

MOTOR POOL FUND 661

MOTOR POOL OPERATIONS

ACTIVITY 594

2023 - 2024 BUDGET

702.003 SALARY – FINANCE DIRECTOR – provides five percent of the finance director’s salary.

702.401 SALARY - DPW SUPERINTENDENT- provides five percent (104 hours) of the DPW superintendent’s salary.

703.001 FULL-TIME CLERICAL WAGES – provides five percent of the accounts payable/payroll specialist’s wages.

703.401 FULL-TIME DPW SPECIALIST WAGES – provides 815 hours of DPW labor.

704.001 PART-TIME CLERICAL WAGES – provides five percent of the Accounts Receivable Specialist’s wages.

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

710.000 FICA PAYROLL TAX – reflects the City’s share of payroll taxes according to the Federal Insurance Contributions Act. Current rates are 6.2 percent to Social Security and 1.45 percent to Medicare.

712.000 HEALTH INSURANCE – the City makes a high deductible health care plan with a health savings account available to all full-time employees. The city funds these plans at 80 percent with the employee responsible for the remaining 20 percent.

713.000 LIFE INSURANCE – the City provides tiered life insurance benefits to all full-time employees. Benefits are \$30,000, \$40,000 or \$50,000 based on position.

714.000 RETIREMENT PLAN CONTRIBUTIONS – the City provides a defined contribution retirement plan to employees based upon ten percent of base wages.

715.000 DISABILITY INSURANCE – the City provides disability benefits of two thirds base wages for a maximum of two years.

716.000 WORKERS COMPENSATION INSURANCE – reflects the City’s payment of workers’ compensation insurance which provides benefits to employees injured on the job.

725.000 EMPLOYEE ASSISTANCE PROGRAM – the City makes an employee assistance program (EAP) available to employees. The EAP provides professional coaching in wellness, substance abuse, emotional distress, work concerns, finances, traumatic events or any other crisis.

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

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

758.000 DIESEL FUEL PURCHASES – provides diesel fuel for vehicles and equipment.

759.000 GASOLINE PURCHASES – provides gasoline for vehicles and equipment.

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

- Skid Steer Snow Pusher \$4,850
- Small Portable Generator \$1,100
- Battery Charger \$250
- Handheld Blower \$250

801.000 PROFESSIONAL & CONTRACTUAL SERVICES - provides funding on-site equipment maintenance and special projects.

803.000 AUDITING SERVICES - provides five percent of the annual audit fee by an independent certified public accounting firm.

804.000 BANKING CHARGES - reflects monthly banking service charges and deposit slip printing expense.

806.000 COMPUTER SERVICES – provides professional computer related services.

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

842.000 UNEMPLOYMENT CLAIMS – the City is a reimbursing employer and does not pay unemployment insurance. Therefore, State benefits awarded to former employees are reimbursed by the City.

850.000 TELEPHONE SERVICE - provides telephone service for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

860.000 TRANSPORTATION, 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 PRINTING & PUBLISHING - provides for the publication of notices in local newspapers.

931.000 EQUIPMENT REPAIRS - provides for repair and/or replacement parts to maintain equipment.

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

956.001 TUITION REIMBURSEMENT PROGRAM - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

968.000 DEPRECIATION - a non-cash expense account that helps set aside funds for future replacement of existing equipment.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
661-901-976.000	CONTRACTOR EQUIPMENT	0	195,000	192,870	10,750	(184,250)	(94.49)
661-901-977.000	SHOP/DEPT EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	VEHICLES	0	70,000	63,835	75,000	5,000	7.14
Totals for dept 901 - CAPITAL OUTLAY		0	265,000	256,705	85,750	(179,250)	(67.64)
TOTAL APPROPRIATIONS		215,663	497,980	479,815	330,080	(167,900)	(33.72)
NET OF REVENUES/APPROPRIATIONS - FUND 661		50,913	(217,980)	(148,160)	(54,080)	163,900	(75.19)
BEGINNING FUND BALANCE		840,406	891,318	891,318	743,158	(148,160)	(16.62)
ENDING FUND BALANCE		891,319	673,338	743,158	689,078	15,740	2.34

MOTOR POOL FUND 661

CAPITAL OUTLAY ACTIVITY 901 2023 - 2024 BUDGET

976.000 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:

- Paint Striping Machine - \$10,750

977.000 SHOP/DEPT 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 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:

- One Ton Truck - \$75,000

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

FUND 805 SUMMARY OF REVENUES & APPROPRIATIONS
2023 - 2024 BUDGET

ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$ 4,500	
SPECIAL ASSESSMENT INTEREST	\$ 340	
INVESTMENT INTEREST	\$ 8,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 12,840

OTHER FINANCING USES

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

NET CHANGES IN FUND BALANCES \$ 12,840

PROJECTED BEGINNING FUND BALANCES \$ 441,458

PROJECTED ENDING FUND BALANCES \$ 454,298

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
805-000-445.000	PENALTIES & INTEREST ON TAXES	2	0	0	0	0	0.00
805-000-451.000	SPECIAL ASSESSMENT REVENUE	5,733	4,595	4,685	4,500	(95)	(2.07)
805-000-665.000	INTEREST	1,013	150	8,500	8,000	7,850	5,233.33
805-000-665.001	SPECIAL ASSESSMENT INTEREST	608	455	460	340	(115)	(25.27)
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		7,356	5,200	13,645	12,840	7,640	146.92

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

ESTIMATED REVENUES

ACTIVITY 000

2023 - 2024 BUDGET

665.000 INTEREST – records interest earned on deposits and investments.

665.000 SPECIAL ASSESSMENT INTEREST - beginning in the year 2000, special assessments include interest of 2.5 percent annually on the unpaid balance.

672.000 SPECIAL ASSESSMENT REVENUE - amount of special assessments to be billed on property taxes this fiscal year.

Special Assessments still outstanding include:

#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.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
ESTIMATED REVENUES
Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
805-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	0	0	0	0	0	0.00
805-931-699.211	INTERFUND TRANSFER IN - STREET & BRI	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		7,356	5,200	13,645	12,840	7,640	146.92

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2023 - 2024 BUDGET

699.101 TRANSFER IN FROM GENERAL FUND - records monies received from the City's General Fund in cases where the City may have acquired and subsequently sold a property owing a special assessment.

699.211 TRANSFER IN FROM STREET & BRIDGE FUND - records transfers in from this special revenue fund to provide additional funding for projects involving special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
805-901-974.000	LAND IMPROVEMENTS	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		0	0	0	0	0	0.00

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

CAPITAL OUTLAY

ACTIVITY 901

2023 - 2024 BUDGET

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2023-2024

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
APPROPRIATIONS
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 APPROVED BUDGET	2023-24 APPROVED AMT CHANGE	2023-24 APPROVED % CHANGE
805-966-995.101	TRANSFER TO GENERAL FUND	0	0	0	0	0	0.00
805-966-995.202	TRANSFER TO MAJOR STREET FUND	0	0	0	0	0	0.00
805-966-995.203	TRANSFER TO LOCAL STREET FUND	0	80,000	0	0	(80,000)	(100.00)
805-966-995.591	TRANSFER TO WATER FUND	0	0	0	0	0	0.00
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		0	80,000	0	0	(80,000)	(100.00)
TOTAL APPROPRIATIONS		0	80,000	0	0	(80,000)	(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 805		7,356	(74,800)	13,645	12,840	87,640	(117.17)
BEGINNING FUND BALANCE		420,457	427,813	427,813	441,458	13,645	3.19
ENDING FUND BALANCE		427,813	353,013	441,458	454,298	101,285	28.69
ESTIMATED REVENUES - ALL FUNDS		7,298,514	7,496,765	7,426,910	8,063,610	64,310	261.74
APPROPRIATIONS - ALL FUNDS		6,276,507	8,931,590	8,050,857	8,288,110	(64,310)	(261.74)
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,022,007	(1,434,825)	(623,947)	(224,500)		
BEGINNING FUND BALANCE - ALL FUNDS		13,793,298	14,815,320	14,815,320	14,191,373	(623,947)	(4.21)
ENDING FUND BALANCE - ALL FUNDS		14,815,305	13,380,495	14,191,373	13,966,873	586,378	4.38

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2023 - 2024 BUDGET

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

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

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

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

