

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



**FISCAL YEAR
July 1, 2024 - June 30, 2025**

**CITY OF OTSEGO
ANNUAL APPROPRIATIONS BILL**

**FOR FISCAL YEAR
JULY 1, 2024 - JUNE 30, 2025**

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, DIRECTOR OF POLICE AND FIRE
MATTHEW L. STORBECK, FINANCE DIRECTOR

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May 20, 2024

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

STATE OF THE CITY

The 2024-25 Budget is starting in a more secure position as the previous years. If you remember back to the 23-24 Budget we had many variables when it came to the creation of that budget. The biggest question marks surrounded the revenues from the Public Safety millage expansion and the exact costs of the transition to a 24/7 staffed fire station. Fortunately, we are now able to operate with 1 year of experience of all of those variables and can now better predict how the year will play out financially for not only the Public Safety Fund but also the General Fund considering the fact that the General Fund subsidizes the Public Safety Fund to the tune of \$1M every year.

The most optimistic trend identified in this year's budget is the increasing General Fund balance. There are many reasons as to how this balance has grown in the last 2 years. As you would imagine, it is a result of taking advantage of cost saving opportunities, a little luck and an increase in revenues. The 2 major increases include the additional Public Safety millage, and the increase in Local Community Stabilization Authority (LCSA). LCSA revenue is intended to replicate the Personal Property Taxes which are no longer collected. In the recent years the LCSA payments have consistently been the levels they have estimated. One would think that is not a hard bar to surpass. However, in recent years it has been incredibly unpredictable, making budgeting difficult. Especially when we are talking about up to 25% of the General Fund budget's revenues. If this continues to be the case, we will be able to stretch all of our dollars further.

You will also notice that within the 2024-25 Budget, the largest project will be one that is long overdue; reconstruction of Helen Ave. and River Rd. This project will have started briefly before the 2024-25 fiscal year, it will in all intents and purposes take place in the 2024-25 fiscal year. The project will be transformational for that neighborhood. All of Helen Ave., Short St. and John St. will have a full reconstruct. This will include an increase in water main, replacement of the 100-year-old sanitary sewer main and a complete redesign of the storm water system. Over all of this infrastructure, will be all new asphalt and a rolled curb. These streets have incredibly tight right of ways and the project will offer the neighborhood a wonderful new look while also making the neighborhood safer and more accessible. Part of that project will include the extension of the water main along River St. to take water access to the western city limits. This will be vital for the potential development of the large former Rock-Tenn project and any possible expansion towards the west. This will be the 2nd year in a row that we have tackled a large road project; both of which were long overdue. Last year we completed the Dix/Washington St. resurfacing, which was also a significant project. Both projects; while inconvenient to those adjacent properties during the construction they will be assets to the residents and travelers for years to come. Looking into future years, we do not have any major projects scheduled. We will continue our normal maintenance to maximize the quality of our road system.

In all departments you will see that we (like everyone else) are battling inflation and rising costs. That is an obstacle that crosses all departments. You will see that many expenditures have gone up, considerably higher than the standard 5% CPI rate. Unfortunately, there are few remedies to seek. There are obviously cost cutting measures that can be utilized when presented. However, there are some necessities like fuel

and chemicals for the Water and Sewer Departments that simply cannot be avoided. In response to the rising costs we can continue to seek grants and other cost savings measures. However, we are not alone when it comes to seeking revenues. All communities are finding rising costs, making grant applications highly competitive.

The City will operate with a millage rate of 11.0103 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 (11.0103 with Headlee effect).

The dedicated Public Safety Millage of 4.0 mills (3.9516 with Headlee) will provide revenue for Police, Fire and Building Department activities. This was approved by the voters in 2023 and is set to expire in 2032. While this provides additional revenue to the Public Safety Fund; the General Fund continues 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 millage (1.4379 for 2024) is lower than allowed, it is intentionally lowered. The City of Otsego has no intentions of building an unnecessarily high fund balance. The purpose of the reduced millage was to keep taxes as low as possible and be good stewards of taxpayer money. 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 2024 to 16.3998.

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 finding significant needed repairs. We are not sure what exactly will be needed to be repaired until after the video recording is completed and reviewed. It may be the coating of sewer main, or it may be the rebuilding of manholes as examples. This sort of maintenance allows for the infrastructure to greatly expand its life expectancy. The goal is to avoid a full-on replacement, that is the absolute most expensive option. Any and all maintenance options up to replacement of sewer mains are considered. We have found this to be the best path forward in keeping long-term costs down on a system that includes many 100-year old pipes.

WATER: For Water, this year, we recommend a 5.0% increase in the RTS fee and a 5.0% increase of the commodity rate.

SEWER: For Sewer, we recommend an 5.0% increase in the RTS fee and a 5.0% 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 annual increase of about \$13.71, 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. Maintaining the quality streets within the City of Otsego continues to be one of our top goals. We consider maintenance of all types to extend the long-term life of the roads. This includes street sweeping, crack sealing, mill and fills and every other form of maintenance available. If it makes sense; we will consider it, and if it is successful; we will continue to utilize it.

PUBLIC SAFETY FUND

The dedicated Public Safety Millage is now 3.9516 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. Balancing the revenues with the increase in legal requirements, costs of equipment and training, the funding for these departments continues to be 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 Director of Police and Fire. 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. This is the 2nd year with the Student Resource Officer 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 a 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 2023 we made the switch to a 24/7 staffed full-time fire station. 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 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. Within the last year we have made some changes in the OFD. We have replaced the part-time Fire Chief model with moving the fire department under the leadership of a newly titled Director of Police and Fire. This is the most effective way of utilizing the existing employees who not only offer leadership qualities but also experience to serve the community while also cutting costs. It is a new model, but has already produced benefits.

GENERAL ADMINISTRATION

General Administration includes activities associated with the administration of the City's activities. Some of the changes within this budget include increases within the Elections Department, this is largely due to the new State requirement of early voting. The new legislation applies significant requirements to the City Clerk and her team. The end result is an increase in all election related costs. Good portions of the sinking fund are also 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 2024-25 Budget is a stable budget. In previous years, budgets were always pending the potential financial catastrophe based on the fear of a dwindling fund balance. As mentioned previously, the stability of currently being properly funded allows for City operations to continue to be stewards of the tax payer revenue while still looking to the future and planning long term to stay in this financially strong position. The goal is for this to be the new normal. Meaning all future budgets being constructed in the manner of providing what is needed to continue to provide the quality public service many have come to expect from City of Otsego employees and not fearing financial constraints preventing us from real progress forward.

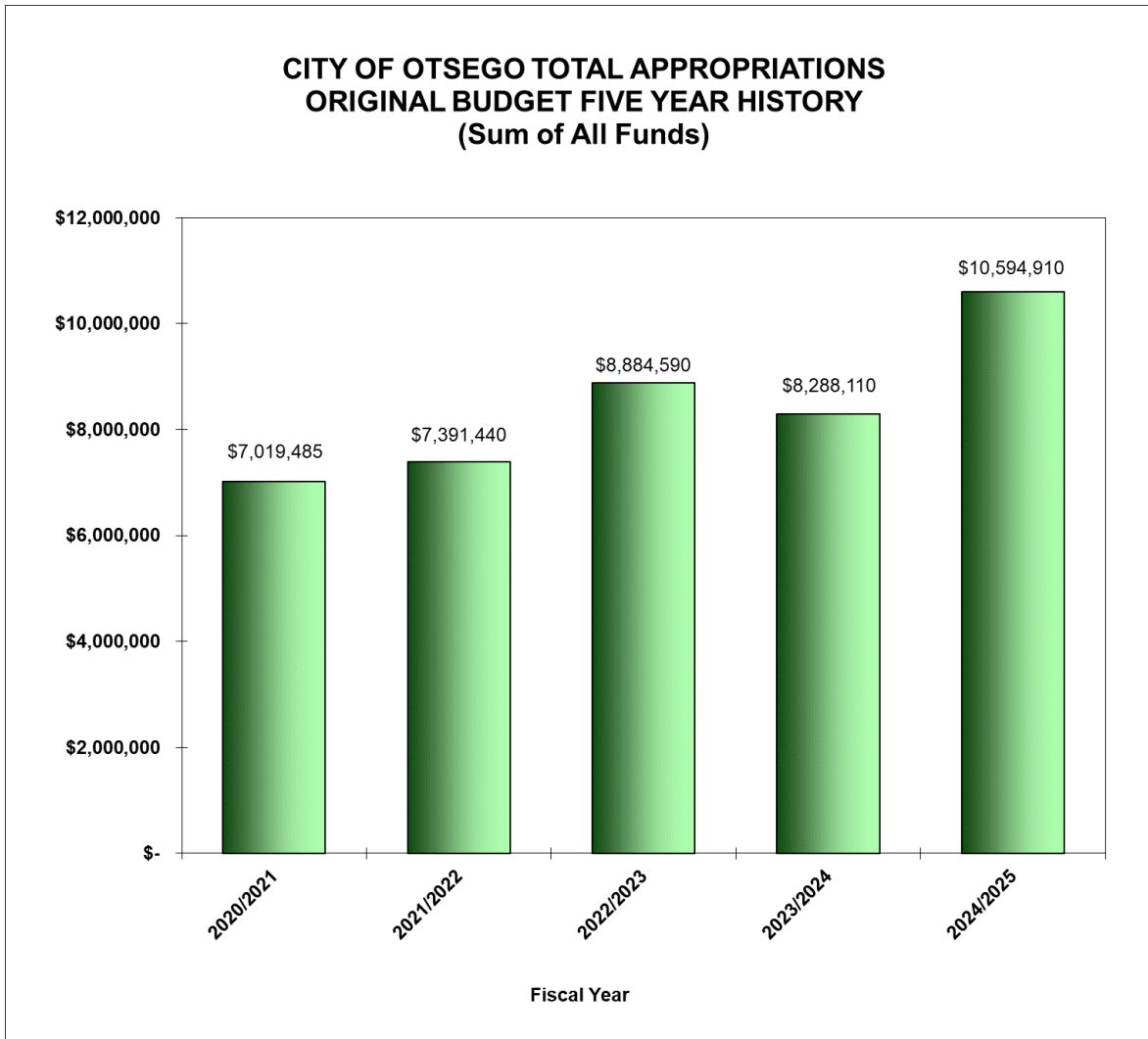
Respectfully,

Aaron Mitchell
City Manager

CITY OF OTSEGO

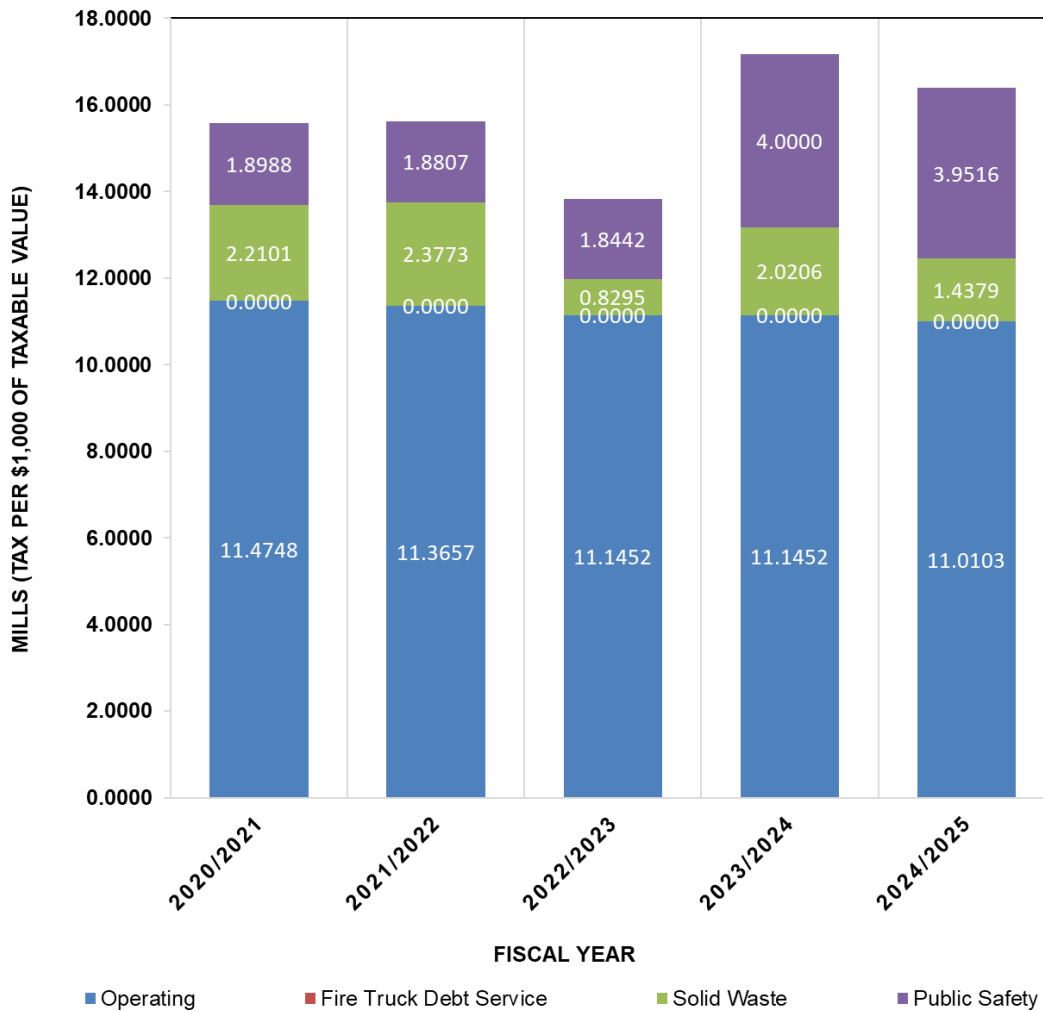
2024 - 2025 ANNUAL APPROPRIATIONS BY FUND

GENERAL FUND	\$2,516,085
MAJOR STREET FUND	1,546,495
LOCAL STREET FUND	246,820
PUBLIC SAFETY FUND	1,942,155
STREET & BRIDGE FUND	384,000
SOLID WASTE & RECYCLING FUND	367,470
EQUIPMENT DEBT FUND	0
CAPITAL PROJECTS FUND	0
EQUIPMENT & REPLACEMENT FUND	73,000
SEWER FUND	1,624,995
WATER FUND	1,530,480
MOTOR POOL FUND	363,410
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>0</u>
 TOTAL APPROPRIATIONS	 \$10,594,910



The total annual appropriation for all funds shows an overall increase of 27.8 percent from last year's original appropriations. The increase is primarily due to capital improvement projects.

CITY OF OTSEGO FIVE YEAR MILLAGE HISTORY



The total city millage to be levied this year decreases 4.4 percent (.7660 mills) from 17.1658 to 16.3998 mills. This year marks the second 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 2024 tax year is 11.0103, public safety is 3.9516, and solid waste reduction millage is 1.4379.

CITY OF OTSEGO

2024 - 2025 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 Director of Police and Fire, 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 last 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, a foreman 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
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AUDITOR:	Daniel L. Veldhuizen, C.P.A. Siegfried Crandall, P.C.
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ATTORNEY:	Marshall Grate Clark Hill P.L.C.
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BUILDING, ELECTRICAL MECHANICAL & PLUMBING INSPECTOR:	Professional Code Inspections of Michigan
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FIVE YEAR CAPITAL OUTLAY PLAN

Fund Planned Capital Outlay Projects & Purchases	Fiscal Year				
	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029
Major Street Fund					
Engineering for future projects	\$60,000				
Helen Ave (North to John Street)	\$1,274,370				
N. North Street			\$42,684		
North St Bridge rehab			\$320,127		
South Wilmott Street (North of Dix Street)				\$82,673	
South Wilmott Street (South of Dix Street)				\$154,322	
Brookside Drive					\$85,401
Total	\$1,334,370	\$0	\$362,811	\$236,995	\$85,401
Local Street Fund					
Micro-Seal Maintenance Program	\$54,000				
Micro-Seal Maintenance Program		\$72,310			
Micro-Seal Maintenance Program			\$74,696		
300 and 400 West Morrell				\$1,102,303	
Micro-Seal Maintenance Program				\$77,161	
Micro-Seal Maintenance Program					\$79,708
W. Orleans					\$1,138,679
Total	\$54,000	\$72,310	\$74,696	\$1,179,464	\$1,218,387
Capital Project Fund					
Brookside Park Parking Lot & Drive		28,840			
Northside Park Wood Play Structure Replacement			212,180		
Riverfront Trail Rehab (Farmer to Northside Park)				10,927	
Memorial Park Parking Lot & Drive Resurface					33,765
Riverfront Trail Rehab (Farmer to Wilmott Streets)					11,255
Northside Park Small Pavilion Rehab/Replacement					5,937
Total	\$0	\$28,840	\$212,180	\$10,927	\$50,957
Equipment Replacement Fund					
Police Dept. Patrol Vehicle	\$65,000				
Police Dept. Telephone System	\$8,000				
Police Dept. Detective Vehicle		\$51,500			
Police Patrol Vehicle			\$68,960		
Police Dept. Thermal Image Camera			\$15,910		
Police Dept. Radar Trailer			\$4,460		
Police Dept. Patrol Vehicle				\$71,030	
Police Dept. Patrol Vehicle					\$73,160
Police Dept. Network Server					\$20,820
Total	\$73,000	\$51,500	\$89,330	\$71,030	\$93,980

FIVE YEAR CAPITAL OUTLAY PLAN – Cont.

		Fiscal Year				
	2024	2025	2026	2027	2028	2029
Fund Planned Capital Outlay Projects & Purchases	2025	2026	2027	2028	2029	
Sewer Fund						
Storage Barn Addition	\$20,000					
Standby generator North Street Lift St (Est Year)	\$35,000					
Helen Avenue Rehabilitation	\$369,260					
Barton Street Lift Station Pump 1		\$6,180				
Drying Beds		\$10,300				
Trickling Filter 2 (60') Rehab		\$257,500				
Barton Street Lift Station Pump 2			\$6,370			
North Street Lift Station Pumps (Est Year)			\$15,910			
Washington Street Lift Station Pump East			\$19,100			
Sludge Pumps (2)			\$65,780			
Primary Clarifier 1 rehab			\$106,090			
Wastewater Sampler				\$7,100		
Final Clarifier 1				\$109,270		
Final Clarifier 2				\$109,270		
Primary Clarifier 2 rehab				\$109,270		
Parking Lot / Drive						\$33,770
Trickling Filter 1 (45') Rehab						\$281,380
Total	\$424,260	\$273,980	\$213,250	\$334,910		\$315,150
Water Fund						
Well Building Addition	\$20,000					
Radio Telemetry System	\$36,000					
Helen Ave & River Street Main Improvements	\$551,780					
Water Tower Painting		\$108,150				
South Fair Street 8" Main			\$477,410			
Well #7 Variable Frequency Drive				\$14,210		
Water Main on West Morrell Street				\$874,180		
Well Building Roof						\$6,750
Well Building Roof						\$7,880
South Wilmott Street Main Improvements						\$506,480
West Orleans Street Main Improvements						\$1,012,960
Total	\$607,780	\$108,150	\$477,410	\$888,390		\$1,534,070

FIVE YEAR CAPITAL OUTLAY PLAN – Cont.

		Fiscal Year				
	2024	2025	2026	2027	2028	
Fund Planned Capital Outlay Projects & Purchases	2025	2026	2027	2028	2029	
Motor Pool Fund						
2006 Snow Plow Rehab	\$68,000					
Mower - Exmark	\$16,500					
Sewer Jet		\$77,250				
Trailer Mounted Arrow Board		\$5,150				
Loader/Backhoe			\$58,350			
2002 Snow Plow Rehab				\$83,047		
Bucket Truck				\$54,636		
Asphalt Hot Patcher				\$13,113		
End Load Claw Grapple (Tink)					\$17,293	
Total Capital Improvements	\$84,500	\$82,400	\$58,350	\$150,796	\$17,293	
<hr/>						
Grand Total	\$2,577,910	\$617,180	\$1,488,027	\$2,872,512	\$3,315,238	

CITY OF OTSEGO FEE & FINE SCHEDULE

2024 - 2025

TAX RATES

Operating:	11.0103
Public Safety Millage	3.9516
Solid Waste Reduction:	1.4379
<u>Fire Truck Bond Debt Millage:</u>	<u>0.0000</u>
Total:	16.3998

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:	\$	45.82
Overtime Hourly Rate plus Benefits:	\$	59.55
Double-time Hourly Rate plus Benefits:	\$	76.41

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

MILEAGE REIMBURSEMENT

For Use of Personal Vehicle (per mile – or current IRS guideline):	\$.670
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MISCELLANEOUS FEES/LICENSES/PERMITS

Counter Sales

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

Fees

Camping (nightly for up to 3 days)	
Improved Sites:	\$ 30.00
Unimproved Sites (i.e. tent)	\$ 20.00
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
Food Trucks (per calendar year):	\$ 100.00
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:	\$ 49.51
Average officer overtime hourly Rate plus benefits:	\$ 66.53
Police clerical hourly rate plus benefits:	\$ 40.88
Police clerical overtime rate plus benefits:	\$ 52.78
Police car hourly rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$ 27.36

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:	\$50.00
Duplex/Two Family Dwelling:	\$75.00
Multiple Unit Dwellings:	\$75 per building and \$10.00 per unit
<u>Inspections:</u>	
Per Dwelling:	\$100.00 (Duplex: \$200.00; building with 10 units: \$1,000.00)
Re-inspection fees:	\$75.00 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 \$200 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:	\$ 10.00
New Construction Connections	
Tap-in Fee:	\$ 2,500.00
(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:	\$ 9.46
City Residential - sewer only (18,000 gallons/quarter):	\$ 170.28
Commercial:	\$ 9.46
Industrial:	\$ 9.81

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 53.94
1.0 Inch Meter:	\$ 134.85
1.5 Inch Meter:	\$ 269.70
2.0 Inch Meter:	\$ 431.52
3.0 Inch Meter:	\$ 863.04
4.0 Inch Meter:	\$ 1,348.50
6.0 Inch Meter:	\$ 2,697.00
8.0 Inch Meter:	\$ 4,315.20

WATER RATES (see City Code § 78-332)

New Account Set-up Fee:	\$ 10.00
New Construction Connection Tap-in Fee to Existing Service or Shutoff	
5/8" or 3/4" Meter and Yoke Supplied by City:	\$ 2,000.00
Meters Larger than 3/4":	\$2,000 + Time & Materials
Tap-in Fee to Water Main:	\$2,000 + 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:	\$ 20.00
Inactive Accounts (vacation, etc.):	No Charge
Bulk/Contractor Water Sales per load:	\$23.00 + \$2.86/1,000 gallons (\$20 minimum)
<i>(30 min labor to nearest dollar + rate/1000 gallons = commodity + 50 cents)</i>	
Deposits for Rentals Where Lessee Assumes Responsibility (average total quarterly bill):	\$ 288.96

Commodity Charges per 1,000 Gallons Water Used

City Residential:	\$ 2.36
Commercial:	\$ 2.36
Industrial:	\$ 2.36

Quarterly Readiness to Serve Fee Structure

5/8 Inch to 3/4 Inch Meter:	\$ 22.26
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1.0 Inch Meter:	\$ 55.65
1.5 Inch Meter:	\$ 111.30
2.0 Inch Meter:	\$ 178.08
3.0 Inch Meter:	\$ 356.16
4.0 Inch Meter:	\$ 556.50
6.0 Inch Meter:	\$ 1,113.00
8.0 Inch Meter:	\$ 1,780.80
Fire Suppression Quarterly Readiness to Serve:	
0.75 Inch Line	\$ 14.11
2.00 Inch Line:	\$ 37.61
2.50 Inch Line:	\$ 47.02
3.00 Inch Line:	\$ 56.42
4.00 Inch Line:	\$ 75.24
6.00 Inch Line:	\$ 112.84
8.00 Inch Line:	\$ 150.48

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 2024 - 2025 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES (TAX, ADMIN, PENALTY & INTEREST)	\$ 1,397,480	
LOCAL COMMUNITY STABILIZATION FUND	\$ 525,000	
STATE SHARED REVENUE	\$ 530,900	
OTHER REVENUE	\$ 90,690	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$2,544,070

APPROPRIATIONS

CITY COMMISSION	\$ 30,355	
CITY MANAGER	\$ 113,485	
CITY CLERK	\$ 88,960	
BOARD OF REVIEW	\$ 1,710	
CITY TREASURER/FINANCE DIRECTOR	\$ 240,530	
ASSESSING	\$ 43,930	
ELECTIONS	\$ 63,870	
CITY HALL BUILDING & GROUNDS	\$ 56,585	
DEPARTMENT OF PUBLIC WORKS	\$ 88,475	
GENERAL SERVICES	\$ 369,025	
CEMETERY SERVICES	\$ 67,020	
AMBULANCE SERVICES	\$ 10,245	
PLANNING COMMISSION	\$ 13,550	
ECONOMIC DEVELOPMENT	\$ 38,795	
PARKS & RECREATION	\$ 184,870	
<u>TRANSFERS OUT & FINANCING USES</u>	<u>\$ 1,104,680</u>	
TOTAL APPROPRIATIONS		\$2,516,085

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GENERAL FUND 101

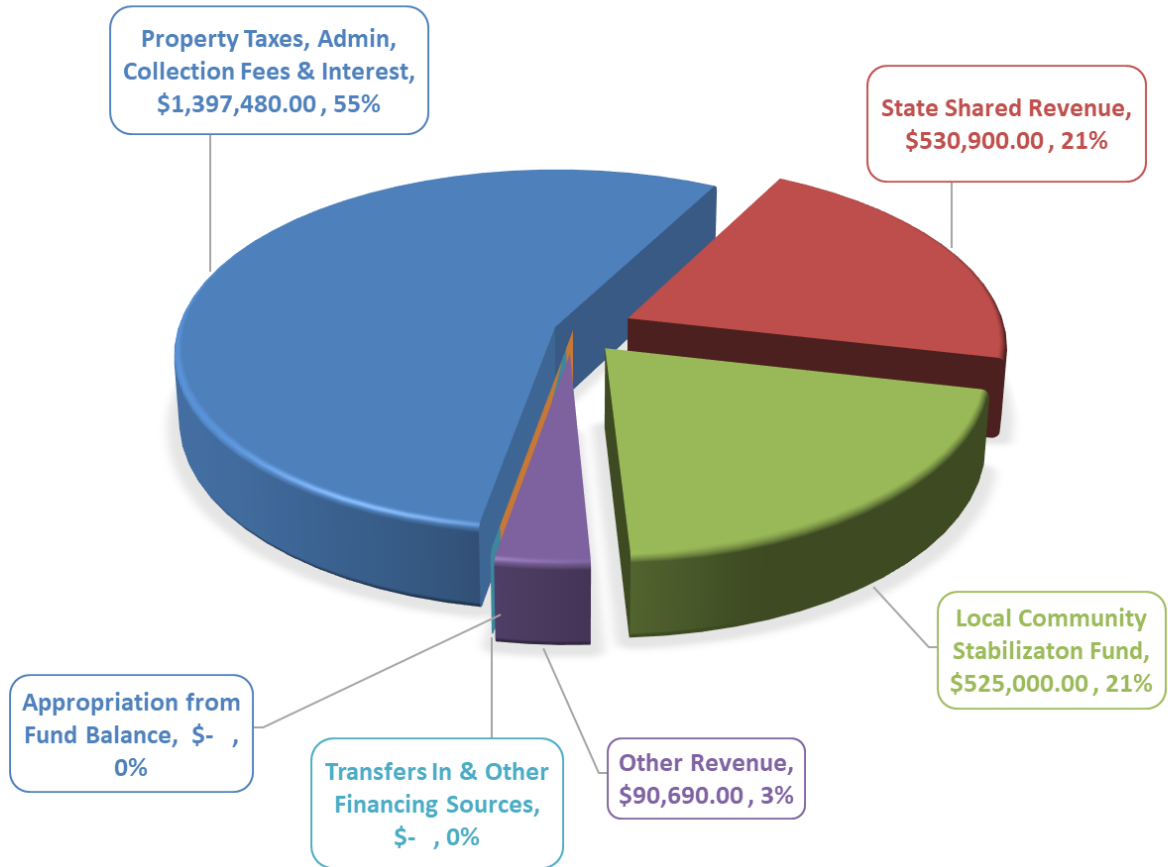
SUMMARY OF REVENUES & APPROPRIATIONS

2024 - 2025 BUDGET

(CONTINUED)

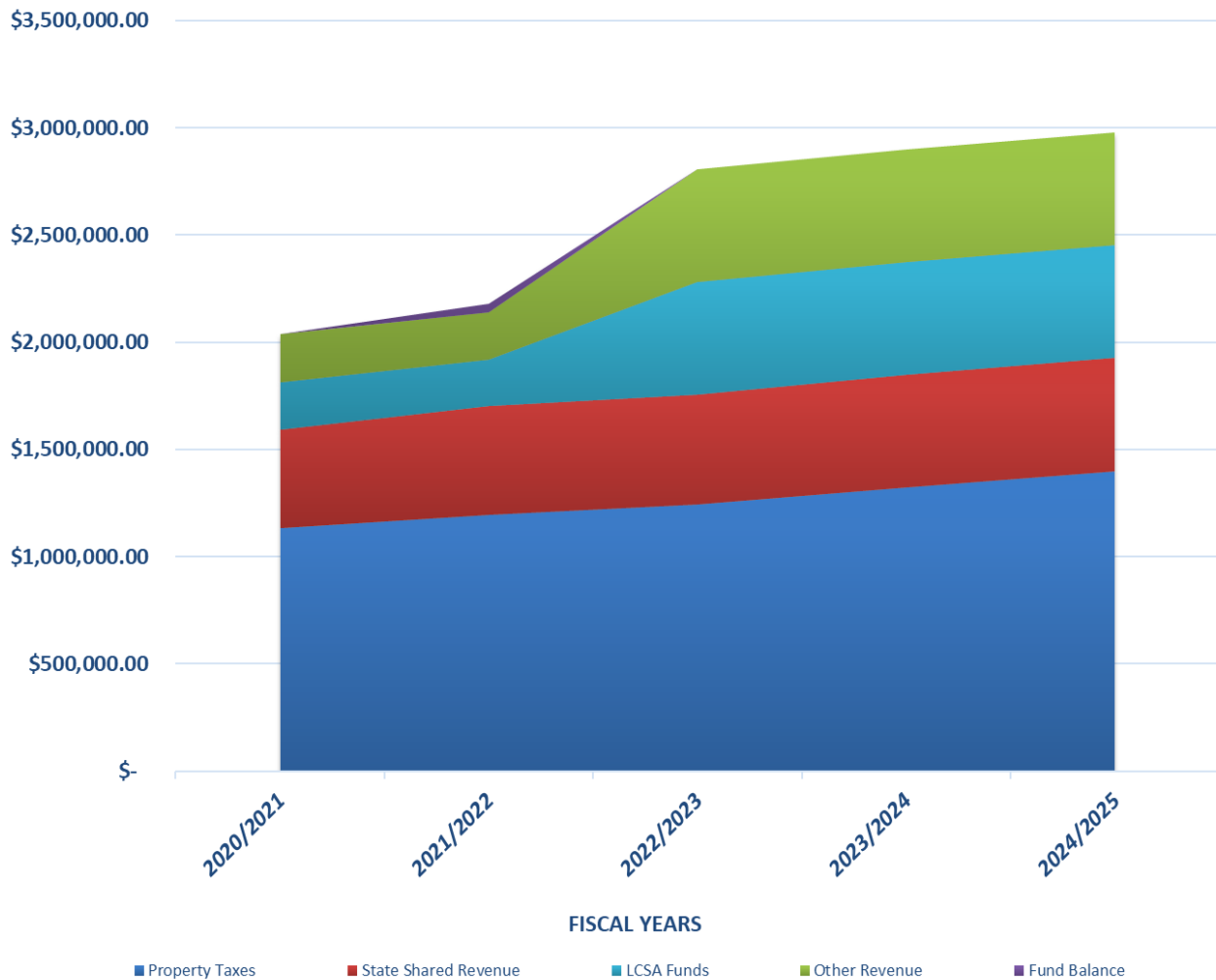
NET CHANGES IN FUND BALANCES	\$ 27,985
PROJECTED BEGINNING FUND BALANCES	\$1,430,541
PROJECTED ENDING FUND BALANCES	\$1,458,526

CITY OF OTSEGO GENERAL FUND SOURCES OF FUNDS PROJECTION



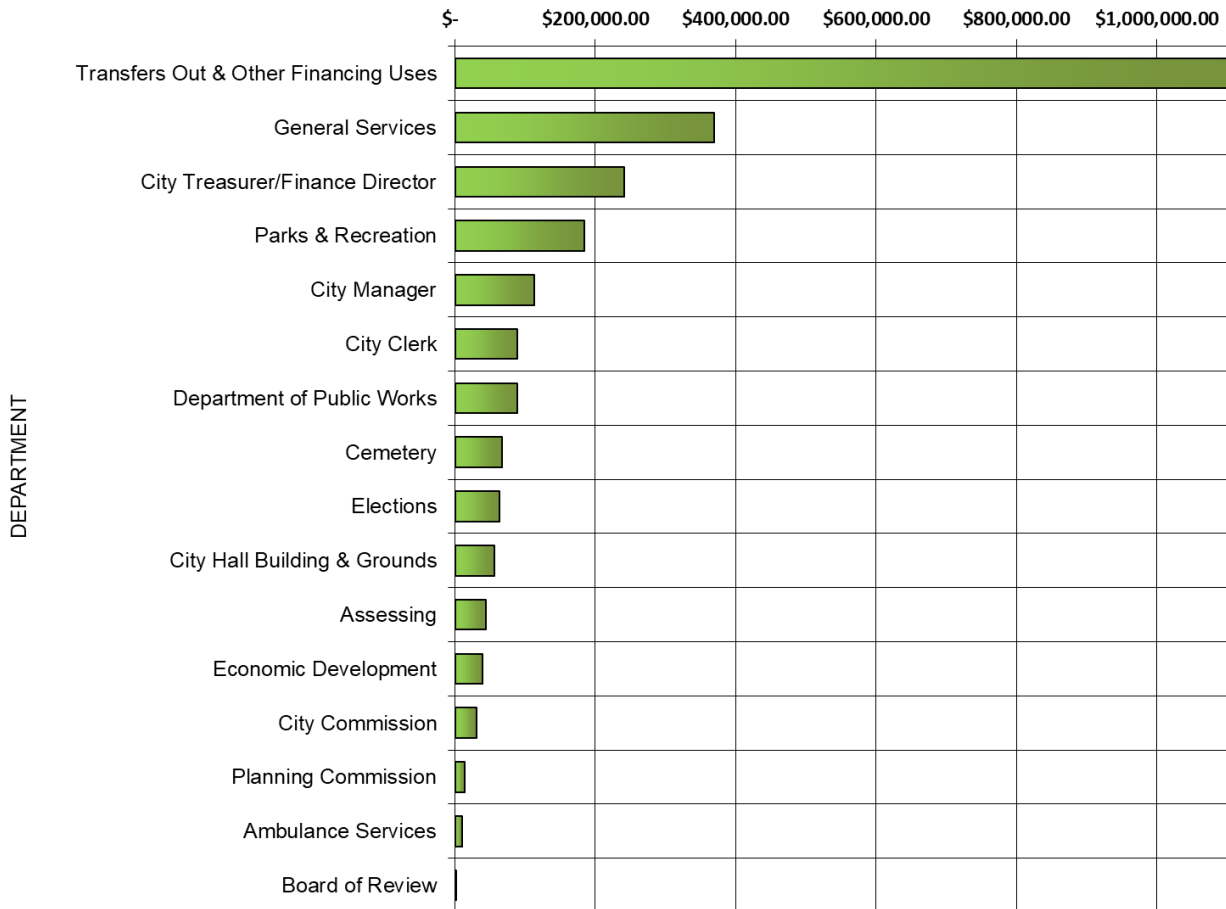
Property taxes continue to comprise the bulk of General Fund Revenues. State Shared Revenue makes up the second largest segment and is generated from sales, income and business taxes. Local Community Stabilization Authority (LCSA) Funds makes up the third largest segment of funds received and consists 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 2024 - 2025 shows that no 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 Out 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
2022-2023	\$2,063,751	\$1,105,832	53.58%
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%

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-000-402.000	REAL PROPERTY TAXES	1,103,471	1,184,655	1,183,770	1,256,010	71,355	6.02
101-000-410.000	PERSONAL PROPERTY TAXES	52,446	42,660	42,660	43,230	570	1.34
101-000-411.000	PRIOR YEAR REAL PROPERTY TAXES	(213)	0	(5)	0	0	0.00
101-000-412.000	PRIOR YEAR PERSONAL PROPERTY TAXES	(184)	0	0	0	0	0.00
101-000-437.100	IFT REAL PROPERTY TAXES	31,777	32,865	32,865	32,140	(725)	(2.21)
101-000-437.200	IFT PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
101-000-445.000	PENALTIES & INTEREST ON TAXES	5,312	6,000	6,100	6,100	100	1.67
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	50,604	56,270	57,755	60,000	3,730	6.63
101-000-476.000	BUSINESS LICENSES & PERMITS	25	50	450	500	450	900.00
101-000-477.000	CABLE TV FRANCHISE FEES	47,571	49,000	44,000	44,000	(5,000)	(10.20)
101-000-478.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-481.000	RENTAL UNIT LICENSE FEES	130	150	30	0	(150)	(100.00)
101-000-493.000	FENCE PERMITS	230	200	225	200	0	0.00
101-000-494.000	STREET OPENING PERMITS	2,100	2,500	1,200	2,500	0	0.00
101-000-495.000	YARD SALE PERMITS	73	60	60	60	0	0.00
101-000-497.000	SIGN PERMITS	100	200	150	150	(50)	(25.00)
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	0	0	0	0	0.00
101-000-569.262	STATE GRANTS - ELECTIONS	0	0	2,455	0	0	0.00
101-000-573.000	LOCAL COMM STABILIZATION SHARE	524,501	265,000	525,000	525,000	260,000	98.11
101-000-574.001	STATE SHARED REVENUE - CONSTITUTION	443,626	451,060	454,725	453,505	2,445	0.54
101-000-574.002	STATE SHARED REVENUE - CVTRS/STATU	68,905	74,050	70,985	77,395	3,345	4.52
101-000-619.000	IFT APPLICATION FEES	0	0	500	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	502	1,000	770	1,000	0	0.00
101-000-626.001	NOTARY FEES	115	150	200	150	0	0.00
101-000-626.002	CITY LABOR & MATERIALS	3,129	3,500	7,500	3,500	0	0.00
101-000-626.248	CITY LABOR CHARGES - DDA	10,000	0	0	0	0	0.00
101-000-626.262	CITY LABOR CHARGES - ELECTION SERVICE	0	10,500	3,170	0	(10,500)	(100.00)
101-000-642.000	COUNTER SALES	80	100	130	100	0	0.00
101-000-651.001	PARK USER FEES	525	325	0	325	0	0.00
101-000-651.002	PARK CAMPING FEES	1,295	1,200	1,200	2,000	800	66.67
101-000-665.000	INTEREST	12,748	6,000	37,000	35,000	29,000	483.33
101-000-674.000	CONTRIBUTIONS -	0	0	0	0	0	0.00
101-000-674.101	CONTRIBUTIONS - SUMMER FUN NIGHTS	1,250	0	250	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	40,927	1,000	1,960	1,000	0	0.00
101-000-687.000	REFUNDS/REBATES	2,864	0	2,745	0	0	0.00
101-000-689.000	CASH OVER OR SHORT	43	0	(10)	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		2,404,157	2,188,700	2,478,045	2,544,070	355,370	16.24

GENERAL FUND 101

REVENUE ACCOUNTS

ACTIVITY 000

2024 - 2025 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon an operating millage of 11.0103 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	\$ 113,982,844	IFT - Real Rehab	\$ 0 (Frozen TV, full millage)
Personal Property	\$ 3,926,500	IFT - Real New	\$ 5,838,105 (1/2 millage rate)
Total Ad Valorem	\$ 117,909,344	Total IFT's	\$ 5,838,105

Effective Taxable Value at full rate: \$ 120,828,397

- 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 – moved to the Public Safety Fund Building Inspection Department beginning with fiscal year 2024-2025.
- 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.
- 569.262 STATE GRANTS – ELECTIONS – reports monies received from the State of Michigan for election administration.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.
- 574.001 STATE SHARED REVENUE - CONSTITUTIONAL - records State Shared Revenues that are constitutionally protected.
- 574.002 STATE SHARED REVENUE – 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.
- 674.101 CONTRIBUTIONS – SUMMER FUN NIGHTS – this event has been taken over by the T.O.P. Committee.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

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.

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 2024-2025

Fund 101-General Fund

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	145,954	0	3,999	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		145,954	0	3,999	0	0	0.00
TOTAL ESTIMATED REVENUES		2,550,111	2,188,700	2,482,044	2,544,070	355,370	16.24

GENERAL FUND 101

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 101 - CITY COMMISSION

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-101-704.100	CITY COMMISSIONER COMPENSATION	10,179	10,100	10,100	10,100	0	0.00
101-101-710.000	FICA PAYROLL TAX	779	775	775	775	0	0.00
101-101-716.000	WORKERS COMPENSATION INSURANCE	34	35	35	35	0	0.00
101-101-727.000	OFFICE SUPPLIES	60	200	50	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	127	200	0	200	0	0.00
101-101-806.000	COMPUTER SERVICES	118	0	115	0	0	0.00
101-101-810.000	LEGAL SERVICES	1,981	2,100	0	2,100	0	0.00
101-101-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
101-101-820.000	SERVICE AGREEMENTS	1,200	1,500	3,400	2,500	1,000	66.67
101-101-850.000	TELEPHONE SERVICE	0	0	0	0	0	0.00
101-101-851.000	POSTAGE	929	1,000	100	1,000	0	0.00
101-101-860.000	TRANSPORTATION, LODGING & MEALS	0	3,200	0	3,200	0	0.00
101-101-880.000	COMMUNITY PROMOTION	2,217	3,000	4,000	3,000	0	0.00
101-101-900.000	PRINTING & PUBLISHING	1,088	3,000	500	3,000	0	0.00
101-101-902.000	COPY CHARGES	1,002	1,000	1,000	1,000	0	0.00
101-101-931.000	EQUIPMENT REPAIRS	0	0	0	0	0	0.00
101-101-955.000	MEMBERSHIPS / DUES	1,586	1,550	1,550	1,550	0	0.00
101-101-956.000	CONFERENCES & TRAINING PROGRAMS	0	1,500	0	1,500	0	0.00
101-101-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	112	145	155	195	50	34.48
Totals for dept 101 - CITY COMMISSION		21,412	29,305	21,780	30,355	1,050	3.58

GENERAL FUND 101

CITY COMMISSION

ACTIVITY 101

2024 - 2025 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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-172-702.001	SALARY - CITY MANAGER	48,394	50,625	55,200	60,500	9,875	19.51
101-172-710.000	FICA PAYROLL TAX	3,445	3,875	4,225	4,630	755	19.48
101-172-712.000	HEALTH INSURANCE	10,317	10,970	12,260	11,155	185	1.69
101-172-713.000	LIFE INSURANCE	74	80	80	80	0	0.00
101-172-714.000	RETIREMENT PLAN CONTRIBUTIONS	4,827	5,050	5,520	6,040	990	19.60
101-172-715.000	DISABILITY INSURANCE	188	210	210	250	40	19.05
101-172-716.000	WORKERS COMPENSATION INSURANCE	119	130	135	150	20	15.38
101-172-725.000	EMPLOYEE ASSISTANCE PROGRAM	13	15	20	15	0	0.00
101-172-727.000	OFFICE SUPPLIES	221	500	110	500	0	0.00
101-172-760.000	MINOR EQUIPMENT PURCHASES	1,246	2,000	15	2,000	0	0.00
101-172-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	10,975	1,500	0	1,500	0	0.00
101-172-806.000	COMPUTER SERVICES	790	1,000	1,000	1,000	0	0.00
101-172-810.000	LEGAL SERVICES	30,389	20,000	20,000	20,000	0	0.00
101-172-820.000	SERVICE AGREEMENTS	0	0	50	0	0	0.00
101-172-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-172-850.000	TELEPHONE SERVICE	498	550	525	550	0	0.00
101-172-851.000	POSTAGE	16	75	30	75	0	0.00
101-172-852.000	MISC COMM/INTERNET	159	150	150	160	10	6.67
101-172-860.000	TRANSPORTATION, LODGING & MEALS	220	1,500	0	1,500	0	0.00
101-172-902.000	COPY CHARGES	78	100	100	100	0	0.00
101-172-931.000	EQUIPMENT REPAIRS	0	250	0	250	0	0.00
101-172-955.000	MEMBERSHIPS / DUES	1,175	1,450	1,200	1,450	0	0.00
101-172-956.000	CONFERENCES & TRAINING PROGRAMS	350	600	0	600	0	0.00
101-172-958.000	SUBSCRIPTIONS & PUBLICATIONS	0	0	40	0	0	0.00
101-172-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	523	675	740	980	305	45.19
Totals for dept 172 - CITY MANAGER		114,017	101,305	101,610	113,485	12,180	12.02

GENERAL FUND 101

CITY MANAGER

ACTIVITY 172

2024 - 2025 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 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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 215 - CITY CLERK

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-215-702.002	SALARY - CITY CLERK	41,207	43,090	43,090	49,700	6,610	15.34
101-215-703.001	FULL-TIME CLERICAL WAGES	2,189	1,425	235	0	(1,425)	(100.00)
101-215-704.001	PART-TIME CLERICAL WAGES	920	1,385	800	1,430	45	3.25
101-215-710.000	FICA PAYROLL TAX	3,061	3,515	3,375	3,910	395	11.24
101-215-712.000	HEALTH INSURANCE	10,105	11,170	10,850	10,985	(185)	(1.66)
101-215-713.000	LIFE INSURANCE	72	80	70	75	(5)	(6.25)
101-215-714.000	RETIREMENT PLAN CONTRIBUTIONS	4,248	4,355	4,310	7,870	3,515	80.71
101-215-715.000	DISABILITY INSURANCE	157	180	160	200	20	11.11
101-215-716.000	WORKERS COMPENSATION INSURANCE	109	115	115	125	10	8.70
101-215-725.000	EMPLOYEE ASSISTANCE PROGRAM	17	25	25	25	0	0.00
101-215-727.000	OFFICE SUPPLIES	514	600	400	600	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	102	700	50	700	0	0.00
101-215-806.000	COMPUTER SERVICES	497	800	900	1,000	200	25.00
101-215-810.000	LEGAL SERVICES	2,444	2,500	2,200	2,500	0	0.00
101-215-812.000	WEB SITE SERVICES	1,979	2,000	1,900	2,100	100	5.00
101-215-820.000	SERVICE AGREEMENTS	0	0	25	100	100	0.00
101-215-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-215-850.000	TELEPHONE SERVICE	243	250	250	260	10	4.00
101-215-851.000	POSTAGE	149	500	200	500	0	0.00
101-215-852.000	MISC COMM/INTERNET	437	420	435	440	20	4.76
101-215-860.000	TRANSPORTATION, LODGING & MEALS	934	800	432	900	100	12.50
101-215-900.000	PRINTING & PUBLISHING	0	100	170	100	0	0.00
101-215-900.001	NEWSLETTER	2,115	2,500	1,800	2,500	0	0.00
101-215-902.000	COPY CHARGES	407	400	400	450	50	12.50
101-215-931.000	EQUIPMENT REPAIRS	0	250	0	250	0	0.00
101-215-955.000	MEMBERSHIPS / DUES	550	550	550	450	(100)	(18.18)
101-215-956.000	CONFERENCES & TRAINING PROGRAMS	425	700	750	800	100	14.29
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	467	615	670	955	340	55.28
Totals for dept 215 - CITY CLERK		73,348	79,060	74,162	88,960	9,900	12.52

GENERAL FUND 101

CITY CLERK

ACTIVITY 215

2024 - 2025 BUDGET

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

703.001 FULL TIME CLERICAL 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
101-247-704.101	BOARD OF REVIEW MEMBER COMPENSA'	822	850	830	850	0	0.00
101-247-710.000	FICA PAYROLL TAX	63	65	65	65	0	0.00
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	0	450	0	520	70	15.56
101-247-956.000	CONFERENCES & TRAINING PROGRAMS	0	150	0	150	0	0.00
101-247-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	8	15	15	20	5	33.33
Totals for dept 247 - BOARD OF REVIEW		893	1,635	910	1,710	75	4.59

GENERAL FUND 101

BOARD OF REVIEW ACTIVITY 247 2024 - 2025 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-253-702.003	SALARY - FINANCE DIRECTOR	71,728	75,660	74,805	87,290	11,630	15.37
101-253-703.001	FULL-TIME CLERICAL WAGES	39,572	42,265	41,750	44,350	2,085	4.93
101-253-704.001	PART-TIME CLERICAL WAGES	16,043	19,145	19,145	20,105	960	5.01
101-253-710.000	FICA PAYROLL TAX	8,919	10,485	10,000	11,610	1,125	10.73
101-253-712.000	HEALTH INSURANCE	31,853	33,840	34,300	34,530	690	2.04
101-253-713.000	LIFE INSURANCE	179	190	170	190	0	0.00
101-253-714.000	RETIREMENT PLAN CONTRIBUTIONS	10,973	11,535	11,535	12,890	1,355	11.75
101-253-715.000	DISABILITY INSURANCE	430	475	450	535	60	12.63
101-253-716.000	WORKERS COMPENSATION INSURANCE	315	350	345	365	15	4.29
101-253-725.000	EMPLOYEE ASSISTANCE PROGRAM	68	85	85	85	0	0.00
101-253-727.000	OFFICE SUPPLIES	2,788	2,200	1,500	2,200	0	0.00
101-253-760.000	MINOR EQUIPMENT PURCHASES	49	1,200	250	1,200	0	0.00
101-253-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	200	0	200	0	0.00
101-253-803.000	AUDITING SERVICES	4,500	4,725	4,650	4,725	0	0.00
101-253-804.000	BANKING CHARGES	3,498	3,400	3,250	3,400	0	0.00
101-253-806.000	COMPUTER SERVICES	6,157	6,000	6,000	6,000	0	0.00
101-253-810.000	LEGAL SERVICES	0	500	15	500	0	0.00
101-253-811.000	MEDICAL EXAMS & SERVICES	147	0	0	0	0	0.00
101-253-812.000	WEB SITE SERVICES	0	100	0	100	0	0.00
101-253-820.000	SERVICE AGREEMENTS	0	0	250	0	0	0.00
101-253-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-253-850.000	TELEPHONE SERVICE	335	340	340	350	10	2.94
101-253-851.000	POSTAGE	2,414	2,500	2,300	2,500	0	0.00
101-253-852.000	MISC COMM/INTERNET	381	375	375	395	20	5.33
101-253-860.000	TRANSPORTATION, LODGING & MEALS	653	1,100	150	1,100	0	0.00
101-253-900.000	PRINTING & PUBLISHING	279	200	360	250	50	25.00
101-253-902.000	COPY CHARGES	251	300	250	300	0	0.00
101-253-931.000	EQUIPMENT REPAIRS	0	500	400	500	0	0.00
101-253-955.000	MEMBERSHIPS / DUES	538	575	550	575	0	0.00
101-253-956.000	CONFERENCES & TRAINING PROGRAMS	1,036	1,500	0	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	1,406	1,830	2,025	2,785	955	52.19
Totals for dept 253 - CITY TREASURER / FINANCE DIR		204,512	221,575	215,250	240,530	18,955	8.55

GENERAL FUND 101

CITY TREASURER / FINANCE DIRECTOR

ACTIVITY 253

2024 - 2025 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 2024-2025

Fund 101-General Fund

APPROPRIATIONS

Dept 257 - ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-257-704.005	PART-TIME ASSESSOR WAGES	6,875	7,195	7,020	7,195	0	0.00
101-257-710.000	FICA PAYROLL TAX	526	550	540	555	5	0.91
101-257-716.000	WORKERS COMPENSATION INSURANCE	29	35	30	30	(5)	(14.29)
101-257-727.000	OFFICE SUPPLIES	482	300	250	300	0	0.00
101-257-760.000	MINOR EQUIPMENT PURCHASES	0	500	50	500	0	0.00
101-257-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	20,534	29,940	29,750	29,940	0	0.00
101-257-806.000	COMPUTER SERVICES	2,320	3,000	2,900	3,000	0	0.00
101-257-810.000	LEGAL SERVICES	0	250	0	250	0	0.00
101-257-820.000	SERVICE AGREEMENTS	0	0	450	450	450	0.00
101-257-850.000	TELEPHONE SERVICE	60	60	75	60	0	0.00
101-257-851.000	POSTAGE	860	875	700	875	0	0.00
101-257-852.000	MISC COMM/INTERNET	24	25	25	30	5	20.00
101-257-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
101-257-900.000	PRINTING & PUBLISHING	504	700	0	300	(400)	(57.14)
101-257-902.000	COPY CHARGES	0	50	0	50	0	0.00
101-257-931.000	EQUIPMENT REPAIRS	0	250	100	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	74	100	110	145	45	45.00
Totals for dept 257 - ASSESSING DEPARTMENT		32,288	43,830	42,000	43,930	100	0.23

GENERAL FUND 101

ASSESSING DEPARTMENT

ACTIVITY 257

2024 - 2025 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 - 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.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 262 - ELECTIONS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-262-702.002	SALARY - CITY CLERK	10,301	10,775	13,150	17,425	6,650	61.72
101-262-703.001	FULL-TIME CLERICAL WAGES	3,191	1,425	820	0	(1,425)	(100.00)
101-262-704.001	PART-TIME CLERICAL WAGES	1,585	1,385	1,115	1,425	40	2.89
101-262-704.002	PART-TIME ELECTION WORKER WAGES	1,862	5,000	0	15,000	10,000	200.00
101-262-704.003	PART-TIME SPEC ELECTION WORKER WAGES	0	15,000	6,655	0	(15,000)	(100.00)
101-262-710.000	FICA PAYROLL TAX	1,084	2,570	1,665	2,525	(45)	(1.75)
101-262-712.000	HEALTH INSURANCE	2,526	3,130	3,100	2,750	(380)	(12.14)
101-262-713.000	LIFE INSURANCE	18	25	20	20	(5)	(20.00)
101-262-714.000	RETIREMENT PLAN CONTRIBUTIONS	1,256	1,195	1,195	1,220	25	2.09
101-262-715.000	DISABILITY INSURANCE	39	50	40	50	0	0.00
101-262-716.000	WORKERS COMPENSATION INSURANCE	41	80	70	85	5	6.25
101-262-725.000	EMPLOYEE ASSISTANCE PROGRAM	5	5	10	5	0	0.00
101-262-730.001	ELECTION SUPPLIES	3,044	6,500	3,000	6,500	0	0.00
101-262-730.002	ELECTION SUPPLIES - OTHER	436	2,500	2,300	2,500	0	0.00
101-262-760.000	MINOR EQUIPMENT PURCHASES	1,029	8,565	0	2,000	(6,565)	(76.65)
101-262-806.000	COMPUTER SERVICES	500	500	700	700	200	40.00
101-262-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
101-262-820.000	SERVICE AGREEMENTS	990	1,400	1,100	1,400	0	0.00
101-262-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-262-850.000	TELEPHONE SERVICE	55	100	55	100	0	0.00
101-262-851.000	POSTAGE	4,323	6,000	4,500	7,000	1,000	16.67
101-262-852.000	MISC COMM/INTERNET	119	100	100	120	20	20.00
101-262-860.000	TRANSPORTATION, LODGING & MEALS	802	800	650	900	100	12.50
101-262-900.002	ELECTION NOTICES	168	350	0	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	425	700	700	800	100	14.29
101-262-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	203	320	455	795	475	148.44
Totals for dept 262 - ELECTIONS		34,002	68,675	41,400	63,870	(4,805)	(7.00)

GENERAL FUND 101

ELECTIONS

ACTIVITY 262

2024 - 2025 BUDGET

702.002 SALARY – CITY CLERK – provides 15 percent of the city clerk’s salary. Also included is a stipend of \$2500 for each election (2) due to significant additional time now devoted to each election.

703.001 FULL TIME CLERICAL 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 2024-2025

Fund 101-General Fund

APPROPRIATIONS

Dept 265 - CITY HALL BLDG & GROUNDS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
101-265-702.401	SALARY - DPW SUPERINTENDENT	711	725	725	840	115	15.86
101-265-703.401	FULL-TIME DPW SPECIALIST WAGES	5,008	4,620	10,000	6,490	1,870	40.48
101-265-704.004	PART-TIME CUSTODIAN WAGES	5,996	6,200	6,100	6,505	305	4.92
101-265-704.401	PART-TIME & SEASONAL DPW WAGES	330	0	2,000	0	0	0.00
101-265-710.000	FICA PAYROLL TAX	898	890	1,290	1,065	175	19.66
101-265-712.000	HEALTH INSURANCE	1,317	1,045	2,300	1,570	525	50.24
101-265-713.000	LIFE INSURANCE	11	15	15	15	0	0.00
101-265-714.000	RETIREMENT PLAN CONTRIBUTIONS	560	490	1,075	650	160	32.65
101-265-715.000	DISABILITY INSURANCE	28	25	35	30	5	20.00
101-265-716.000	WORKERS COMPENSATION INSURANCE	319	360	550	370	10	2.78
101-265-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	5	10	5	0	0.00
101-265-740.000	OPERATING SUPPLIES	1,926	1,500	1,100	1,500	0	0.00
101-265-750.000	SUPPLIES - LANDSCAPING	0	100	100	100	0	0.00
101-265-760.000	MINOR EQUIPMENT PURCHASES	1,202	1,000	250	2,400	1,400	140.00
101-265-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,005	100	105	100	0	0.00
101-265-806.000	COMPUTER SERVICES	511	800	1,300	800	0	0.00
101-265-820.000	SERVICE AGREEMENTS	2,651	2,150	3,000	2,150	0	0.00
101-265-821.000	LAWN MAINTENANCE SERVICES	1,300	910	2,000	910	0	0.00
101-265-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-265-850.000	TELEPHONE SERVICE	503	500	500	520	20	4.00
101-265-852.000	MISC COMM/INTERNET	256	200	255	265	65	32.50
101-265-860.000	TRANSPORTATION, LODGING & MEALS	0	100	0	100	0	0.00
101-265-921.000	SEWER UTILITY	1,764	1,700	1,850	1,900	200	11.76
101-265-922.000	WATER UTILITY	896	1,100	1,525	1,600	500	45.45
101-265-924.000	ELECTRIC UTILITY	12,740	13,200	11,500	13,200	0	0.00
101-265-925.000	NATURAL GAS/PROPANE UTILITY	3,512	2,900	3,580	3,330	430	14.83
101-265-930.000	LAND & BUILDING REPAIRS	3,014	3,000	8,000	3,000	0	0.00
101-265-931.000	EQUIPMENT REPAIRS	427	500	250	500	0	0.00
101-265-940.000	RENTALS - MOTOR POOL EQUIPMENT	902	1,000	2,102	1,000	0	0.00
101-265-959.001	LICENSES & PERMITS	0	0	0	0	0	0.00
101-265-959.002	STATE & FEDERAL FINES/PENALTIES	0	0	220	0	0	0.00
101-265-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	2,716	3,930	4,320	5,670	1,740	44.27
Totals for dept 265 - CITY HALL BLDG & GROUNDS		52,507	49,065	66,057	56,585	7,520	15.33

GENERAL FUND 101

CITY HALL BUILDING & GROUNDS

ACTIVITY 265

2024 - 2025 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 200 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 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.).

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

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 comply, 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-441-702.401	SALARY - DPW SUPERINTENDENT	2,845	2,895	2,895	3,360	465	16.06
101-441-703.401	FULL-TIME DPW SPECIALIST WAGES	6,643	18,480	15,500	19,470	990	5.36
101-441-704.004	PART-TIME CUSTODIAN WAGES	2,387	2,680	2,835	2,815	135	5.04
101-441-704.401	PART-TIME & SEASONAL DPW WAGES	945	0	2,700	0	0	0.00
101-441-710.000	FICA PAYROLL TAX	956	1,845	1,830	1,965	120	6.50
101-441-712.000	HEALTH INSURANCE	1,909	4,175	4,965	4,975	800	19.16
101-441-713.000	LIFE INSURANCE	67	35	25	35	0	0.00
101-441-714.000	RETIREMENT PLAN CONTRIBUTIONS	944	1,950	1,840	2,055	105	5.38
101-441-715.000	DISABILITY INSURANCE	37	85	65	90	5	5.88
101-441-716.000	WORKERS COMPENSATION INSURANCE	339	630	630	645	15	2.38
101-441-725.000	EMPLOYEE ASSISTANCE PROGRAM	5	10	10	10	0	0.00
101-441-727.000	OFFICE SUPPLIES	1,037	500	225	500	0	0.00
101-441-740.000	OPERATING SUPPLIES	3,946	3,000	3,000	3,000	0	0.00
101-441-750.000	SUPPLIES - LANDSCAPING	13	50	0	50	0	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	1,849	4,000	3,000	5,500	1,500	37.50
101-441-767.000	CLOTHING & UNIFORM PURCHASES	2,478	1,750	1,750	1,750	0	0.00
101-441-767.002	UNIFORM CLEANING & REPAIR	5,244	4,000	5,000	4,000	0	0.00
101-441-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	2,420	2,000	2,500	2,000	0	0.00
101-441-806.000	COMPUTER SERVICES	433	500	500	500	0	0.00
101-441-810.000	LEGAL SERVICES	11	500	0	500	0	0.00
101-441-811.000	MEDICAL EXAMS & SERVICES	348	200	1,000	200	0	0.00
101-441-820.000	SERVICE AGREEMENTS	1,166	1,185	1,185	1,185	0	0.00
101-441-821.000	LAWN MAINTENANCE SERVICES	3,288	3,410	3,500	3,410	0	0.00
101-441-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-441-850.000	TELEPHONE SERVICE	357	375	360	375	0	0.00
101-441-852.000	MISC COMM/INTERNET	46	50	45	50	0	0.00
101-441-860.000	TRANSPORTATION, LODGING & MEALS	0	300	150	300	0	0.00
101-441-921.000	SEWER UTILITY	1,712	1,540	1,780	1,870	330	21.43
101-441-922.000	WATER UTILITY	967	1,200	1,130	1,200	0	0.00
101-441-924.000	ELECTRIC UTILITY	4,199	3,500	3,910	4,100	600	17.14
101-441-925.000	NATURAL GAS/PROPANE UTILITY	7,644	6,000	6,250	6,565	565	9.42
101-441-930.000	LAND & BUILDING REPAIRS	1,433	4,000	8,000	5,000	1,000	25.00
101-441-931.000	EQUIPMENT REPAIRS	3,298	1,000	2,500	2,000	1,000	100.00
101-441-940.000	RENTALS - MOTOR POOL EQUIPMENT	1,262	2,600	2,600	2,600	0	0.00
101-441-956.000	CONFERENCES & TRAINING PROGRAMS	2,040	500	5,000	3,000	2,500	500.00
101-441-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
101-441-959.001	LICENSES & PERMITS	0	0	60	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	1,732	2,400	2,600	3,400	1,000	41.67
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		64,000	77,345	89,340	88,475	11,130	14.39

GENERAL FUND 101

DEPARTMENT OF PUBLIC WORKS

ACTIVITY 441

2024 - 2025 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.

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

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 comply, 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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 443 - GENERAL SERVICES

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
101-443-702.001	SALARY - CITY MANAGER	9,679	10,125	11,040	12,100	1,975	19.51
101-443-702.401	SALARY - DPW SUPERINTENDENT	7,489	8,315	8,315	9,660	1,345	16.18
101-443-703.401	FULL-TIME DPW SPECIALIST WAGES	47,382	110,880	75,000	116,820	5,940	5.36
101-443-704.401	PART-TIME & SEASONAL DPW WAGES	1,851	7,200	9,500	8,400	1,200	16.67
101-443-710.000	FICA PAYROLL TAX	4,711	10,510	7,220	11,210	700	6.66
101-443-712.000	HEALTH INSURANCE	11,447	24,470	22,000	29,280	4,810	19.66
101-443-713.000	LIFE INSURANCE	91	160	115	160	0	0.00
101-443-714.000	RETIREMENT PLAN CONTRIBUTIONS	6,110	11,775	9,435	12,470	695	5.90
101-443-715.000	DISABILITY INSURANCE	225	490	300	515	25	5.10
101-443-716.000	WORKERS COMPENSATION INSURANCE	2,199	5,710	4,000	5,725	15	0.26
101-443-725.000	EMPLOYEE ASSISTANCE PROGRAM	22	30	60	30	0	0.00
101-443-740.000	OPERATING SUPPLIES	11,391	10,000	22,000	25,000	15,000	150.00
101-443-750.000	SUPPLIES - LANDSCAPING	0	10,000	7,100	6,000	(4,000)	(40.00)
101-443-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	161,722	3,000	3,200	3,000	0	0.00
101-443-801.001	CONTRACTS - SWEEPING	0	0	3,500	2,170	2,170	0.00
101-443-801.005	TREE PLANTING SERVICES	0	1,000	0	1,000	0	0.00
101-443-820.000	SERVICE AGREEMENTS	24	1,500	1,200	1,600	100	6.67
101-443-821.000	LAWN MAINTENANCE SERVICES	9,847	10,125	10,200	10,125	0	0.00
101-443-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-443-850.000	TELEPHONE SERVICE	243	250	260	275	25	10.00
101-443-852.000	MISC COMM/INTERNET	153	150	155	165	15	10.00
101-443-860.000	TRANSPORTATION, LODGING & MEALS	17	0	0	0	0	0.00
101-443-900.000	PRINTING & PUBLISHING	193	200	250	200	0	0.00
101-443-924.000	ELECTRIC UTILITY	56,243	57,500	62,305	65,400	7,900	13.74
101-443-940.000	RENTALS - MOTOR POOL EQUIPMENT	31,057	45,000	36,000	45,000	0	0.00
101-443-955.000	MEMBERSHIPS / DUES	125	0	125	0	0	0.00
101-443-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	962	1,255	1,660	2,720	1,465	116.73
Totals for dept 443 - GENERAL SERVICES		363,183	329,645	294,940	369,025	39,380	11.95

GENERAL FUND 101

GENERAL SERVICES

ACTIVITY 443

2024 - 2025 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.
- 801.001 CONTRACTS – SWEEPING – provides for the sweeping of downtown alleys and parking lots.
- 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.).
- 955.000 MEMBERSHIPS / DUES - provides membership to professional associations related to this activity.
- 960.000 PROPERTY, LIABILITY & FLEET INSURANCE - provides property, liability and fleet insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 567 - CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-567-959.201	CEMETERY SERVICES	37,203	54,535	44,370	67,020	12,485	22.89
Totals for dept 567 - CEMETERY SERVICES		37,203	54,535	44,370	67,020	12,485	22.89

GENERAL FUND 101

CEMETERY SERVICES

ACTIVITY 567

2024 - 2025 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	\$196,820
LESS PROJECTED OPERATING REVENUES	- <u>\$ 33,800</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 163,020

CITY SHARE = \$163,020 x 41.11% = \$67,018

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 651 - AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-651-802.000	AMBULANCE SERVICE CONTRACT	9,757	10,245	7,800	10,245	0	0.00
Totals for dept 651 - AMBULANCE SERVICES		9,757	10,245	7,800	10,245	0	0.00

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2024 - 2025 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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 701 - PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-701-727.000	OFFICE SUPPLIES	38	100	75	100	0	0.00
101-701-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	12,500	3,300	12,500	0	0.00
101-701-810.000	LEGAL SERVICES	0	200	200	200	0	0.00
101-701-820.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
101-701-851.000	POSTAGE	50	200	65	200	0	0.00
101-701-900.000	PRINTING & PUBLISHING	680	500	200	500	0	0.00
Totals for dept 701 - PLANNING COMMISSION		768	13,550	3,840	13,550	0	0.00

GENERAL FUND 101

PLANNING COMMISSION

ACTIVITY 701

2024 - 2025 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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 728 - ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-728-704.006	PART-TIME ECON DEV DIRECTOR WAGES	24,981	25,945	25,945	27,225	1,280	4.93
101-728-710.000	FICA PAYROLL TAX	1,911	1,985	1,985	2,085	100	5.04
101-728-716.000	WORKERS COMPENSATION INSURANCE	62	70	70	70	0	0.00
101-728-725.000	EMPLOYEE ASSISTANCE PROGRAM	27	35	35	35	0	0.00
101-728-727.000	OFFICE SUPPLIES	70	200	75	200	0	0.00
101-728-760.000	MINOR EQUIPMENT PURCHASES	0	500	50	500	0	0.00
101-728-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,875	3,375	1,885	4,500	1,125	33.33
101-728-806.000	COMPUTER SERVICES	127	200	275	200	0	0.00
101-728-810.000	LEGAL SERVICES	100	100	0	100	0	0.00
101-728-812.000	WEB SITE SERVICES	0	100	0	100	0	0.00
101-728-820.000	SERVICE AGREEMENTS	1,500	1,500	1,525	1,500	0	0.00
101-728-850.000	TELEPHONE SERVICE	60	60	35	60	0	0.00
101-728-852.000	MISC COMM/INTERNET	40	30	35	45	15	50.00
101-728-860.000	TRANSPORTATION, LODGING & MEALS	59	200	0	200	0	0.00
101-728-900.000	PRINTING & PUBLISHING	0	500	0	500	0	0.00
101-728-902.000	COPY CHARGES	179	145	190	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	269	350	380	505	155	44.29
Totals for dept 728 - ECONOMIC DEVELOPMENT		31,260	36,120	32,485	38,795	2,675	7.41

GENERAL FUND 101

ECONOMIC DEVELOPMENT

ACTIVITY 728

2024 - 2025 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 - 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-751-702.401	SALARY - DPW SUPERINTENDENT	4,268	4,340	4,340	5,040	700	16.13
101-751-703.401	FULL-TIME DPW SPECIALIST WAGES	29,490	38,810	34,000	40,890	2,080	5.36
101-751-704.401	PART-TIME & SEASONAL DPW WAGES	6,429	6,000	6,000	7,000	1,000	16.67
101-751-710.000	FICA PAYROLL TAX	2,959	3,810	3,400	4,025	215	5.64
101-751-712.000	HEALTH INSURANCE	6,859	8,235	6,800	9,910	1,675	20.34
101-751-713.000	LIFE INSURANCE	51	60	45	60	0	0.00
101-751-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,353	3,915	3,835	4,105	190	4.85
101-751-715.000	DISABILITY INSURANCE	129	165	125	175	10	6.06
101-751-716.000	WORKERS COMPENSATION INSURANCE	845	1,045	850	1,110	65	6.22
101-751-725.000	EMPLOYEE ASSISTANCE PROGRAM	19	15	15	15	0	0.00
101-751-740.000	OPERATING SUPPLIES	1,205	2,200	2,500	2,200	0	0.00
101-751-740.101	OPERATING SUPPLIES - SUMMER FUN NIC	0	0	600	0	0	0.00
101-751-750.000	SUPPLIES - LANDSCAPING	0	1,000	800	1,000	0	0.00
101-751-760.000	MINOR EQUIPMENT PURCHASES	0	2,500	7,800	2,500	0	0.00
101-751-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	5,293	11,225	10,000	11,225	0	0.00
101-751-801.101	ENTERTAINMENT SVC - SUMMER FUN NIC	0	0	790	0	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	7,559	7,750	7,600	7,750	0	0.00
101-751-821.000	LAWN MAINTENANCE SERVICES	23,120	21,525	21,245	21,525	0	0.00
101-751-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
101-751-850.000	TELEPHONE SERVICE	86	75	90	75	0	0.00
101-751-852.000	MISC COMM/INTERNET	68	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	3,273	2,900	4,625	4,850	1,950	67.24
101-751-922.000	WATER UTILITY	4,070	5,000	7,900	8,300	3,300	66.00
101-751-924.000	ELECTRIC UTILITY	2,049	2,500	2,020	2,500	0	0.00
101-751-930.000	LAND & BUILDING REPAIRS	2,334	6,000	2,500	20,000	14,000	233.33
101-751-934.000	PARK MAINTENANCE	7,108	7,000	7,000	0	(7,000)	(100.00)
101-751-940.000	RENTALS - MOTOR POOL EQUIPMENT	12,013	9,000	9,000	10,000	1,000	11.11
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	2,941	4,275	4,790	6,545	2,270	53.10
Totals for dept 751 - PARKS & RECREATION		139,521	163,415	162,735	184,870	21,455	13.13

GENERAL FUND 101

PARKS & RECREATION

ACTIVITY 751

2024 - 2025 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.

740.001 OPERATING SUPPLIES – SUMMER FUN NIGHTS – this activity has been transferred to the T.O.P. Committee.

- 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 - an additional \$10,000 remains included to update the community's recreation plan.
- 801.101 ENTERTAINMENT SERVICES – SUMMER FUN NIGHTS - this activity has been transferred to the T.O.P. Committee.
- 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 – combined into account 930.000 in fiscal year 2023-2024.

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 2024-2025

Fund 101-General Fund
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
101-901-971.000	LAND PURCHASES	0	0	31,070	0	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		0	0	31,070	0	0	0.00

GENERAL FUND 101

CAPITAL OUTLAY

ACTIVITY 901

2024 - 2025 BUDGET

971.000 LAND PURCHASES - projected expenditures for land purchases.

BUDGET REPORT FOR CITY OF OTSEGO

FISCAL YEAR 2024-2025

Fund 101-General Fund

APPROPRIATIONS

Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-966-995.205	TRANSFER TO PUBLIC SAFETY FUND	860,000	910,085	910,085	1,000,000	89,915	9.88
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	22,004	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	26,870	30,020	30,020	92,190	62,170	207.10
101-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	9,025	9,030	9,030	12,490	3,460	38.32
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		917,899	949,135	949,135	1,104,680	155,545	16.39
TOTAL APPROPRIATIONS		2,099,651	2,228,440	2,178,884	2,516,085	287,645	12.91
NET OF REVENUES/APPROPRIATIONS - FUND 101		450,460	(39,740)	303,160	27,985	67,725	(170.42)
BEGINNING FUND BALANCE		676,914	1,127,381	1,127,381	1,430,541	303,160	26.89
ENDING FUND BALANCE		1,127,374	1,087,641	1,430,541	1,458,526	370,885	34.10

GENERAL FUND 101

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2024 - 2025 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 2024 - 2025 BUDGET

ESTIMATED REVENUES

STATE GRANT - ACT 51 MTF	\$ 440,000	
STATE GRANT - ACT 51 LRP	\$ 7,200	
STATE SHARED REVENUE - METRO ACT	\$ 7,600	
STATE GRANTS - M-89 CONTRACT	\$ 7,000	
OTHER REVENUE	\$ 5,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 300,000</u>	
TOTAL ESTIMATED REVENUES		\$ 766,800

APPROPRIATIONS

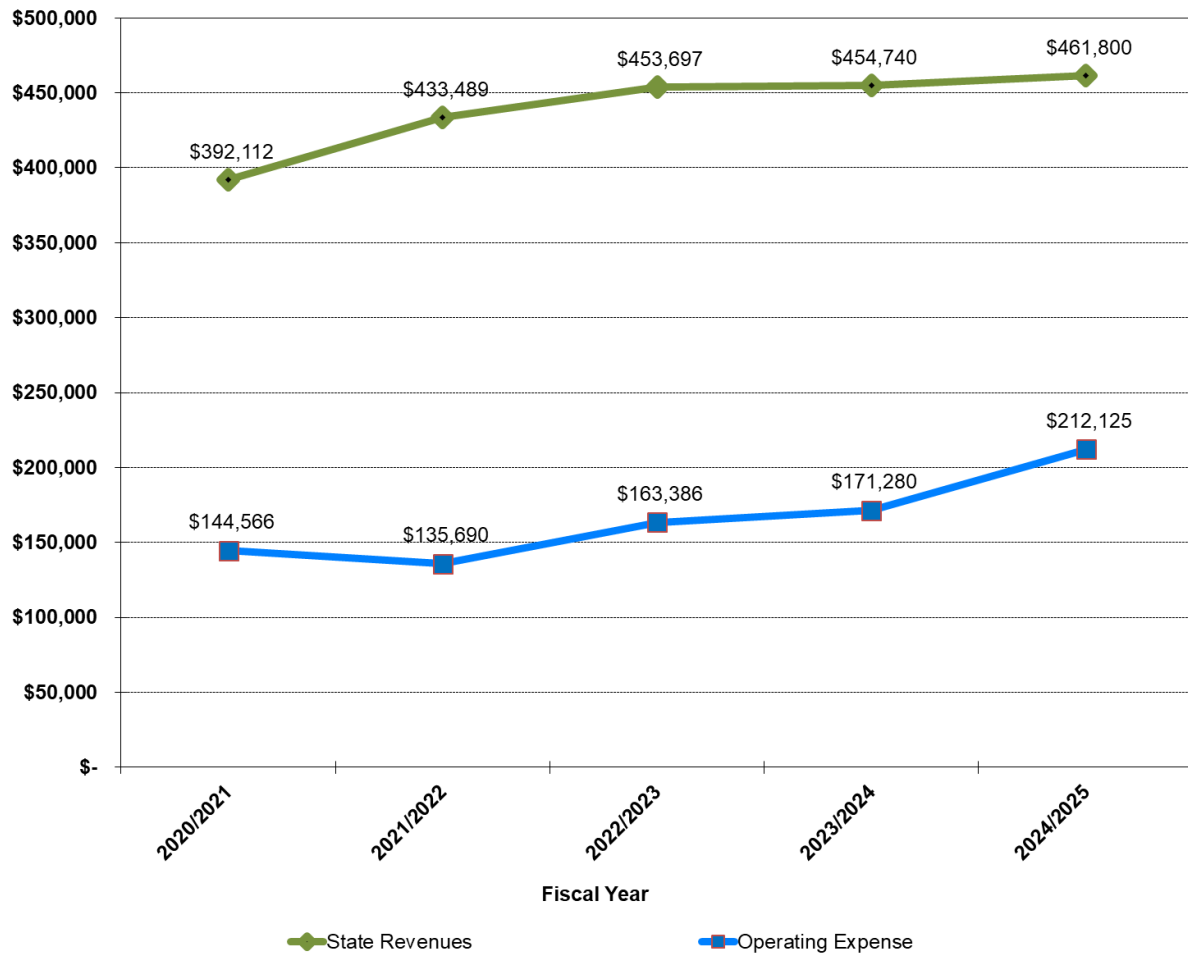
SURFACE MAINTENANCE	\$ 52,400	
RIGHT OF WAY MAINTENANCE	\$ 25,705	
TREES & SHRUBS	\$ 18,395	
DRAINAGE	\$ 23,015	
BRIDGE MAINTENANCE	\$ 6,085	
TRAFFIC SIGNS & SIGNALS	\$ 8,135	
WINTER MAINTENANCE	\$ 39,645	
ADMINISTRATION	\$ 18,665	
M-89 SURFACE MAINTENANCE	\$ 3,530	
M-89 TREES & SHRUBS	\$ 4,050	
M-89 DRAINAGE	\$ 2,445	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,175	
M-89 SNOW PLOWING	\$ 3,025	
M-89 SNOW HAULING	\$ 5,855	
CAPITAL OUTLAY	\$1,334,370	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$1,546,495

NET CHANGES IN FUND BALANCES (\$ 779,695)

PROJECTED BEGINNING FUND BALANCE \$ 891,830

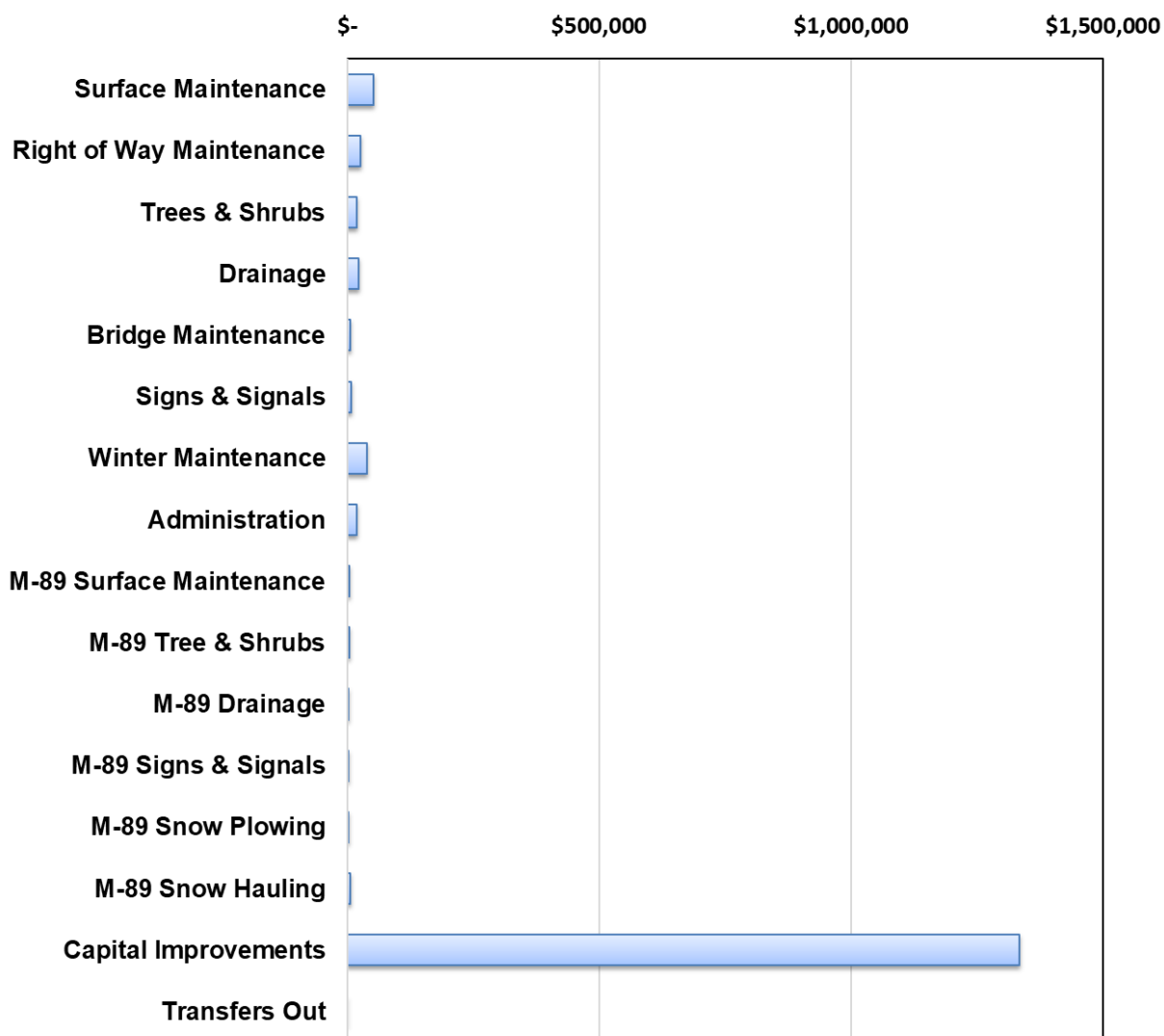
PROJECTED ENDING FUND BALANCE \$ 112,135

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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	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	419,733	436,800	435,000	440,000	3,200	0.73
202-000-546.102	STATE GRANT - ACT 51 LRP	7,180	7,000	7,100	7,200	200	2.86
202-000-546.201	STATE GRANTS - METRO ACT	7,640	7,000	7,640	7,600	600	8.57
202-000-546.202	STATE GRANTS - M-89 CONTRACT	19,144	6,000	5,000	7,000	1,000	16.67
202-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
202-000-579.000	STATE CAPITAL GRANTS	0	396,000	0	0	(396,000)	(100.00)
202-000-626.002	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
202-000-665.000	INTEREST	22,014	10,000	30,000	5,000	(5,000)	(50.00)
202-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-687.000	REFUNDS/REBATES	475	0	460	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		476,186	862,800	485,200	466,800	(396,000)	(45.90)

MAJOR STREET FUND 202

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 2024-2025

Fund 202 - MAJOR STREET FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	300,000	300,000	0.00
202-931-699.805	INTERFUND TRANSFER IN - SPECIAL ASSN	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		0	0	0	300,000	300,000	0.00
TOTAL ESTIMATED REVENUES		476,186	862,800	485,200	766,800	(96,000)	(11.13)

MAJOR STREET FUND 202

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
202-464-702.401	SALARY - DPW SUPERINTENDENT	4,446	4,520	4,520	5,250	730	16.15
202-464-703.401	FULL-TIME DPW SPECIALIST WAGES	4,269	9,240	6,400	9,735	495	5.36
202-464-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-464-710.000	FICA PAYROLL TAX	617	1,060	835	1,150	90	8.49
202-464-712.000	HEALTH INSURANCE	1,392	3,025	2,580	3,435	410	13.55
202-464-713.000	LIFE INSURANCE	13	25	15	25	0	0.00
202-464-714.000	RETIREMENT PLAN CONTRIBUTIONS	868	1,285	985	1,385	100	7.78
202-464-715.000	DISABILITY INSURANCE	32	55	35	65	10	18.18
202-464-716.000	WORKERS COMPENSATION INSURANCE	354	620	475	630	10	1.61
202-464-725.000	EMPLOYEE ASSISTANCE PROGRAM	3	5	10	5	0	0.00
202-464-740.000	OPERATING SUPPLIES	1,740	7,000	6,300	7,500	500	7.14
202-464-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	84	1,300	500	1,300	0	0.00
202-464-801.001	CONTRACTS - SWEEPING	11,603	10,500	12,000	12,000	1,500	14.29
202-464-801.002	CONTRACTS - PAVEMENT MARKING	0	5,000	5,000	5,000	0	0.00
202-464-820.000	SERVICE AGREEMENTS	1,627	1,695	1,660	1,800	105	6.19
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	3,074	2,600	2,800	3,000	400	15.38
202-464-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		30,122	48,050	44,115	52,400	4,350	9.05
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
202-467-702.401	SALARY - DPW SUPERINTENDENT	1,957	1,990	1,990	2,310	320	16.08
202-467-703.401	FULL-TIME DPW SPECIALIST WAGES	7,271	6,470	6,000	8,925	2,455	37.94
202-467-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-467-710.000	FICA PAYROLL TAX	654	650	540	865	215	33.08
202-467-712.000	HEALTH INSURANCE	1,556	1,760	1,600	2,485	725	41.19
202-467-713.000	LIFE INSURANCE	13	15	10	15	0	0.00
202-467-714.000	RETIREMENT PLAN CONTRIBUTIONS	913	780	780	1,020	240	30.77
202-467-715.000	DISABILITY INSURANCE	33	35	35	45	10	28.57
202-467-716.000	WORKERS COMPENSATION INSURANCE	365	385	370	475	90	23.38
202-467-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	5	5	5	0	0.00
202-467-740.000	OPERATING SUPPLIES	2,648	5,000	4,000	5,000	0	0.00
202-467-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	1,020	500	500	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	504	0	0	0	0	0.00
202-467-940.000	RENTALS - MOTOR POOL EQUIPMENT	6,180	4,000	3,800	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		23,116	21,650	19,630	25,705	4,055	18.73
Dept 468 - TREES & SHRUBS							
202-468-702.401	SALARY - DPW SUPERINTENDENT	2,135	2,170	2,170	2,520	350	16.13
202-468-703.401	FULL-TIME DPW SPECIALIST WAGES	3,198	5,390	3,800	5,680	290	5.38
202-468-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-468-710.000	FICA PAYROLL TAX	382	585	460	630	45	7.69
202-468-712.000	HEALTH INSURANCE	880	1,620	1,620	1,860	240	14.81
202-468-713.000	LIFE INSURANCE	8	15	10	15	0	0.00
202-468-714.000	RETIREMENT PLAN CONTRIBUTIONS	523	705	535	755	50	7.09
202-468-715.000	DISABILITY INSURANCE	21	30	25	40	10	33.33
202-468-716.000	WORKERS COMPENSATION INSURANCE	199	330	235	340	10	3.03
202-468-725.000	EMPLOYEE ASSISTANCE PROGRAM	3	5	5	5	0	0.00
202-468-740.000	OPERATING SUPPLIES	139	0	70	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	3,296	4,000	3,230	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		10,784	17,400	12,160	18,395	995	5.72

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 469 - DRAINAGE							
202-469-702.401	SALARY - DPW SUPERINTENDENT	2,134	2,170	2,170	2,520	350	16.13
202-469-703.401	FULL-TIME DPW SPECIALIST WAGES	2,841	4,930	6,400	5,195	265	5.38
202-469-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-469-710.000	FICA PAYROLL TAX	354	550	655	595	45	8.18
202-469-712.000	HEALTH INSURANCE	588	1,540	3,200	1,760	220	14.29
202-469-713.000	LIFE INSURANCE	6	15	20	15	0	0.00
202-469-714.000	RETIREMENT PLAN CONTRIBUTIONS	460	665	860	710	45	6.77
202-469-715.000	DISABILITY INSURANCE	14	30	45	35	5	16.67
202-469-716.000	WORKERS COMPENSATION INSURANCE	120	150	200	155	5	3.33
202-469-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	15	0	0	0.00
202-469-740.000	OPERATING SUPPLIES	2,155	6,000	7,500	6,000	0	0.00
202-469-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,959	3,000	1,500	3,000	0	0.00
202-469-820.000	SERVICE AGREEMENTS	469	375	150	480	105	28.00
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	710	2,500	4,800	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		11,812	21,975	27,515	23,015	1,040	4.73
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.401	SALARY - DPW SUPERINTENDENT	356	365	365	420	55	15.07
202-473-703.401	FULL-TIME DPW SPECIALIST WAGES	2,270	770	300	815	45	5.84
202-473-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-473-710.000	FICA PAYROLL TAX	196	90	50	100	10	11.11
202-473-712.000	HEALTH INSURANCE	835	250	250	290	40	16.00
202-473-713.000	LIFE INSURANCE	4	10	5	10	0	0.00
202-473-714.000	RETIREMENT PLAN CONTRIBUTIONS	263	110	65	120	10	9.09
202-473-715.000	DISABILITY INSURANCE	10	10	5	10	0	0.00
202-473-716.000	WORKERS COMPENSATION INSURANCE	108	55	15	55	0	0.00
202-473-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-473-740.000	OPERATING SUPPLIES	672	2,000	0	2,000	0	0.00
202-473-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,150	10,000	5,000	1,500	(8,500)	(85.00)
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	297	750	300	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		6,161	14,425	6,355	6,085	(8,340)	(57.82)
Dept 475 - TRAFFIC SIGNS & SIGNALS							
202-475-702.401	SALARY - DPW SUPERINTENDENT	711	725	725	840	115	15.86
202-475-703.401	FULL-TIME DPW SPECIALIST WAGES	1,881	1,695	2,750	1,785	90	5.31
202-475-704.401	PART-TIME & SEASONAL DPW WAGES	219	0	75	0	0	0.00
202-475-710.000	FICA PAYROLL TAX	201	190	275	205	15	7.89
202-475-712.000	HEALTH INSURANCE	562	525	625	600	75	14.29
202-475-713.000	LIFE INSURANCE	4	10	5	10	0	0.00
202-475-714.000	RETIREMENT PLAN CONTRIBUTIONS	254	230	325	245	15	6.52
202-475-715.000	DISABILITY INSURANCE	11	15	10	15	0	0.00
202-475-716.000	WORKERS COMPENSATION INSURANCE	103	110	150	110	0	0.00
202-475-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	5	0	0	0.00
202-475-740.000	OPERATING SUPPLIES	1,577	2,000	1,885	2,000	0	0.00
202-475-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,427	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	489	800	775	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		7,441	7,825	7,605	8,135	310	3.96

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 478 - WINTER MAINTENANCE							
202-478-702.401	SALARY - DPW SUPERINTENDENT	2,134	2,170	2,170	2,520	350	16.13
202-478-703.401	FULL-TIME DPW SPECIALIST WAGES	5,783	5,240	4,025	5,520	280	5.34
202-478-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-478-710.000	FICA PAYROLL TAX	576	575	475	620	45	7.83
202-478-712.000	HEALTH INSURANCE	1,297	1,595	2,000	1,830	235	14.73
202-478-713.000	LIFE INSURANCE	11	15	10	15	0	0.00
202-478-714.000	RETIREMENT PLAN CONTRIBUTIONS	482	690	620	740	50	7.25
202-478-715.000	DISABILITY INSURANCE	26	30	25	35	5	16.67
202-478-716.000	WORKERS COMPENSATION INSURANCE	265	335	310	340	5	1.49
202-478-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	10	0	0	0.00
202-478-740.000	OPERATING SUPPLIES	16,221	13,000	7,000	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	11,120	15,000	7,500	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		37,916	38,675	24,145	39,645	970	2.51
Dept 483 - ADMINISTRATION							
202-483-702.001	SALARY - CITY MANAGER	4,839	5,065	5,340	6,050	985	19.45
202-483-702.401	SALARY - DPW SUPERINTENDENT	2,312	2,350	2,350	2,730	380	16.17
202-483-710.000	FICA PAYROLL TAX	510	570	590	675	105	18.42
202-483-712.000	HEALTH INSURANCE	1,371	1,815	2,065	1,845	30	1.65
202-483-713.000	LIFE INSURANCE	12	15	10	15	0	0.00
202-483-714.000	RETIREMENT PLAN CONTRIBUTIONS	713	740	770	880	140	18.92
202-483-715.000	DISABILITY INSURANCE	27	35	25	40	5	14.29
202-483-716.000	WORKERS COMPENSATION INSURANCE	111	110	110	130	20	18.18
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	1,105	1,085	1,105	0	0.00
202-483-804.000	BANKING CHARGES	951	1,000	980	1,000	0	0.00
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	430	460	420	460	0	0.00
202-483-851.000	POSTAGE	0	0	0	0	0	0.00
202-483-852.000	MISC COMM/INTERNET	289	220	275	300	80	36.36
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	137	150	120	150	0	0.00
202-483-955.000	MEMBERSHIPS / DUES	362	500	365	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	742	955	975	1,165	210	21.99
Totals for dept 483 - ADMINISTRATION		14,008	16,710	15,485	18,665	1,955	11.70

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Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	382	155	425	165	10	6.45
202-486-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-486-710.000	FICA PAYROLL TAX	26	15	35	15	0	0.00
202-486-712.000	HEALTH INSURANCE	83	30	100	35	5	16.67
202-486-713.000	LIFE INSURANCE	1	5	5	5	0	0.00
202-486-714.000	RETIREMENT PLAN CONTRIBUTIONS	38	15	45	15	0	0.00
202-486-715.000	DISABILITY INSURANCE	1	5	5	5	0	0.00
202-486-716.000	WORKERS COMPENSATION INSURANCE	15	10	20	10	0	0.00
202-486-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-486-740.000	OPERATING SUPPLIES	607	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	1,871	1,645	1,645	1,650	5	0.30
202-486-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
202-486-940.000	RENTALS - MOTOR POOL EQUIPMENT	254	500	300	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		3,278	3,510	3,080	3,530	20	0.57
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	1,354	1,695	1,000	1,785	90	5.31
202-490-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-490-710.000	FICA PAYROLL TAX	95	130	80	140	10	7.69
202-490-712.000	HEALTH INSURANCE	206	305	10	375	70	22.95
202-490-713.000	LIFE INSURANCE	2	5	0	5	0	0.00
202-490-714.000	RETIREMENT PLAN CONTRIBUTIONS	134	155	5	160	5	3.23
202-490-715.000	DISABILITY INSURANCE	6	10	0	10	0	0.00
202-490-716.000	WORKERS COMPENSATION INSURANCE	46	75	30	75	0	0.00
202-490-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-490-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-490-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	7,775	0	0	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	665	1,500	750	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		10,283	3,875	1,875	4,050	175	4.52
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	2,055	465	0	490	25	5.38
202-491-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-491-710.000	FICA PAYROLL TAX	145	40	0	40	0	0.00
202-491-712.000	HEALTH INSURANCE	298	85	0	105	20	23.53
202-491-713.000	LIFE INSURANCE	3	5	0	5	0	0.00
202-491-714.000	RETIREMENT PLAN CONTRIBUTIONS	198	45	0	45	0	0.00
202-491-715.000	DISABILITY INSURANCE	7	5	0	5	0	0.00
202-491-716.000	WORKERS COMPENSATION INSURANCE	21	5	0	5	0	0.00
202-491-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	0	0	0	0.00
202-491-740.000	OPERATING SUPPLIES	2,164	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	1,088	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		5,980	2,400	0	2,445	45	1.88

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Fund 202 - MAJOR STREET FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	37	310	95	325	15	4.84
202-494-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-494-710.000	FICA PAYROLL TAX	3	25	10	25	0	0.00
202-494-712.000	HEALTH INSURANCE	4	60	0	70	10	16.67
202-494-713.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-494-714.000	RETIREMENT PLAN CONTRIBUTIONS	4	30	10	30	0	0.00
202-494-715.000	DISABILITY INSURANCE	0	5	0	5	0	0.00
202-494-716.000	WORKERS COMPENSATION INSURANCE	1	15	5	15	0	0.00
202-494-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-494-740.000	OPERATING SUPPLIES	260	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	0	300	50	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		309	1,150	170	1,175	25	2.17
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	214	770	1,110	815	45	5.84
202-497-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-497-710.000	FICA PAYROLL TAX	16	60	85	65	5	8.33
202-497-712.000	HEALTH INSURANCE	37	140	220	175	35	25.00
202-497-713.000	LIFE INSURANCE	0	5	5	5	0	0.00
202-497-714.000	RETIREMENT PLAN CONTRIBUTIONS	21	70	65	75	5	7.14
202-497-715.000	DISABILITY INSURANCE	1	5	5	5	0	0.00
202-497-716.000	WORKERS COMPENSATION INSURANCE	8	35	35	35	0	0.00
202-497-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
202-497-740.000	OPERATING SUPPLIES	0	250	260	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	234	1,600	1,715	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		531	2,935	3,505	3,025	90	3.07
Dept 498 - M-89 SNOW HAULING							
202-498-702.401	SALARY - DPW SUPERINTENDENT	889	905	620	1,050	145	16.02
202-498-703.401	FULL-TIME DPW SPECIALIST WAGES	124	1,235	1,715	1,300	65	5.26
202-498-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
202-498-710.000	FICA PAYROLL TAX	73	165	165	185	20	12.12
202-498-712.000	HEALTH INSURANCE	146	495	515	555	60	12.12
202-498-713.000	LIFE INSURANCE	2	10	5	10	0	0.00
202-498-714.000	RETIREMENT PLAN CONTRIBUTIONS	101	210	160	220	10	4.76
202-498-715.000	DISABILITY INSURANCE	4	10	10	10	0	0.00
202-498-716.000	WORKERS COMPENSATION INSURANCE	43	100	80	100	0	0.00
202-498-725.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-842.000	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	263	2,400	2,365	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		1,645	5,555	5,640	5,855	300	5.40

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APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 901 - CAPITAL OUTLAY							
202-901-989.000	STREET REHABILITATION	88,014	690,565	484,270	1,334,370	643,805	93.23
	Totals for dept 901 - CAPITAL OUTLAY	88,014	690,565	484,270	1,334,370	643,805	93.23
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES							
202-966-995.203	TRANSFER TO LOCAL STREET FUND	100,000	100,000	81,920	0	(100,000)	(100.00)
	Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES	100,000	100,000	81,920	0	(100,000)	(100.00)
TOTAL APPROPRIATIONS							
		351,400	996,700	737,470	1,546,495	549,795	55.16
NET OF REVENUES/APPROPRIATIONS - FUND 202							
		124,786	(133,900)	(252,270)	(779,695)	(645,795)	482.30
	BEGINNING FUND BALANCE	1,019,320	1,144,100	1,144,100	891,830	(252,270)	(22.05)
	ENDING FUND BALANCE	1,144,106	1,010,200	891,830	112,135	(898,065)	(88.90)

MAJOR STREET FUND 202

ACTIVITIES 464 - 966 2024 - 2025 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: 275
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 Helen Avenue and John Street \$ 1,334,370

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:	1,310
Total Part-time/Seasonal hours allocated:	0

LOCAL STREET FUND

FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2024 - 2025 BUDGET

ESTIMATED REVENUES

STATE GRANT - ACT 51 MTF	\$ 149,000	
STATE GRANT - ACT 51 LRP	\$ 2,430	
STATE SHARED REVENUE - METRO ACT	\$ 11,460	
STATE GRANTS - OTHER	\$ 0	
OTHER REVENUE	\$ 10,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 84,000</u>	
TOTAL ESTIMATED REVENUES		\$ 256,890

APPROPRIATIONS

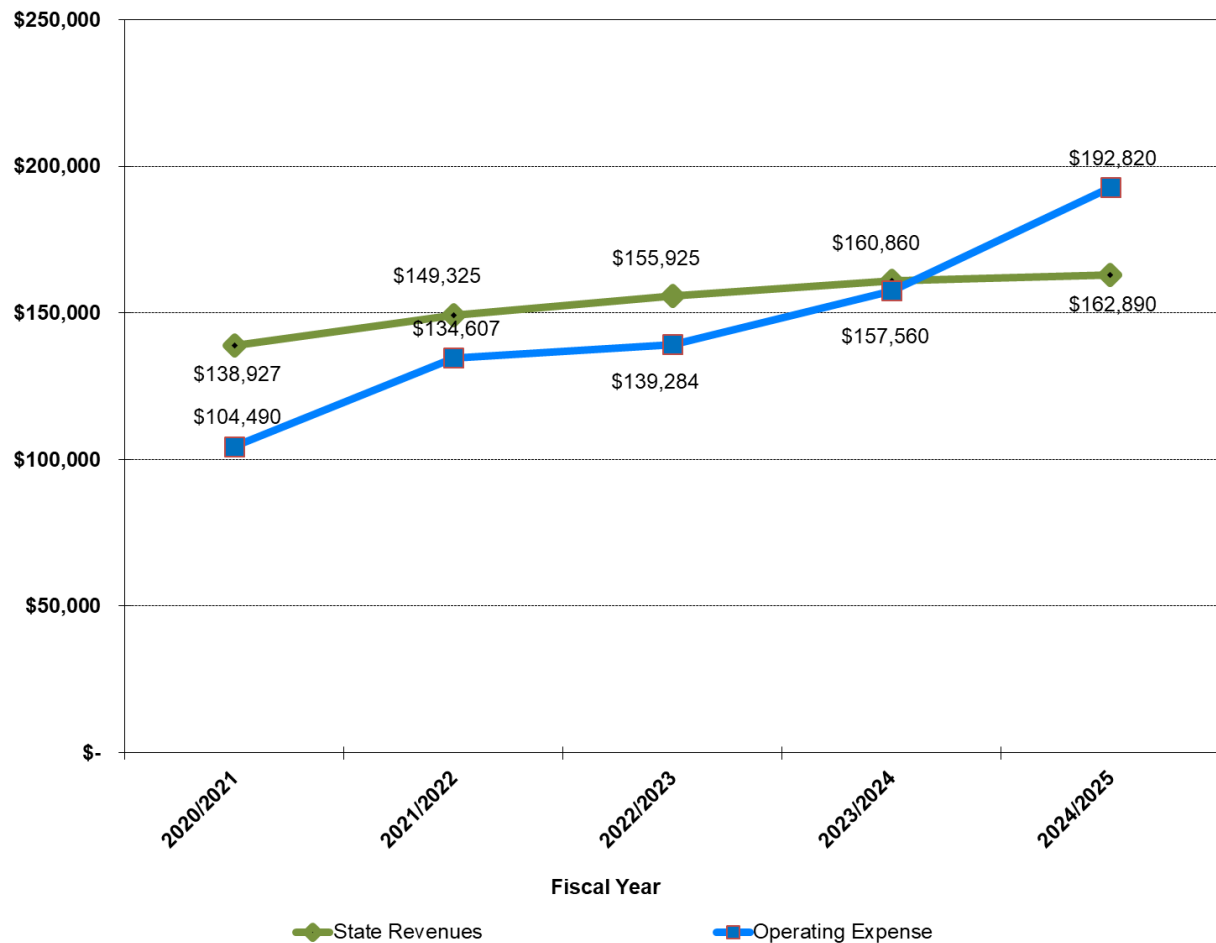
SURFACE MAINTENANCE	\$ 58,020	
RIGHT OF WAY MAINTENANCE	\$ 29,190	
TREES & SHRUBS	\$ 31,280	
DRAINAGE	\$ 23,680	
TRAFFIC SIGNS & SIGNALS	\$ 5,605	
WINTER MAINTENANCE	\$ 30,245	
ADMINISTRATION	\$ 14,800	
CAPITAL OUTLAY	\$ 54,000	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 246,820

NET CHANGES IN FUND BALANCES \$ 10,070

PROJECTED BEGINNING FUND BALANCES \$ 530,908

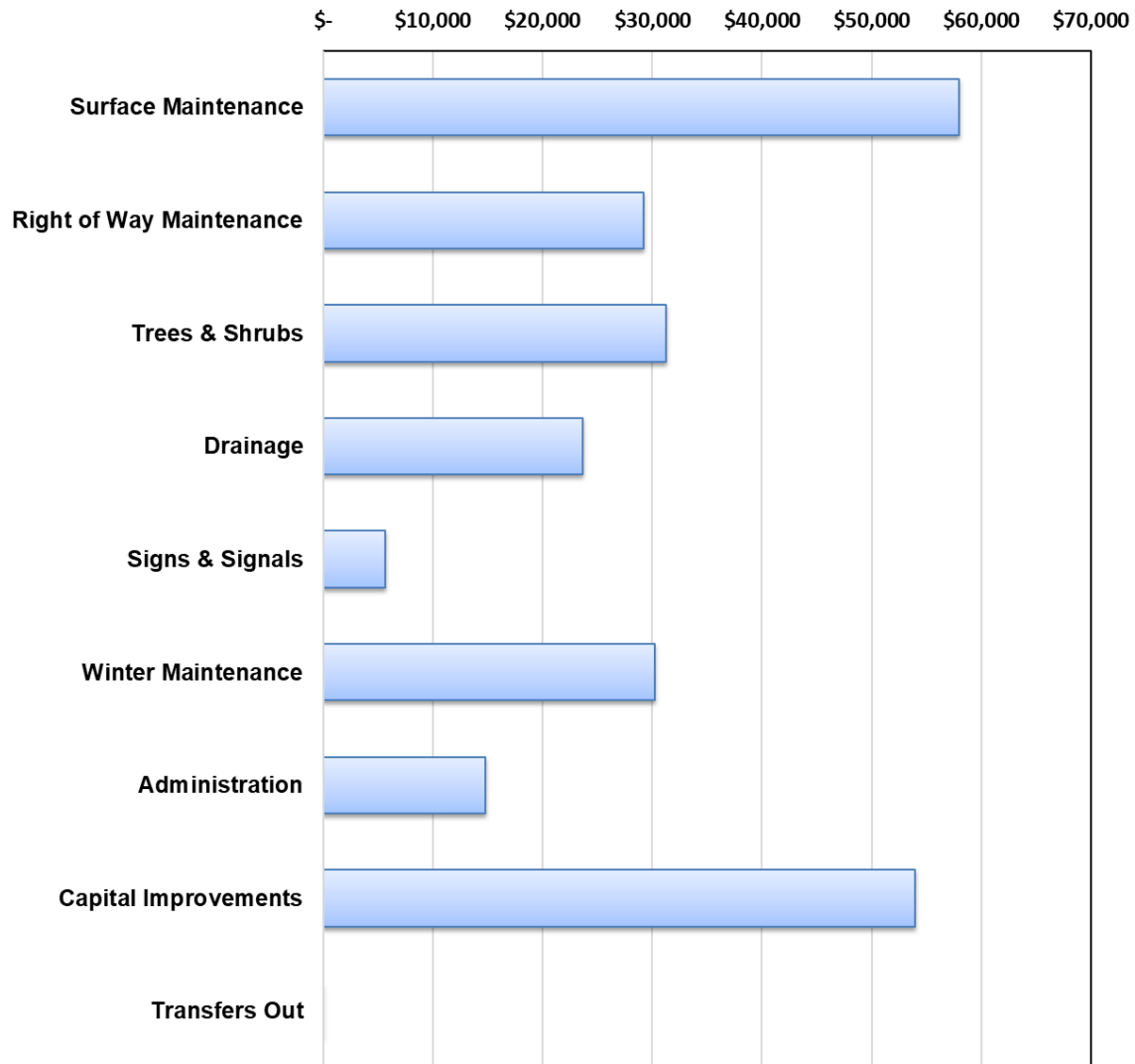
PROJECTED ENDING FUND BALANCES \$ 540,978

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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	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	142,035	147,800	147,000	149,000	1,200	0.81
203-000-546.102	STATE GRANT - ACT 51 LRP	2,430	2,400	2,400	2,430	30	1.25
203-000-546.201	STATE GRANTS - METRO ACT	11,460	10,500	11,460	11,460	960	9.14
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	0	0	0	0	0	0.00
203-000-665.000	INTEREST	6,660	3,000	13,800	10,000	7,000	233.33
203-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-687.000	REFUNDS/REBATES	512	0	380	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		163,097	163,700	175,040	172,890	9,190	5.61

LOCAL STREET FUND 203

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 2024-2025

Fund 203 - LOCAL STREET FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	100,000	100,000	81,920	0	(100,000)	(100.00)
203-931-699.211	INTERFUND TRANSFER IN - STREET & BRII	80,000	80,000	80,000	84,000	4,000	5.00
203-931-699.805	INTERFUND TRANSFER IN - SPECIAL ASSM	0	0	0	0	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		180,000	180,000	161,920	84,000	(96,000)	(53.33)
TOTAL ESTIMATED REVENUES		343,097	343,700	336,960	256,890	(86,810)	(25.26)

LOCAL STREET FUND 203

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
203-464-702.401	SALARY - DPW SUPERINTENDENT	4,802	4,880	4,880	5,670	790	16.19
203-464-703.401	FULL-TIME DPW SPECIALIST WAGES	4,327	10,780	12,000	11,360	580	5.38
203-464-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-464-710.000	FICA PAYROLL TAX	654	1,200	1,295	1,305	105	8.75
203-464-712.000	HEALTH INSURANCE	1,447	3,405	3,500	3,890	485	14.24
203-464-713.000	LIFE INSURANCE	14	25	25	25	0	0.00
203-464-714.000	RETIREMENT PLAN CONTRIBUTIONS	899	1,460	1,680	1,570	110	7.53
203-464-715.000	DISABILITY INSURANCE	34	60	65	70	10	16.67
203-464-716.000	WORKERS COMPENSATION INSURANCE	372	705	750	715	10	1.42
203-464-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	5	10	5	0	0.00
203-464-740.000	OPERATING SUPPLIES	2,728	7,000	8,500	8,000	1,000	14.29
203-464-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	3,135	100	3,135	0	0.00
203-464-801.001	CONTRACTS - SWEEPING	16,056	13,650	15,000	15,810	2,160	15.82
203-464-801.002	CONTRACTS - PAVEMENT MARKING	0	0	0	0	0	0.00
203-464-820.000	SERVICE AGREEMENTS	2,201	1,865	1,865	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	3,388	3,000	4,750	4,500	1,500	50.00
203-464-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		36,926	51,270	54,420	58,020	6,750	13.17
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
203-467-702.401	SALARY - DPW SUPERINTENDENT	3,023	3,075	3,075	3,570	495	16.10
203-467-703.401	FULL-TIME DPW SPECIALIST WAGES	5,313	7,855	3,000	8,275	420	5.35
203-467-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-467-710.000	FICA PAYROLL TAX	597	845	465	910	65	7.69
203-467-712.000	HEALTH INSURANCE	1,334	2,335	2,000	2,685	350	14.99
203-467-713.000	LIFE INSURANCE	13	20	10	20	0	0.00
203-467-714.000	RETIREMENT PLAN CONTRIBUTIONS	829	1,015	610	1,085	70	6.90
203-467-715.000	DISABILITY INSURANCE	30	45	25	45	0	0.00
203-467-716.000	WORKERS COMPENSATION INSURANCE	340	495	300	500	5	1.01
203-467-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	10	10	10	0	0.00
203-467-740.000	OPERATING SUPPLIES	2,637	6,000	3,500	6,000	0	0.00
203-467-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	708	1,000	600	2,000	1,000	100.00
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	4,457	4,000	2,500	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		19,285	26,785	16,095	29,190	2,405	8.98
Dept 468 - TREES & SHRUBS							
203-468-702.401	SALARY - DPW SUPERINTENDENT	2,134	2,170	2,170	2,520	350	16.13
203-468-703.401	FULL-TIME DPW SPECIALIST WAGES	11,645	13,710	10,000	14,445	735	5.36
203-468-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-468-710.000	FICA PAYROLL TAX	973	1,220	935	1,300	80	6.56
203-468-712.000	HEALTH INSURANCE	2,435	3,105	2,600	3,700	595	19.16
203-468-713.000	LIFE INSURANCE	21	25	10	25	0	0.00
203-468-714.000	RETIREMENT PLAN CONTRIBUTIONS	1,361	1,450	1,220	1,525	75	5.17
203-468-715.000	DISABILITY INSURANCE	55	65	25	70	5	7.69
203-468-716.000	WORKERS COMPENSATION INSURANCE	489	680	400	695	15	2.21
203-468-725.000	EMPLOYEE ASSISTANCE PROGRAM	10	0	5	0	0	0.00
203-468-740.000	OPERATING SUPPLIES	141	50	0	50	0	0.00
203-468-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,200	1,400	0	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	15,400	5,500	4,500	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		35,864	29,425	21,865	31,280	1,855	6.30

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 469 - DRAINAGE							
203-469-702.401	SALARY - DPW SUPERINTENDENT	1,423	1,450	1,450	1,680	230	15.86
203-469-703.401	FULL-TIME DPW SPECIALIST WAGES	3,263	7,240	5,500	7,630	390	5.39
203-469-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-469-710.000	FICA PAYROLL TAX	336	670	535	715	45	6.72
203-469-712.000	HEALTH INSURANCE	799	1,730	1,500	2,050	320	18.50
203-469-713.000	LIFE INSURANCE	7	15	10	15	0	0.00
203-469-714.000	RETIREMENT PLAN CONTRIBUTIONS	463	795	700	845	50	6.29
203-469-715.000	DISABILITY INSURANCE	18	40	30	40	0	0.00
203-469-716.000	WORKERS COMPENSATION INSURANCE	94	140	120	140	0	0.00
203-469-725.000	EMPLOYEE ASSISTANCE PROGRAM	4	15	10	15	0	0.00
203-469-740.000	OPERATING SUPPLIES	1,837	4,000	3,700	4,000	0	0.00
203-469-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	0	3,000	2,800	3,000	0	0.00
203-469-820.000	SERVICE AGREEMENTS	595	500	300	500	0	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	1,248	3,000	2,800	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		10,087	22,645	19,455	23,680	1,035	4.57
Dept 475 - TRAFFIC SIGNS & SIGNALS							
203-475-702.401	SALARY - DPW SUPERINTENDENT	356	365	365	420	55	15.07
203-475-703.401	FULL-TIME DPW SPECIALIST WAGES	657	1,390	1,500	2,275	885	63.67
203-475-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
203-475-710.000	FICA PAYROLL TAX	73	140	145	210	70	50.00
203-475-712.000	HEALTH INSURANCE	154	360	475	595	235	65.28
203-475-713.000	LIFE INSURANCE	2	10	10	10	0	0.00
203-475-714.000	RETIREMENT PLAN CONTRIBUTIONS	101	165	180	250	85	51.52
203-475-715.000	DISABILITY INSURANCE	4	15	5	15	0	0.00
203-475-716.000	WORKERS COMPENSATION INSURANCE	40	80	80	115	35	43.75
203-475-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	0	0	0	0.00
203-475-740.000	OPERATING SUPPLIES	367	1,000	2,300	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	283	700	550	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		2,038	4,240	5,610	5,605	1,365	32.19
Dept 478 - WINTER MAINTENANCE							
203-478-702.401	SALARY - DPW SUPERINTENDENT	2,135	2,170	2,170	2,520	350	16.13
203-478-703.401	FULL-TIME DPW SPECIALIST WAGES	6,786	6,625	6,625	6,980	355	5.36
203-478-704.401	PART-TIME & SEASONAL DPW WAGES	191	0	0	0	0	0.00
203-478-710.000	FICA PAYROLL TAX	665	680	680	730	50	7.35
203-478-712.000	HEALTH INSURANCE	1,473	1,840	1,840	2,135	295	16.03
203-478-713.000	LIFE INSURANCE	12	15	15	15	0	0.00
203-478-714.000	RETIREMENT PLAN CONTRIBUTIONS	547	815	815	870	55	6.75
203-478-715.000	DISABILITY INSURANCE	28	35	35	45	10	28.57
203-478-716.000	WORKERS COMPENSATION INSURANCE	298	400	400	400	0	0.00
203-478-725.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	10	0	0	0.00
203-478-740.000	OPERATING SUPPLIES	5,159	5,500	5,500	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	7,465	11,000	10,000	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		24,761	29,130	28,090	30,245	1,115	3.83

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
Dept 483 - ADMINISTRATION							
203-483-702.001	SALARY - CITY MANAGER	4,840	5,065	5,340	6,050	985	19.45
203-483-702.401	SALARY - DPW SUPERINTENDENT	712	725	725	840	115	15.86
203-483-710.000	FICA PAYROLL TAX	395	450	465	530	80	17.78
203-483-712.000	HEALTH INSURANCE	1,136	1,320	1,500	1,340	20	1.52
203-483-713.000	LIFE INSURANCE	9	15	10	15	0	0.00
203-483-714.000	RETIREMENT PLAN CONTRIBUTIONS	554	580	610	690	110	18.97
203-483-715.000	DISABILITY INSURANCE	21	30	20	30	0	0.00
203-483-716.000	WORKERS COMPENSATION INSURANCE	43	50	45	50	0	0.00
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	790	775	790	0	0.00
203-483-804.000	BANKING CHARGES	368	500	490	500	0	0.00
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	380	400	370	400	0	0.00
203-483-851.000	POSTAGE	0	0	0	0	0	0.00
203-483-852.000	MISC COMM/INTERNET	249	190	240	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	42	150	40	150	0	0.00
203-483-955.000	MEMBERSHIPS / DUES	362	450	365	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	760	965	1,025	1,295	330	34.20
Totals for dept 483 - ADMINISTRATION		10,323	13,160	12,025	14,800	1,640	12.46
Dept 901 - CAPITAL OUTLAY							
203-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
203-901-989.000	STREET REHABILITATION	0	54,000	54,000	54,000	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		0	54,000	54,000	54,000	0	0.00
TOTAL APPROPRIATIONS		139,284	230,655	211,560	246,820	16,165	7.01
NET OF REVENUES/APPROPRIATIONS - FUND 203							
BEGINNING FUND BALANCE		203,813	113,045	125,400	10,070	(102,975)	(91.09)
ENDING FUND BALANCE		201,698	405,508	405,508	530,908	125,400	30.92
		405,511	518,553	530,908	540,978	22,425	4.32

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 2024 - 2025 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: 70
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: 1,570

Total Part-time/Seasonal hours allocated: 0

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS 2024 - 2025 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 474,785	
LOCAL COMMUNITY STABILIZATION AUTHORITY	\$ 50,000	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 34,000	
REVENUES FROM TOWNSHIP	\$ 341,650	
OTHER REVENUE	\$ 115,460	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 1,000,000</u>	
TOTAL ESTIMATED REVENUES		\$2,015,895

APPROPRIATIONS

POLICE DEPARTMENT	\$ 1,121,925	
FIRE DEPARTMENT	\$ 679,665	
BUILDING INSPECTION DEPARTMENT	\$ 42,365	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 98,200</u>	
TOTAL APPROPRIATIONS		\$1,942,155

(CONTINUED NEXT PAGE)

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS 2024 - 2025 BUDGET (CONTINUED)

NET CHANGES IN FUND BALANCES	\$ 73,740
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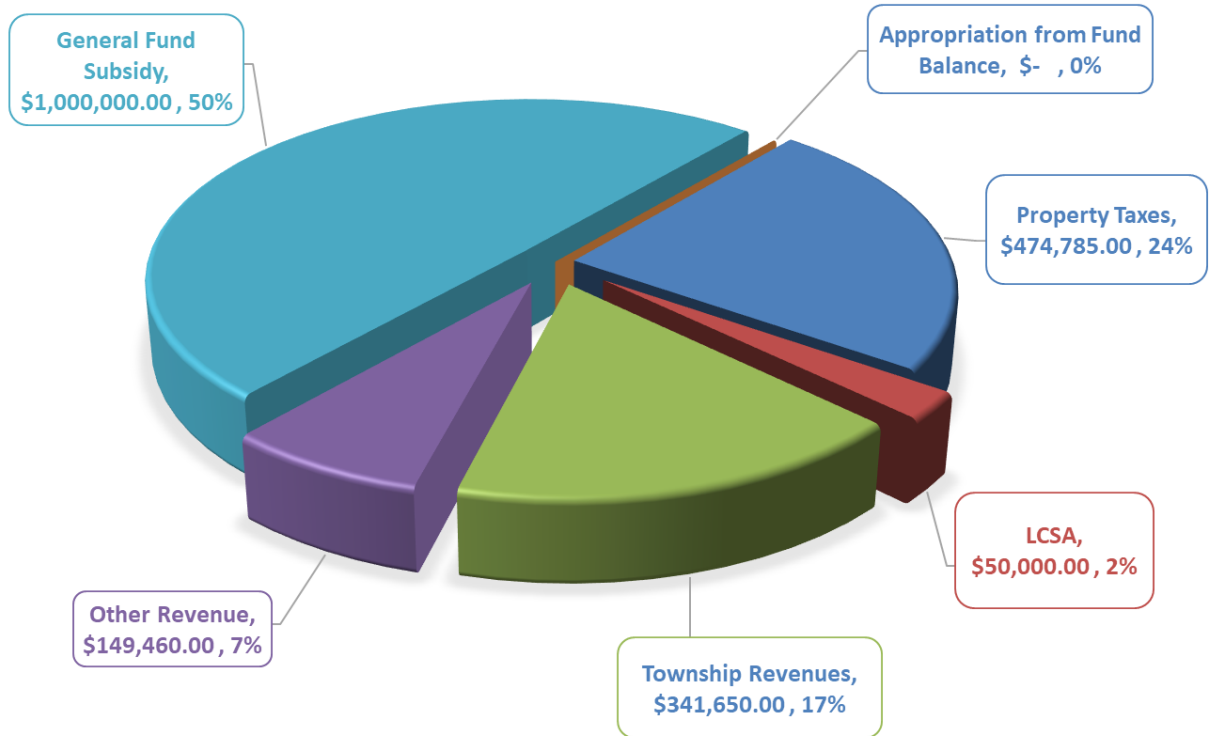
PROJECTED BEGINNING FUND BALANCES

FUND BALANCE - RESTRICTED	\$ 381,528	
FUND BALANCE RESTRICTED – PD 302 TRAINING	\$ 1,415	
FUND BALANCE RESTRICTED - BUILDING AUTHORITY	\$ 0	
<u>FUND BALANCE RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 382,943

PROJECTED ENDING FUND BALANCES

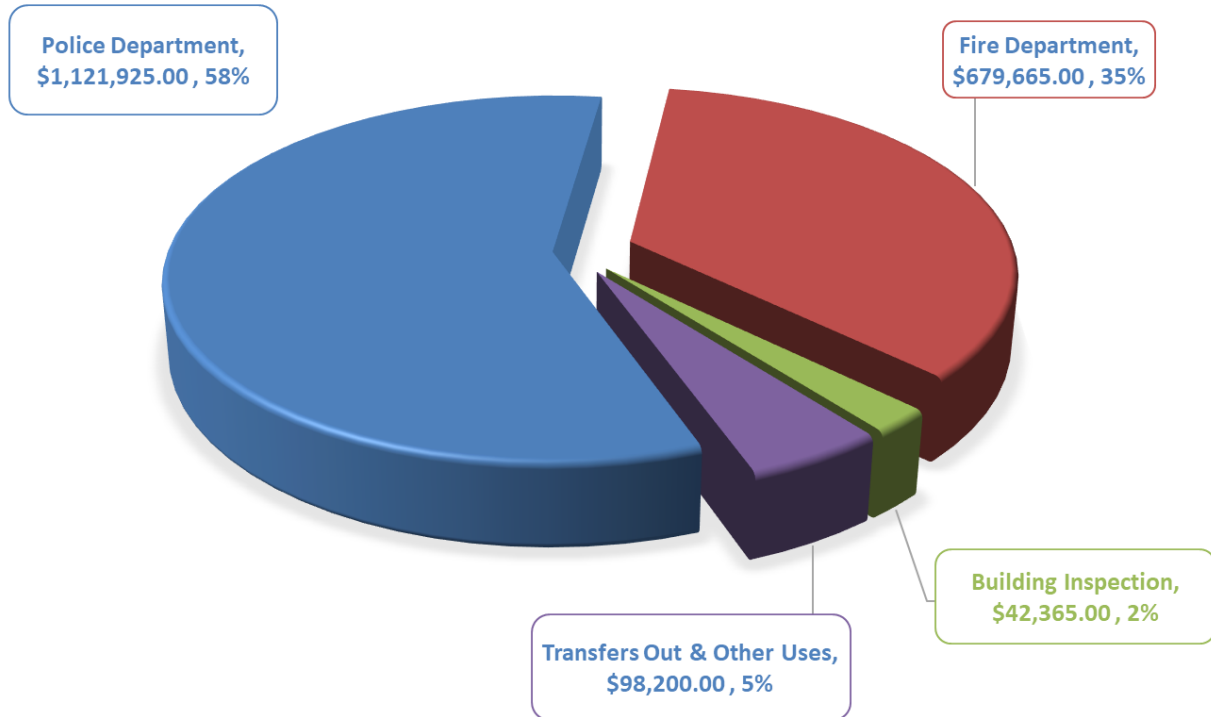
FUND BALANCE - RESTRICTED	\$ 454,018	
FUND BALANCE RESTRICTED – PD 302 TRAINING	\$ 2,665	
FUND BALANCE RESTRICTED - BUILDING AUTHORITY	\$ 0	
<u>FUND BALANCE RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 456,683

CITY OF OTSEGO PUBLIC SAFETY FUND REVENUE PROJECTION



The City of Otsego Public Safety Fund Revenue Projection shows that the 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 50 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 58 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
205-000-402.000	REAL PROPERTY TAXES	180,673	421,020	420,705	446,635	25,615	6.08
205-000-410.000	PERSONAL PROPERTY TAXES	8,678	15,310	15,310	15,515	205	1.34
205-000-411.000	PRIOR YEAR REAL PROPERTY TAXES	(35)	0	(1)	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	5,258	11,795	11,795	11,535	(260)	(2.20)
205-000-437.200	IFT PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
205-000-445.000	PENALTIES & INTEREST ON TAXES	369	350	1,105	1,100	750	214.29
205-000-481.000	RENTAL UNIT LICENSE FEES	0	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 - POLICE	2,223	0	0	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	3,143	3,800	3,000	2,775	(1,025)	(26.97)
205-000-543.302	STATE GRANTS - PD TRAINING ACT 302	1,501	1,500	1,500	2,500	1,000	66.67
205-000-543.336	STATE GRANTS - FIRE DEPT.	0	0	21,315	0	0	0.00
205-000-573.000	LOCAL COMM STABILIZATION SHARE	43,562	43,565	49,630	50,000	6,435	14.77
205-000-574.002	STATE SHARED REVENUE - CVTRS/STATUT	0	3,980	1,365	1,435	(2,545)	(63.94)
205-000-582.000	CONTRIBUTIONS FROM TOWNSHIP	0	0	0	0	0	0.00
205-000-582.001	FIRE SERVICE CONTRACT - TWP	101,703	230,300	217,510	281,650	51,350	22.30
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	70,742	101,675	60,000	60,000	(41,675)	(40.99)
205-000-582.003	FIRE SERVICE CONTRACTS - OTHER	0	0	0	0	0	0.00
205-000-582.004	FIRE TRAINING FEES	0	0	0	0	0	0.00
205-000-584.000	CONTRIBUTIONS - OTSEGO PUBLIC SCHO	42,779	60,000	75,000	78,750	18,750	31.25
205-000-626.301	POLICE DEPT SERVICES	1,284	1,500	1,000	1,500	0	0.00
205-000-626.336	FIRE DEPT SERVICES	7,677	15,000	3,000	15,000	0	0.00
205-000-627.001	BUILDING INSPECTION FEES	8,183	20,000	7,860	20,000	0	0.00
205-000-627.002	ELECTRICAL INSPECTION FEES	5,205	7,000	2,770	7,000	0	0.00
205-000-627.003	MECHANICAL/PLUMBING INSPECTION FE	8,313	7,000	5,445	7,000	0	0.00
205-000-627.004	RENTAL UNIT INSPECTION FEES	0	0	0	0	0	0.00
205-000-656.000	POLICE FINES	2,812	3,000	3,000	3,000	0	0.00
205-000-659.000	FORFEITED PROPERTY	0	0	0	0	0	0.00
205-000-665.000	INTEREST	8,247	6,000	8,700	7,000	1,000	16.67
205-000-674.301	CONTRIBUTIONS TO POLICE DEPT	0	0	0	0	0	0.00
205-000-674.336	CONTRIBUTIONS TO FIRE DEPT	5,000	0	50	0	0	0.00
205-000-684.000	MISCELLANEOUS REVENUE	9	0	105	0	0	0.00
205-000-687.000	REFUNDS/REBATES	5,719	5,000	5,000	3,500	(1,500)	(30.00)
205-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
205-000-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT	1,950	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		514,995	957,795	915,164	1,015,895	58,100	6.07

PUBLIC SAFETY FUND 205

REVENUE ACCOUNTS

ACTIVITY 000

2024 - 2025 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a public safety millage of 3.9516 mills. Voters approved the levy of up to 4.0000 mills in May of 2023. The millage runs for ten years (Tax Years 2023 through 2032). 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>TAXABLE</u>	<u>INDUSTRIAL</u>	<u>TAXABLE</u>
<u>PARCELS</u>	<u>VALUE</u>	<u>TAX ABATMENTS</u>	<u>VALUE</u>
Real Property	\$ 113,982,844	IFT - Real Rehab	\$ 0 (Frozen TV, full millage)
Personal Property	\$ 3,926,500	IFT - Real New	\$ 5,838,105 (1/2 millage rate)
Total Ad Valorem	\$ 117,909,344	Total IFTs	\$ 5,838,105
Effective Taxable Value at full rate:		\$ 120,828,397	

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.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 437.200 IFT PERSONAL PROPERTY TAXES - tax revenues based upon the available tax abated personal property taxable value and one-half of the public safety millage rate.
- 445.000 INTEREST & PENALTY FEES – interest is collected on delinquent taxes (1/2% monthly interest penalty on delinquent City taxes).
- 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.
- 584.000 CONTRIBUTIONS – OTSEGO PUBLIC SCHOOLS – records reimbursement from Otsego Public Schools for the services of the school resource officer.
- 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.
- 627.004 RENTAL UNIT INSPECTION FEES – records inspection fees collected for inspections in accordance with the residential rental licensing program.
- 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.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - 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 the cash register when untraceable errors occur.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
205-931-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT.	0	0	0	0	0	0.00
205-931-693.301	SALE OF CAPITAL ASSETS - POLICE DEPT	0	0	0	0	0	0.00
205-931-693.336	SALE OF CAPITAL ASSETS - FIRE DEPT	0	0	0	0	0	0.00
205-931-698.000	BOND OR INSURANCE RECOVERIES	5,899	0	4,575	0	0	0.00
205-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	860,000	910,085	910,085	1,000,000	89,915	9.88
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		865,899	910,085	914,660	1,000,000	89,915	9.88
TOTAL ESTIMATED REVENUES		1,380,894	1,867,880	1,829,824	2,015,895	148,015	7.92

PUBLIC SAFETY FUND 205

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
205-301-702.001	SALARY - CITY MANAGER	4,840	5,065	5,520	6,050	985	19.45
205-301-702.202	SALARY - POLICE CHIEF	84,526	88,215	81,315	74,370	(13,845)	(15.69)
205-301-702.401	SALARY - DPW SUPERINTENDENT	356	365	365	420	55	15.07
205-301-703.001	FULL-TIME CLERICAL WAGES	48,794	54,180	53,325	57,665	3,485	6.43
205-301-703.202	FULL-TIME DETECTIVE WAGES	80,994	85,720	90,800	90,005	4,285	5.00
205-301-703.204	FULL-TIME POLICE OFFICER WAGES	424,869	416,265	395,515	427,135	10,870	2.61
205-301-703.205	FULL TIME SEASONAL/TEMP POLICE OFFI	0	49,600	52,380	57,330	7,730	15.58
205-301-703.401	FULL-TIME DPW SPECIALIST WAGES	2,126	5,085	1,795	5,355	270	5.31
205-301-704.004	PART-TIME CUSTODIAN WAGES	6,059	6,200	6,180	6,505	305	4.92
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	350	0	0	0.00
205-301-710.000	FICA PAYROLL TAX	48,127	54,370	52,620	55,455	1,085	2.00
205-301-712.000	HEALTH INSURANCE	72,951	82,210	94,000	107,660	25,450	30.96
205-301-713.000	LIFE INSURANCE	761	900	785	860	(40)	(4.44)
205-301-714.000	RETIREMENT PLAN CONTRIBUTIONS	56,975	64,345	58,185	66,845	2,500	3.89
205-301-715.000	DISABILITY INSURANCE	2,241	2,640	2,400	2,745	105	3.98
205-301-716.000	WORKERS COMPENSATION INSURANCE	9,916	11,015	11,310	11,850	835	7.58
205-301-724.000	CELL PHONE ALLOWANCE	932	900	850	900	0	0.00
205-301-725.000	EMPLOYEE ASSISTANCE PROGRAM	163	200	275	200	0	0.00
205-301-727.000	OFFICE SUPPLIES	984	1,500	1,200	1,500	0	0.00
205-301-740.000	OPERATING SUPPLIES	3,310	3,500	3,500	5,000	1,500	42.86
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	0	(50)	(100.00)
205-301-759.000	GASOLINE PURCHASES	16,197	12,000	16,000	16,000	4,000	33.33
205-301-760.000	MINOR EQUIPMENT PURCHASES	7,132	9,500	13,500	12,000	2,500	26.32
205-301-760.659	MINOR EQUIP PURCHASE - DRUG ENFORC	0	0	0	0	0	0.00
205-301-767.000	CLOTHING & UNIFORM PURCHASES	5,521	7,000	7,040	7,000	0	0.00
205-301-767.002	UNIFORM CLEANING & REPAIR	1,340	2,000	1,015	2,000	0	0.00
205-301-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	96	2,500	200	2,500	0	0.00
205-301-803.000	AUDITING SERVICES	1,500	1,575	1,550	1,575	0	0.00
205-301-804.000	BANKING CHARGES	1,166	1,450	1,030	1,450	0	0.00
205-301-806.000	COMPUTER SERVICES	3,029	3,500	5,700	3,500	0	0.00
205-301-810.000	LEGAL SERVICES	1,979	7,000	2,500	7,000	0	0.00
205-301-811.000	MEDICAL EXAMS & SERVICES	136	750	675	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	4,476	5,200	5,200	5,200	0	0.00
205-301-821.000	LAWN MAINTENANCE SERVICES	1,130	910	1,140	910	0	0.00
205-301-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
205-301-850.000	TELEPHONE SERVICE	3,672	3,700	4,055	4,260	560	15.14
205-301-851.000	POSTAGE	152	375	175	375	0	0.00
205-301-852.000	MISC COMM/INTERNET	1,644	1,450	1,585	1,660	210	14.48
205-301-860.000	TRANSPORTATION, LODGING & MEALS	2,799	2,000	2,000	2,000	0	0.00
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	500	1,015	500	0	0.00
205-301-900.000	PRINTING & PUBLISHING	138	0	390	0	0	0.00
205-301-902.000	COPY CHARGES	1,257	1,500	900	1,500	0	0.00
205-301-921.000	SEWER UTILITY	1,738	1,600	1,815	1,910	310	19.38
205-301-922.000	WATER UTILITY	691	1,025	2,860	3,000	1,975	192.68
205-301-924.000	ELECTRIC UTILITY	6,609	10,000	5,440	10,000	0	0.00
205-301-925.000	NATURAL GAS/PROPANE UTILITY	1,388	1,500	1,260	1,500	0	0.00
205-301-930.000	LAND & BUILDING REPAIRS	1,898	2,500	1,200	2,500	0	0.00
205-301-931.000	EQUIPMENT REPAIRS	1,082	4,000	250	4,000	0	0.00
205-301-932.000	VEHICLE REPAIRS	23,450	9,000	17,000	9,000	0	0.00
205-301-940.000	RENTALS - MOTOR POOL EQUIPMENT	343	1,000	647	1,000	0	0.00
205-301-955.000	MEMBERSHIPS / DUES	970	900	1,000	900	0	0.00
205-301-956.000	CONFERENCES & TRAINING PROGRAMS	1,489	3,000	2,500	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	670	1,000	1,500	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	317	300	0	300	0	0.00
205-301-959.001	LICENSES & PERMITS	0	0	0	0	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	15,693	23,280	26,090	35,435	12,155	52.21
Totals for dept 301 - POLICE DEPARTMENT		958,626	1,054,690	1,039,902	1,121,925	67,235	6.37

PUBLIC SAFETY FUND 205

POLICE DEPARTMENT

ACTIVITY 301

2024 - 2025 BUDGET

- 702.001 SALARY - CITY MANAGER – provides five percent of the city manager's salary.
- 702.202 SALARY – POLICE CHIEF – provides 65 percent of the director of police and fire 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 the police secretary/dispatcher 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.
- 959.001 LICENSES AND PERMITS - records fees for State and Federal Permits.
- 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 comply, 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
205-336-702.001	SALARY - CITY MANAGER	4,839	5,065	5,520	6,050	985	19.45
205-336-702.302	SALARY - FIRE CHIEF	0	0	18,165	40,045	40,045	0.00
205-336-702.401	SALARY - DPW SUPERINTENDENT	356	365	365	420	55	15.07
205-336-703.304	FULL-TIME FIREFIGHTER	34,842	170,355	190,645	196,060	25,705	15.09
205-336-703.401	FULL-TIME DPW SPECIALIST WAGES	577	1,235	500	1,300	65	5.26
205-336-704.004	PART-TIME CUSTODIAN WAGES	1,655	1,675	1,675	1,760	85	5.07
205-336-704.301	PT FIREFIGHTER OFFICER COMPENSATION	35,894	35,000	13,500	11,960	(23,040)	(65.83)
205-336-704.302	PT FIREFIGHTER WAGES - SHARED	41,453	1,900	20,000	26,400	24,500	1,289.47
205-336-704.303	PT FIREFIGHTER WAGES - DRILLS & TRAIN	16,695	20,000	11,525	19,800	(200)	(1.00)
205-336-704.304	PT FIREFIGHTER WAGES - EMERGENCY ST.	0	0	0	0	0	0.00
205-336-704.305	PT FIREFIGHTER WAGES - CERTIFICATION	1,500	6,000	0	4,500	(1,500)	(25.00)
205-336-704.306	PT FIREFIGHTER WAGES - CITY FIRES	11,880	20,000	4,500	6,600	(13,400)	(67.00)
205-336-704.307	PT FIREFIGHTER WAGES - CITY MEDICALS	17,558	32,000	3,000	4,400	(27,600)	(86.25)
205-336-704.309	PT FIREFIGHTER WAGES - TOWNSHIP FIRE	15,363	26,000	10,000	15,400	(10,600)	(40.77)
205-336-704.310	PT FIREFIGHTER WAGES - TOWNSHIP MEI	30,429	37,000	4,000	6,600	(30,400)	(82.16)
205-336-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
205-336-710.000	FICA PAYROLL TAX	13,810	26,635	21,680	26,115	(520)	(1.95)
205-336-712.000	HEALTH INSURANCE	4,234	67,250	34,115	46,130	(21,120)	(31.41)
205-336-713.000	LIFE INSURANCE	54	305	140	345	40	13.11
205-336-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,615	17,160	11,170	20,230	3,070	17.89
205-336-715.000	DISABILITY INSURANCE	129	710	300	835	125	17.61
205-336-716.000	WORKERS COMPENSATION INSURANCE	86	120	450	125	5	4.17
205-336-716.336	WORKERS COMP INS - FIREFIGHTERS	8,135	12,455	8,100	10,630	(1,825)	(14.65)
205-336-725.000	EMPLOYEE ASSISTANCE PROGRAM	824	900	825	900	0	0.00
205-336-727.000	OFFICE SUPPLIES	922	3,500	2,400	3,500	0	0.00
205-336-740.000	OPERATING SUPPLIES	2,309	2,000	2,500	2,000	0	0.00
205-336-740.001	RESCUE UNIT SUPPLIES	3,257	2,500	2,500	2,500	0	0.00
205-336-740.002	SUPPLIES - TRAINING CLASSES	0	0	0	0	0	0.00
205-336-750.000	SUPPLIES - LANDSCAPING	0	0	0	0	0	0.00
205-336-758.000	DIESEL FUEL PURCHASES	3,441	2,750	2,905	2,750	0	0.00
205-336-759.000	GASOLINE PURCHASES	3,451	3,000	3,220	3,000	0	0.00
205-336-760.000	MINOR EQUIPMENT PURCHASES	34,427	35,000	34,500	40,000	5,000	14.29
205-336-767.000	CLOTHING & UNIFORM PURCHASES	482	2,500	2,500	3,000	500	20.00
205-336-767.002	UNIFORM CLEANING & REPAIR	30	100	350	100	0	0.00
205-336-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	2,196	0	150	0	0	0.00
205-336-801.011	TRAINING INSTRUCTOR SERVICES	0	6,000	3,000	6,000	0	0.00
205-336-803.000	AUDITING SERVICES	1,500	1,575	1,550	1,575	0	0.00
205-336-804.000	BANKING CHARGES	1,166	1,400	1,035	1,400	0	0.00
205-336-806.000	COMPUTER SERVICES	250	400	800	400	0	0.00
205-336-810.000	LEGAL SERVICES	0	0	500	0	0	0.00
205-336-811.000	MEDICAL EXAMS & SERVICES	257	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	18,140	30,000	19,000	30,000	0	0.00
205-336-821.000	LAWN MAINTENANCE SERVICES	745	715	775	800	85	11.89
205-336-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
205-336-850.000	TELEPHONE SERVICE	1,108	1,300	1,100	1,300	0	0.00
205-336-851.000	POSTAGE	90	175	80	175	0	0.00
205-336-852.000	MISC COMM/INTERNET	1,416	1,500	1,500	1,500	0	0.00
205-336-860.000	TRANSPORTATION, LODGING & MEALS	479	1,000	500	1,000	0	0.00
205-336-900.000	PRINTING & PUBLISHING	97	300	0	300	0	0.00
205-336-921.000	SEWER UTILITY	1,101	1,000	1,145	1,200	200	20.00
205-336-922.000	WATER UTILITY	435	480	455	480	0	0.00
205-336-924.000	ELECTRIC UTILITY	5,445	6,100	5,595	6,100	0	0.00
205-336-925.000	NATURAL GAS/PROPANE UTILITY	4,777	4,100	4,010	4,100	0	0.00
205-336-930.000	LAND & BUILDING REPAIRS	2,870	3,000	7,500	3,000	0	0.00
205-336-931.000	EQUIPMENT REPAIRS	43,788	35,000	35,000	35,000	0	0.00
205-336-940.000	RENTALS - MOTOR POOL EQUIPMENT	341	200	150	200	0	0.00
205-336-940.591	RENTALS - FIRE HYDRANTS	7,280	0	0	7,280	7,280	0.00
205-336-955.000	MEMBERSHIPS / DUES	75	400	75	400	0	0.00
205-336-956.000	CONFERENCES & TRAINING PROGRAMS	754	7,500	1,200	7,500	0	0.00
205-336-959.001	LICENSES & PERMITS	0	0	0	0	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	17,396	25,910	37,550	64,000	38,090	147.01
Totals for dept 336 - FIRE DEPARTMENT		403,953	664,035	533,720	679,665	15,630	2.35

PUBLIC SAFETY FUND 205

FIRE DEPARTMENT

ACTIVITY 336

2024 - 2025 BUDGET

- 702.001 SALARY - CITY MANAGER – provides five percent of the city manager's salary.
- 702.202 SALARY – FIRE CHIEF – provides 35 percent of the director of police and fire 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 firefighters, including 1050 hours of overtime, 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 and Firefighter II shall be awarded \$750. Firefighters receiving MFR, 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 comply, 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
205-371-702.002	SALARY - CITY CLERK	3,434	3,595	3,550	4,145	550	15.30
205-371-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	3,000	3,000	0.00
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	236	275	275	550	275	100.00
205-371-712.000	HEALTH INSURANCE	842	895	1,010	920	25	2.79
205-371-713.000	LIFE INSURANCE	6	10	10	10	0	0.00
205-371-714.000	RETIREMENT PLAN CONTRIBUTIONS	336	355	355	705	350	98.59
205-371-715.000	DISABILITY INSURANCE	13	15	15	20	5	33.33
205-371-716.000	WORKERS COMPENSATION INSURANCE	9	10	10	20	10	100.00
205-371-725.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
205-371-727.000	OFFICE SUPPLIES	0	200	0	500	300	150.00
205-371-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
205-371-808.001	CONTRACTS - BUILDING INSPECTION	8,694	18,000	7,150	18,000	0	0.00
205-371-808.002	CONTRACTS - ELECTRICAL INPSECTION	5,135	6,300	2,495	6,300	0	0.00
205-371-808.003	CONTRACTS - MECH/PLUMBING INPSECT	7,937	6,300	4,900	6,300	0	0.00
205-371-810.000	LEGAL SERVICES	0	1,000	500	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	0	450	0	450	0	0.00
205-371-852.000	MISC COMM/INTERNET	40	30	40	50	20	66.67
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	100	50	100.00
205-371-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
205-371-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	37	50	52	70	20	40.00
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		26,738	37,760	20,387	42,365	4,605	12.20

PUBLIC SAFETY FUND 205

BUILDING INSPECTION

ACTIVITY 371

2024 - 2025 BUDGET

- 702.002 SALARY – CITY CLERK – provides five percent of the city clerk's salary.
- 702.401 SALARY - DPW SUPERINTENDENT- provides up to 75 hours of the DPW superintendent's salary to inspect 75 residential rental units.
- 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 2024-2025

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
205-966-995.401	TRANSFER TO CAPITAL PROJECTS FUND	17,795	21,020	21,020	21,670	650	3.09
205-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	48,575	65,090	65,090	76,530	11,440	17.58
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		66,370	86,110	86,110	98,200	12,090	14.04
TOTAL APPROPRIATIONS		1,455,687	1,842,595	1,680,119	1,942,155	99,560	5.40
NET OF REVENUES/APPROPRIATIONS - FUND 205		(74,793)	25,285	149,705	73,740	48,455	191.64
BEGINNING FUND BALANCE		308,027	233,238	233,238	382,943	149,705	64.19
ENDING FUND BALANCE		233,234	258,523	382,943	456,683	198,160	76.65

PUBLIC SAFETY FUND 205

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2024 - 2025 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	\$ 16,240
<u>Fire Department</u>	<u>\$ 5,430</u>
Total	\$ 21,670

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	\$ 45,680
<u>Fire Department</u>	<u>\$ 30,850</u>
Total	\$ 76,530

[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 2024 - 2025 BUDGET

ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 160,000	
<u>OTHER REVENUE</u>	<u>\$ 10,000</u>	
TOTAL ESTIMATED REVENUES		\$ 170,000

OTHER FINANCING SOURCES (USES)

TRANSFER TO MAJOR STREET FUND	(\$ 300,000)	
<u>TRANSFER TO LOCAL STREET FUND</u>	<u>(\$ 84,000)</u>	
TOTAL OTHER FINANCING SOURCES (USES)		(\$ 384,000)

NET CHANGES IN FUND BALANCES	(\$ 214,000)
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PROJECTED BEGINNING FUND BALANCES	\$ 479,036
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PROJECTED ENDING FUND BALANCES	\$ 265,036
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BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
211-000-583.000	CONTRIBUTIONS FROM COUNTY	151,859	154,000	155,000	160,000	6,000	3.90
211-000-665.000	INTEREST	8,888	5,000	13,500	10,000	5,000	100.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		160,747	159,000	168,500	170,000	11,000	6.92
TOTAL ESTIMATED REVENUES		160,747	159,000	168,500	170,000	11,000	6.92

STREET AND BRIDGE FUND 211

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 2024-2025

Fund 211 - STREET & BRIDGE FUND

APPROPRIATIONS

Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	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	300,000	300,000	0.00
211-966-995.203	TRANSFER TO LOCAL STREET FUND	80,000	80,000	80,000	84,000	4,000	5.00
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		80,000	80,000	80,000	384,000	304,000	380.00
TOTAL APPROPRIATIONS		80,000	80,000	80,000	384,000	304,000	380.00
NET OF REVENUES/APPROPRIATIONS - FUND 211		80,747	79,000	88,500	(214,000)	(293,000)	(370.89)
BEGINNING FUND BALANCE		309,789	390,536	390,536	479,036	88,500	22.66
ENDING FUND BALANCE		390,536	469,536	479,036	265,036	(204,500)	(43.55)

STREET AND BRIDGE FUND 211

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2024 - 2025 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 2024 - 2025 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 174,075	
LOCAL COMMUNITY STABILIZATION AUTHORITY	\$ 68,000	
COUNTY RECYCLE SURCHARGE REIMBURSEMENT	\$ 35,000	
OTHER REVENUE	\$ 28,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 305,075

APPROPRIATIONS

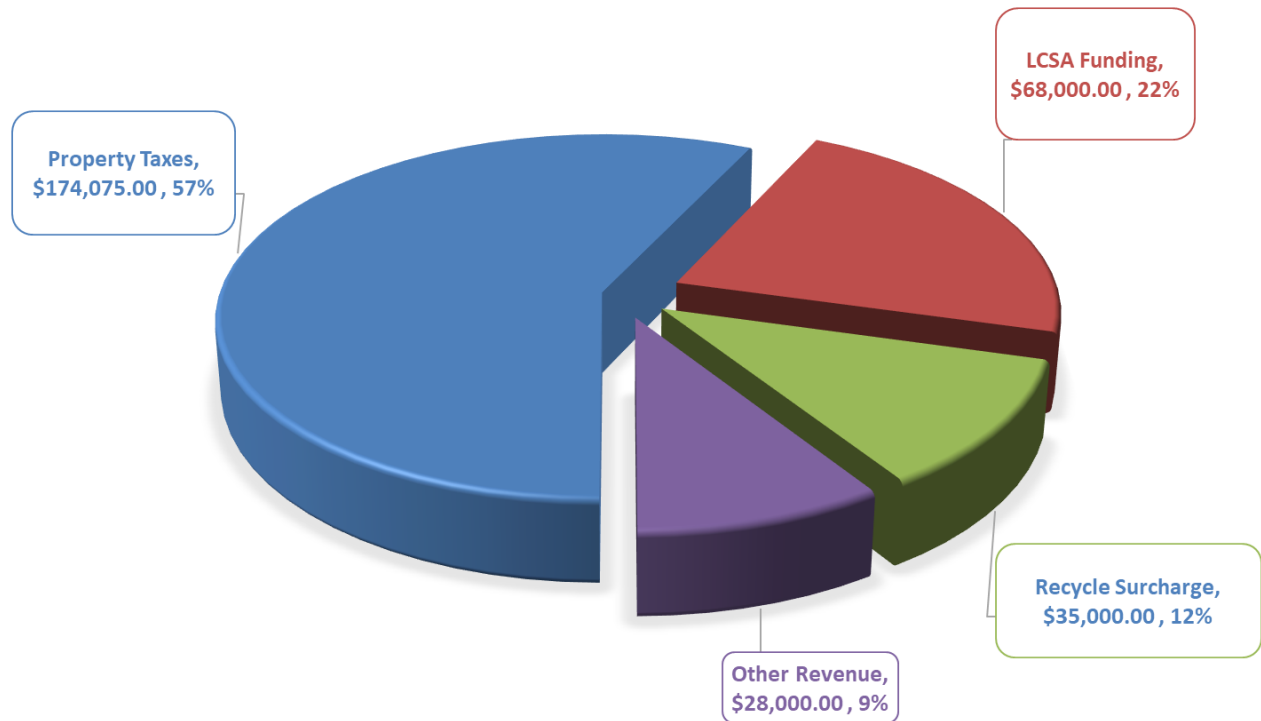
RECYCLING SERVICES	\$ 240,075	
RUBBISH COLLECTION & DISPOSAL SERVICES	\$ 109,685	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 17,710</u>	
TOTAL APPROPRIATIONS		\$ 367,470

NET CHANGES IN FUND BALANCES (\$ 62,395)

PROJECTED BEGINNING FUND BALANCES \$ 262,402

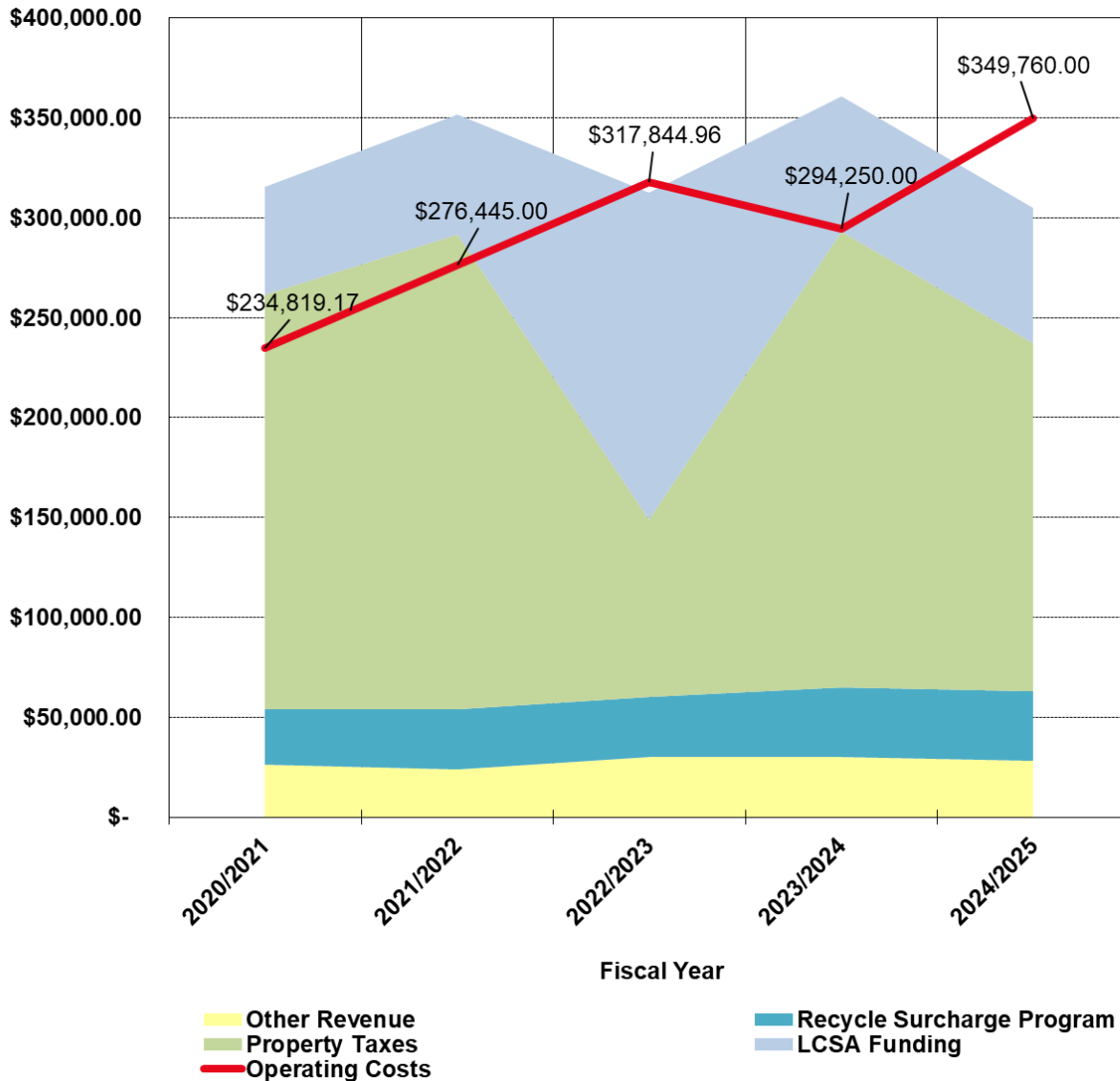
PROJECTED ENDING FUND BALANCES \$ 200,007

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 (57 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 22 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
225-000-402.000	REAL PROPERTY TAXES	82,471	213,890	213,725	163,730	(50,160)	(23.45)
225-000-410.000	PERSONAL PROPERTY TAXES	3,903	7,735	7,735	5,645	(2,090)	(27.02)
225-000-411.000	PRIOR YEAR REAL PROPERTY TAXES	(45)	0	0	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	2,365	6,130	5,960	4,200	(1,930)	(31.48)
225-000-437.200	IFT PERSONAL PROPERTY TAXES	0	0	0	0	0	0.00
225-000-445.000	PENALTIES & INTEREST ON TAXES	166	200	555	500	300	150.00
225-000-573.000	LOCAL COMM STABILIZATION SHARE	163,666	51,215	68,000	68,000	16,785	32.77
225-000-583.001	COUNTY RECYCLE SURCHARGE REIMBURS	30,000	30,000	35,000	35,000	5,000	16.67
225-000-626.002	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
225-000-640.000	TRANSFER STATION RECEIPTS	15,725	20,000	15,775	17,500	(2,500)	(12.50)
225-000-642.528	SCRAP & SALVAGE SALES	4,604	3,800	3,335	4,500	700	18.42
225-000-665.000	INTEREST	8,852	6,000	10,000	6,000	0	0.00
225-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
225-000-687.000	REFUNDS/REBATES	841	0	785	0	0	0.00
225-000-689.000	CASH OVER OR SHORT	0	0	0	0	0	0.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		312,548	338,970	360,870	305,075	(33,895)	(10.00)

SOLID WASTE & RECYCLING FUND 225

REVENUE ACCOUNTS

ACTIVITY 000

2024 - 2025 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a solid waste reduction millage of 1.4379 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 2.6930. The millage reduction can only be restored by voter approval.

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

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>	<u>INDUSTRIAL TAX ABATMENTS</u>	<u>TAXABLE VALUE</u>
Real Property	\$ 113,982,844	IFT - Real Rehab	\$ 0 (Frozen TV, full millage)
Personal Property	\$ 3,926,500	IFT - Real New	\$ 5,838,105 (1/2 millage rate)
Total Ad Valorem	\$ 117,909,344	Total IFTs	\$ 5,838,105
Effective Taxable Value at full rate:		\$ 120,828,397	

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 2024-2025

Fund 225 - SOLID WASTE & RECYCLING FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
225-931-693.000	SALE OF CAPITAL ASSETS (GOVERNMENT.	0	0	0	0	0	0.00
225-931-698.000	BOND OR INSURANCE RECOVERIES	0	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		0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		312,548	338,970	360,870	305,075	(33,895)	(10.00)

SOLID WASTE & RECYCLING FUND 225

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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.

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

BUDGET REPORT FOR CITY OF OTSEGO

FISCAL YEAR 2024-2025

Fund 225 - SOLID WASTE & RECYCLING FUND

APPROPRIATIONS

Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
225-525-702.401	SALARY - DPW SUPERINTENDENT	4,038	4,340	4,340	5,040	700	16.13
225-525-703.401	FULL-TIME DPW SPECIALIST WAGES	45,224	52,360	40,000	51,920	(440)	(0.84)
225-525-704.401	PART-TIME & SEASONAL DPW WAGES	10,646	10,560	10,600	10,035	(525)	(4.97)
225-525-710.000	FICA PAYROLL TAX	4,390	5,155	4,205	5,135	(20)	(0.39)
225-525-712.000	HEALTH INSURANCE	8,492	10,650	7,500	12,220	1,570	14.74
225-525-713.000	LIFE INSURANCE	73	75	60	70	(5)	(6.67)
225-525-714.000	RETIREMENT PLAN CONTRIBUTIONS	4,806	5,130	3,000	5,080	(50)	(0.97)
225-525-715.000	DISABILITY INSURANCE	182	215	150	215	0	0.00
225-525-716.000	WORKERS COMPENSATION INSURANCE	2,060	2,545	1,600	2,390	(155)	(6.09)
225-525-725.000	EMPLOYEE ASSISTANCE PROGRAM	13	15	25	15	0	0.00
225-525-740.000	OPERATING SUPPLIES	749	750	750	750	0	0.00
225-525-760.000	MINOR EQUIPMENT PURCHASES	0	500	400	500	0	0.00
225-525-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	1,658	1,500	1,600	1,500	0	0.00
225-525-801.003	BRUSH & STUMP GRINDING	6,000	6,000	6,000	6,000	0	0.00
225-525-801.007	CURBSIDE RECYCLING PICKUP	57,401	60,000	58,000	67,200	7,200	12.00
225-525-801.008	RECYCLABLE MATERIAL CONTAINERS	11,429	11,500	11,000	12,500	1,000	8.70
225-525-803.000	AUDITING SERVICES	300	315	310	315	0	0.00
225-525-804.000	BANKING CHARGES	238	290	260	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	82	80	90	100	20	25.00
225-525-852.000	MISC COMM/INTERNET	65	70	65	75	5	7.14
225-525-860.000	TRANSPORTATION, LODGING & MEALS	0	0	0	0	0	0.00
225-525-900.000	PRINTING & PUBLISHING	0	400	0	400	0	0.00
225-525-924.000	ELECTRIC UTILITY	786	1,000	1,050	1,000	0	0.00
225-525-925.000	NATURAL GAS/PROPANE UTILITY	0	0	0	0	0	0.00
225-525-930.000	LAND & BUILDING REPAIRS	476	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	69,284	50,000	50,000	55,000	5,000	10.00
225-525-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	623	835	950	1,325	490	58.68
Totals for dept 525 - RECYCLING SERVICES		229,015	225,285	201,955	240,075	14,790	6.57

SOLID WASTE & RECYCLING FUND 225

RECYCLING SERVICES

ACTIVITY 525

2024 - 2025 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 1,600 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 2024-2025

Fund 225 - SOLID WASTE & RECYCLING FUND

APPROPRIATIONS

Dept 528 - RUBBISH COLLECTION/DISPOSAL

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
225-528-702.401	SALARY - DPW SUPERINTENDENT	4,038	4,340	4,340	5,040	700	16.13
225-528-703.401	FULL-TIME DPW SPECIALIST WAGES	22,699	33,420	24,100	35,695	2,275	6.81
225-528-704.401	PART-TIME & SEASONAL DPW WAGES	10,974	10,560	10,805	10,035	(525)	(4.97)
225-528-710.000	FICA PAYROLL TAX	2,814	3,705	3,005	3,890	185	4.99
225-528-712.000	HEALTH INSURANCE	5,179	7,275	6,485	8,820	1,545	21.24
225-528-713.000	LIFE INSURANCE	39	50	40	50	0	0.00
225-528-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,599	3,430	2,400	3,650	220	6.41
225-528-715.000	DISABILITY INSURANCE	99	145	90	155	10	6.90
225-528-716.000	WORKERS COMPENSATION INSURANCE	1,013	1,490	950	1,505	15	1.01
225-528-725.000	EMPLOYEE ASSISTANCE PROGRAM	13	10	25	10	0	0.00
225-528-740.000	OPERATING SUPPLIES	1,212	1,200	750	1,200	0	0.00
225-528-760.000	MINOR EQUIPMENT PURCHASES	0	500	500	500	0	0.00
225-528-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	95	225	475	225	0	0.00
225-528-801.009	REFUSE CONTAINERS	22,566	22,000	22,000	25,000	3,000	13.64
225-528-803.000	AUDITING SERVICES	300	315	310	315	0	0.00
225-528-804.000	BANKING CHARGES	238	290	260	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	82	70	90	70	0	0.00
225-528-852.000	MISC COMM/INTERNET	65	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	0	100	0	100	0	0.00
225-528-924.000	ELECTRIC UTILITY	786	1,000	1,050	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	476	500	1,500	500	0	0.00
225-528-931.000	EQUIPMENT REPAIRS	51	500	250	500	0	0.00
225-528-940.000	RENTALS - MOTOR POOL EQUIPMENT	12,909	10,000	12,000	10,000	0	0.00
225-528-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	582	735	805	1,065	330	44.90
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		88,829	101,930	92,295	109,685	7,755	7.61

SOLID WASTE & RECYCLING FUND 225

RUBBISH COLLECTION & DISPOSAL SERVICES

ACTIVITY 528

2024 - 2025 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- 1100 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 2024-2025

Fund 225 - SOLID WASTE & RECYCLING FUND

APPROPRIATIONS

Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
225-966-995.401	TRANSFER TO CAPITAL PROJECTS FUND	8,925	8,930	8,930	8,930	0	0.00
225-966-995.402	TRANSFER TO EQUIP & REPLACEMENT FU	30,000	58,130	58,130	8,780	(49,350)	(84.90)
Totals for dept 966 - TRANSFERS OUT & OTHER FINANCING USES		38,925	67,060	67,060	17,710	(49,350)	(73.59)
TOTAL APPROPRIATIONS		356,769	394,275	361,310	367,470	(26,805)	(6.80)
NET OF REVENUES/APPROPRIATIONS - FUND 225		(44,221)	(55,305)	(440)	(62,395)	(7,090)	12.82
BEGINNING FUND BALANCE		307,063	262,842	262,842	262,402	(440)	(0.17)
ENDING FUND BALANCE		262,842	207,537	262,402	200,007	(7,530)	(3.63)

SOLID WASTE AND RECYCLING FUND 225

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2024 - 2025 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 2024 - 2025 BUDGET

ESTIMATED REVENUES

OTHER REVENUE	\$ 15,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 122,790</u>	
TOTAL REVENUE		\$ 137,790

APPROPRIATIONS

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

NET CHANGES IN FUND BALANCES \$ 137,790

PROJECTED BEGINNING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 92,647	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 97,787	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 31,722</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 222,156

PROJECTED ENDING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 191,093	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 126,060	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 42,793</u>	
TOTAL PROJECTED ENDING FUND BALANCES		\$ 359,946

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
401-000-582.000	CONTRIBUTIONS FROM TOWNSHIP	0	0	0	0	0	0.00
401-000-665.000	INTEREST	8,248	2,500	13,000	15,000	12,500	500.00
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		8,248	2,500	13,000	15,000	12,500	500.00

CAPITAL PROJECTS FUND 401

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 2024-2025

Fund 401 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
401-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	26,870	30,020	30,020	92,190	62,170	207.10
401-931-699.205	INTERFUND TRANSFER IN - PUBLIC SAFET	17,795	21,020	21,020	21,670	650	3.09
401-931-699.225	INTERFUND TRANSFER IN - SOLID WST &	8,925	8,930	8,930	8,930	0	0.00
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		53,590	59,970	59,970	122,790	62,820	104.75
TOTAL ESTIMATED REVENUES		61,838	62,470	72,970	137,790	75,320	120.57

CAPITAL PROJECTS FUND 401

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	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	17,570	0	0	0.00
401-901-974.301	LAND IMPRVMENTS - POLICE DEPT	0	5,000	5,000	0	(5,000)	(100.00)
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	0	(15,000)	(100.00)
401-901-974.751	LAND IMPRVMENTS - PARKS	0	92,000	85,000	0	(92,000)	(100.00)
401-901-974.806	LAND IMPRVMENTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMENTS - CITY HALL	41,389	92,000	86,845	0	(92,000)	(100.00)
401-901-975.301	BLDG IMPRVMENTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-975.336	BLDG IMPRVMENTS - FIRE DEPT	0	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		41,389	204,000	194,415	0	(204,000)	(100.00)

CAPITAL PROJECTS FUND 401

CAPITAL OUTLAY ACTIVITY 901 2024 - 2025 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.
- 974.336 LAND IMPROVEMENTS - FIRE DEPARTMENT - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.
- 974.441 LAND IMPROVEMENTS - DEPARTMENT OF PUBLIC WORKS - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.
- 974.751 LAND IMPROVEMENTS - PARKS - provides for improvements to the land including parking lots, sidewalks, landscaping, play structures, etc. that exceed \$5,000.
- 974.806 LAND IMPROVEMENTS - COMMUNITY CENTER - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.
- 975.265 BUILDING IMPROVEMENTS - CITY HALL - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.301 BUILDING IMPROVEMENTS - POLICE DEPARTMENT - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.336 BUILDING IMPROVEMENTS - FIRE DEPARTMENT - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.441 BUILDING IMPROVEMENTS - DEPARTMENT OF PUBLIC WORKS - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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		41,389	204,000	194,415	0	(204,000)	(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 401		20,449	(141,530)	(121,445)	137,790	279,320	(197.36)
BEGINNING FUND BALANCE		323,152	343,601	343,601	222,156	(121,445)	(35.34)
ENDING FUND BALANCE		343,601	202,071	222,156	359,946	157,875	78.13

CAPITAL PROJECTS FUND 401

TRANSFER OUT

ACTIVITY 966

2024 - 2025 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 2024 - 2025 BUDGET

ESTIMATED REVENUES

OTHER REVENUE	\$ 10,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 97,800</u>	
TOTAL REVENUE		\$ 107,800

APPROPRIATIONS

<u>CAPITAL OUTLAY</u>	<u>\$ 73,000</u>	
TOTAL APPROPRIATIONS		\$ 73,000

NET CHANGES IN FUND BALANCES		\$ 34,800
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PROJECTED BEGINNING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 15,907	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 231,757	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 4,452</u>	
TOTAL PROJECTED BEGINNING FUND BALANCES		\$ 252,116

PROJECTED ENDING FUND BALANCES

COMMITTED FUND BALANCE – GENERAL FUND ASSETS	\$ 29,027	
COMMITTED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 244,480	
<u>COMMITTED FUND BALANCE – SOLID WASTE/RECYCLING</u>	<u>\$ 13,409</u>	
TOTAL PROJECTED ENDING FUND BALANCES		\$ 286,916

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
402-000-582.000	CONTRIBUTIONS FROM TOWNSHIP	10,855	0	0	0	0	0.00
402-000-665.000	INTEREST	8,855	2,500	11,000	10,000	7,500	300.00
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		19,710	2,500	11,000	10,000	7,500	300.00

EQUIPMENT & REPLACEMENT FUND 402

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 2024-2025

Fund 402 - EQUIPMENT & REPLACEMENT FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
402-931-698.000	BOND OR INSURANCE RECOVERIES	0	0	45,935	0	0	0.00
402-931-699.101	INTERFUND TRANSFER IN - GENERAL FUN	9,025	9,030	9,030	12,490	3,460	38.32
402-931-699.205	INTERFUND TRANSFER IN - PUBLIC SAFET	48,575	65,090	65,090	76,530	11,440	17.58
402-931-699.225	INTERFUND TRANSFER IN - SOLID WST &	30,000	58,130	58,130	8,780	(49,350)	(84.90)
Totals for dept 931 - TRANSFERS IN & OTHER FINANCING SOURC		87,600	132,250	178,185	97,800	(34,450)	(26.05)
TOTAL ESTIMATED REVENUES		107,310	134,750	189,185	107,800	(26,950)	(20.00)

EQUIPMENT & REPLACEMENT FUND 402

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 BUDGET

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

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 2024-2025

Fund 402 - EQUIPMENT & REPLACEMENT FUND

APPROPRIATIONS

Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	90,000	87,775	0	(90,000)	(100.00)
402-901-977.540	SHOP/DEPT EQUIPMENT - FIRE DEPT CITY	0	0	24,415	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	8,100	8,055	0	(8,100)	(100.00)
402-901-980.301	OFFICE EQUIP & FURN - POLICE DEPT	0	6,000	0	8,000	2,000	33.33
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	55,120	56,000	111,105	65,000	9,000	16.07
402-901-981.336	VEHICLES - FIRE DEPT	21,710	0	0	0	0	0.00
Totals for dept 901 - CAPITAL OUTLAY		76,830	160,100	231,350	73,000	(87,100)	(54.40)
TOTAL APPROPRIATIONS		76,830	160,100	231,350	73,000	(87,100)	(54.40)
NET OF REVENUES/APPROPRIATIONS - FUND 402		30,480	(25,350)	(42,165)	34,800	60,150	(237.28)
BEGINNING FUND BALANCE		263,801	294,281	294,281	252,116	(42,165)	(14.33)
ENDING FUND BALANCE		294,281	268,931	252,116	286,916	17,985	6.69

EQUIPMENT & REPLACEMENT FUND 402

CAPITAL OUTLAY ACTIVITY 901 2024 - 2025 BUDGET

- 977.301 EQUIPMENT - POLICE DEPARTMENT - provides for the purchase of equipment valued over \$5,000.
- 977.336 EQUIPMENT - FIRE DEPARTMENT - provides for the purchase of equipment valued over \$5,000.
- 977.441 EQUIPMENT - DEPARTMENT OF PUBLIC WORKS - provides for the purchase of equipment with a value exceeding \$5,000.
- 977.528 EQUIPMENT - TRANSFER STATION - provides for the purchase of equipment valued over \$5,000.
- 977.540 EQUIPMENT - FIRE DEPARTMENT - CITY ONLY - provides for the purchase of equipment valued over \$5,000.
- 980.172 OFFICE EQUIPMENT & FURNITURE - CITY MANAGER - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.215 OFFICE EQUIPMENT & FURNITURE - CITY CLERK - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.253 OFFICE EQUIPMENT & FURNITURE - TREASURER/FINANCE DIRECTOR - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.257 OFFICE EQUIPMENT & FURNITURE - ASSESSING - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.265 OFFICE EQUIPMENT & FURNITURE - CITY HALL - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- 980.301 OFFICE EQUIPMENT & FURNITURE - POLICE DEPARTMENT - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.
- Provides for a new telephone system (\$8,000)

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 2024 - 2025 BUDGET

ESTIMATED REVENUES

CHARGES FOR SERVICES	\$ 1,206,490	
GRANT REVENUE	\$ 0	
OTHER REVENUE	\$ 84,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$1,290,490

APPROPRIATIONS

SEWER MAINS	\$ 220,250	
SEWER TREATMENT	\$ 540,680	
SEWER ADMINISTRATION	\$ 78,930	
DEPRECIATION	\$ 276,000	
CAPITAL OUTLAY	\$ 424,260	
DEBT SERVICE	\$ 84,875	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$1,624,995

EXCESS (DEFICIENCY) OF REVENUES TO APPROPRIATIONS (\$ 334,505)

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL OUTLAY BECOMES ASSET(S)	\$ 424,260	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 60,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 484,260

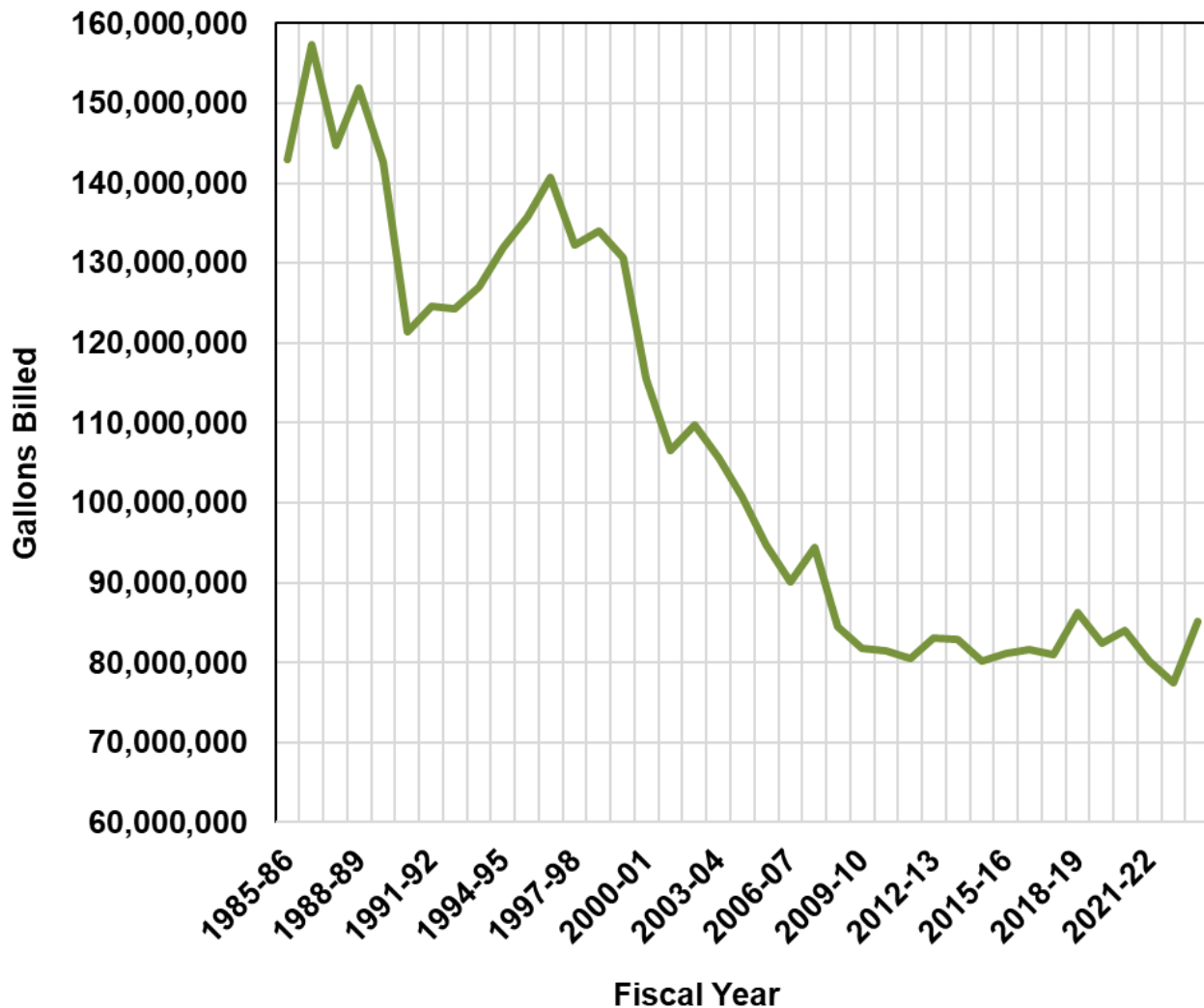
CHANGES IN NET POSITION \$ 149,755

PROJECTED BEGINNING NET POSITION \$6,121,269

PROJECTED ENDING NET POSITION \$6,271,024

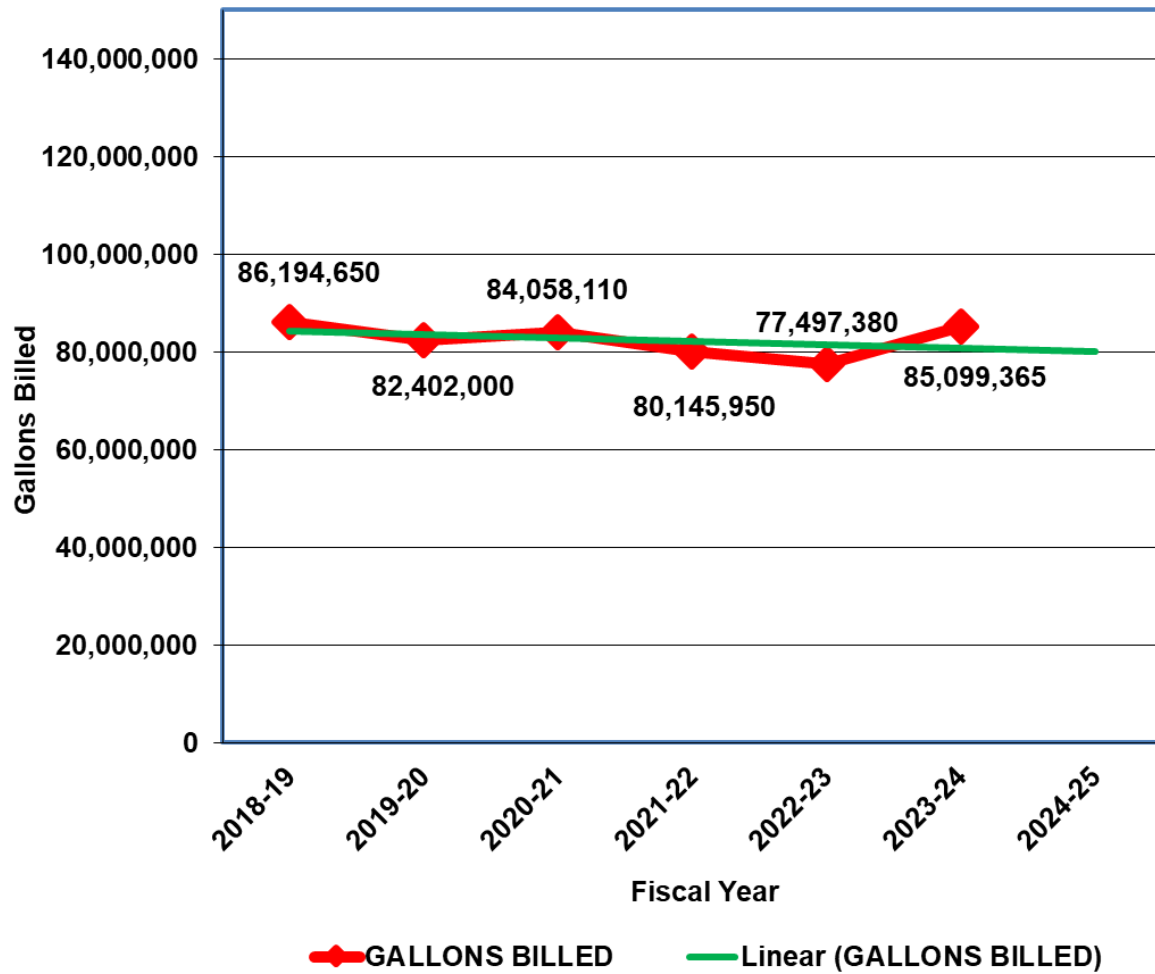
* [Note: Capital Outlay shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital outlay and debt principal payments are shown as budgeted appropriations for informational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

CITY OF OTSEGO TOTAL SEWER BILLED



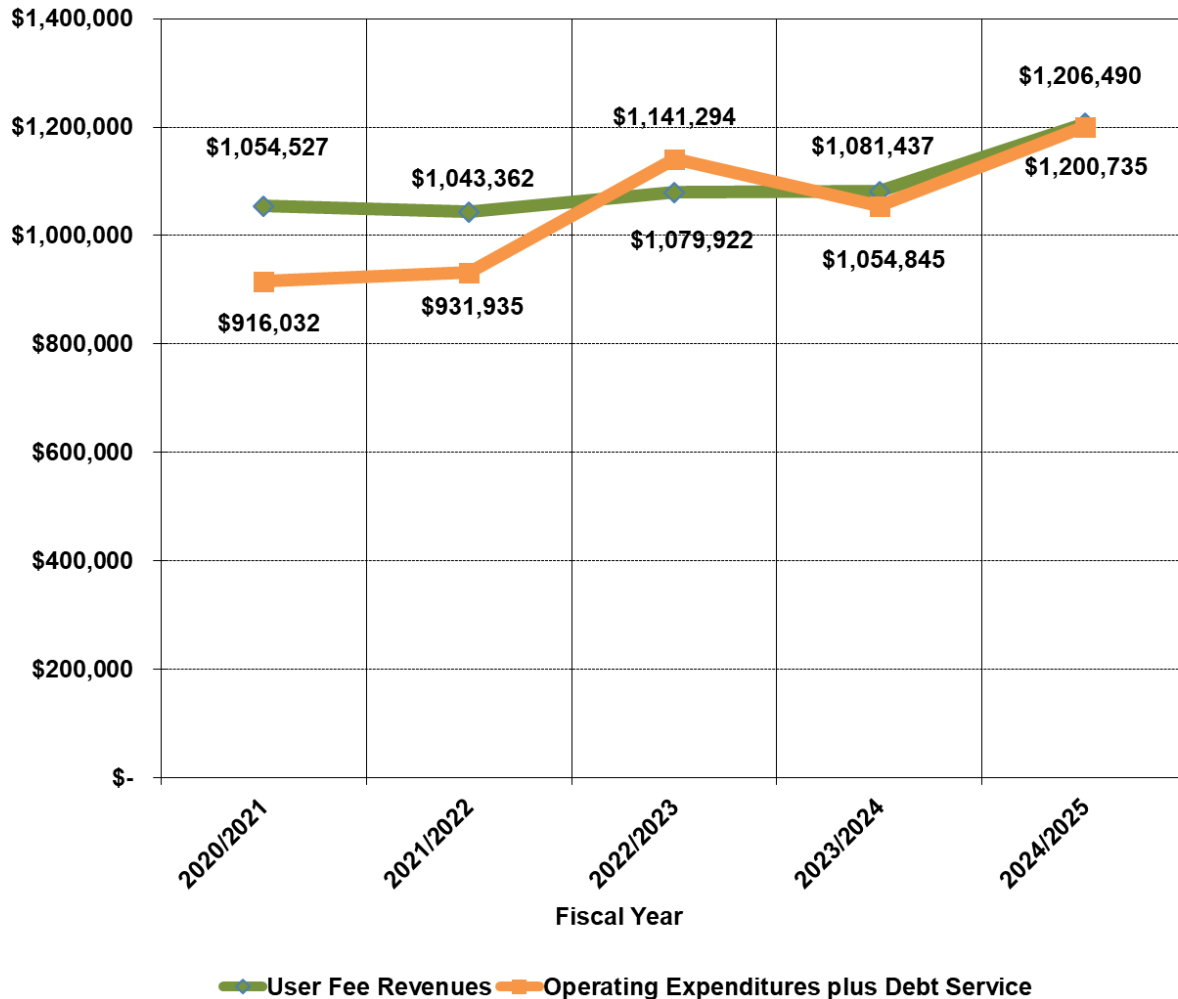
This historical graph illustrates the reduction in system usage since the 1980's. Over this time period, the City has lost some industries that were involved in food production and other industries have found ways to conserve by recirculating manufacturing cooling water and other measures. With the loss 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. 82 million gallons of use is projected for the 2024 - 2025 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.

SEWER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 53.94	5.00%	Increase
Commodity Rate:	\$ 9.46	5.00%	Increase
Industrial Rate	\$ 9.81	5.37%	Increase

Budget Revenue Projections

RTS Fees:	\$ 426,770	35.39%
Metered Sales:	\$ 779,220	64.61%
Total:	\$ 1,205,990	100.00%
Revenue Needed:	\$ 1,234,211	
Excess/(Shortage):	(\$28,221)	

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	\$ 53.94
1"	2.50	22	55	\$ 134.85
1 1/2"	5.00	9	45	\$ 269.70
2"	8.00	23	184	\$ 431.52
3"	16.00	3	48	\$ 863.04
4"	25.00	5	125	\$ 1,348.50
6"	50.00	0	0	\$ 2,697.00
8"	80.00	0	0	\$ 4,315.20
Totals		1,583	1,978	

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

Projected Total Annual Sewer Billing (gallons):

82,000,000

Projected Expenditures & Reserve Requirements

Projected Rate of Inflation:	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	\$ 220,250	\$ 540,680	\$ 78,930	\$ 276,000	\$ 1,115,860	3.00%	\$ 33,476	\$ 84,875	\$ 1,234,211
2024-2025	\$ 231,260	\$ 567,710	\$ 82,880	\$ 289,800	\$ 1,171,650	3.00%	\$ 35,150	\$ 83,375	\$ 1,290,175
2025-2026	\$ 242,820	\$ 596,100	\$ 87,020	\$ 304,290	\$ 1,230,230	3.00%	\$ 36,907	\$ 86,875	\$ 1,354,012
Totals	\$ 694,330	\$ 1,704,490	\$ 248,830	\$ 870,090	\$ 3,517,740		\$ 105,533	\$ 255,125	\$ 3,878,398

[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:	\$ 51.37

	Op & Rsrv Rev Necessary	Percent Funded by RTS	Debt Rev Necessary	Percent Funded by RTS	Total Rev Funded by RTS	Calculated RTS Rate	Increase/ (Decrease)	Percent Change
1 Year Rate	\$ 1,149,336	30.00%	\$ 84,875	100.00%	\$ 429,678	\$ 54.31	\$ 2.94	5.72%
3 Year Rate	\$ 3,623,273	30.00%	\$ 255,125	100.00%	\$ 1,342,107	\$ 56.55	\$ 5.18	10.08%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 9.01

Current Industrial Commodity Rate:	\$ 9.31
Industrial Monitoring Budget:	\$ 3,500
Projected Industrial Use:	10,000,000

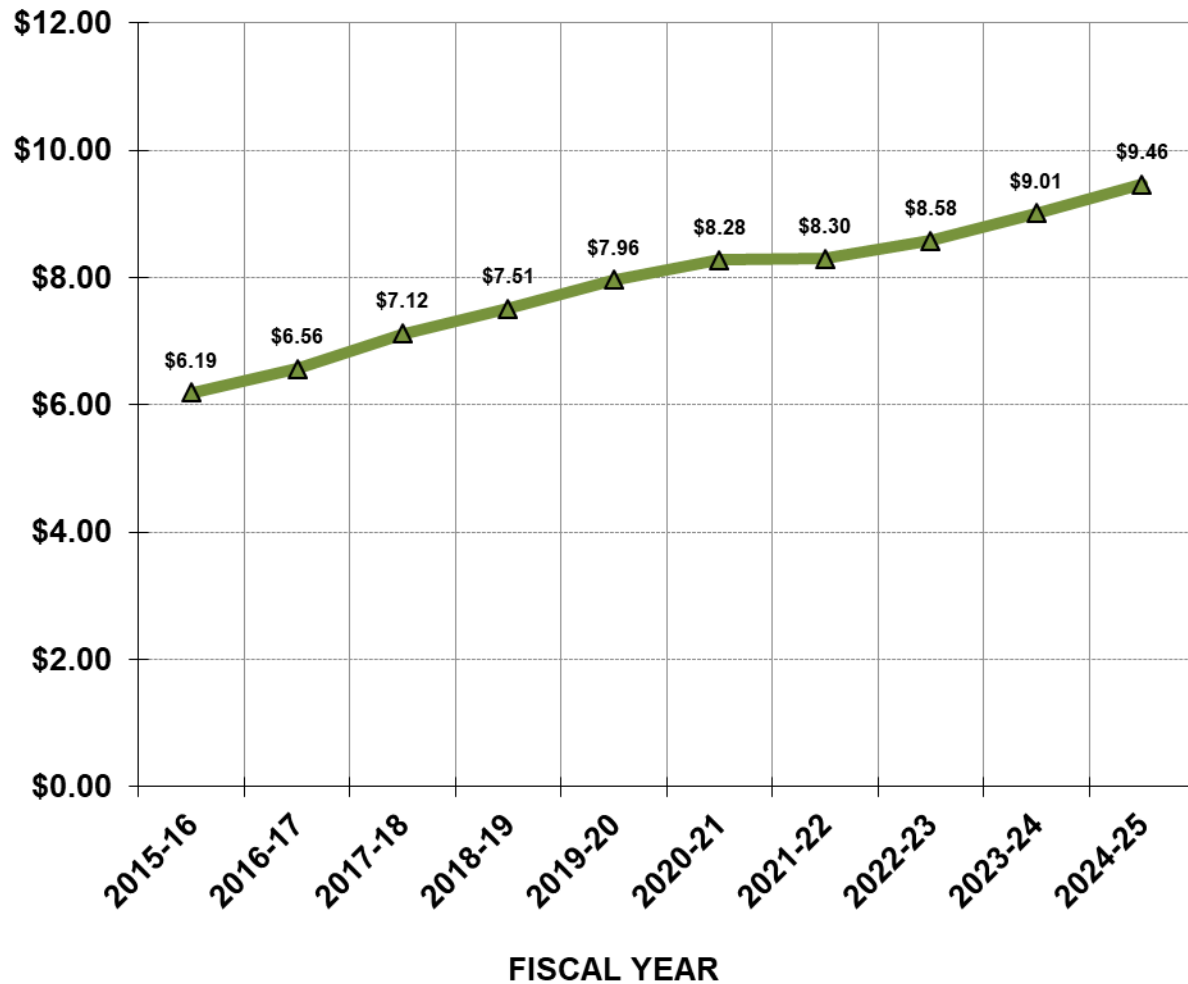
	Revenues Necessary	Percent Funded By Commodity	Rev funded by Commodity	Calculated Commodity Rate	Increase/ (Decrease)	Percent Change	Calculated Industrial	Increase/ (Decrease)	Percent Change
1 Year Rate	\$ 1,149,336	70.00%	\$ 804,535	\$ 9.82	\$ 0.81	8.99%	\$ 0.35	\$ 0.05	16.67%
3 Year Rate	\$ 3,623,273	70.00%	\$ 2,536,291	\$ 10.32	\$ 1.31	14.54%	\$ 0.37	\$ 0.07	23.33%

Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue	Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
2023-2024	\$ 429,701	\$ 805,240	\$ 1,234,941	\$ 447,424	\$ 846,240	\$ 1,293,664
2024-2025				\$ 447,424	\$ 846,240	\$ 1,293,664
2025-2026				\$ 447,424	\$ 846,240	\$ 1,293,664
Totals			\$ 1,234,941	\$ 1,342,272	\$ 2,538,720	\$ 3,880,992

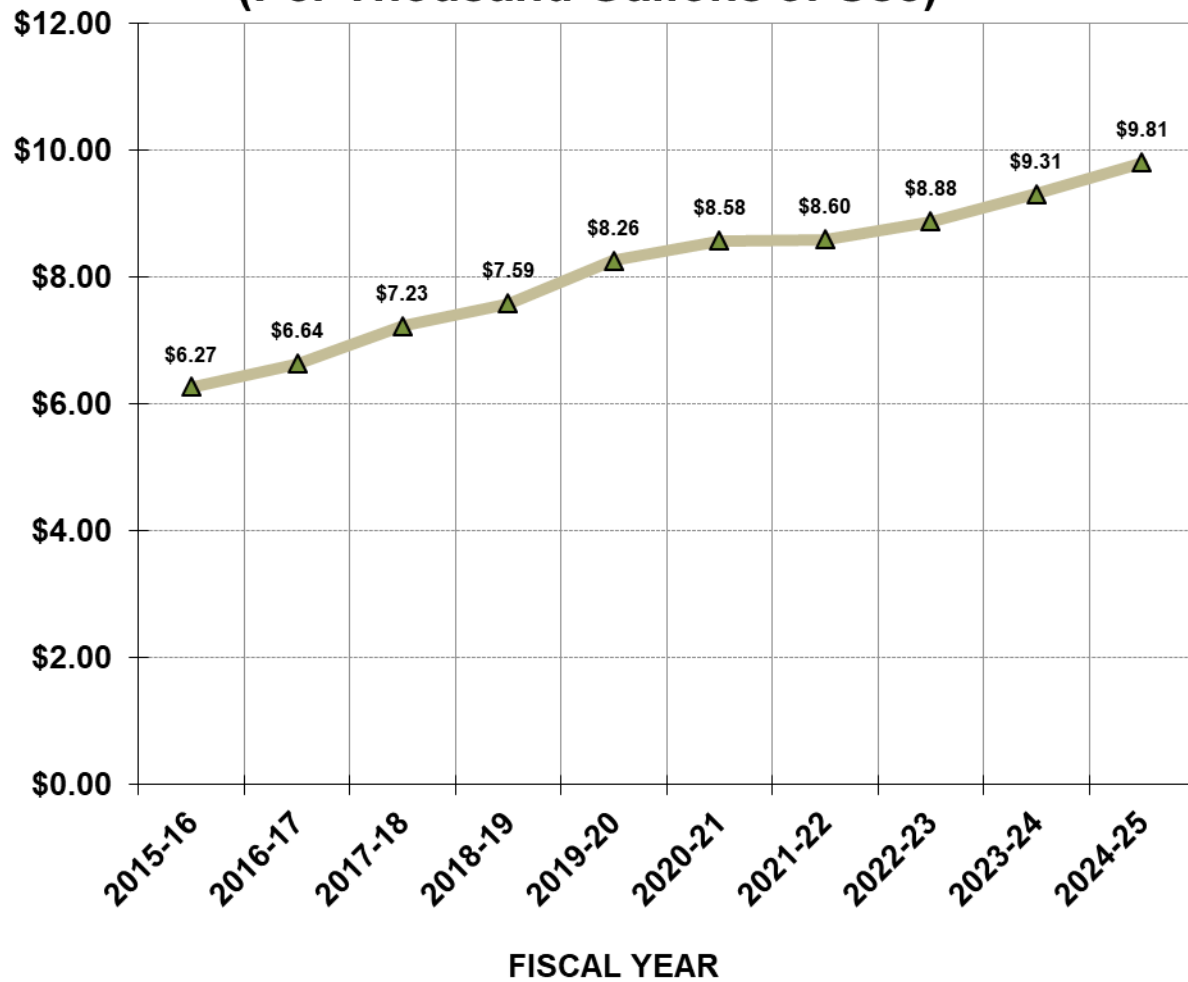
Billing Examples

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 Annually	\$ 53.94 \$ 215.76	\$ 170.28 \$ 681.12	\$ 224.22 \$ 896.88	51.37 \$ 205.48	\$ 162.18 \$ 648.72	\$ 213.55 \$ 854.20	\$ 10.67 \$ 42.68	5.00%
Commercial Customer (30,000 gallons/quarter) 1" meter - Quarterly Annually	\$ 134.85 \$ 539.40	\$ 283.80 \$ 1,135.20	\$ 418.65 \$ 1,674.60	128.425 \$ 513.70	\$ 270.30 \$ 1,081.20	\$ 398.73 \$ 1,594.90	\$ 19.93 \$ 79.70	5.00%
Institutional Customer (165,275 gallons/quarter) 3" meter - Quarterly Annually	\$ 863.04 \$ 3,452.16	\$ 1,563.50 \$ 6,254.01	\$ 2,426.54 \$ 9,706.17	821.92 \$ 3,287.68	\$ 1,489.13 \$ 5,956.51	\$ 2,311.05 \$ 9,244.19	\$ 115.49 \$ 461.98	5.00%
Industrial Customer (4,776,750 gallons/quarter) 4" meter - Quarterly Annually	\$ 1,348.50 \$ 5,394.00	\$ 46,859.92 \$ 187,439.67	\$ 48,208.42 \$ 192,833.67	1284.25 \$ 5,137.00	\$ 44,471.54 \$ 177,886.17	\$ 45,755.79 \$ 183,023.17	\$ 2,452.63 \$ 9,810.50	5.36%

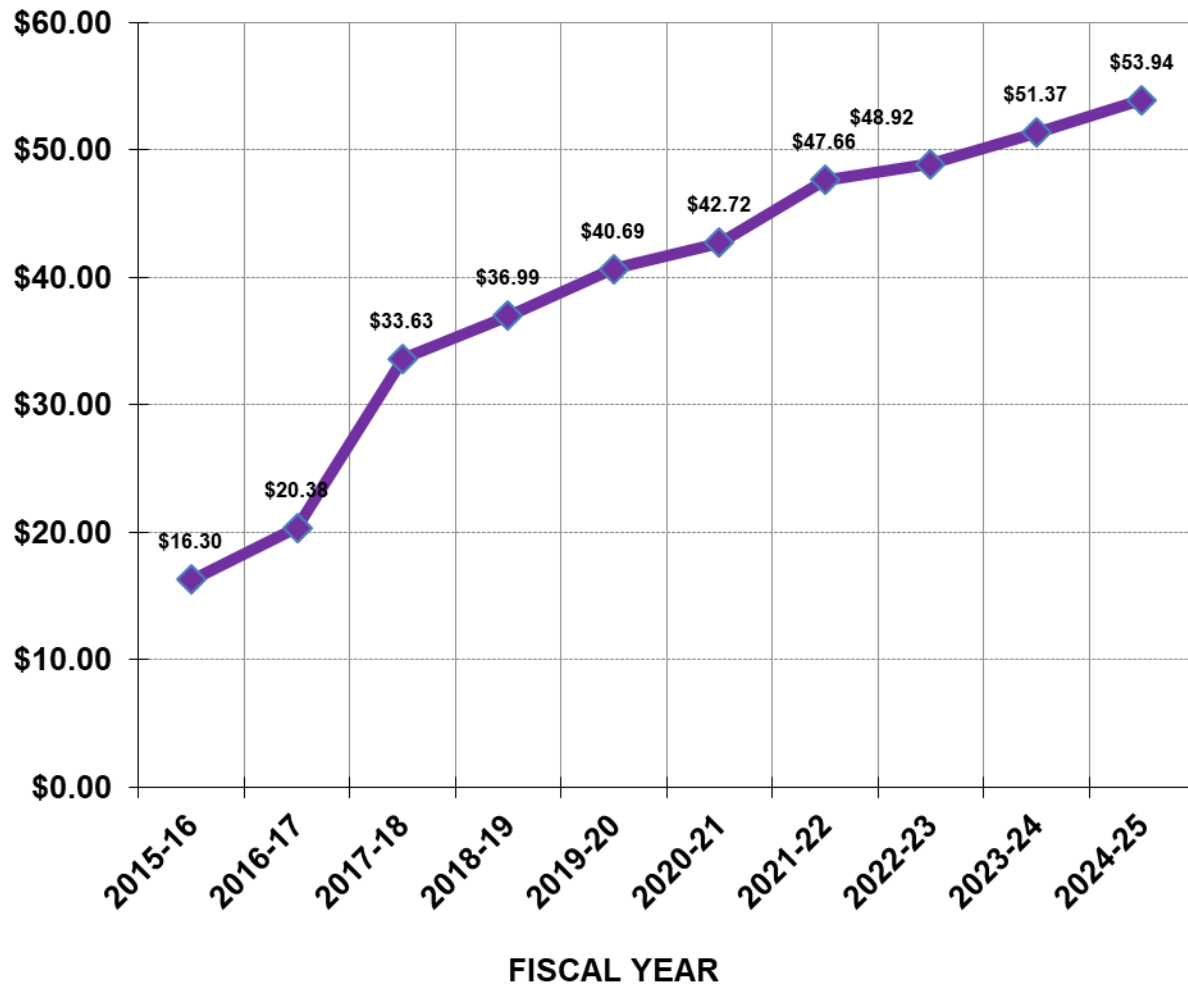
CITY OF OTSEGO RESIDENTIAL & COMMERCIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)



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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-000-528.000	FEDERAL GRANTS - OTHER	419,724	0	0	0	0	0.00
590-000-579.000	STATE CAPITAL GRANTS	0	0	0	0	0	0.00
590-000-583.000	CONTRIBUTIONS FROM COUNTY	295,337	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	689,074	723,800	670,552	778,720	54,920	7.59
590-000-631.000	READINESS TO SERVE FEES	389,903	408,695	408,000	426,770	18,075	4.42
590-000-632.000	ACCOUNT SET-UP FEES	945	1,000	885	1,000	0	0.00
590-000-633.000	NEW CONNECTION TAP-IN FEES	0	0	2,000	0	0	0.00
590-000-658.000	DELINQUENT PAYMENT PENALTIES	22,838	24,000	23,000	24,000	0	0.00
590-000-665.000	INTEREST	35,960	20,000	70,000	60,000	40,000	200.00
590-000-673.000	GAIN/LOSS ON SALE OF ASSETS	(4,814)	0	0	0	0	0.00
590-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
590-000-687.000	REFUNDS/REBATES	911	0	0	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		1,849,878	1,177,495	1,174,437	1,290,490	112,995	9.60

SEWER FUND 590

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 used this funding 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 82 million gallons at current rates shown below, per 1,000 gallons of water usage:

Residential: \$9.46 Three-month phase in beginning with September 1, 2024 billing

Commercial: \$9.46 Three-month phase in beginning with September 1, 2024 billing

Industrial: \$9.81 Three-month phase in beginning with September 1, 2024 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 \$53.94, to be phased in over three months beginning with the September 1, 2024 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 \$2,500 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 2024-2025

Fund 590 - SEWER FUND
ESTIMATED REVENUES
Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
590-931-698.000	BOND OR INSURANCE RECOVERIES	0	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		0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,849,878	1,177,495	1,174,437	1,290,490	112,995	9.60

SEWER FUND 590

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 590 - SEWER FUND
 APPROPRIATIONS
 Dept 537 - SEWER MAINS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-537-702.401	SALARY - DPW SUPERINTENDENT	6,403	6,510	6,510	7,560	1,050	16.13
590-537-702.501	SALARY - WWTP SUPERINTENDENT	14,110	14,730	14,730	16,990	2,260	15.34
590-537-703.401	FULL-TIME DPW SPECIALIST WAGES	23,501	26,800	24,500	30,345	3,545	13.23
590-537-704.009	PART-TIME CONSTRUCTION INSPECTOR	23,123	0	0	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	4,927	3,685	3,500	4,205	520	14.11
590-537-712.000	HEALTH INSURANCE	9,458	11,140	11,140	11,950	810	7.27
590-537-713.000	LIFE INSURANCE	67	75	70	75	0	0.00
590-537-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,937	4,500	4,500	5,060	560	12.44
590-537-715.000	DISABILITY INSURANCE	161	190	170	215	25	13.16
590-537-716.000	WORKERS COMPENSATION INSURANCE	1,022	895	1,800	940	45	5.03
590-537-725.000	EMPLOYEE ASSISTANCE PROGRAM	15	20	20	20	0	0.00
590-537-740.000	OPERATING SUPPLIES	7,480	10,000	7,000	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	896	150	0	150	0	0.00
590-537-759.000	GASOLINE PURCHASES	675	600	600	600	0	0.00
590-537-760.000	MINOR EQUIPMENT PURCHASES	2,536	500	0	500	0	0.00
590-537-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	124,956	60,000	85,000	95,000	35,000	58.33
590-537-806.000	COMPUTER SERVICES	0	300	0	300	0	0.00
590-537-820.000	SERVICE AGREEMENTS	574	600	3,000	600	0	0.00
590-537-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
590-537-850.000	TELEPHONE SERVICE	1,491	1,550	1,315	1,550	0	0.00
590-537-852.000	MISC COMM/INTERNET	637	630	580	630	0	0.00
590-537-860.000	TRANSPORTATION, LODGING & MEALS	34	250	0	250	0	0.00
590-537-924.000	ELECTRIC UTILITY	6,415	6,100	5,900	6,100	0	0.00
590-537-925.000	NATURAL GAS/PROPANE UTILITY	0	0	150	0	0	0.00
590-537-932.000	VEHICLE REPAIRS	132	300	175	300	0	0.00
590-537-934.000	OTHER REPAIRS & NON-INSURED CLAIMS	0	0	1,100	0	0	0.00
590-537-936.000	LIFT STATION MAINTENANCE	31,350	15,000	17,500	15,000	0	0.00
590-537-940.000	RENTALS - MOTOR POOL EQUIPMENT	13,181	7,000	8,000	8,500	1,500	21.43
590-537-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,327	1,855	2,020	2,660	805	43.40
Totals for dept 537 - SEWER MAINS		278,408	174,130	199,280	220,250	46,120	26.49

SEWER FUND 590
SEWER MAINS
ACTIVITY 537
2024 - 2025 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 935 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 SUPPLIES - 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 vacuor/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.
- 925.000 NATURAL GAS/PROPANE UTILITY – provides natural gas for standby generators.

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 2024-2025

Fund 590 - SEWER FUND

APPROPRIATIONS

Dept 538 - WASTEWATER TREATMENT PLANT

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
590-538-702.401	SALARY - DPW SUPERINTENDENT	0	0	0	0	0	0.00
590-538-702.501	SALARY - WWTP SUPERINTENDENT	35,287	36,825	36,825	42,475	5,650	15.34
590-538-703.401	FULL-TIME DPW SPECIALIST WAGES	113,377	174,330	128,500	108,210	(66,120)	(37.93)
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	10,738	16,160	12,650	17,645	1,485	9.19
590-538-712.000	HEALTH INSURANCE	31,005	42,020	38,500	48,080	6,060	14.42
590-538-713.000	LIFE INSURANCE	216	270	225	270	0	0.00
590-538-714.000	RETIREMENT PLAN CONTRIBUTIONS	13,585	19,225	16,535	20,540	1,315	6.84
590-538-715.000	DISABILITY INSURANCE	540	790	575	845	55	6.96
590-538-716.000	WORKERS COMPENSATION INSURANCE	1,920	2,585	2,200	2,590	5	0.19
590-538-724.000	CELL PHONE ALLOWANCE	549	540	540	540	0	0.00
590-538-725.000	EMPLOYEE ASSISTANCE PROGRAM	60	75	75	75	0	0.00
590-538-727.000	OFFICE SUPPLIES	698	450	500	500	50	11.11
590-538-740.000	OPERATING SUPPLIES	3,954	4,500	4,500	4,500	0	0.00
590-538-740.003	LABORATORY SUPPLIES	2,226	5,000	2,700	5,000	0	0.00
590-538-750.000	SUPPLIES - LANDSCAPING	0	1,000	0	1,000	0	0.00
590-538-753.000	PROCESS CHEMICALS	74,922	65,000	80,000	80,000	15,000	23.08
590-538-758.000	DIESEL FUEL PURCHASES	3,583	400	250	400	0	0.00
590-538-759.000	GASOLINE PURCHASES	2,701	2,000	2,000	2,500	500	25.00
590-538-760.000	MINOR EQUIPMENT PURCHASES	3,118	5,000	6,775	5,000	0	0.00
590-538-767.000	CLOTHING & UNIFORM PURCHASES	1,188	1,500	1,200	1,500	0	0.00
590-538-767.002	UNIFORM CLEANING & REPAIR	2,993	2,400	2,400	2,400	0	0.00
590-538-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	38,969	35,000	15,000	35,000	0	0.00
590-538-801.010	SLUDGE REMOVAL & HAULING	750	18,000	16,000	18,000	0	0.00
590-538-806.000	COMPUTER SERVICES	1,179	1,000	650	1,200	200	20.00
590-538-809.000	COMMERCIAL LAB ANALYSIS	4,909	5,000	5,000	5,000	0	0.00
590-538-809.001	COMMERCIAL LAB ANALYSIS - IND WASTE	2,753	3,500	3,500	3,500	0	0.00
590-538-810.000	LEGAL SERVICES	0	0	0	0	0	0.00
590-538-811.000	MEDICAL EXAMS & SERVICES	261	0	100	250	250	0.00
590-538-820.000	SERVICE AGREEMENTS	2,475	3,150	3,100	3,150	0	0.00
590-538-821.000	LAWN MAINTENANCE SERVICES	4,903	5,040	4,800	5,200	160	3.17
590-538-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
590-538-850.000	TELEPHONE SERVICE	1,927	2,050	1,740	2,050	0	0.00
590-538-851.000	POSTAGE	157	400	150	400	0	0.00
590-538-852.000	MISC COMM/INTERNET	1,428	1,350	1,440	1,500	150	11.11
590-538-860.000	TRANSPORTATION, LODGING & MEALS	108	400	500	400	0	0.00
590-538-921.000	SEWER UTILITY	4,916	4,800	4,000	4,800	0	0.00
590-538-922.000	WATER UTILITY	4,560	6,000	3,800	6,000	0	0.00
590-538-923.000	WASTE AND RUBBISH REMOVAL	1,070	1,200	1,200	1,200	0	0.00
590-538-924.000	ELECTRIC UTILITY	34,273	35,000	3,100	35,000	0	0.00
590-538-925.000	NATURAL GAS/PROPANE UTILITY	16,895	12,000	12,000	12,000	0	0.00
590-538-930.000	LAND & BUILDING REPAIRS	1,659	5,000	1,500	5,000	0	0.00
590-538-931.000	EQUIPMENT REPAIRS	22,482	30,000	15,000	30,000	0	0.00
590-538-932.000	VEHICLE REPAIRS	528	800	500	800	0	0.00
590-538-940.000	RENTALS - MOTOR POOL EQUIPMENT	4,833	5,000	5,000	5,000	0	0.00
590-538-955.000	MEMBERSHIPS / DUES	1,800	3,000	1,800	3,000	0	0.00
590-538-956.000	CONFERENCES & TRAINING PROGRAMS	0	1,000	1,000	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	8,837	12,230	13,150	16,960	4,730	38.68
Totals for dept 538 - WASTEWATER TREATMENT PLANT		464,332	571,190	450,980	540,680	(30,510)	(5.34)

SEWER FUND 590
WASTEWATER TREATMENT PLANT
ACTIVITY 538
2024 - 2025 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– 5,800 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.

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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-539-702.001	SALARY - CITY MANAGER	9,688	10,125	10,990	12,100	1,975	19.51
590-539-702.002	SALARY - CITY CLERK	7,119	7,185	7,185	8,285	1,100	15.31
590-539-702.003	SALARY - FINANCE DIRECTOR	4,231	4,455	4,455	5,135	680	15.26
590-539-702.401	SALARY - DPW SUPERINTENDENT	711	725	725	840	115	15.86
590-539-703.001	FULL-TIME CLERICAL WAGES	2,350	2,490	2,290	2,610	120	4.82
590-539-703.401	FULL-TIME DPW SPECIALIST WAGES	1,806	2,465	2,200	2,600	135	5.48
590-539-704.001	PART-TIME CLERICAL WAGES	9,666	13,570	7,000	14,015	445	3.28
590-539-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
590-539-710.000	FICA PAYROLL TAX	2,531	3,145	2,685	3,490	345	10.97
590-539-712.000	HEALTH INSURANCE	6,099	6,635	7,600	6,860	225	3.39
590-539-713.000	LIFE INSURANCE	41	50	45	50	0	0.00
590-539-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,533	2,690	2,690	3,095	405	15.06
590-539-715.000	DISABILITY INSURANCE	98	115	100	130	15	13.04
590-539-716.000	WORKERS COMPENSATION INSURANCE	148	185	170	190	5	2.70
590-539-725.000	EMPLOYEE ASSISTANCE PROGRAM	22	0	20	0	0	0.00
590-539-727.000	OFFICE SUPPLIES	845	1,000	500	1,000	0	0.00
590-539-760.000	MINOR EQUIPMENT PURCHASES	24	1,000	500	1,000	0	0.00
590-539-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	353	0	0	0	0	0.00
590-539-803.000	AUDITING SERVICES	1,875	2,205	2,170	2,205	0	0.00
590-539-804.000	BANKING CHARGES	1,458	2,000	1,275	2,000	0	0.00
590-539-806.000	COMPUTER SERVICES	2,371	2,950	2,945	3,000	50	1.69
590-539-810.000	LEGAL SERVICES	470	500	0	500	0	0.00
590-539-811.000	MEDICAL EXAMS & SERVICES	0	0	230	0	0	0.00
590-539-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
590-539-820.000	SERVICE AGREEMENTS	469	0	50	0	0	0.00
590-539-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
590-539-850.000	TELEPHONE SERVICE	202	210	225	210	0	0.00
590-539-851.000	POSTAGE	1,986	1,800	2,235	2,100	300	16.67
590-539-852.000	MISC COMM/INTERNET	146	140	145	150	10	7.14
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	97	200	0	200	0	0.00
590-539-902.000	COPY CHARGES	251	250	250	260	10	4.00
590-539-931.000	EQUIPMENT REPAIRS	0	200	200	200	0	0.00
590-539-940.000	RENTALS - MOTOR POOL EQUIPMENT	899	650	790	800	150	23.08
590-539-955.000	MEMBERSHIPS / DUES	317	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	2,643	3,700	2,500	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	436	565	620	815	250	44.25
Totals for dept 539 - SEWER FUND ADMINISTRATION		61,885	72,595	62,790	78,930	6,335	8.73

SEWER FUND 590

SEWER FUND ADMINISTRATION

ACTIVITY 539

2024 - 2025 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.

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 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-540-968.537	DEPRECIATION - SEWER MAINS	103,116	110,000	104,270	121,000	11,000	10.00
590-540-968.538	DEPRECIATION - WWTP	151,147	148,000	151,150	155,000	7,000	4.73
590-540-968.539	DEPRECIATION - SEWER ADMIN EQUIP	0	0	0	0	0	0.00
Totals for dept 540 - SEWER FUND DEPRECIATION		254,263	258,000	255,420	276,000	18,000	6.98

SEWER FUND 590

SEWER FUND DEPRECIATION

ACTIVITY 540

2024 - 2025 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 2024-2025

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-901-973.000	SEWER SYSTEM	0	25,000	221,920	404,260	379,260	1,517.04
590-901-975.000	BUILDINGS & ADDITIONS	0	0	0	20,000	20,000	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	25,000	221,920	424,260	399,260	1,597.04

SEWER FUND 590

CAPITAL OUTLAY ACTIVITY 901 2024 - 2025 BUDGET

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

- A standby generator for the North Street Lift Station - \$35,000
- Continuation of the Helen Avenue Rehabilitation - \$369,260

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

- Storage Barn Addition - \$20,000

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO

FISCAL YEAR 2024-2025

Fund 590 - SEWER FUND

APPROPRIATIONS

Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
590-906-805.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
590-906-991.000	BOND PRINCIPAL	0	60,000	60,000	60,000	0	0.00
590-906-993.000	BOND INTEREST	27,406	26,375	26,375	24,875	(1,500)	(5.69)
Totals for dept 906 - DEBT SERVICE		27,406	86,375	86,375	84,875	(1,500)	(1.74)
TOTAL APPROPRIATIONS		1,086,294	1,187,290	1,276,765	1,624,995	437,705	36.87
NET OF REVENUES/APPROPRIATIONS - FUND 590		763,584	(9,795)	(102,328)	(334,505)	(324,710)	3,315.06
BEGINNING FUND BALANCE		5,178,093	5,941,677	5,941,677	5,839,349	(102,328)	(1.72)
ENDING FUND BALANCE		5,941,677	5,931,882	5,839,349	5,504,844	(427,038)	(7.20)

SEWER FUND 590

DEBT SERVICE

ACTIVITY 906

2024 - 2025 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 2024 - 2025 BUDGET

ESTIMATED REVENUES

CHARGES FOR SERVICES	\$ 651,210	
GRANT REVENUE	\$ 260,000	
OTHER REVENUE	\$ 55,680	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 966,890

APPROPRIATIONS

WATER MAINS	\$ 572,465	
WATER PUMPING	\$ 179,670	
WATER FUND ADMINISTRATION	\$ 81,565	
WATER FUND DEPRECIATION	\$ 89,000	
CAPITAL OUTLAY	\$ 607,780	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 1,530,480

EXCESS (DEFICIENCY) OF REVENUES TO APPROPRIATIONS (\$ 563,590)

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL OUTLAY BECOMES ASSET(S)	\$ 607,780	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 0</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 607,780

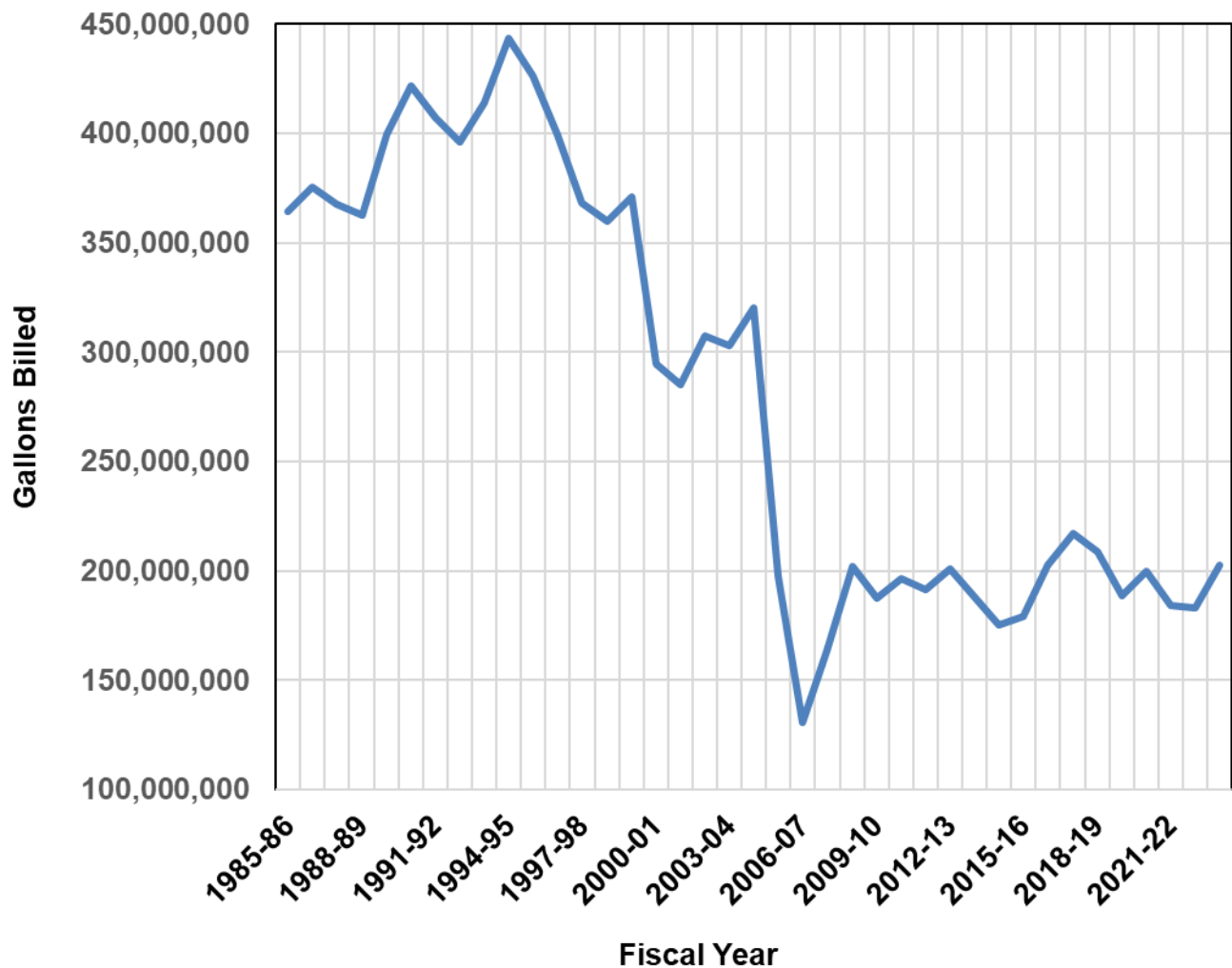
CHANGES IN NET POSITION \$ 44,190

PROJECTED BEGINNING NET POSITION \$3,376,461

PROJECTED ENDING NET POSITION \$3,420,651

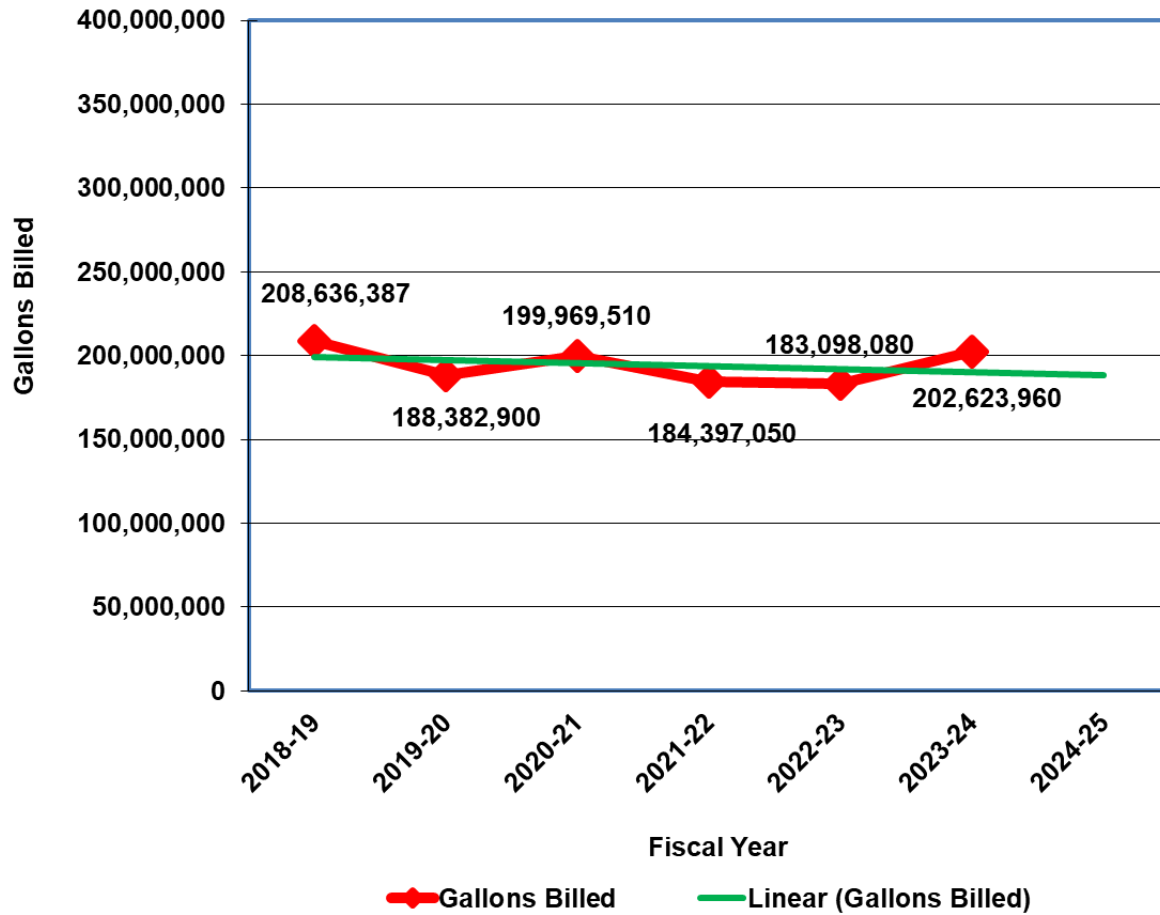
[Note: Capital Outlay shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital outlay and debt service principal payments are shown as budgeted appropriations for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

CITY OF OTSEGO TOTAL WATER BILLED



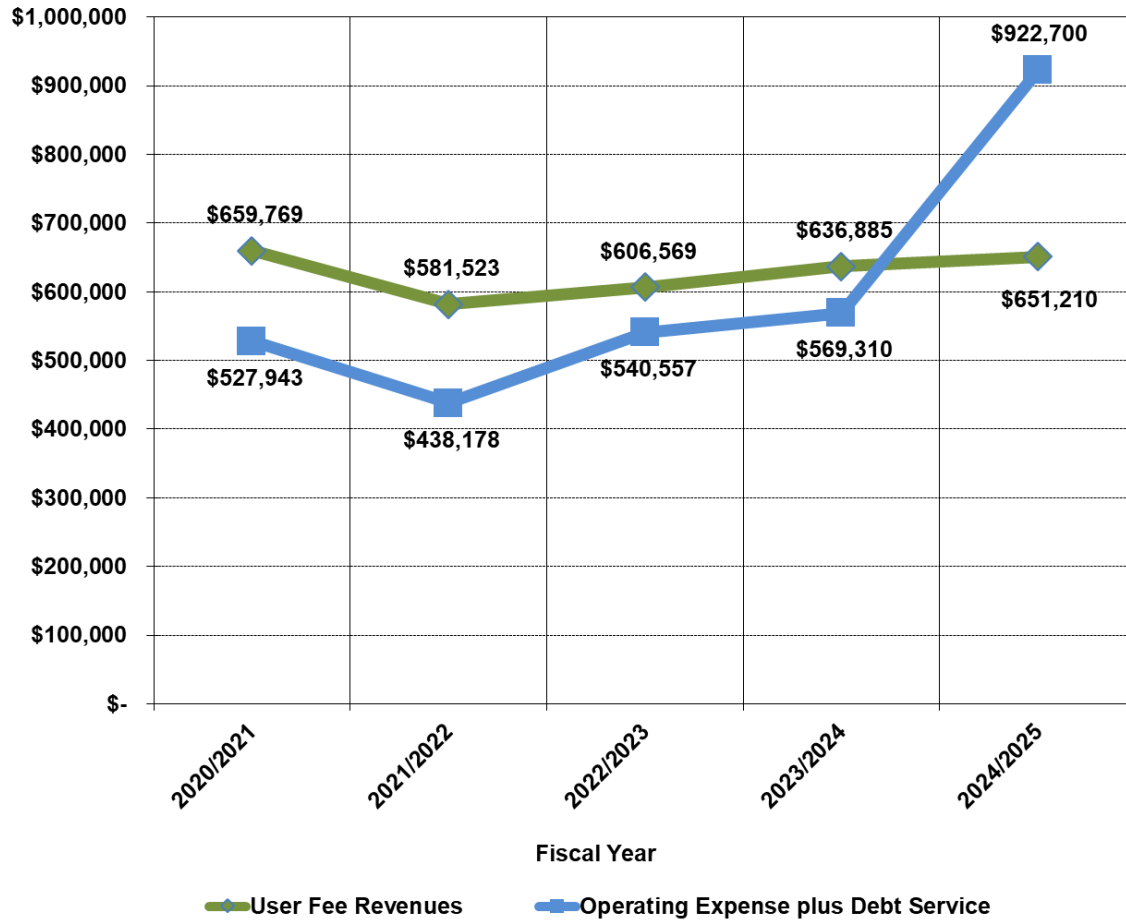
Much like the Sewer Fund historical graph, this shows the dramatic decrease in usage of the City's water utility since the mid 1980's. The majority of this decrease is due to the loss of the Rock-Tenn Paper Mill and the change in paper making process of Otsego Paper from the former Menasha Corporation. 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 increasing, therefore we are projecting usage of 193 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. Operating expense is higher due to \$260,000 for the lead service line replacement program this year that will be grant funded.

WATER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 22.26	5.00%	Increase
Commodity Rate:	\$ 2.36	5.00%	Increase

Budget Revenue Projections

RTS Fees:	\$ 194,730	29.95%
Metered Sales:	\$ 455,480	70.05%
Total:	\$ 650,210	100.00%
Revenue Needed:	\$ 682,581	
Excess/(Shortage):	(\$32,371)	

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	1,550	1,550	\$ 22.26
1"	2.50	26	65	\$ 55.65
1 1/2"	5.00	9	45	\$ 111.30
2"	8.00	28	224	\$ 178.08
3"	16.00	3	48	\$ 356.16
4"	25.00	5	125	\$ 556.50
6"	50.00	1	50	\$ 1,113.00
8"	80.00	1	80	\$ 1,780.80
Totals		1,623	2,187	

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

Projected Total Annual Water Billing (gallons):

193,000,000

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	\$ 312,465	\$ 179,670	\$ 81,565	\$ 89,000	\$ 662,700	3.00%	\$ 19,881	\$ 0	\$ 682,581
2024-2025	\$ 328,090	\$ 188,650	\$ 85,640	\$ 93,450	\$ 695,830	3.00%	\$ 20,875	\$ 0	\$ 716,705
2025-2026	\$ 344,490	\$ 198,080	\$ 89,920	\$ 98,120	\$ 730,610	3.00%	\$ 21,918	\$ 0	\$ 752,528
Totals	\$ 985,045	\$ 566,400	\$ 257,125	\$ 280,570	\$ 2,089,140		\$ 62,674	\$ 0	\$ 2,151,814

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

User Fee Calculations - Based on Meter Size & Amount Used

Quarterly Readiness To Serve Base Fee:	
Current Base Fee:	\$ 21.20

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS Rate	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 682,581	30.00%	\$ 204,774	\$ 23.41	\$ 2.21	10.42%
3 Year Rate	\$ 2,151,814	30.00%	\$ 645,544	\$ 24.60	\$ 3.40	16.04%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 2.25

	Revenues Necessary	Percent Funded By Commodity	Rev funded by Commodity	Calculated Commodity Rate	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 682,581	70.00%	\$ 477,807	\$ 2.48	\$ 0.23	10.22%
3 Year Rate	\$ 2,151,814	70.00%	\$ 1,506,270	\$ 2.61	\$ 0.36	16.00%

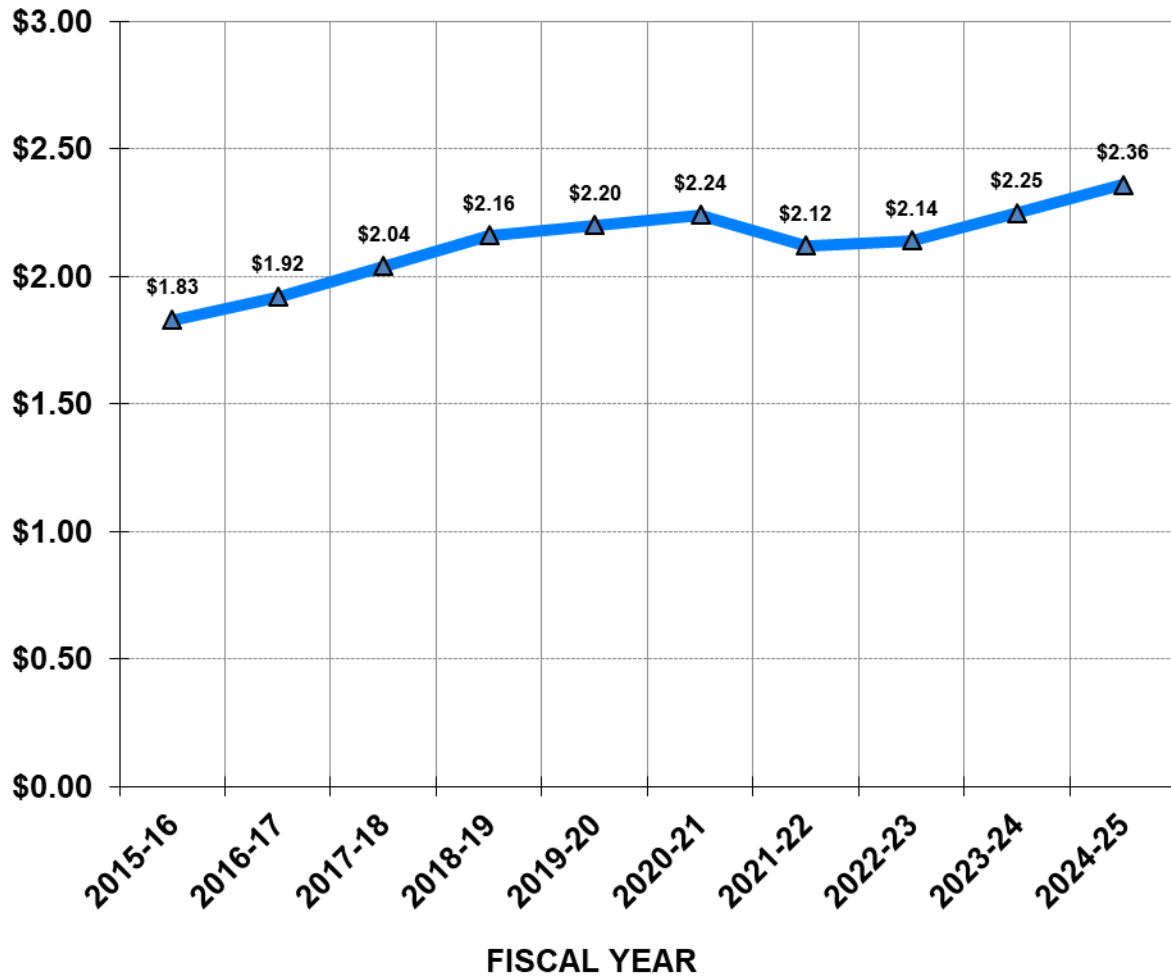
Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2023-2024	\$ 204,791	\$ 478,640	\$ 683,431
2024-2025			
2025-2026			
Totals			\$ 683,431

Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 215,201	\$ 503,730	\$ 718,931
\$ 215,201	\$ 503,730	\$ 718,931
\$ 215,201	\$ 503,730	\$ 718,931
\$ 645,603	\$ 1,511,190	\$ 2,156,793

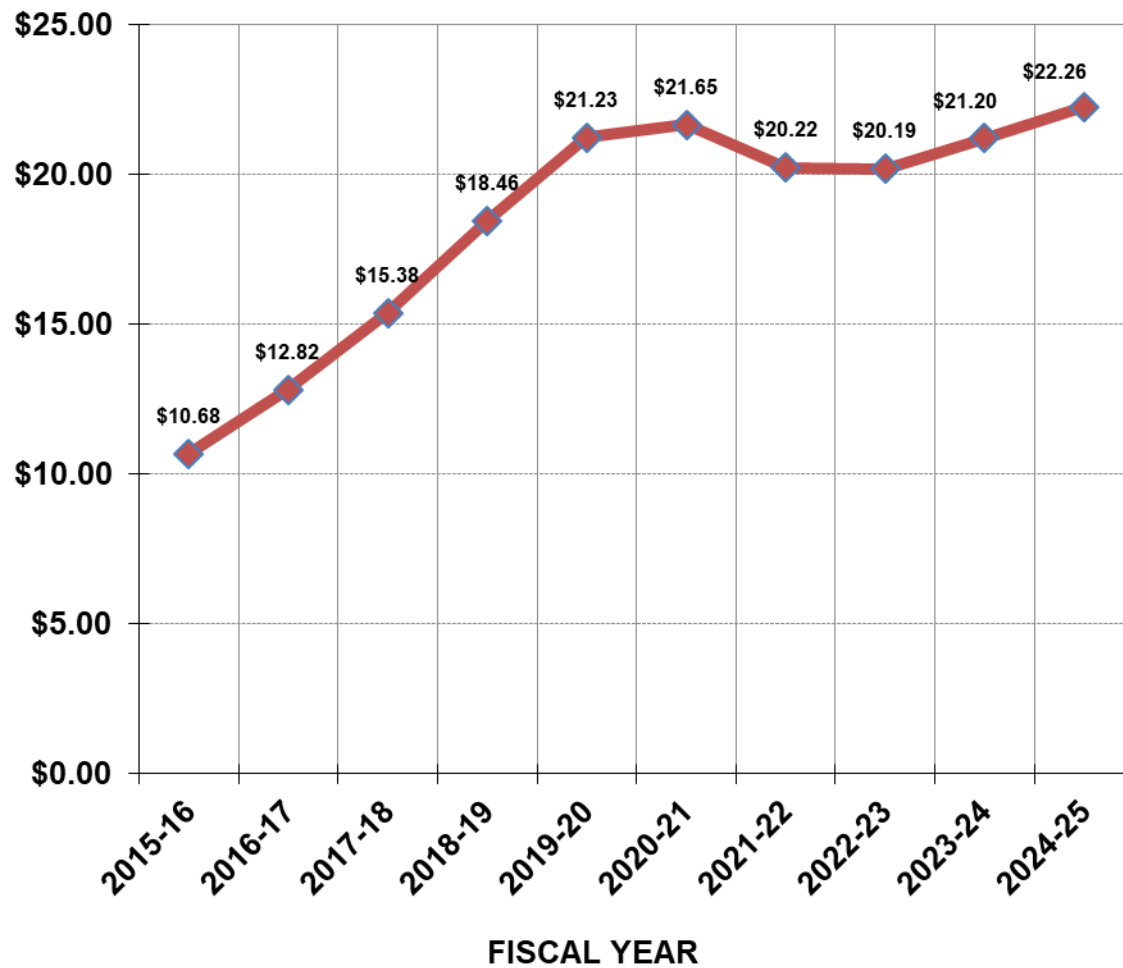
Billing Examples

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	\$ 22.26	\$ 42.48	\$ 64.74	\$ 21.20	\$ 40.50	\$ 61.70	\$ 3.04	
Annually	\$ 89.04	\$ 169.92	\$ 258.96	\$ 84.80	\$ 162.00	\$ 246.80	\$ 12.16	4.93%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 55.65	\$ 70.80	\$ 126.45	\$ 53.00	\$ 67.50	\$ 120.50	\$ 5.95	
Annually	\$ 222.60	\$ 283.20	\$ 505.80	\$ 212.00	\$ 270.00	\$ 482.00	\$ 23.80	4.94%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 356.16	\$ 390.05	\$ 746.21	\$ 339.20	\$ 371.87	\$ 711.07	\$ 35.14	
Annually	\$ 1,424.64	\$ 1,560.20	\$ 2,984.84	\$ 1,356.80	\$ 1,487.48	\$ 2,844.28	\$ 140.56	4.94%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 556.50	\$ 11,273.13	\$ 11,829.63	\$ 530.00	\$ 10,747.69	\$ 11,277.69	\$ 551.94	
Annually	\$ 2,226.00	\$ 45,092.52	\$ 47,318.52	\$ 2,120.00	\$ 42,990.75	\$ 45,110.75	\$ 2,207.77	4.89%

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 2024-2025

Fund 591 - WATER FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
591-000-569.000	STATE GRANTS - OTHER	0	0	0	260,000	260,000	0.00
591-000-583.000	CONTRIBUTIONS FROM COUNTY	122,709	0	0	0	0	0.00
591-000-626.002	CITY LABOR & MATERIALS	1,027	0	2,090	0	0	0.00
591-000-630.000	METERED SALES	427,341	416,250	450,000	455,480	39,230	9.42
591-000-631.000	READINESS TO SERVE FEES	178,283	186,475	184,000	194,730	8,255	4.43
591-000-632.000	ACCOUNT SET-UP FEES	945	1,000	885	1,000	0	0.00
591-000-633.000	NEW CONNECTION TAP-IN FEES	0	0	2,000	0	0	0.00
591-000-658.000	DELINQUENT PAYMENT PENALTIES	8,075	8,000	8,125	8,400	400	5.00
591-000-665.000	INTEREST	35,826	20,000	54,000	40,000	20,000	100.00
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	1,166	0	600	0	0	0.00
591-000-687.000	REFUNDS/REBATES	726	0	875	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		783,378	639,005	709,855	966,890	327,885	51.31

WATER FUND 591

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 BUDGET

- 569.000 STATE GRANTS - OTHER – records grant funds to be received from the State of Michigan to locate lead service lines for replacement. This is an American Rescue Plan (ARPA) reimbursement grant and increases Water Mains Professional Services by the same amount.
- 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 193 million gallons of water at a rate of \$2.36 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2024, 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 \$22.26, to be phased in over three months beginning with the September 1, 2024 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 \$2,000 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 2024-2025

Fund 591 - WATER FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
591-931-698.000	BOND OR INSURANCE RECOVERIES	0	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		0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		783,378	639,005	709,855	966,890	327,885	51.31

WATER FUND 591

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 550 - WATER MAINS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
591-550-702.401	SALARY - DPW SUPERINTENDENT	1,423	1,450	1,450	1,680	230	15.86
591-550-702.501	SALARY - WWTP SUPERINTENDENT	7,043	7,365	7,365	8,495	1,130	15.34
591-550-703.401	FULL-TIME DPW SPECIALIST WAGES	58,103	77,925	62,000	81,125	3,200	4.11
591-550-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
591-550-710.000	FICA PAYROLL TAX	4,718	6,645	5,415	6,985	340	5.12
591-550-712.000	HEALTH INSURANCE	12,750	16,515	14,435	19,060	2,545	15.41
591-550-713.000	LIFE INSURANCE	94	115	70	110	(5)	(4.35)
591-550-714.000	RETIREMENT PLAN CONTRIBUTIONS	6,520	7,850	7,080	8,065	215	2.74
591-550-715.000	DISABILITY INSURANCE	235	330	240	335	5	1.52
591-550-716.000	WORKERS COMPENSATION INSURANCE	1,402	1,985	1,365	1,980	(5)	(0.25)
591-550-725.000	EMPLOYEE ASSISTANCE PROGRAM	27	40	35	40	0	0.00
591-550-740.000	OPERATING SUPPLIES	22,170	30,000	25,950	25,000	(5,000)	(16.67)
591-550-760.000	MINOR EQUIPMENT PURCHASES	0	3,000	0	3,000	0	0.00
591-550-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	103,441	120,000	110,000	380,000	260,000	216.67
591-550-801.006	MISS DIG NOTIFICATION SERVICE	1,202	2,000	1,445	2,000	0	0.00
591-550-806.000	COMPUTER SERVICES	45	300	100	300	0	0.00
591-550-820.000	SERVICE AGREEMENTS	574	3,500	700	3,500	0	0.00
591-550-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
591-550-850.000	TELEPHONE SERVICE	209	235	185	235	0	0.00
591-550-852.000	MISC COMM/INTERNET	290	300	265	300	0	0.00
591-550-860.000	TRANSPORTATION, LODGING & MEALS	77	50	0	50	0	0.00
591-550-900.000	PRINTING & PUBLISHING	132	350	100	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	17,917	20,000	18,000	20,000	0	0.00
591-550-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,356	1,790	2,100	2,855	1,065	59.50
Totals for dept 550 - WATER MAINS		239,728	308,745	258,300	572,465	263,720	85.42

WATER FUND 591
WATER MAINS
ACTIVITY 550
2024 - 2025 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 2,500 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), hydrant replacement (\$20,000) and \$260,000 this fiscal year to locate lead service lines for replacement.

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 2024-2025

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 551 - WATER PUMPING

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
591-551-702.401	SALARY - DPW SUPERINTENDENT	712	725	725	840	115	15.86
591-551-702.501	SALARY - WWTP SUPERINTENDENT	14,110	14,730	14,730	16,990	2,260	15.34
591-551-703.401	FULL-TIME DPW SPECIALIST WAGES	26,999	24,335	24,000	27,425	3,090	12.70
591-551-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	155	0	0	0.00
591-551-710.000	FICA PAYROLL TAX	2,969	3,020	3,020	3,425	405	13.41
591-551-712.000	HEALTH INSURANCE	8,956	8,970	10,000	9,590	620	6.91
591-551-713.000	LIFE INSURANCE	61	65	60	65	0	0.00
591-551-714.000	RETIREMENT PLAN CONTRIBUTIONS	3,700	3,700	3,945	4,140	440	11.89
591-551-715.000	DISABILITY INSURANCE	151	155	155	175	20	12.90
591-551-716.000	WORKERS COMPENSATION INSURANCE	847	915	915	935	20	2.19
591-551-725.000	EMPLOYEE ASSISTANCE PROGRAM	17	15	20	15	0	0.00
591-551-740.000	OPERATING SUPPLIES	5,919	3,000	5,000	5,000	2,000	66.67
591-551-740.003	LABORATORY SUPPLIES	2,338	1,500	2,000	2,000	500	33.33
591-551-753.000	PROCESS CHEMICALS	19,313	20,000	16,500	20,000	0	0.00
591-551-758.000	DIESEL FUEL PURCHASES	1,920	200	150	200	0	0.00
591-551-759.000	GASOLINE PURCHASES	1,447	1,500	1,100	1,500	0	0.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	7,579	3,000	5,000	3,000	0	0.00
591-551-767.000	CLOTHING & UNIFORM PURCHASES	0	500	200	500	0	0.00
591-551-767.002	UNIFORM CLEANING & REPAIR	395	350	400	400	50	14.29
591-551-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	7,630	5,700	5,500	5,700	0	0.00
591-551-809.000	COMMERCIAL LAB ANALYSIS	5,760	13,000	13,000	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	375	445	375	445	0	0.00
591-551-852.000	MISC COMM/INTERNET	546	550	500	550	0	0.00
591-551-860.000	TRANSPORTATION, LODGING & MEALS	65	250	0	250	0	0.00
591-551-924.000	ELECTRIC UTILITY	22,386	35,000	23,000	25,000	(10,000)	(28.57)
591-551-930.000	LAND & BUILDING REPAIRS	4,213	4,000	3,000	4,000	0	0.00
591-551-931.000	EQUIPMENT REPAIRS	0	3,000	5,500	3,000	0	0.00
591-551-932.000	VEHICLE REPAIRS	283	200	130	200	0	0.00
591-551-934.000	WELL MAINTENANCE	18,023	10,000	22,000	20,000	10,000	100.00
591-551-940.000	RENTALS - MOTOR POOL EQUIPMENT	10,186	7,000	7,000	7,300	300	4.29
591-551-956.000	CONFERENCES & TRAINING PROGRAMS	940	1,000	665	1,000	0	0.00
591-551-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	1,524	2,190	2,350	3,025	835	38.13
Totals for dept 551 - WATER PUMPING		169,364	169,015	171,095	179,670	10,655	6.30

WATER FUND 591
WATER PUMPING
ACTIVITY 551
2024 - 2025 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 845 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 2024-2025

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

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
591-552-702.001	SALARY - CITY MANAGER	9,689	10,125	10,990	12,100	1,975	19.51
591-552-702.002	SALARY - CITY CLERK	7,119	7,185	7,185	8,285	1,100	15.31
591-552-702.003	SALARY - FINANCE DIRECTOR	4,231	4,450	4,450	5,135	685	15.39
591-552-702.401	SALARY - DPW SUPERINTENDENT	711	725	725	840	115	15.86
591-552-703.001	FULL-TIME CLERICAL WAGES	2,349	2,490	2,490	2,610	120	4.82
591-552-703.401	FULL-TIME DPW SPECIALIST WAGES	1,806	2,465	2,200	2,600	135	5.48
591-552-704.001	PART-TIME CLERICAL WAGES	9,664	13,570	7,000	14,015	445	3.28
591-552-704.401	PART-TIME & SEASONAL DPW WAGES	0	0	0	0	0	0.00
591-552-710.000	FICA PAYROLL TAX	2,531	3,145	2,680	3,490	345	10.97
591-552-712.000	HEALTH INSURANCE	6,040	6,635	6,635	6,860	225	3.39
591-552-713.000	LIFE INSURANCE	41	50	40	50	0	0.00
591-552-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,533	2,690	2,690	3,095	405	15.06
591-552-715.000	DISABILITY INSURANCE	98	115	70	130	15	13.04
591-552-716.000	WORKERS COMPENSATION INSURANCE	149	185	160	190	5	2.70
591-552-725.000	EMPLOYEE ASSISTANCE PROGRAM	22	25	20	25	0	0.00
591-552-727.000	OFFICE SUPPLIES	839	600	200	900	300	50.00
591-552-760.000	MINOR EQUIPMENT PURCHASES	24	1,000	100	1,000	0	0.00
591-552-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	2,103	5,000	0	5,000	0	0.00
591-552-803.000	AUDITING SERVICES	1,875	2,205	2,170	2,205	0	0.00
591-552-804.000	BANKING CHARGES	1,458	2,000	1,275	2,000	0	0.00
591-552-806.000	COMPUTER SERVICES	2,840	2,940	2,945	3,000	60	2.04
591-552-810.000	LEGAL SERVICES	0	500	0	500	0	0.00
591-552-811.000	MEDICAL EXAMS & SERVICES	0	0	230	0	0	0.00
591-552-812.000	WEB SITE SERVICES	0	0	0	0	0	0.00
591-552-820.000	SERVICE AGREEMENTS	0	0	25	0	0	0.00
591-552-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
591-552-850.000	TELEPHONE SERVICE	202	210	225	210	0	0.00
591-552-851.000	POSTAGE	1,986	1,800	2,235	2,100	300	16.67
591-552-852.000	MISC COMM/INTERNET	146	140	145	150	10	7.14
591-552-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
591-552-900.000	PRINTING & PUBLISHING	97	200	0	200	0	0.00
591-552-902.000	COPY CHARGES	251	250	250	260	10	4.00
591-552-931.000	EQUIPMENT REPAIRS	0	200	240	200	0	0.00
591-552-940.000	RENTALS - MOTOR POOL EQUIPMENT	899	650	790	800	150	23.08
591-552-955.000	MEMBERSHIPS / DUES	317	450	0	450	0	0.00
591-552-956.000	CONFERENCES & TRAINING PROGRAMS	95	900	0	900	0	0.00
591-552-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
591-552-959.001	LICENSES & PERMITS	1,662	1,400	2,630	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	431	565	620	815	250	44.25
Totals for dept 552 - WATER FUND ADMINISTRATION		62,208	74,915	61,415	81,565	6,650	8.88

WATER FUND 591

WATER FUND ADMINISTRATION

ACTIVITY 552

2024 - 2025 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 specialist's 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 are 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.
- 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.

WATER FUND ADMINISTRATION 591-552 - Cont.

- 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 comply, 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 2024-2025

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 553 - WATER FUND DEPRECIATION

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
591-553-968.550	DEPRECIATION - WATER MAINS	57,460	62,000	55,790	66,000	4,000	6.45
591-553-968.551	DEPRECIATION - WELL & TRTMT EQUIP	11,797	19,300	22,710	23,000	3,700	19.17
591-553-968.552	DEPRECIATION - WATER ADMIN EQUIP	0	0	0	0	0	0.00
Totals for dept 553 - WATER FUND DEPRECIATION		69,257	81,300	78,500	89,000	7,700	9.47

WATER FUND 591

WATER FUND DEPRECIATION

ACTIVITY 553

2024 - 2025 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 2024-2025

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
591-901-972.000	WATER SYSTEM	0	0	458,755	607,780	607,780	0.00
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	0	458,755	607,780	607,780	0.00

WATER FUND 591

CAPITAL OUTLAY ACTIVITY 901 2024 - 2025 BUDGET

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

- Well #6 building addition to protect piping - \$20,000
- Telemetry system upgrade and relocation - \$36,000
- Continuation of Helen Avenue rehabilitation and River Street projects - \$551,780

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 2024-2025

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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		540,557	633,975	1,028,065	1,530,480	896,505	141.41
NET OF REVENUES/APPROPRIATIONS - FUND 591		242,821	5,030	(318,210)	(563,590)	(568,620)	(11,304.57)
BEGINNING FUND BALANCE		2,993,093	3,235,916	3,235,916	2,917,706	(318,210)	(9.83)
ENDING FUND BALANCE		3,235,914	3,240,946	2,917,706	2,354,116	(886,830)	(27.36)

WATER FUND 591

DEBT SERVICE

ACTIVITY 906

2024 - 2025 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 water 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 2024 - 2025 BUDGET

ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 235,000	
GAIN/LOSS ON SALE OF VEHICLES & EQUIPMENT	\$ 5,000	
FUEL REIMBURSEMENT	\$ 30,000	
OTHER REVENUE	\$ 12,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 282,000

APPROPRIATIONS

MOTOR POOL OPERATIONS	\$ 278,910	
CAPITAL OUTLAY	\$ 84,500	
<u>TRANSFERS OUT & OTHER FINANCING USES</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 363,410

EXCESS (DEFICIENCY) OF REVENUES TO APPROPRIATIONS (\$ 81,410)

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

<u>CAPITAL OUTLAY PURCHASES BECOME ASSET(S)</u>	<u>\$ 84,500</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 84,500

CHANGES IN NET POSITION \$ 3,090

PROJECTED BEGINNING NET POSITION \$1,046,136

PROJECTED ENDING NET POSITION \$1,049,226

* [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 2024-2025

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
661-000-626.000	SERVICES RENDERED	0	0	0	0	0	0.00
661-000-626.002	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
661-000-665.000	INTEREST	10,114	6,000	14,000	12,000	6,000	100.00
661-000-667.000	EQUIPMENT RENTAL	252,357	235,000	220,000	235,000	0	0.00
661-000-673.000	GAIN/LOSS ON SALE OF ASSETS	75,097	5,000	7,500	5,000	0	0.00
661-000-676.001	FUEL REIMBURSEMENT	34,312	30,000	30,000	30,000	0	0.00
661-000-684.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
661-000-687.000	REFUNDS/REBATES	331	0	265	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		372,211	276,000	271,765	282,000	6,000	2.17

MOTOR POOL FUND 661

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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 2024-2025

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
661-931-698.000	BOND OR INSURANCE RECOVERIES	0	0	4,165	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	4,165	0	0	0.00
TOTAL ESTIMATED REVENUES		372,211	276,000	275,930	282,000	6,000	2.17

MOTOR POOL FUND 661

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 661 - MOTOR POOL FUND

APPROPRIATIONS

Dept 594 - MOTOR POOL OPERATIONS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
661-594-702.003	SALARY - FINANCE DIRECTOR	4,231	4,450	4,450	5,135	685	15.39
661-594-702.401	SALARY - DPW SUPERINTENDENT	3,828	4,340	4,340	5,040	700	16.13
661-594-703.001	FULL-TIME CLERICAL WAGES	2,350	2,490	2,490	2,610	120	4.82
661-594-703.401	FULL-TIME DPW SPECIALIST WAGES	16,823	25,105	20,000	26,670	1,565	6.23
661-594-704.001	PART-TIME CLERICAL WAGES	944	1,130	1,130	1,185	55	4.87
661-594-704.401	PART-TIME & SEASONAL DPW WAGES	518	0	525	500	500	0.00
661-594-710.000	FICA PAYROLL TAX	2,048	2,880	2,520	3,155	275	9.55
661-594-712.000	HEALTH INSURANCE	5,358	7,785	8,050	8,880	1,095	14.07
661-594-713.000	LIFE INSURANCE	39	55	45	55	0	0.00
661-594-714.000	RETIREMENT PLAN CONTRIBUTIONS	2,688	3,365	3,125	3,580	215	6.39
661-594-715.000	DISABILITY INSURANCE	96	145	125	155	10	6.90
661-594-716.000	WORKERS COMPENSATION INSURANCE	1,291	780	780	805	25	3.21
661-594-725.000	EMPLOYEE ASSISTANCE PROGRAM	11	0	15	0	0	0.00
661-594-740.000	OPERATING SUPPLIES	2,334	5,000	7,000	5,000	0	0.00
661-594-757.000	FUEL PURCHASES (PROPANE/MISC)	368	250	750	250	0	0.00
661-594-758.000	DIESEL FUEL PURCHASES	18,665	15,000	15,000	18,000	3,000	20.00
661-594-759.000	GASOLINE PURCHASES	30,741	27,000	30,250	30,000	3,000	11.11
661-594-760.000	MINOR EQUIPMENT PURCHASES	7,398	6,450	7,500	4,000	(2,450)	(37.98)
661-594-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	125	2,500	2,000	2,500	0	0.00
661-594-803.000	AUDITING SERVICES	750	945	930	945	0	0.00
661-594-804.000	BANKING CHARGES	583	850	550	600	(250)	(29.41)
661-594-806.000	COMPUTER SERVICES	0	200	200	200	0	0.00
661-594-820.000	SERVICE AGREEMENTS	1,722	505	550	505	0	0.00
661-594-842.000	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0.00
661-594-850.000	TELEPHONE SERVICE	137	140	140	140	0	0.00
661-594-852.000	MISC COMM/INTERNET	86	85	85	85	0	0.00
661-594-860.000	TRANSPORTATION, LODGING & MEALS	0	50	0	50	0	0.00
661-594-900.000	PRINTING & PUBLISHING	118	0	0	0	0	0.00
661-594-931.000	EQUIPMENT REPAIRS	26,628	18,500	27,500	25,000	6,500	35.14
661-594-955.000	MEMBERSHIPS / DUES	362	200	365	365	165	82.50
661-594-956.001	TUITION REIMBURSEMENT	0	0	0	0	0	0.00
661-594-960.000	PROPERTY, LIABILITY & FLEET INSURANCE	17,740	29,130	30,724	38,500	9,370	32.17
661-594-968.000	DEPRECIATION	82,696	85,000	91,505	95,000	10,000	11.76
Totals for dept 594 - MOTOR POOL OPERATIONS		230,678	244,330	262,644	278,910	34,580	14.15

MOTOR POOL FUND 661

MOTOR POOL OPERATIONS

ACTIVITY 594

2024 - 2025 BUDGET

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

702.401 SALARY - DPW SUPERINTENDENT- provides five percent (124 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 820 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 30 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.

- 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 2024-2025

Fund 661 - MOTOR POOL FUND

APPROPRIATIONS

Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 APPROVED % CHANGE
661-901-976.000	CONTRACTOR EQUIPMENT	0	10,750	10,334	16,500	5,750	53.49
661-901-977.000	SHOP/DEPT EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	VEHICLES	0	81,854	81,854	68,000	(13,854)	(16.93)
Totals for dept 901 - CAPITAL OUTLAY		0	92,604	92,188	84,500	(8,104)	(8.75)
TOTAL APPROPRIATIONS		230,678	336,934	354,832	363,410	26,476	7.86
NET OF REVENUES/APPROPRIATIONS - FUND 661		141,533	(60,934)	(78,902)	(81,410)	(20,476)	33.60
BEGINNING FUND BALANCE		891,318	1,032,850	1,032,850	953,948	(78,902)	(7.64)
ENDING FUND BALANCE		1,032,851	971,916	953,948	872,538	(99,378)	(10.22)

MOTOR POOL FUND 661

CAPITAL OUTLAY ACTIVITY 901 2024 - 2025 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:

- Exmark Mower - \$16,500

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:

- 2006 GMC Snow Plow Rehabilitation - \$68,000

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

FUND 805 SUMMARY OF REVENUES & APPROPRIATIONS
2024 - 2025 BUDGET

ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$ 2,500	
SPECIAL ASSESSMENT INTEREST	\$ 200	
INVESTMENT INTEREST	\$ 12,000	
<u>TRANSFERS IN & OTHER FINANCING SOURCES</u>	<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES		\$ 14,700

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 \$ 14,700

PROJECTED BEGINNING FUND BALANCES \$ 472,961

PROJECTED ENDING FUND BALANCES \$ 487,661

BUDGET REPORT FOR CITY OF OTSEGO

FISCAL YEAR 2024-2025

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND

ESTIMATED REVENUES

Dept 000 - REVENUE & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
			BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
805-000-445.000	PENALTIES & INTEREST ON TAXES	4	0	0	0	0	0.00
805-000-451.000	SPECIAL ASSESSMENT REVENUE	4,806	4,500	4,380	2,500	(2,000)	(44.44)
805-000-665.000	INTEREST	16,708	8,000	20,000	12,000	4,000	50.00
805-000-665.001	SPECIAL ASSESSMENT INTEREST	460	340	340	200	(140)	(41.18)
Totals for dept 000 - REVENUE & BALANCE SHEET ACCTS		21,978	12,840	24,720	14,700	1,860	14.49

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

ESTIMATED REVENUES

ACTIVITY 000

2024 - 2025 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:

#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 2024-2025

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
ESTIMATED REVENUES
Dept 931 - TRANSFERS IN & OTHER FINANCING SOURCES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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		21,978	12,840	24,720	14,700	1,860	14.49

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS IN & OTHER FINANCING SOURCES

ACTIVITY 931

2024 - 2025 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 2024-2025

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
APPROPRIATIONS
Dept 901 - CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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

2024 - 2025 BUDGET

974.000 CAPITAL OUTLAY – LAND IMPROVEMENTS- 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 2024-2025

Fund 805 - SPECIAL ASSM'T CAPT'L PROJECT FUND
APPROPRIATIONS
Dept 966 - TRANSFERS OUT & OTHER FINANCING USES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET	2024-25 APPROVED AMT CHANGE	2024-25 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	0	0	0	0	0.00
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	0	0	0	0	0.00
TOTAL APPROPRIATIONS		0	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 805		21,978	12,840	24,720	14,700	1,860	14.49
BEGINNING FUND BALANCE		427,813	448,241	448,241	472,961	24,720	5.51
FUND BALANCE ADJUSTMENTS		(1,550)	0	0	0	1,860	14.49
ENDING FUND BALANCE		448,241	461,081	472,961	487,661	26,580	5.76
ESTIMATED REVENUES - ALL FUNDS		8,420,176	8,063,610	8,110,495	8,858,400	(67,725)	170.42
APPROPRIATIONS - ALL FUNDS		6,458,539	8,294,964	8,334,770	10,594,910	67,725	(170.42)
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,961,637	(231,354)	(224,275)	(1,736,510)		
BEGINNING FUND BALANCE - ALL FUNDS		12,900,081	14,860,169	14,860,169	14,635,894	(224,275)	(1.51)
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(1,550)	0	0	0	1,860	14.49
ENDING FUND BALANCE - ALL FUNDS		14,860,168	14,628,815	14,635,894	12,899,384	(1,729,431)	(11.82)

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS OUT & OTHER FINANCING USES

ACTIVITY 966

2024 - 2025 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.

