

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



**FISCAL YEAR
July 1, 2020 - June 30, 2021**

**CITY OF OTSEGO
ANNUAL APPROPRIATIONS BILL**

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

CITY COMMISSION

CYNTHIA S. CORNELL-TROBECK, MAYOR
STACEY L. WITHEE, MAYOR PRO TEM
LAURI A. KRUEGER, COMMISSIONER
DUSTIN M. MCNEES, COMMISSIONER
BRENT E. MILHIEM, COMMISSIONER

CITY ADMINISTRATION

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

TABLE OF CONTENTS

	<u>PAGE</u>
<i>STATE OF THE CITY</i>	i
<i>ANNUAL APPROPRIATIONS BY FUND</i>	1
<i>TOTAL ANNUAL APPROPRIATIONS FIVE YEAR TREND GRAPH</i>	2
<i>FIVE YEAR CITY MILLAGE HISTORY GRAPH</i>	3
<i>PERSONNEL</i>	4
<i>FIVE YEAR CAPITAL IMPROVEMENT PLAN</i>	7
<i>CITY FEE & FINE SCHEDULE</i>	9
 <i>GENERAL FUND</i>	
SUMMARY OF REVENUES & APPROPRIATIONS.....	17
ESTIMATED REVENUES	23
CITY COMMISSION	29
CITY MANAGER.....	32
CITY CLERK	35
BOARD OF REVIEW.....	38
CITY TREASURER / FINANCE DIRECTOR.....	40
ASSESSING DEPARTMENT	43
ELECTIONS	46
CITY HALL BUILDING & GROUNDS	49
CEMETERY SERVICES	52
DEPARTMENT OF PUBLIC WORKS	54
GENERAL SERVICES.....	58
RECYCLING SERVICES (2018-2019).....	61
RUBBISH COLLECTION & DISPOSAL SERVICES (2018-2019).....	64
AMBULANCE SERVICES.....	67
PLANNING COMMISSION.....	69
ECONOMIC DEVELOPMENT	71
PARKS & RECREATION.....	74
TRANSFERS OUT	77
 <i>MAJOR STREET FUND</i>	
SUMMARY OF REVENUES & APPROPRIATIONS.....	79
ORIGINAL OPERATING APPROPRIATIONS COMPARED TO STATE SHARED REVENUES GRAPH	80
APPROPRIATIONS BY ACTIVITY BAR GRAPH	81
ESTIMATED REVENUES	82
APPROPRIATIONS	85

LOCAL STREET FUND

SUMMARY OF REVENUES & APPROPRIATIONS..... 95
ORIGINAL OPERATING APPROPRIATIONS COMPARED TO STATE SHARED REVENUES GRAPH..... 96
APPROPRIATIONS BY ACTIVITY BAR GRAPH 97
ESTIMATED REVENUES 98
APPROPRIATIONS 101

PUBLIC SAFETY FUND

SUMMARY OF REVENUES & APPROPRIATIONS..... 107
ESTIMATED REVENUES 109
POLICE DEPARTMENT..... 114
FIRE DEPARTMENT 119
BUILDING INSPECTION DEPARTMENT 125
TRANSFERS OUT 128

STREET & BRIDGE FUND

SUMMARY OF REVENUES & APPROPRIATIONS..... 131
ESTIMATED REVENUES 132
TRANSFERS OUT 134

SOLID WASTE AND RECYCLING FUND

SUMMARY OF REVENUES & APPROPRIATIONS..... 137
ESTIMATED REVENUES 138
RECYCLING SERVICES..... 141
RUBBISH COLLECTION & DISPOSAL SERVICES..... 144
TRANSFERS OUT 147

DOWNTOWN DEVELOPMENT AUTHORITY

SUMMARY OF REVENUES & APPROPRIATIONS..... 149
ESTIMATED REVENUES 150
DDA DISTRICT ADMINISTRATION 154
DDA CAPITAL IMPROVEMENTS 162
DEBT SERVICE..... 164

EQUIPMENT REPLACEMENT DEBT FUND

SUMMARY OF REVENUES & APPROPRIATIONS..... 169
ESTIMATED REVENUES 170
DEBT SERVICE..... 172

CAPITAL PROJECT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....175
ESTIMATED REVENUES176
CAPITAL IMPROVEMENTS.....178
DEBT SERVICE.....181
TRANSFERS OUT183

EQUIPMENT REPLACEMENT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....185
ESTIMATED REVENUES186
CAPITAL IMPROVEMENTS.....188

SEWER FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....191
SEWER USAGE LINE GRAPH192
ORIGINAL OPERATING APPROPRIATIONS COMPARED TO USER FEE REVENUE GRAPH.....193
SEWER RATE CALCULATIONS194
RESIDENTIAL & COMMERCIAL RATE HISTORY195
INDUSTRIAL RATE HISTORY196
SEWER FLAT FEE HISTORY.....197
ESTIMATED REVENUES198
SEWER MAINS.....201
SEWER TREATMENT.....204
SEWER FUND ADMINISTRATION208
CAPITAL IMPROVEMENTS.....212
DEBT SERVICE.....214

WATER FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....217
WATER USAGE LINE GRAPH.....218
ORIGINAL OPERATING APPROPRIATIONS COMPARED TO USER FEE REVENUE GRAPH.....219
WATER RATE CALCULATIONS.....220
WATER RATE HISTORY.....221
WATER FLAT FEE HISTORY222
ESTIMATED REVENUES223
WATER MAINS226
WATER PUMPING.....229
WATER FUND ADMINISTRATION232
CAPITAL IMPROVEMENTS.....236
DEBT SERVICE238

MOTOR POOL FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....241
ESTIMATED REVENUES242
MOTOR POOL OPERATIONS.....244
CAPITAL IMPROVEMENTS.....247

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

SUMMARY OF REVENUES & APPROPRIATIONS.....249
ESTIMATED REVENUES250
CAPITAL IMPROVEMENTS.....252
TRANSFERS OUT254

May 18, 2020

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

STATE OF THE CITY

The 2020-2021 Budget is similar to its predecessors in many aspects. However, if you look closely you will see some significant investments being made into the future of the City of Otsego. The biggest investment and what I believe to be the most meaningful lasting investment is the full investment into two “sinking funds.” The sinking funds are established to prepare and invest for the eventual repair and/or replacement of major city owned facilities and equipment. This is a significant undertaking. However, we view it as a vital one. This annual investment sits at just over \$207,000. The importance of the sinking funds will be highlighted when we are in need of maintaining and replacing facilities. The goal is to set aside a portion of the revenues we are currently receiving for future repairs and improvements, so we do not need to seek out a future ballot proposal for a sinking fund millage in the years to come.

Another source of investment is in the construction of the Community Pavilion. This will be built alongside the Kalamazoo River behind the police station. This project was successfully fundraised for in the 2019-2020 fiscal year. This project will be paid through the DDA/MS Fund and will be completed in this 2020-2021 fiscal year. It will be the biggest project the DDA/MS has done in many years. This pavilion is the first utilization of the river redevelopment master plan that had been completed in the past in hopes of making the riverfront an area that is able to draw people from all around west Michigan with recreation and retail opportunities. This is the first step in that redevelopment.

The City of Otsego is looking at reconstructing North Grant Street to make it a fully accessible road to the residents and our wastewater treatment plant. It is not a terribly large project in scope, but it is important. This will include the installation of curb and gutter along with a larger water main. This block of road will be re-sculpted and centered to provide for an accurate placement of the two lane road going forward. It will be a big improvement to the neighborhood.

All budgets have unknowns, but the back drop of the 2020-2021 budget makes almost everything related to future revenues uncertain. The COVID-19 Pandemic will have a lasting effect on many aspects of local government. Some of those effects will be present sooner rather than later. And when they do show up, they will be with little to no warning. The biggest and most obvious financial impacts will be the substantial shortage of expected revenue sharing from Lansing. The timing of the budget creation makes accurate projections impossible. Many of the details of the economic damage of the pandemic will not be known until after the budget is in effect after July 1st. So, we are left with the task of forecasting responsible and appropriate estimates on what the revenues will be for the 2020-2021 Budget cycle. In relation to the most flexible revenue source; state revenue sharing. There have been multiple models that show a dip as small as five percent all the way up to 40 percent. We have taken a modest approach and budgeted a 15 percent dip in what was previously expected. This has added to the increasing shortage of revenues within the General Fund.

You will notice the General Fund fund balance (cash reserves) is projected to take a substantial decrease during the 2020-2021 fiscal year. This is largely due to items mentioned above; the creation of sinking funds and the projected reduction in revenues.

It is difficult for local governments to increase or even retain adequate revenues when operating with legislation that has historically limited and tax revenue amounts. An example of that difficulty is the fact Headlee Amendment will once again limit the amount of property tax revenue we are allowed to receive. This is the second year in a row that the Headlee Amendment will reduce the city’s operating and public safety millage rates and thereby the tax revenues. The repeated rollbacks by the Headlee Amendment has reduced the city’s operating millage by over an

entire mill. This budget reflects a City operating millage of 11.4748 mills, as regulated by the City Charter and Headlee Act. The City Charter limits the millage rate to 12.5000, starting in 1993 the Headlee Amendment has reduced it to the current rate, due to property values increasing greater than the rate of inflation. While the State limits cities to a maximum of 19 mills, the City Charter further limits the millage rate so the City may not collect more than 12.5 (11.4748 with Headlee rollbacks). The dedicated Public Safety Millage of 1.8988 mills, which will provide revenue for police, fire and building inspection activities. This provides some additional revenue, but the General Fund continues to subsidize nearly 69 percent of the public safety budget.

The Solid Waste Reduction Millage pays for recycling services and the operation of the transfer station. The cost of recycling has been steadily rising all across the world, not just here in Otsego. Unfortunately, it is expected to continue to climb in the years to come. The 2020 millage is 2.2101. Bringing the total millage for 2020 to 15.5837. The City of Otsego strives to provide quality public services to its residents at a fair and responsible cost and in a transparent manner. We are confident this 2020-2021 budget continues with that tradition.

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 reasonable rates. Both of the services are identified as enterprise funds, which by definition, require operating expenses to be supported by user fees. Both activities have two user fees associated with the use. The readiness to serve (RTS) fee provides 30 percent of revenues needed for operations based on the number of users of the utilities. Commodity fees for each 1,000 gallons of use provide the remaining 70 percent of revenues to operate the utilities. This year, RTS fees will increase in both the Water and Sewer Funds.

The water department has been left to navigate the Lead and Copper Rule requirements out of Lansing. The work is expensive and time consuming. Much of the heavy lifting was conducted in the 2019-2020 fiscal year by documenting the status of all city service lines. Now, going forward we will be investigating those that are unknown and subsequently replacing those that found to contain any amount of lead. This is a long process that we are working on annually until they are all completed. The State of Michigan has granted us 20 years to complete all of the replacements.

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 significant investment was made into the major infrastructure at the wastewater treatment plant only three years ago. For the 2020-2021 fiscal year we are recommending the following rate increases:

- WATER: For Water, this year, we recommend a two percent increase in the RTS fee and commodity rates.
- SEWER: For Sewer, we recommend a five percent increase in the RTS fee and a four percent increase of the commodity rate.
- TOTAL RESIDENTIAL BILL: With the implementation of the new rates, combing the changes in water and sewer for residential customers, they will see an overall increase of 3.65 percent. For a resident using 18,000 gallons they will see an increase of about \$8.93 a three-month billing cycle.

STREET SYSTEM

The City of Otsego Street System is divided into two categories; Major and Local Streets. They total over 21 miles of road across the system. The street system continues to remain in fairly good condition throughout the City. The department of public works typically resurfaces just over a mile of road surface each year, spending

approximately \$100,000 a year, in an effort to maintain the quality of the street system. The City of Otsego received an MDOT grant in excess of \$102,000 within the 2019-2020 fiscal year to conduct resurfacing projects for a larger than normal amount of streets. This has put our street department in a position that there is no needed major maintenance in the 2020-2021 fiscal year. As mentioned, there is the project scheduled to occur on North Grant Street to re-sculpt and re-center the road north of M-89.

PUBLIC SAFETY FUND

This is the third year of the dedicated Public Safety Millage. Roughly 2 mills are being collected to fund Police, Fire and Building Department activities. While the Police and Fire seem obvious fits, the Building Department may not to some. However, the Building Department Fund includes activities associated with ensuring the State Construction Code and Michigan Property Maintenance Code are maintained, which both encompass public safety. The public safety millage provides for about 13 percent of the departmental costs, while the General Fund provides for nearly 69 percent of the revenues.

POLICE: The Police Department is the largest expenditure of the Public Safety Fund and deserves to be called out separately. 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 five full time officers, one permanent part-time officer, two part-time officers and a working chief of police. The department continues to maintain a detective position, which has proven to be a great asset to the City. We continue to focus on providing the highest quality of service to our residents, at the lowest possible cost.

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

GENERAL ADMINISTRATION

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

DOWNTOWN DEVELOPMENT AUTHORITY/ MAIN STREET

The City was recognized by the State Housing and Development Authority in 2013 as a Main Street community. In 2018 the Otsego Main Street Program had reached Master status, where it has remained since. As a Main Street community, the DDA has transformed into a DDA/Main Street and their budget reflects that change.

Main Street employs a full-time Main Street Director. The biggest change from previous years revolves around the source of revenues. For the second consecutive year, the traditional funding source of the DDA, tax increment financing (TIF), has been zero. This is due to the DDA District's current taxable value falling below its 1985 level because of recent changes in personal property tax collection. DDA/Main Street revenues now come exclusively from reimbursements from the State through part of the Local Community Stabilization Authority (LCSA) funding. The Otsego Main Street is responsible for the upcoming construction of the Community Pavilion. A significant portion of this money was raised last year and will receive many in-kind donations from members of the community when it is constructed this year.

SINKING FUNDS

The City has established two "sinking funds" to accumulate cash reserves for future use. The first is called the Capital Project Fund and will focus on repairing or replacing current land improvements, such as buildings, parking lots and park play structures. The second is called the Equipment Replacement Fund and focusses on equipment with values in excess of \$5000, such as police and fire vehicles, hydraulic extrication equipment (Jaws of Life), DPW shop equipment such as hydraulic lifts and office equipment such as computer servers. This is the first year we plan to deposit annual depreciation amounts into these funds to begin accumulating reserves for future replacements. In the past, we've informally set aside amounts remaining at year end, however, these amounts were eventually used during economic downturns.

SUMMARY

There is a lot to be proud of within the 2020-2021 budget as an Otsego resident. There are multiple examples of making wise and appropriate investments in providing quality public services while keeping costs and expenses as low as possible for residents and businesses. There are increases in the water and sewer rates. However, they are very modest. This is yet another example of attempting to keep as much money in each resident's pocket as possible. Unfortunately, this is a budget that is spending a significant portion of the General Fund's fund balance. That deficit is made up of the one hundred percent of the investment into the two sinking funds, and the projected shortfalls with state revenue sharing. Both of those variables will likely continue to the next fiscal year. We are able to weather a storm such as this due to appropriate budgeting from years prior. However, there will be some tough decisions in years to come to continue to provide the same quality of public services.

Respectfully,

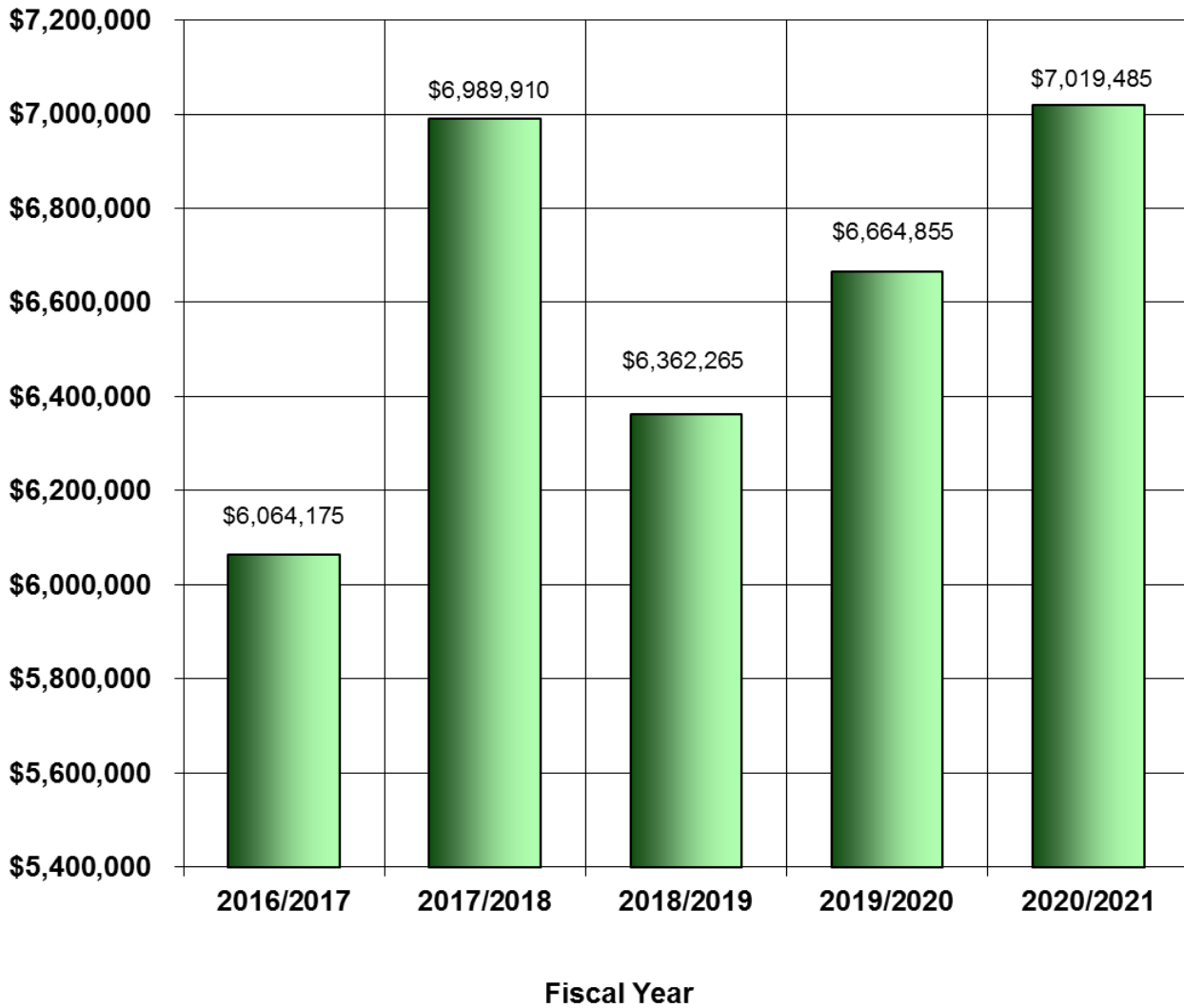
Aaron Mitchell
City Manager

CITY OF OTSEGO

2020 - 2021 ANNUAL APPROPRIATIONS BY FUND

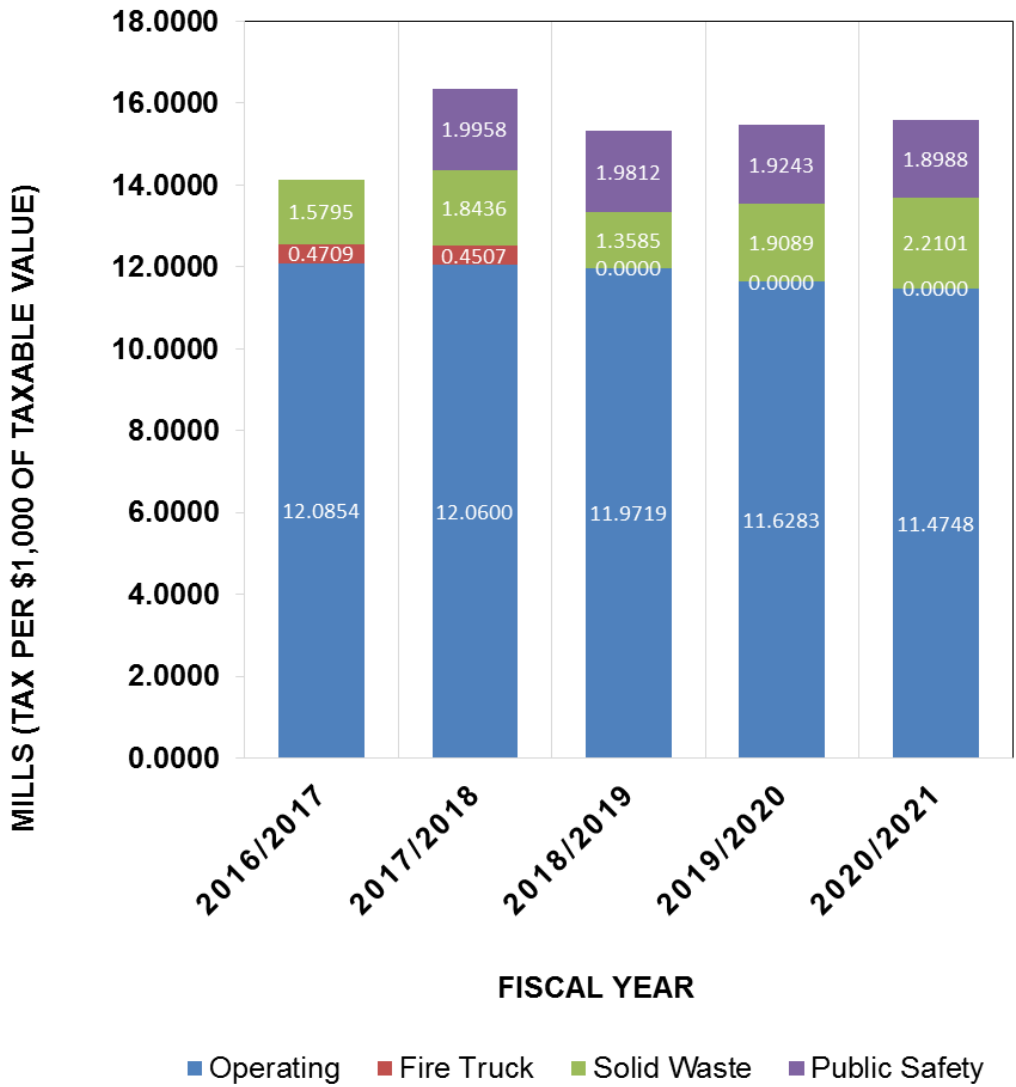
GENERAL FUND	\$2,076,950
MAJOR STREET FUND	526,290
LOCAL STREET FUND	174,515
PUBLIC SAFETY FUND	1,391,680
STREET & BRIDGE FUND	60,700
SOLID WASTE & RECYCLING FUND	256,910
DOWNTOWN DEVELOPMENT AUTHORITY	370,665
EQUIPMENT DEBT FUND	0
CAPITAL PROJECTS FUND	55,000
EQUIPMENT REPLACEMENT FUND	18,000
SEWER FUND	1,222,805
WATER FUND	567,630
MOTOR POOL FUND	298,340
<u>SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND</u>	<u>0</u>
TOTAL APPROPRIATIONS	
FISCAL YEAR 2020 - 2021	\$7,019,485

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



The total annual appropriation for all funds shows an overall increase of 5.3 percent from last year's original appropriations.

CITY OF OTSEGO FIVE YEAR MILLAGE HISTORY



The total city millage to be levied this year increases .79 percent (.1222 mills) from 15.4615 to 15.5837 mills. This year marks the fourth year of a ten year levy approved by voters for public safety services. The above graph also illustrates millage devoted to general city operations and the amount necessary above the revenues received from the \$25 recycling surcharge to run the transfer station and recycling program. The operating millage for the 2020 tax year is 11.4748, public safety is 1.18988, and solid waste reduction millage is 2.2101. The fire truck bond debt retirement millage approved in May of 2013 was eliminated last year, as the debt was fully repaid in May 2018.

CITY OF OTSEGO
2020 - 2021 BUDGET
PERSONNEL

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

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

The Otsego City Police Department is located at 127 Court Street. This department consists of the police chief, a detective, four patrol officers, a permanent part-time officer, a secretary/dispatcher, and two part-time reserve officers.

The Otsego City Fire Department, located at 125 South Farmer Street, is operated by the City, but provides service to both the City and Otsego Township. The fire department is dispatched through the Allegan County Sheriff Department's 911 system. This department is staffed by one full-time firefighter and 30 paid on-call firefighters. The City is reimbursed annually by Otsego Township for its share of the department's expense, as provided by mutual agreement.

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

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

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

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

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

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Fund	Planned Capital Expenditure	Fiscal Year				
		2020 2021	2021 2022	2022 2023	2023 2024	2024 2025
Major Streets						
	Watson & Short Street Resurface	\$35,000				
	Resurface of John St. & Helen St. (west of North St.)	\$50,000				
	North Grant Street Reconstruction	\$80,000				
	Helen Avenue Culvert Replacement	\$150,000				
	Brookside Drive Resurface		\$41,000			
	Wilmott Street Resurface (south of Dix Street)		\$51,250			
	Dix Street Resurface			\$187,495		
	Washington Street Resurface			\$187,495		
	Helen Street Resurface				\$0	\$49,675
	Total	\$315,000	\$92,250	\$374,990	\$0	\$49,675
Local Streets						
	Howard, Clara, Kay, Brookside Dr. Resurface			\$57,784		
	Windigo Lane Resurface				\$43,076	
	West Orleans Street Resurface					\$165,572
	Total	\$0	\$0	\$57,784	\$43,076	\$165,572
Capital Project Fund						
	Fire Department Roof	\$55,000				
	Police Department Generator		\$10,000			
	Police Department Roof		\$25,000			
	Police Dept. HVAC			\$16,000		
	Brookside Park Wood Play Structure Replacement			\$16,390		
	Northside Park Small Pavilion Rehab/Replacement			\$17,000		
	Memorial Park Parking Lot & Drive Resurface				\$34,000	
	Brookside Park Metal Play Structure Replacement					\$17,000
	Memorial Park Metal Play Structure					\$17,000
	Memorial Park Fence Replacement					
	Total	\$55,000	\$35,000	\$49,390	\$34,000	\$34,000
Equipment Replacement Fund						
	Police Department Server	\$18,000				
	City Hall Telephone System		\$8,000			
	Police Dept. Telephone System		\$8,000			
	Police Patrol Vehicle		\$30,000			
	City Hall Copier			\$10,000		
	Police Patrol Vehicle			\$30,500		
	Police Patrol Vehicle				\$31,000	
	Refuse Compactor					\$21,500
	Total	\$18,000	\$46,000	\$40,500	\$31,000	\$21,500

FIVE YEAR CAPITAL IMPROVEMENT PLAN – Cont.

Fund	Planned Capital Expenditure	Fiscal Year				
		2020 2021	2021 2022	2022 2023	2023 2024	2024 2025
Sewer Fund						
	Purchase Used Skid Steer from Motor Pool	\$10,000				
	Washington Street Lift Station Generator	\$50,000				
	Final Clarifier #1 Rebuild	\$100,000				
	WWTP Bldg. Stucco Repair/Replacement		\$51,000			
	WWTP Roof		\$51,000			
	Final Clarifier #2 Rebuild		\$102,000			
	Barton Street Lift Station Pump1 Replacement			\$6,242		
	Primary Clarifier #1 Rehabilitation			\$104,040		
	Allegan Street Main from Mitchell St to East City Limit			\$364,140		
	Storage Barn Roof				\$5,306	
	Barton Street Lift Station Pump2 Replacement				\$6,367	
	Drying Bed Rehabilitations				\$10,612	
	Washington Street East Pump Replacement				\$19,102	
	North Street Lift Station Generator				\$37,142	
	Primary Clarifier #2 Rehabilitation				\$106,121	
	Line 18" Sewer Main along Kalamazoo River				\$106,121	
	North Street Lift Station Pump					\$16,236
	45' Trickling Filter Rehab					\$270,608
	Total	\$160,000	\$204,000	\$474,422	\$290,771	\$286,844
Water Fund						
	Well #3 Chemical Scales		\$8,160			
	Well #4 Chemical Scales		\$8,160			
	Well #6 Chemical Scales		\$8,160			
	Water Main on West Morrell Street		\$612,000			
	Well #4 Flow Meter			\$10,404		
	Water Tower Painting			\$109,242		
	Well #3 Building Rehab				\$53,060	
	Well #3 Variable Frequency Drive					\$14,072
	Total	\$0	\$636,480	\$119,646	\$53,060	\$14,072
Motor Pool						
	Small Salter	\$10,000				
	Asphalt Roller	\$15,000				
	Pickup Truck (WWTP Supt.)	\$38,000				
	1 Ton Dump Truck	\$42,000				
	1 Ton Dump Truck		\$43,260			
	72" Zero-turn Mower			\$12,731		
	One Ton Dump Truck (4x)			\$46,680		
	End Loader			\$159,135		
	UTV (Gator)				\$8,195	
	Snow Plow Truck Rebuild				\$83,047	
	Asphalt Hot Patch Box					\$13,506
	Slide-in Salter					\$22,510
	Loader/Backhoe					\$61,903
	Total	\$105,000	\$43,260	\$218,546	\$91,242	\$97,919
DDA/Main Street						
	Possible Continued Construction of Riverfront Pavilion	??				
	Riverfront Pavilion Parking Lot		\$15,000			
	Total	\$0	\$15,000	\$0	\$0	\$0
Grand Total		\$653,000	\$1,071,990	\$1,335,278	\$543,149	\$669,582

CITY OF OTSEGO FEE & FINE SCHEDULE

2020 - 2021

BUILDING, PLUMBING AND MECHANICAL INSPECTION

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

ELECTRICAL INSPECTION

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

RENTAL LICENSING AND INSPECTION FEES

Licensing:

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

Inspections:

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

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

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

MISCELLANEOUS FEES/LICENSES/PERMITS

Tax Levy (City Millage)

Operating:	11.4748
Solid Waste Reduction:	2.2101
Public Safety Millage	1.8988
Fire Truck Bond Debt Millage:	<u>0</u>
Total:	15.5837

Counter Sales

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

Fees

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

Licenses

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

Permits

Fence: \$ 15.00

Going out of Business: \$ 50.00

Home Occupations: \$ 30.00

Residential Sales: \$ 1.00

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

Signs

Permanent: \$ 25.00

Temporary: \$ 15.00

Street Openings

1-2 (each): \$ 25.00

3 or More (each): \$ 20.00

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

Each additional representative \$ 10.00

MILEAGE REIMBURSEMENT

For Use of Personal Vehicle (per mile): \$.575
(or current Internal Revenue Service guideline)

ZONING

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

POLICE DEPARTMENT

Witness Fees

Per day:	\$	12.00
Per half day:	\$	6.00
Accident Reports	\$	10.00
Police Report:		
First Three Pages	\$	10.00
Each Additional Page	\$	1.00
Bicycle Licenses:	\$	1.00
Handgun Purchase Permit:	\$	5.00
Preliminary Breath Test (PBT):	\$	10.00

Civil Infraction Fines

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

Civil Infraction Fines set by Code

(first / second / third or more offense)

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

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

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

Specific Ordinance Violations

(first / second / third or more offense)

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

Schedule of Parking & Standing Violations as Civil Infraction

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

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

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

FIRE DEPARTMENT

Fire Report:		\$ 10.00
Emergency Response Fees		
Structure fires:		\$ 500.00
Vehicle accident hose down - no fire:		\$ 250.00
Vehicle accident - fire:		\$ 500.00
Extrication:		\$ 500.00
False alarms:	actual costs (wages plus vehicle rental) after two false alarms.	
Utility standby:	actual costs (wages plus vehicle rental) after one hour.	
Hazardous material cleanup:	actual costs (wages plus vehicle rental) incurred including materials used and/or disposal costs.	

SEWER RATES (see City Code § 78-161)

New Account Set-up Fee:		\$ 7.50
New Construction Connections		
Tap-in Fee:		\$ 1,000.00
(Tap to be performed by licensed contractor, at owner's expense, under City supervision)		
Street Repair (if necessary):		Time & Materials
Commodity Charges per 1,000 Gallons Water Used		
City Residential:		\$ 8.28
City Residential - sewer only (18,000 gallons/quarter):		\$ 149.04
Commercial:		\$ 8.28
Industrial:		\$ 8.58
Quarterly Readiness to Serve Fee Structure		
5/8 Inch to 3/4 Inch Meter:		\$ 42.72
1.0 Inch Meter:		\$ 106.80
1.5 Inch Meter:		\$ 213.60
2.0 Inch Meter:		\$ 341.76
3.0 Inch Meter:		\$ 683.52
4.0 Inch Meter:		\$ 1,068.00
6.0 Inch Meter:		\$ 2,136.00
8.0 Inch Meter:		\$ 3,417.60

WATER RATES (see City Code § 78-332)

New Account Set-up Fee:	\$ 7.50
New Construction Connection Tap-in Fee to Existing Service or Shutoff	
5/8" or 3/4" Meter and Yoke Supplied by City:	\$ 1,000.00
Meters Larger than 3/4":	\$1,000 + Time & Materials
Tap-in Fee to Water Main:	\$1,000 + Time & Materials
Street Repair (if necessary):	Time &
Materials	
Second Meters for Water Only (or current City cost – City retains ownership)	\$ 213.00
(3/4" meter, horn mounting fixture and touch pad)	
Water Turn-on/off	
Delinquent Accounts:	\$ 10.00
Inactive Accounts (vacation, etc.):	No Charge
Bulk/Contractor Water Sales:	\$15.30 + \$2.55/1,000 gallons (\$20 minimum)
Deposits for Rentals Where Lessee Assumes Responsibility (average total quarterly bill):	\$ 255.00
Commodity Charges per 1,000 Gallons Water Used	
City Residential:	\$ 2.24
Commercial:	\$ 2.24
Industrial:	\$ 2.24
Quarterly Readiness to Serve Fee Structure	
5/8 Inch to 3/4 Inch Meter:	\$ 21.65
1.0 Inch Meter:	\$ 54.13
1.5 Inch Meter:	\$ 108.25
2.0 Inch Meter:	\$ 173.20
3.0 Inch Meter:	\$ 346.40
4.0 Inch Meter:	\$ 541.25
6.0 Inch Meter:	\$ 1,082.50
8.0 Inch Meter:	\$ 1,732.00
Fire Suppression Quarterly Readiness to Serve:	
2.5 Inch Line:	\$ 41.41
3.0 Inch Line:	\$ 49.69
4.0 Inch Line:	\$ 66.24
6.0 Inch Line:	\$ 98.77
8.0 Inch Line:	\$ 132.49

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:	\$ 47.94
Overtime Hourly Rate plus Benefits:	\$ 63.21
Double-time Hourly Rate plus Benefits:	\$ 81.96

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

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

Average police officer hourly rate plus benefits:	\$ 44.93
Average officer overtime hourly Rate plus benefits:	\$ 58.82
Police clerical hourly rate plus benefits:	\$ 28.35
Police clerical overtime rate plus benefits:	\$ 37.57
Police car hourly rate (2x State's 4x4 pickup rental rate based on value of vehicle & equipment):	\$ 26.74

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

Personnel

Average firefighter hourly rate:	\$ 18.20
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Fire Apparatus Hourly Rate:

Engine 13 (Pumper):	\$ 510.00
Engine 42 (Pumper):	\$ 675.00
Engine 52 (Aerial):	\$ 2,475.00
Brush Truck 30:	\$ 295.00
Squad 60 (Heavy Rescue):	\$ 535.00
Squad 62 (Medical):	\$ 28.00

GENERAL FUND 101

SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

TAXES, COLLECTION FEES & INTEREST	\$ 1,138,600	
LOCAL COMMUNITY STABILIZATION FUND	\$ 240,655	
STATE SHARED REVENUE	\$ 363,575	
<u>OTHER REVENUE</u>	<u>\$ 84,825</u>	
TOTAL ESTIMATED REVENUES		\$1,827,655

APPROPRIATIONS

CITY COMMISSION	\$ 28,540	
CITY MANAGER	\$ 83,290	
CITY CLERK	\$ 72,575	
BOARD OF REVIEW	\$ 1,505	
CITY TREASURER/FINANCE DIRECTOR	\$ 203,805	
ASSESSING	\$ 42,055	
ELECTIONS	\$ 27,090	
CITY HALL BUILDING & GROUNDS	\$ 43,265	
CEMETERY SERVICES	\$ 46,625	
DEPARTMENT OF PUBLIC WORKS	\$ 65,835	
GENERAL SERVICES	\$ 225,785	
RECYCLING SERVICES	\$ 0	
RUBBISH COLLECTION & DISPOSAL	\$ 0	
AMBULANCE SERVICES	\$ 9,500	
PLANNING COMMISSION	\$ 13,550	
ECONOMIC DEVELOPMENT	\$ 36,990	
PARKS & RECREATION	\$ 143,910	
<u>TRANSFERS OUT</u>	<u>\$ 1,032,630</u>	
TOTAL APPROPRIATIONS		\$2,076,950

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GENERAL FUND 101

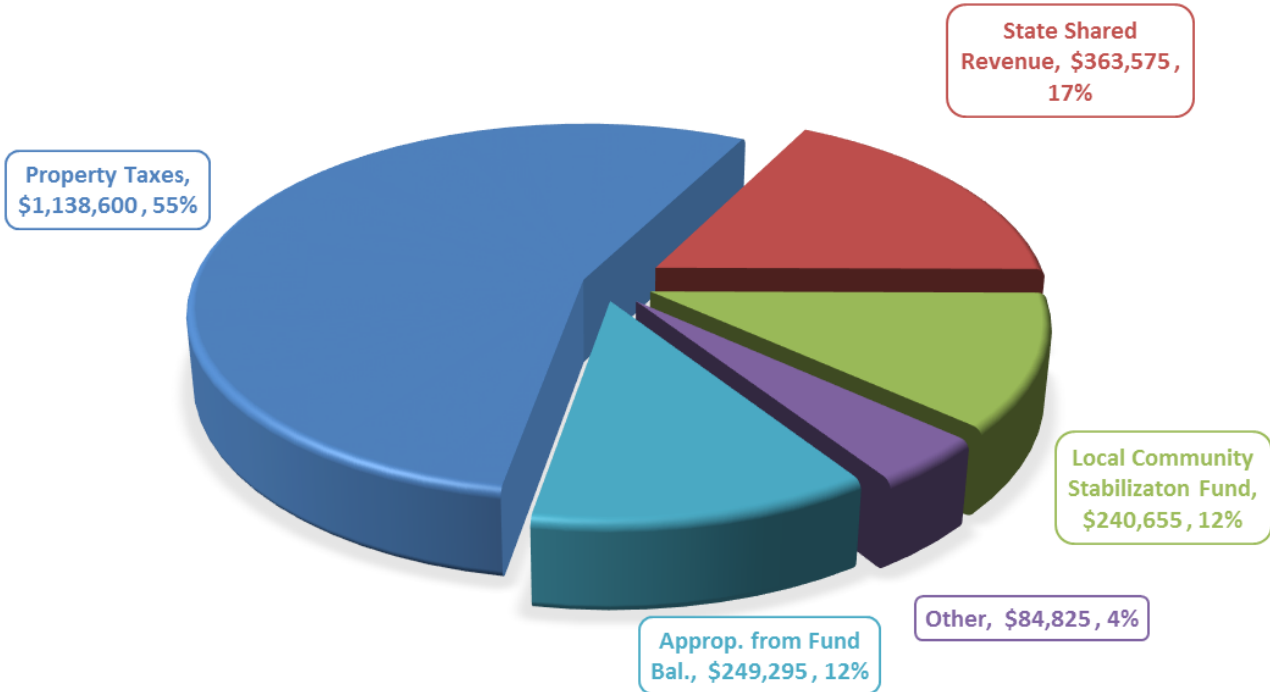
SUMMARY OF REVENUES & APPROPRIATIONS

2020 - 2021 BUDGET

(CONTINUED)

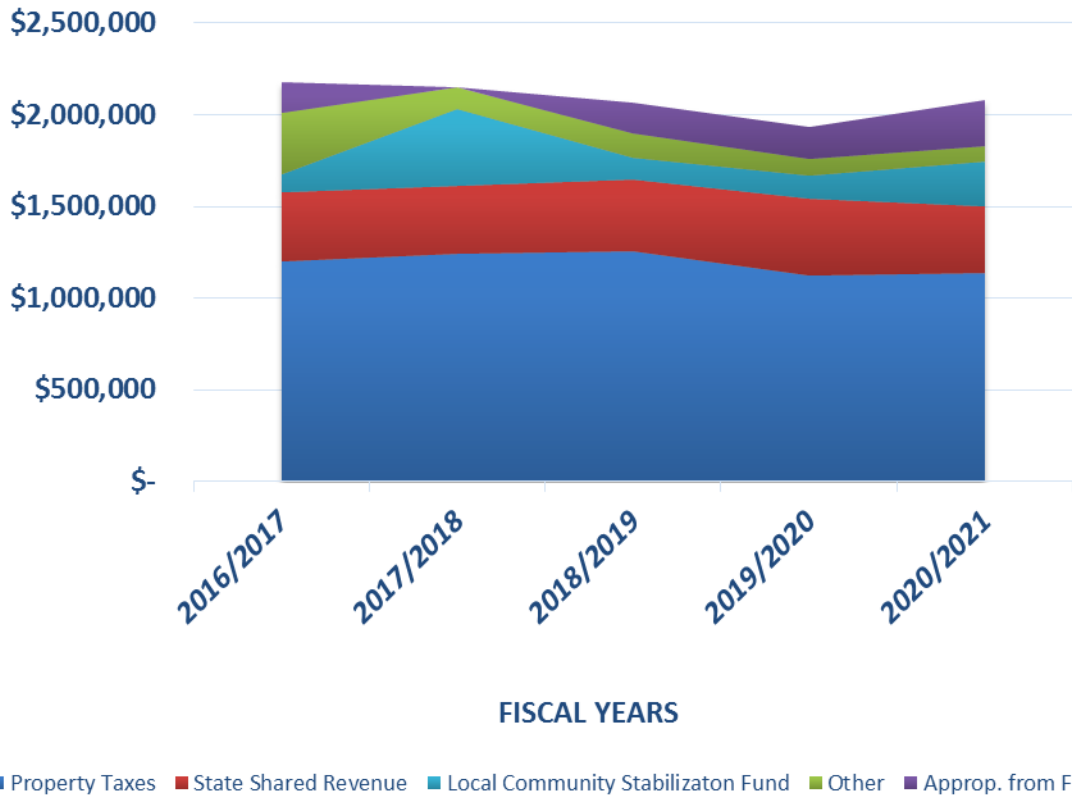
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(\$ 249,295)
PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020	\$ 920,335
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021	\$ 671,040

CITY OF OTSEGO GENERAL FUND REVENUE PROJECTION



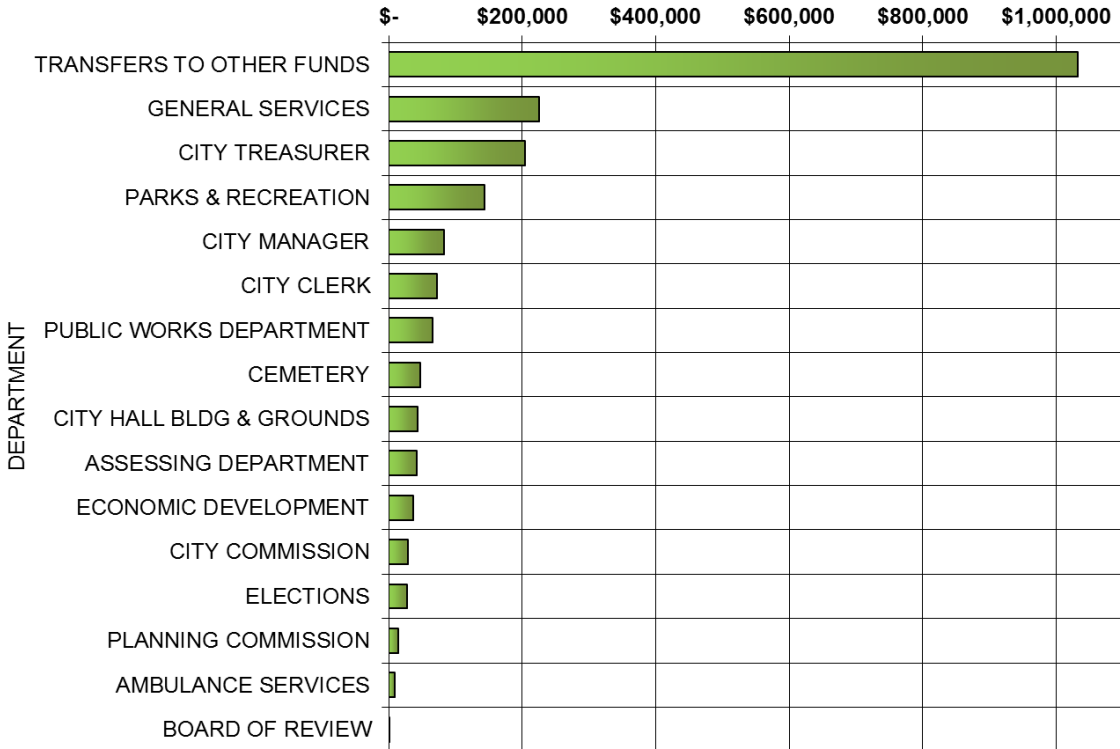
Property taxes continue to comprise the bulk of General Fund Revenues. State Shared Revenue makes up the second largest segment and is generated from sales, income and business taxes. Local Community Stabilization Authority (LCSA) Funds makes up the third largest segment of funds received and consists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

GENERAL FUND BUDGET REVENUE TRENDS FOR PAST FIVE FISCAL YEARS



The total revenue for 2020 - 2021 shows that the use of reserves (fund balance) is again necessary to balance revenues to appropriations. Tax revenues remains flat, with gains in taxable value being limited by the Headlee Amendment reducing the general operating millage rate. Due to the Covid-19 Pandemic, state shared revenue projections have been reduced by 15 percent.

GENERAL FUND APPROPRIATIONS BY ACTIVITY



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

UNASSIGNED FUND BALANCE

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

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

<u>FISCAL</u> <u>YEAR</u>	<u>OPERATING EXP.</u> <u>NO CAPITAL IMP.</u>	<u>UNASSIGNED FUND</u> <u>BALANCE</u>	<u>% OF OPERATING</u> <u>EXPENDITURES</u>
2018-2019	\$2,019,139**	\$761,893	37.73%
2017-2018	\$1,928,438**	\$766,398	39.74%
2016-2017	\$2,311,944	\$927,886	40.13%
2015-2016	\$1,968,397	\$554,351	28.16%
2014-2015	\$1,956,587	\$579,250	29.61%
2013-2014	\$1,904,885	\$300,314	15.77%
2012-2013	\$1,897,287	\$363,010	19.13%
2011-2012	\$1,845,420	\$350,278	18.98%
2010-2011	\$1,966,038	\$338,267	17.21%
2009-2010	\$2,033,238	\$270,719	13.31%
2008-2009	\$2,116,714	\$317,345	14.99%
2007-2008	\$2,255,903	\$580,463	25.73%
2006-2007	\$2,045,844	\$714,880	34.94%
2005-2006	\$2,006,639	\$693,271*	34.55%
2004-2005	\$2,022,102	\$576,432*	28.51%

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

[** Includes annual subsidy to Public Safety Fund.]

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-000-402.001	GEN'L OP - REAL PROPERTY TAXES	939,843	1,017,805	1,015,005	1,042,955	25,150	2.47
101-000-402.002	SOLID WASTE REAL PROPERTY TAXES	106,540	0	0	0	0	0.00
101-000-410.001	GEN'L OP PERS PROPERTY TAXES	125,716	51,200	51,175	43,205	(7,995)	(15.62)
101-000-410.002	SOLID WASTE PERS PROPERTY TAXES	14,266	0	0	0	0	0.00
101-000-411.001	PRIOR YR GEN'L OP REAL PROPERTY TAXE	(45)	0	0	0	0	0.00
101-000-411.002	PRIOR YR SOLID WASTE REAL PROP TAXE	(7)	0	0	0	0	0.00
101-000-420.001	PRIOR YR GEN'L OP PERS PROPERTY TAXE	(151)	0	0	0	0	0.00
101-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY T	(20)	0	0	0	0	0.00
101-000-437.001	GEN'L OP IFT REAL PROPERTY TAXES	2,392	1,965	1,965	1,940	(25)	(1.27)
101-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	271	0	0	0	0	0.00
101-000-437.003	GEN'L OP IFT PERS PROPERTY TAXES	11,564	0	0	0	0	0.00
101-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	1,312	0	0	0	0	0.00
101-000-445.000	INT & PENALTY FEES	4,781	5,500	5,500	5,500	0	0.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	45,222	45,000	44,195	45,000	0	0.00
101-000-452.000	BUSINESS LICENSES	66	175	115	175	0	0.00
101-000-456.000	REFUSE COLLECTION LICENSE	200	200	200	200	0	0.00
101-000-460.000	RENTAL UNIT LICENSE FEES	390	500	125	150	(350)	(70.00)
101-000-470.000	CABLE FRANCHISE FEES	52,354	51,500	51,500	51,500	0	0.00
101-000-476.000	STREET OPENING PERMITS	25	150	150	150	0	0.00
101-000-480.000	YARD SALE PERMITS	97	150	100	150	0	0.00
101-000-483.000	MISC. NON-BUSINESS LICENSES	6	0	5	0	0	0.00
101-000-494.000	FENCE PERMITS	300	200	200	200	0	0.00
101-000-495.000	SIGN PERMITS	205	150	300	250	100	66.67
101-000-539.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
101-000-566.751	STATE GRANTS - RECREATION & CULTURE	0	0	0	0	0	0.00
101-000-573.000	LOCAL COMM STABILIZATION SHARE APP	205,275	125,000	240,655	240,655	115,655	92.52
101-000-574.001	STATE SHARED REVENUE - CONSTITUTION	341,532	355,000	320,225	308,055	(46,945)	(13.22)
101-000-574.002	STATE SHARED REVENUE - EVIP/STATUTC	62,296	64,000	57,350	55,520	(8,480)	(13.25)
101-000-581.000	CHARGES FOR SVC - ELECTION SERVICES	0	4,800	4,000	0	(4,800)	(100.00)
101-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURS	28,160	0	0	0	0	0.00
101-000-610.000	IFT APPLICATION FEES	0	0	500	0	0	0.00
101-000-620.000	ZONING & LAND MGMT FEES	480	2,000	700	1,000	(1,000)	(50.00)
101-000-628.000	CITY LABOR & MATERIALS	11,836	3,000	16,500	3,000	0	0.00
101-000-628.001	NOTARY FEES	390	350	325	350	0	0.00
101-000-629.000	CITY LABOR CHARGES - DDA	15,000	15,000	0	15,000	0	0.00
101-000-640.000	TRANSFER STATION RECEIPTS	13,810	0	0	0	0	0.00
101-000-642.000	COUNTER SALES	425	225	425	400	175	77.78
101-000-648.000	SCRAP & SALVAGE SALES	3,244	0	0	0	0	0.00
101-000-651.001	PARK USER FEES	350	1,000	0	1,000	0	0.00
101-000-651.002	PARK CAMPING FEES	1,275	800	1,300	800	0	0.00
101-000-658.000	IFT REVOCATION PENALTY	0	0	0	0	0	0.00
101-000-664.000	INVESTMENT INTEREST	16,517	5,500	8,500	5,500	0	0.00
101-000-671.000	MISCELLANEOUS REVENUE	1,755	2,500	1,100	2,000	(500)	(20.00)
101-000-673.002	SALE OF VEHICLES & EQUIPMENT	500	0	0	0	0	0.00
101-000-673.006	SALE OF CITY BUILDINGS/LAND	0	0	0	0	0	0.00
101-000-675.000	CHARITABLE CONTRIBUTIONS	2,475	0	0	0	0	0.00
101-000-675.751	CONTRIBUTIONS TO PARKS	0	0	0	0	0	0.00
101-000-676.000	REIMBURSEMENTS	0	0	0	0	0	0.00
101-000-688.000	REFUNDS/REBATES	3,650	2,840	10,100	3,000	160	5.63
101-000-694.000	CASH OVER AND SHORT	0	0	(20)	0	0	0.00
101-000-696.000	INSURANCE RECOVERIES	6,460	0	0	0	0	0.00
101-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
101-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	0	0	249,730	0	0	0.00
101-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		2,020,757	1,756,510	2,081,925	1,827,655	71,145	4.05

GENERAL FUND 101

REVENUE ACCOUNTS

ACTIVITY 000

2020 - 2021 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon an operating millage of 11.4748 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.

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>	<u>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
REAL PROPERTY	\$ 90,840,121	\$ 0	\$ 90,840,121
<u>PERSONAL PROPERTY</u>	<u>\$ 3,765,000</u>	<u>\$ 0</u>	<u>\$ 3,765,000</u>
TOTAL	\$ 94,605,121	\$ 0	\$ 94,605,121

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

[NOTE: The DDA TV capture represents the tax revenues received by the Otsego Downtown Development Authority through Tax Increment Financing (TIF). Taxes "captured" from properties located within the TIF district are based upon increases in taxable value above the 1985 values. Revenues received by the authority will be used for capital improvements and special projects within the TIF District, as described in the DDA budget. For 2020-2021 the TIF capture will be zero as the district value is below the aggregate 1985 value.]

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

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

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 410.001 GENERAL OPERATING PERSONAL PROPERTY TAXES - tax revenues based upon the available ad valorem personal property taxable value and the general operating millage rate.
- 410.002 SOLID WASTE REDUCTION PERSONAL PROPERTY TAXES - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 411.001 PRIOR YEAR GENERAL OPERATING REAL PROPERTY TAXES - reflects general operating tax revenues on real property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 411.002 PRIOR YEAR SOLID WASTE REDUCTION REAL PROPERTY TAXES moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 420.001 PRIOR YEAR GENERAL OPERATING PERSONAL PROPERTY TAXES - reflects general operating tax revenues on personal property due to events such as Michigan Tax Tribunal Rulings affecting specific property taxable values for one or more prior years.
- 420.002 PRIOR YEAR SOLID WASTE REDUCTION PERSONAL PROPERTY TAXES - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 437.001 GENERAL OPERATING IFT REAL PROPERTY TAXES - tax revenues based upon the available tax abated real property taxable value and one-half of the general operating rate.
- 437.002 SOLID WASTE REDUCTION IFT REAL PROPERTY TAXES moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 437.003 GENERAL OPERATING IFT PERSONAL PROPERTY TAXES - tax revenues based upon the available tax abated personal property taxable value and one-half of the general operating millage rate.
- 437.004 SOLID WASTE REDUCTION IFT PERSONAL PROPERTY TAXES - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (2% Summer Tax Collection Fee, 4% Winter Tax Collection Fee and 1/2% monthly interest penalty on delinquent City taxes).
- 447.000 PROPERTY TAX ADMINISTRATION FEE - a one percent administration fee is levied in accordance with M.C.L. 211.44 to offset expenditures involved with assessing, tax collection and tax tribunal appeals.
- 452.000 BUSINESS LICENSES - reflects business and transient merchant license application fees.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 456.000 REFUSE COLLECTION LICENSE - records licenses to refuse collection companies servicing the community.
- 460.00 RENTAL LICENSE FEES – records fees collected from unit property owners to be used for inspection and regulation of rental units in the City.
- 470.000 CABLE T.V. FRANCHISE FEES - annual fee which authorizes the maintenance and improvement of cable television service to City residents (5% of gross sales).
- 476.000 STREET OPENING PERMITS - fees which provide for the marking of underground utilities prior to work being done in the curb-lawn or street.
- 480.000 YARD SALE PERMITS - each residence may apply for two three-day permits each year.
- 483.000 MISC. NON-BUSINESS LICENSES - records licenses to use sidewalks for special events and other non-specified licenses.
- 494.000 FENCE PERMITS – records permits for fences according to the zoning ordinance.
- 495.000 SIGN PERMITS – records permits issued for signs according to the zoning ordinance.
- 539.000 STATE GRANTS - OTHER - records grant revenues from the State of Michigan not otherwise identified.
- 566.751 STATE GRANTS - CULTURE AND RECREATION GRANTS - identifies grants received from the State of Michigan for recreational programs and/or facilities.
- 573.000 LOCAL COMMUNITY STABILIZATION SHARE APPROPRIATION – records funds received from the Local Community Stabilization Authority as personal property taxes are phased out.
- 574.001 STATE SHARED REVENUE - CONSTITUTIONAL - records State Shared Revenues that are constitutionally protected.
- 574.002 STATE SHARED REVENUE - STATUTORY - revenue sharing based upon the City's compliance with the State's City, Village and Township Revenue Sharing program.
- 581.000 ELECTION SERVICES - records revenues reimbursed by other organizations such as the public schools or district library for their share administration of elections they are participating in.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 589.000 COUNTY RECYCLING REIMBURSEMENT - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 610.000 IFT APPLICATION FEES - application fee to initiate proceedings for Industrial Facilities Tax Abatements.
- 620.000 ZONING & LAND MANAGEMENT FEES - fees for variance requests, site plan reviews, construction board of appeals, zoning amendments and special use permits.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 628.001 NOTARY FEES - fees collect for providing notary services.
- 629.000 CITY LABOR CHARGES - DDA - charges for City labor to maintain and administer DDA projects.
- 640.000 TRANSFER STATION RECEIPTS - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 642.000 COUNTER/COPIER SALES - charges for sale of audits, budgets, codes, recycling bins, etc., as well as fees collected for Police Accident Reports, copies of Assessment Cards, Tax Bills or other miscellaneous copy requests.
- 648.000 SCRAP & SALVAGE SALES - moved to Solid Waste & Recycling Fund 225 in fiscal 2019-2020.
- 651.001 PARK USER FEES - revenues received from sport organizations for use of park facilities. These revenues help offset the additional maintenance expense involved to prepare the park for use by the various organizations.
- 651.002 PARK CAMPING FEES - fees collected for the use of campsites at Brookside Park.
- 658.000 IFT REVOCATION PENALTY - reflects revenues received from the revocation of Industrial Facilities Tax Abatements.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 670.806 COMMUNITY CENTER RENTAL - revenues collected from the rental of the Otsego Community Center/Scout House.
- 671.000 MISCELLANEOUS REVENUE - witness fees and other non-specified revenues.

GENERAL FUND ESTIMATED REVENUES 101-000 - Cont.

- 673.002 SALE OF VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the General Fund.
- 673.006 SALE OF CITY BUILDINGS/LAND - amounts from the sale of property owned by the General Fund.
- 675.000 CHARITABLE CONTRIBUTIONS - records unspecified donations.
- 675.751 CHARITABLE CONTRIBUTIONS - PARKS - identifies donations made for the purchase of park equipment.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances the cash register when untraceable errors occur.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records previously unknown or unmeasurable adjustments and/or expenditures from prior year activities.
- 699.805 TRANSFER IN - SPECIAL ASSESSMENT CAPITAL PROJECT FUND - records current year project amounts to be recovered through special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 101 - CITY COMMISSION

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-101-709.000	FEES-COMMISSION	9,942	10,100	10,100	10,100	0	0.00
101-101-715.000	FICA	761	790	790	790	0	0.00
101-101-721.000	WORKERS COMPENSATION INSURANCE	66	55	45	30	(25)	(45.45)
101-101-727.000	OFFICE SUPPLIES	70	200	55	200	0	0.00
101-101-728.000	POSTAGE	73	0	125	125	125	0.00
101-101-760.000	MINOR EQUIPMENT PURCHASES	0	0	0	0	0	0.00
101-101-802.000	CONTRACTS	0	0	0	0	0	0.00
101-101-824.000	SERVICE AGREEMENTS	1,636	2,000	2,000	2,000	0	0.00
101-101-824.001	WEB SITE SERVICES	166	0	0	0	0	0.00
101-101-826.000	LEGAL	11,139	1,500	10,500	2,000	500	33.33
101-101-853.000	TELEPHONE	0	0	0	0	0	0.00
101-101-860.000	TRAVEL, LODGING & MEALS	2,520	3,200	3,200	3,200	0	0.00
101-101-880.000	COMMUNITY PROMOTION	2,487	3,000	3,000	3,000	0	0.00
101-101-900.000	ADVERTISING & PUBLISHING	1,244	3,000	1,000	3,000	0	0.00
101-101-902.000	COPY CHARGES	989	1,000	950	1,000	0	0.00
101-101-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
101-101-948.000	COMPUTER SERVICES	28	0	8	0	0	0.00
101-101-955.000	MEMBERSHIPS / DUES	250	1,200	1,200	1,200	0	0.00
101-101-956.000	TRAINING PROGRAMS & CONFERENCES	0	1,800	1,000	1,800	0	0.00
101-101-960.000	INSURANCE	88	95	85	95	0	0.00
Totals for dept 101 - CITY COMMISSION		31,459	27,940	34,058	28,540	600	2.15

GENERAL FUND 101

CITY COMMISSION ACTIVITY 101 2020 - 2021 BUDGET

- 709.000 COMMISSIONER COMPENSATION - the yearly compensation of the mayor at \$2,500 and each of four commissioners at \$1,900 (6/6/11).
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS - provides funding for special contracts/projects.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - provides legal service in various areas such as city ordinances, human resource management, zoning, etc.
- 853.000 TELEPHONE - provides telephone services.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the mayor and commissioners in connection with City business.
- 880.000 COMMUNITY PROMOTION - special community promotional projects and participation in Mayor's Exchange Day.
- 900.000 ADVERTISING & PUBLISHING - publication of city commission minutes, notices of special meetings, publication of ordinances, etc. in local newspapers.
- 902.000 COPY CHARGES - reflects a portion of city hall copier charges.

- 933.000 EQUIPMENT MAINTENANCE - provides maintenance to equipment used by the city commission.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 MEMBERSHIPS / DUES - memberships include the following: Michigan Association of Mayors, Michigan Municipal League (16%), and National League of Cities (16%).
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the city commission.
- 960.000 INSURANCE - provides public official's errors and omissions insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-172-701.000	CITY MANAGER SALARY	44,000	45,060	45,060	45,915	855	1.90
101-172-715.000	FICA	3,197	3,515	3,400	3,585	70	1.99
101-172-716.000	HEALTH INSURANCE	9,635	9,325	9,500	10,165	840	9.01
101-172-717.000	LIFE INSURANCE	70	80	75	80	0	0.00
101-172-718.000	RETIREMENT	3,639	4,505	4,505	4,595	90	2.00
101-172-719.000	DISABILITY	135	185	170	190	5	2.70
101-172-721.000	WORKERS COMPENSATION INSURANCE	184	170	165	100	(70)	(41.18)
101-172-726.000	EMPLOYEE ASSISTANCE PROGRAM	7	10	15	15	5	50.00
101-172-727.000	OFFICE SUPPLIES	141	500	100	500	0	0.00
101-172-728.000	POSTAGE	73	75	115	75	0	0.00
101-172-737.000	SUBSCRIPTIONS	85	0	0	0	0	0.00
101-172-760.000	MINOR EQUIPMENT PURCHASES	0	1,000	0	1,000	0	0.00
101-172-802.000	CONTRACTS	1,779	6,000	0	1,100	(4,900)	(81.67)
101-172-824.000	SERVICE AGREEMENTS	86	0	0	0	0	0.00
101-172-826.000	LEGAL	30,553	10,000	12,100	10,000	0	0.00
101-172-852.000	MISC COMM/INTERNET	211	120	125	120	0	0.00
101-172-853.000	TELEPHONE	587	550	525	550	0	0.00
101-172-860.000	TRAVEL, LODGING & MEALS	130	1,200	1,500	1,500	300	25.00
101-172-902.000	COPY CHARGES	49	100	50	100	0	0.00
101-172-933.000	EQUIPMENT MAINTENANCE	61	250	0	250	0	0.00
101-172-948.000	COMPUTER SERVICES	1,100	1,000	725	1,000	0	0.00
101-172-955.000	MEMBERSHIPS / DUES	1,642	1,450	1,450	1,450	0	0.00
101-172-956.000	TRAINING PROGRAMS & CONFERENCES	280	600	1,200	600	0	0.00
101-172-960.000	INSURANCE	408	450	425	400	(50)	(11.11)
Totals for dept 172 - CITY MANAGER		98,052	86,145	81,205	83,290	(2,855)	(3.31)

GENERAL FUND 101

CITY MANAGER

ACTIVITY 172

2020 - 2021 BUDGET

- 701.000 CITY MANAGER SALARY - provides 50 percent of the city manager's salary.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS – provides subscriptions to the "Allegan News and Gazette", the "Union Enterprise," and other beneficial publications.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 802.000 CONTRACTS - provides funding for special contracts/projects of the city manager and city clerk.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement
- 826.000 LEGAL – provides legal services for this activity.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides telephone services.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the city manager in connection with City business.
- 902.000 COPY CHARGES - reflects one-half of the city hall copier charges.
- 933.000 EQUIPMENT MAINTENANCE – provides maintenance to the manager's office equipment and personal computers which are not covered by service agreements.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.

955.000 MEMBERSHIPS / DUES - memberships include the following: International City/County Management Association, Otsego Rotary Club, and West Michigan Management Association.

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

960.000 INSURANCE - provides liability and automobile insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 215 - CITY CLERK

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-215-702.000	SUPERVISORY WAGES	37,602	38,495	38,495	39,220	725	1.88
101-215-705.000	CLERICAL WAGES	994	1,220	1,200	1,245	25	2.05
101-215-715.000	FICA	2,683	3,100	3,040	3,160	60	1.94
101-215-716.000	HEALTH INSURANCE	9,363	9,045	10,100	9,955	910	10.06
101-215-717.000	LIFE INSURANCE	78	75	70	75	0	0.00
101-215-718.000	RETIREMENT	3,673	3,765	3,765	3,835	70	1.86
101-215-719.000	DISABILITY	136	155	140	160	5	3.23
101-215-721.000	WORKERS COMPENSATION INSURANCE	162	150	125	90	(60)	(40.00)
101-215-726.000	EMPLOYEE ASSISTANCE PROGRAM	9	10	20	20	10	100.00
101-215-727.000	OFFICE SUPPLIES	514	750	500	750	0	0.00
101-215-728.000	POSTAGE	235	500	500	500	0	0.00
101-215-737.000	SUBSCRIPTIONS	0	35	0	35	0	0.00
101-215-760.000	MINOR EQUIPMENT PURCHASES	0	100	605	2,500	2,400	2,400.00
101-215-824.000	SERVICE AGREEMENTS	950	0	545	800	800	0.00
101-215-824.001	WEB SITE SERVICES	5,020	2,500	2,000	2,500	0	0.00
101-215-826.000	LEGAL	2,121	2,000	1,500	2,000	0	0.00
101-215-852.000	MISC COMM/INTERNET	285	340	340	340	0	0.00
101-215-853.000	TELEPHONE	360	240	225	240	0	0.00
101-215-860.000	TRAVEL, LODGING & MEALS	356	700	355	700	0	0.00
101-215-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
101-215-901.000	NEWSLETTER	1,361	1,500	1,245	1,500	0	0.00
101-215-902.000	COPY CHARGES	346	400	350	400	0	0.00
101-215-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-215-948.000	COMPUTER SERVICES	1,375	800	800	800	0	0.00
101-215-955.000	MEMBERSHIPS / DUES	230	300	300	300	0	0.00
101-215-956.000	TRAINING PROGRAMS & CONFERENCES	273	750	350	750	0	0.00
101-215-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-215-960.000	INSURANCE	332	350	325	350	0	0.00
Totals for dept 215 - CITY CLERK		68,458	67,630	66,895	72,575	4,945	7.31

GENERAL FUND 101

CITY CLERK ACTIVITY 215 2020 - 2021 BUDGET

- 702.000 SUPERVISORY WAGES - provides 60 percent of the city clerk's salary.
- 705.000 CLERICAL WAGES - reflects 5 percent of the utility billing specialist's wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. (Replacement of one workstation computer is included at \$2000.)
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - provides legal services to this activity.
- 852.000 MISC COMM/INTERNET - provides Internet services.
- 853.000 TELEPHONE - provides telephone service.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for the city clerk.
- 900.000 ADVERTISING & PUBLISHING - provides for the publication of notices in local newspapers.
- 901.000 NEWSLETTER - the layout, publishing and mailing of a quarterly newsletter to city residents.
- 902.000 COPY CHARGES - reflects one-half of the city hall copier charges.

- 933.000 EQUIPMENT MAINTENANCE – provides maintenance to the office equipment which is not covered by service agreements.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 MEMBERSHIPS / DUES - memberships include the following: Allegan County Clerks Association, International Institute of Municipal Clerks, and the Michigan Municipal Clerk's Association.
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department’s activities.
- 956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 960.000 INSURANCE - provides liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

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

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-247-709.006	BOARD OF REVIEW WAGES	682	715	700	730	15	2.10
101-247-715.000	FICA	52	55	55	60	5	9.09
101-247-721.000	WORKERS COMPENSATION INSURANCE	0	5	0	5	0	0.00
101-247-727.000	OFFICE SUPPLIES	0	0	0	0	0	0.00
101-247-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
101-247-900.000	ADVERTISING & PUBLISHING	0	250	445	450	200	80.00
101-247-956.000	TRAINING PROGRAMS & CONFERENCES	0	150	0	150	0	0.00
101-247-960.000	INSURANCE	7	10	8	10	0	0.00
Totals for dept 247 - BOARD OF REVIEW		741	1,285	1,208	1,505	220	17.12

GENERAL FUND 101

BOARD OF REVIEW ACTIVITY 247 2020 - 2021 BUDGET

- 709.006 BOARD OF REVIEW WAGES - provides a total of 50 hours for three appointed members to the Board of Review. The board of review meets in July, March and December of each fiscal year.
- 727.000 OFFICE SUPPLIES – provides supplies associated with sending assessment and personal property tax statements.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 900.000 ADVERTISING & PUBLISHING - the City is required by law to publicize board of review dates.
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.
- 960.000 INSURANCE - liability coverage for the assessor.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 253 - CITY TREASURER / FINANCE DIR

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-253-702.000	SUPERVISORY WAGES	63,874	67,580	67,580	68,850	1,270	1.88
101-253-705.000	CLERICAL WAGES	44,909	47,435	49,200	51,880	4,445	9.37
101-253-715.000	FICA	7,593	8,975	8,935	9,420	445	4.96
101-253-716.000	HEALTH INSURANCE	28,625	28,665	28,665	31,385	2,720	9.49
101-253-717.000	LIFE INSURANCE	193	190	180	190	0	0.00
101-253-718.000	RETIREMENT	9,568	10,115	10,115	10,310	195	1.93
101-253-719.000	DISABILITY	367	415	370	425	10	2.41
101-253-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-253-721.000	WORKERS COMPENSATION INSURANCE	455	430	405	260	(170)	(39.53)
101-253-726.000	EMPLOYEE ASSISTANCE PROGRAM	34	40	70	75	35	87.50
101-253-727.000	OFFICE SUPPLIES	1,894	1,850	1,200	1,850	0	0.00
101-253-728.000	POSTAGE	2,405	2,900	2,600	2,900	0	0.00
101-253-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-253-760.000	MINOR EQUIPMENT PURCHASES	400	2,000	2,000	5,000	3,000	150.00
101-253-801.000	BANKING CHARGES	3,118	2,500	3,400	3,600	1,100	44.00
101-253-802.000	CONTRACTS	0	200	0	200	0	0.00
101-253-807.000	AUDIT	6,930	7,000	6,750	6,750	(250)	(3.57)
101-253-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-253-824.001	WEB SITE SERVICES	0	100	0	100	0	0.00
101-253-826.000	LEGAL	202	500	250	500	0	0.00
101-253-835.000	MEDICAL EXAMS & SERVICES	0	0	0	0	0	0.00
101-253-852.000	MISC COMM/INTERNET	336	300	300	325	25	8.33
101-253-853.000	TELEPHONE	380	340	315	340	0	0.00
101-253-860.000	TRAVEL, LODGING & MEALS	1,435	1,300	1,250	1,350	50	3.85
101-253-900.000	ADVERTISING & PUBLISHING	121	125	0	125	0	0.00
101-253-902.000	COPY CHARGES	247	500	250	500	0	0.00
101-253-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
101-253-948.000	COMPUTER SERVICES	7,785	5,500	5,000	4,000	(1,500)	(27.27)
101-253-955.000	MEMBERSHIPS / DUES	475	500	500	515	15	3.00
101-253-956.000	TRAINING PROGRAMS & CONFERENCES	977	1,500	500	1,500	0	0.00
101-253-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-253-960.000	INSURANCE	940	950	950	955	5	0.53
Totals for dept 253 - CITY TREASURER / FINANCE DIR		183,263	192,410	190,785	203,805	11,395	5.92

GENERAL FUND 101

CITY TREASURER / FINANCE DIRECTOR

ACTIVITY 253

2020 - 2021 BUDGET

- 702.000 SUPERVISORY WAGES - provides 85 percent of the finance director's salary.
- 705.000 CLERICAL WAGES - provides 85 percent of the payroll/accounts payable and the accounts receivable/accounting specialists' wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications by the Government Finance Officers Association and other sources determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. (Replacement of two computer workstations is included at \$2000 each.)
- 801.000 BANKING CHARGES - monthly banking service charges.
- 802.000 CONTRACTS - funding for special projects.
- 807.000 AUDIT - the annual audit of the General Fund by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - provides legal services for this activity.
- 835.000 MEDICAL EXAMS & SERVICES - physical examinations necessary prior to new-hires.

- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE – provides telephone service to this department.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 900.000 ADVERTISING & PUBLISHING - provides for the publishing of budget and tax notices in local newspapers.
- 902.000 COPY CHARGES - reflects one-half of the city hall copier charges.
- 933.000 EQUIPMENT MAINTENANCE - provides funds for maintenance on equipment not covered by service agreements, including computer hardware/software maintenance.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 955.000 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 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department’s activities.
- 956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 960.000 INSURANCE - General Fund liability insurance, worker's compensation insurance, contents insurance, a Treasurer's bond and an employee honesty blanket position bond.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 257 - ASSESSING DEPARTMENT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-257-702.000	SUPERVISORY WAGES	6,004	6,450	6,450	6,575	125	1.94
101-257-715.000	FICA	461	505	495	515	10	1.98
101-257-721.000	WORKERS COMPENSATION INSURANCE	50	55	45	25	(30)	(54.55)
101-257-727.000	OFFICE SUPPLIES	661	250	250	250	0	0.00
101-257-728.000	POSTAGE	824	900	850	900	0	0.00
101-257-760.000	MINOR EQUIPMENT PURCHASES	0	500	0	500	0	0.00
101-257-802.000	CONTRACTS	27,438	28,755	28,755	28,755	0	0.00
101-257-824.000	SERVICE AGREEMENTS	0	0	450	450	450	0.00
101-257-826.000	LEGAL	0	250	2,340	250	0	0.00
101-257-852.000	MISC COMM/INTERNET	3	20	20	20	0	0.00
101-257-853.000	TELEPHONE	10	60	55	60	0	0.00
101-257-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-257-900.000	ADVERTISING & PUBLISHING	391	400	0	400	0	0.00
101-257-902.000	COPY CHARGES	0	50	0	50	0	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	0	250	0	250	0	0.00
101-257-948.000	COMPUTER SERVICES	3,316	3,000	2,900	3,000	0	0.00
101-257-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
101-257-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-257-960.000	INSURANCE	52	55	55	55	0	0.00
Totals for dept 257 - ASSESSING DEPARTMENT		39,210	41,500	42,665	42,055	555	1.34

GENERAL FUND 101

ASSESSING DEPARTMENT

ACTIVITY 257

2020 - 2021 BUDGET

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

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

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

955.000 MEMBERSHIPS / DUES - memberships include the following: Michigan Assessors’ Association

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

960.000 INSURANCE - liability coverage for the assessor.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 262 - ELECTIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-262-702.000	SUPERVISORY WAGES	9,400	9,625	9,625	9,805	180	1.87
101-262-705.000	CLERICAL WAGES	994	1,220	1,200	1,245	25	2.05
101-262-709.001	ELECTION WORKER WAGES	1,359	800	0	1,100	300	37.50
101-262-709.005	ELECTION WORKER WAGES - OTHER	758	1,800	1,500	0	(1,800)	(100.00)
101-262-715.000	FICA	827	1,050	945	930	(120)	(11.43)
101-262-716.000	HEALTH INSURANCE	2,337	2,265	2,265	2,490	225	9.93
101-262-717.000	LIFE INSURANCE	19	20	20	20	0	0.00
101-262-718.000	RETIREMENT	944	940	940	960	20	2.13
101-262-719.000	DISABILITY	34	40	35	40	0	0.00
101-262-721.000	WORKERS COMPENSATION INSURANCE	52	50	40	30	(20)	(40.00)
101-262-726.000	EMPLOYEE ASSISTANCE PROGRAM	3	5	5	5	0	0.00
101-262-728.000	POSTAGE	182	1,000	1,250	4,400	3,400	340.00
101-262-730.001	ELECTION SUPPLIES	2,813	500	850	3,700	3,200	640.00
101-262-730.002	ELECTION SUPPLIES - OTHER	60	3,000	1,200	0	(3,000)	(100.00)
101-262-760.000	MINOR EQUIPMENT PURCHASES	0	100	350	100	0	0.00
101-262-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-262-826.000	LEGAL	0	0	0	0	0	0.00
101-262-852.000	MISC COMM/INTERNET	73	80	90	100	20	25.00
101-262-853.000	TELEPHONE	89	100	55	100	0	0.00
101-262-860.000	TRAVEL, LODGING & MEALS	270	600	150	600	0	0.00
101-262-900.001	ELECTION NOTICES	130	100	0	300	200	200.00
101-262-900.002	ELECTION NOTICES - OTHER	0	300	100	0	(300)	(100.00)
101-262-948.000	COMPUTER SERVICES	179	300	0	300	0	0.00
101-262-956.000	TRAINING PROGRAMS & CONFERENCES	293	750	350	750	0	0.00
101-262-960.000	INSURANCE	110	120	115	115	(5)	(4.17)
Totals for dept 262 - ELECTIONS		20,926	24,765	21,085	27,090	2,325	9.39

GENERAL FUND 101

ELECTIONS ACTIVITY 262 2020 - 2021 BUDGET

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

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

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

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

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

960.000 INSURANCE - provides liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 265 - CITY HALL BLDG & GROUNDS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-265-702.001	DPW SUPERVISORY WAGES	672	730	730	700	(30)	(4.11)
101-265-706.000	DPW WAGES	2,135	3,765	2,700	4,020	255	6.77
101-265-706.001	PART-TIME OR SEASONAL WAGES	626	275	0	0	(275)	(100.00)
101-265-708.000	CUSTODIAL WAGES	4,670	4,825	4,725	5,010	185	3.83
101-265-715.000	FICA	624	755	625	760	5	0.66
101-265-716.000	HEALTH INSURANCE	527	965	800	1,060	95	9.84
101-265-717.000	LIFE INSURANCE	5	15	5	15	0	0.00
101-265-718.000	RETIREMENT	256	415	500	430	15	3.61
101-265-719.000	DISABILITY	10	20	15	20	0	0.00
101-265-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-265-721.000	WORKERS COMPENSATION INSURANCE	348	410	325	245	(165)	(40.24)
101-265-726.000	EMPLOYEE ASSISTANCE PROGRAM	5	5	5	5	0	0.00
101-265-740.000	OPERATING SUPPLIES	1,477	1,100	1,000	1,100	0	0.00
101-265-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
101-265-760.000	MINOR EQUIPMENT PURCHASES	0	6,900	2,000	1,000	(5,900)	(85.51)
101-265-802.000	CONTRACTS	417	350	250	350	0	0.00
101-265-824.000	SERVICE AGREEMENTS	2,269	1,800	1,960	1,800	0	0.00
101-265-852.000	MISC COMM/INTERNET	38	190	180	190	0	0.00
101-265-853.000	TELEPHONE	393	510	470	510	0	0.00
101-265-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
101-265-917.000	SEWER UTILITY	697	1,610	1,420	1,700	90	5.59
101-265-918.000	WATER UTILITY	330	920	965	1,000	80	8.70
101-265-921.000	ELECTRIC	13,688	12,000	11,800	12,000	0	0.00
101-265-923.000	NATURAL GAS	3,364	4,000	2,200	3,000	(1,000)	(25.00)
101-265-924.000	WATER & SEWER	1,222	0	0	0	0	0.00
101-265-929.000	LAWN MAINTENANCE	861	825	825	825	0	0.00
101-265-931.000	BUILDING & GROUNDS MAINTENANCE	8,560	3,500	6,500	3,500	0	0.00
101-265-933.000	EQUIPMENT MAINTENANCE	44	500	200	500	0	0.00
101-265-940.000	MOTOR EQUIPMENT RENTAL	1,291	1,500	700	1,500	0	0.00
101-265-948.000	COMPUTER SERVICES	1,535	800	600	800	0	0.00
101-265-960.000	INSURANCE	925	960	960	1,025	65	6.77
Totals for dept 265 - CITY HALL BLDG & GROUNDS		46,989	49,845	42,460	43,265	(6,580)	(13.20)

GENERAL FUND 101

CITY HALL BUILDING & GROUNDS

ACTIVITY 265

2020 - 2021 BUDGET

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

706.000 DPW WAGES - provides 145 hours of DPW labor.

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

708.000 CUSTODIAL WAGES - provides an estimated 37 percent of the facilities specialist's wages.

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

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

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

802.000 CONTRACTS – a portion of the weed control contract is charged here.

824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement. Currently, agreements provide for equipment inspection on the elevator and climate control system.

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE - provides telephone service to the elevator.

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

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER – previously recorded the City of Otsego utility expense. The State now requires this account to be phased out and split between 917.000 and 918.000.

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND
APPROPRIATIONS
Dept 276 - CEMETERY SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-276-831.000	MOUNTAIN HOME CEMETERY	40,376	46,900	42,000	46,625	(275)	(0.59)
Totals for dept 276 - CEMETERY SERVICES		40,376	46,900	42,000	46,625	(275)	(0.59)

GENERAL FUND 101

CEMETERY SERVICES

ACTIVITY 276

2020 - 2021 BUDGET

831.000 MOUNTAIN HOME CEMETERY - the contribution to the Mountain Home Cemetery is determined by the budget submitted to the City from Otsego Township utilizing the percentages below.

CITY POPULATION	3,956	41.51%
<u>TOWNSHIP POPULATION</u>	<u>5,574</u>	<u>58.49%</u>
TOTAL	9,530	100.00%

[NOTE: POPULATION BASED UPON 2010 CENSUS]

PROJECTED OPERATING EXPENDITURES	\$146,025
LESS PROJECTED OPERATING REVENUES	- <u>\$ 33,710</u>
PROJECTED SUBSIDY NEEDED FROM CITY & TWP.	\$ 112,315

CITY SHARE = $\$112,315 \times 41.51\% = \$46,622$

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 441 - DEPARTMENT OF PUBLIC WORKS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-441-702.001	DPW SUPERVISORY WAGES	2,687	2,920	2,920	2,800	(120)	(4.11)
101-441-706.000	DPW WAGES	8,039	12,100	12,000	14,690	2,590	21.40
101-441-706.001	PART-TIME OR SEASONAL WAGES	2,037	275	110	0	(275)	(100.00)
101-441-708.000	CUSTODIAL WAGES	2,025	2,085	2,000	2,170	85	4.08
101-441-715.000	FICA	1,097	1,360	1,305	1,540	180	13.24
101-441-716.000	HEALTH INSURANCE	1,949	3,090	2,800	3,865	775	25.08
101-441-717.000	LIFE INSURANCE	18	30	25	30	0	0.00
101-441-718.000	RETIREMENT	954	1,380	1,340	1,600	220	15.94
101-441-719.000	DISABILITY	36	60	50	70	10	16.67
101-441-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-441-721.000	WORKERS COMPENSATION INSURANCE	605	665	630	415	(250)	(37.59)
101-441-726.000	EMPLOYEE ASSISTANCE PROGRAM	7	10	6	10	0	0.00
101-441-727.000	OFFICE SUPPLIES	539	500	250	500	0	0.00
101-441-740.000	OPERATING SUPPLIES	4,208	3,000	2,500	3,000	0	0.00
101-441-742.000	UNIFORM PURCHASES	1,308	1,400	1,400	1,400	0	0.00
101-441-750.000	LANDSCAPING SUPPLIES	52	50	0	50	0	0.00
101-441-760.000	MINOR EQUIPMENT PURCHASES	3,993	5,300	4,000	1,500	(3,800)	(71.70)
101-441-802.000	CONTRACTS	1,574	2,000	2,000	2,000	0	0.00
101-441-812.000	UNIFORM CLEANING & REPAIR	3,521	4,000	3,500	4,000	0	0.00
101-441-824.000	SERVICE AGREEMENTS	0	0	700	0	0	0.00
101-441-826.000	LEGAL	0	500	350	500	0	0.00
101-441-835.000	MEDICAL EXAMS & SERVICES	438	200	350	200	0	0.00
101-441-852.000	MISC COMM/INTERNET	32	35	35	35	0	0.00
101-441-853.000	TELEPHONE	636	60	350	60	0	0.00
101-441-860.000	TRAVEL, LODGING & MEALS	0	300	150	300	0	0.00
101-441-917.000	SEWER UTILITY	667	1,540	1,450	1,540	0	0.00
101-441-918.000	WATER UTILITY	397	1,130	1,400	1,200	70	6.19
101-441-921.000	ELECTRIC	3,941	3,500	3,200	3,500	0	0.00
101-441-923.000	NATURAL GAS	5,200	6,000	2,500	6,000	0	0.00
101-441-924.000	WATER & SEWER	1,524	0	0	0	0	0.00
101-441-929.000	LAWN MAINTENANCE	1,378	3,215	3,465	3,215	0	0.00
101-441-931.000	BUILDING & GROUNDS MAINTENANCE	6,556	4,000	2,000	4,000	0	0.00
101-441-933.000	EQUIPMENT MAINTENANCE	46	1,000	500	1,000	0	0.00
101-441-940.000	MOTOR EQUIPMENT RENTAL	3,037	2,600	2,000	2,600	0	0.00
101-441-948.000	COMPUTER SERVICES	1,288	500	250	500	0	0.00
101-441-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	2,950	0	0	0.00
101-441-956.000	TRAINING PROGRAMS & CONFERENCES	620	500	1,255	500	0	0.00
101-441-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
101-441-960.000	INSURANCE	972	975	1,000	1,045	70	7.18
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		61,381	66,280	60,741	65,835	(445)	(0.67)

GENERAL FUND 101

DEPARTMENT OF PUBLIC WORKS

ACTIVITY 441

2020 - 2021 BUDGET

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

706.000 DPW WAGES - provides 530 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 12 hours of general labor during higher activity months. These employees do not receive benefits.

708.000 CUSTODIAL WAGES - provides an estimated 16 percent of the Facilities Specialist's wages.

727.000 OFFICE SUPPLIES - provides general office supplies.

740.000 OPERATING SUPPLIES - cleaning and maintenance supplies.

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

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

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

802.000 CONTRACTS – a portion of the city weed control contract is allocated to this activity.

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

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

826.000 LEGAL – provides legal services for this activity.

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – provides telephone service for this activity.

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

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

924.000 WATER & SEWER – previously recorded the City of Otsego utility expense. The State not requires this account to be phased out and split between 917.000 and 918.000.

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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

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

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

952.000 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.

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

956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 443 - GENERAL SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-443-701.000	CITY MANAGER SALARY	8,800	9,015	9,015	9,185	170	1.89
101-443-702.001	DPW SUPERVISORY WAGES	6,719	7,300	7,300	6,995	(305)	(4.18)
101-443-706.000	DPW WAGES	40,377	60,750	48,000	66,505	5,755	9.47
101-443-706.001	PART-TIME OR SEASONAL WAGES	5,154	2,750	2,000	550	(2,200)	(80.00)
101-443-715.000	FICA	4,397	6,235	5,075	6,505	270	4.33
101-443-716.000	HEALTH INSURANCE	13,378	17,365	16,150	19,515	2,150	12.38
101-443-717.000	LIFE INSURANCE	93	115	95	120	5	4.35
101-443-718.000	RETIREMENT	4,989	7,070	6,430	7,575	505	7.14
101-443-719.000	DISABILITY	191	290	230	315	25	8.62
101-443-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-443-721.000	WORKERS COMPENSATION INSURANCE	3,305	4,490	2,800	2,625	(1,865)	(41.54)
101-443-726.000	EMPLOYEE ASSISTANCE PROGRAM	11	15	25	25	10	66.67
101-443-740.000	OPERATING SUPPLIES	7,089	25,000	32,000	7,000	(18,000)	(72.00)
101-443-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
101-443-802.000	CONTRACTS	3,769	2,500	13,000	3,000	500	20.00
101-443-802.001	CONTRACTS - TREES	0	0	0	0	0	0.00
101-443-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-443-852.000	MISC COMM/INTERNET	123	110	110	110	0	0.00
101-443-853.000	TELEPHONE	194	250	235	250	0	0.00
101-443-860.000	TRAVEL, LODGING & MEALS	22	0	0	0	0	0.00
101-443-900.000	ADVERTISING & PUBLISHING	44	200	100	200	0	0.00
101-443-921.000	ELECTRIC	58,973	40,000	53,000	50,000	10,000	25.00
101-443-929.000	LAWN MAINTENANCE	4,133	9,645	9,500	9,645	0	0.00
101-443-940.000	MOTOR EQUIPMENT RENTAL	33,273	35,000	32,000	35,000	0	0.00
101-443-960.000	INSURANCE	585	620	600	665	45	7.26
Totals for dept 443 - GENERAL SERVICES		195,619	228,720	237,665	225,785	(2,935)	(1.28)

GENERAL FUND 101

GENERAL SERVICES

ACTIVITY 443

2020 - 2021 BUDGET

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

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

706.000 DPW WAGES - provides 2,400 hours of DPW labor.

706.001 PART-TIME OR SEASONAL WAGES - provides 40 hours of general labor during higher activity months. These employees do not receive benefits.

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

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

802.000 CONTRACTS - provides downtown area Christmas decorations.

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

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

852.000 MISC COMM/INTERNET - provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

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

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

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

929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-525-702.001	DPW SUPERVISORY WAGES	3,695	0	0	0	0	0.00
101-525-706.000	DPW WAGES	25,525	0	0	0	0	0.00
101-525-706.001	PART-TIME OR SEASONAL WAGES	10,096	0	0	0	0	0.00
101-525-715.000	FICA	2,912	0	0	0	0	0.00
101-525-716.000	HEALTH INSURANCE	6,666	0	0	0	0	0.00
101-525-717.000	LIFE INSURANCE	46	0	0	0	0	0.00
101-525-718.000	RETIREMENT	2,786	0	0	0	0	0.00
101-525-719.000	DISABILITY	99	0	0	0	0	0.00
101-525-721.000	WORKERS COMPENSATION INSURANCE	2,418	0	0	0	0	0.00
101-525-726.000	EMPLOYEE ASSISTANCE PROGRAM	15	0	0	0	0	0.00
101-525-740.000	OPERATING SUPPLIES	29	0	0	0	0	0.00
101-525-802.000	CONTRACTS	670	0	0	0	0	0.00
101-525-802.001	CONTRACTS - RECYCLABLE MAT. CONTAIN	8,425	0	0	0	0	0.00
101-525-802.002	CONTRACTS - CURBSIDE PICKUP	29,119	0	0	0	0	0.00
101-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	5,000	0	0	0	0	0.00
101-525-852.000	MISC COMM/INTERNET	45	0	0	0	0	0.00
101-525-853.000	TELEPHONE	74	0	0	0	0	0.00
101-525-900.000	ADVERTISING & PUBLISHING	132	0	0	0	0	0.00
101-525-921.000	ELECTRIC	1,009	0	0	0	0	0.00
101-525-940.000	MOTOR EQUIPMENT RENTAL	39,596	0	0	0	0	0.00
101-525-960.000	INSURANCE	388	0	0	0	0	0.00
Totals for dept 525 - RECYCLING SERVICES		138,745	0	0	0	0	0.00

GENERAL FUND 101

RECYCLING SERVICES

ACTIVITY 525

2020 - 2021 BUDGET

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

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

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

706.000 DPW Wages - provides 0 hours of DPW service.

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

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

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

802.000 CONTRACTS -

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

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

802.003 CONTRACTS - BRUSH & STUMP GRINDING - reduces accumulated brush, as necessary.

826.000 LEGAL – provides legal services for this activity.

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

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

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

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

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

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

933.000 EQUIPMENT MAINTENANCE -

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

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 528 - RUBBISH COLLECTION/DISPOSAL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-528-702.001	DPW SUPERVISORY WAGES	3,695	0	0	0	0	0.00
101-528-706.000	DPW WAGES	19,700	0	0	0	0	0.00
101-528-706.001	PART-TIME OR SEASONAL WAGES	8,964	0	0	0	0	0.00
101-528-715.000	FICA	2,419	0	0	0	0	0.00
101-528-716.000	HEALTH INSURANCE	5,391	0	0	0	0	0.00
101-528-717.000	LIFE INSURANCE	40	0	0	0	0	0.00
101-528-718.000	RETIREMENT	2,219	0	0	0	0	0.00
101-528-719.000	DISABILITY	78	0	0	0	0	0.00
101-528-721.000	WORKERS COMPENSATION INSURANCE	1,414	0	0	0	0	0.00
101-528-726.000	EMPLOYEE ASSISTANCE PROGRAM	10	0	0	0	0	0.00
101-528-740.000	OPERATING SUPPLIES	411	0	0	0	0	0.00
101-528-802.000	CONTRACTS	156	0	0	0	0	0.00
101-528-802.001	CONTRACTS - REFUSE CONTAINERS	20,006	0	0	0	0	0.00
101-528-852.000	MISC COMM/INTERNET	45	0	0	0	0	0.00
101-528-853.000	TELEPHONE	74	0	0	0	0	0.00
101-528-921.000	ELECTRIC	1,009	0	0	0	0	0.00
101-528-931.000	BUILDING & GROUNDS MAINTENANCE	239	0	0	0	0	0.00
101-528-940.000	MOTOR EQUIPMENT RENTAL	8,399	0	0	0	0	0.00
101-528-960.000	INSURANCE	385	0	0	0	0	0.00
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		74,654	0	0	0	0	0.00

GENERAL FUND 101

RUBBISH COLLECTION & DISPOSAL SERVICES

ACTIVITY 528

2020 - 2021 BUDGET

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

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

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

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

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

740.000 OPERATING SUPPLIES - materials to operate the transfer station.

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

802.000 CONTRACTS - special projects in this activity.

802.001 CONTRACTS - REFUSE CONTAINERS - the pick-up and transportation of full roll-off trash containers to a local landfill and the monthly rental charge on the containers.

826.000 LEGAL – provides legal services for this activity.

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

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

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

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

RUBBISH COLLECTION & DISPOSAL 101-528 - Cont.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 651 - AMBULANCE SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-651-835.001	AMBULANCE CONTRACT	8,797	9,010	9,010	9,500	490	5.44
Totals for dept 651 - AMBULANCE SERVICES		8,797	9,010	9,010	9,500	490	5.44

GENERAL FUND 101

AMBULANCE SERVICES

ACTIVITY 651

2020 - 2021 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 2020-2021

Fund 101 - GENERAL FUND
APPROPRIATIONS

Dept 721 - PLANNING COMMISSION

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-721-727.000	OFFICE SUPPLIES	30	100	30	100	0	0.00
101-721-728.000	POSTAGE	109	200	150	200	0	0.00
101-721-802.000	CONTRACTS	0	2,500	2,500	12,500	10,000	400.00
101-721-824.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
101-721-826.000	LEGAL	60	200	0	200	0	0.00
101-721-900.000	ADVERTISING & PUBLISHING	205	500	700	500	0	0.00
Totals for dept 721 - PLANNING COMMISSION		404	3,550	3,380	13,550	10,000	281.69

GENERAL FUND 101

PLANNING COMMISSION

ACTIVITY 721

2020 - 2021 BUDGET

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

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

802.000 CONTRACTS - LAND MANAGEMENT/ZONING - records professional services provided for land management projects to be offset by fee charges. Professional services to periodically update the Master Plan may also be included (\$10,000 for this fiscal year).

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

826.000 LEGAL – provides legal services for this activity.

900.000 ADVERTISING & 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 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 728 - ECONOMIC DEVELOPMENT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-728-702.000	SUPERVISORY WAGES	23,036	23,190	23,190	23,625	435	1.88
101-728-715.000	FICA	1,764	1,810	1,810	1,845	35	1.93
101-728-718.000	RETIREMENT	0	0	0	0	0	0.00
101-728-721.000	WORKERS COMPENSATION INSURANCE	96	90	85	55	(35)	(38.89)
101-728-726.000	EMPLOYEE ASSISTANCE PROGRAM	13	15	30	30	15	100.00
101-728-727.000	OFFICE SUPPLIES	124	200	90	200	0	0.00
101-728-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
101-728-760.000	MINOR EQUIPMENT PURCHASES	95	500	0	500	0	0.00
101-728-802.000	CONTRACTS	1,500	8,500	8,500	8,375	(125)	(1.47)
101-728-802.001	CONTRACTS - ECONOMIC DEV DIRECTOR	0	0	0	0	0	0.00
101-728-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-728-824.001	WEB SITE SERVICES	0	100	0	100	0	0.00
101-728-826.000	LEGAL	0	100	0	100	0	0.00
101-728-852.000	MISC COMM/INTERNET	24	30	30	30	0	0.00
101-728-853.000	TELEPHONE	31	60	55	60	0	0.00
101-728-860.000	TRAVEL, LODGING & MEALS	0	200	0	200	0	0.00
101-728-900.000	ADVERTISING & PUBLISHING	0	500	0	500	0	0.00
101-728-902.000	COPY CHARGES	148	0	145	145	145	0.00
101-728-933.000	EQUIPMENT MAINTENANCE	0	200	0	200	0	0.00
101-728-948.000	COMPUTER SERVICES	247	200	150	200	0	0.00
101-728-955.000	MEMBERSHIPS / DUES	0	125	0	125	0	0.00
101-728-956.000	TRAINING PROGRAMS & CONFERENCES	0	500	0	500	0	0.00
101-728-960.000	INSURANCE	193	205	190	200	(5)	(2.44)
Totals for dept 728 - ECONOMIC DEVELOPMENT		27,271	36,525	34,275	36,990	465	1.27

GENERAL FUND 101

ECONOMIC DEVELOPMENT

ACTIVITY 728

2020 - 2021 BUDGET

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

727.000 OFFICE SUPPLIES - necessary supplies for this activity.

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

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

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

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

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

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

826.000 LEGAL - provides legal services for this activity.

852.000 MISC COMM/INTERNET - provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

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

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

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

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

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

955.000 MEMBERSHIPS/DUES - memberships include the following:

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

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 751 - PARKS & RECREATION

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
101-751-702.001	DPW SUPERVISORY WAGES	4,031	4,380	4,380	4,195	(185)	(4.22)
101-751-706.000	DPW WAGES	22,850	24,465	23,500	29,930	5,465	22.34
101-751-706.001	PART-TIME OR SEASONAL WAGES	4,567	2,640	2,600	4,400	1,760	66.67
101-751-715.000	FICA	2,293	2,465	2,330	3,010	545	22.11
101-751-716.000	HEALTH INSURANCE	6,042	6,245	7,000	7,870	1,625	26.02
101-751-717.000	LIFE INSURANCE	45	45	45	50	5	11.11
101-751-718.000	RETIREMENT	2,420	2,630	2,800	3,100	470	17.87
101-751-719.000	DISABILITY	90	110	110	130	20	18.18
101-751-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
101-751-721.000	WORKERS COMPENSATION INSURANCE	1,069	960	900	645	(315)	(32.81)
101-751-726.000	EMPLOYEE ASSISTANCE PROGRAM	9	15	10	15	0	0.00
101-751-740.000	OPERATING SUPPLIES	2,099	2,200	1,500	2,200	0	0.00
101-751-750.000	LANDSCAPING SUPPLIES	0	1,000	0	1,000	0	0.00
101-751-760.000	MINOR EQUIPMENT PURCHASES	0	2,500	0	2,500	0	0.00
101-751-802.000	CONTRACTS	12,630	26,000	6,655	16,800	(9,200)	(35.38)
101-751-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
101-751-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
101-751-826.000	LEGAL	0	0	0	0	0	0.00
101-751-830.000	SCHOOL COMMUNITY ED PROGRAM	14,000	14,000	14,000	14,000	0	0.00
101-751-852.000	MISC COMM/INTERNET	49	50	50	50	0	0.00
101-751-853.000	TELEPHONE	81	90	85	90	0	0.00
101-751-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
101-751-900.000	ADVERTISING & PUBLISHING	0	0	150	0	0	0.00
101-751-917.000	SEWER UTILITY	1,858	2,870	2,650	2,900	30	1.05
101-751-918.000	WATER UTILITY	939	4,050	4,200	4,500	450	11.11
101-751-921.000	ELECTRIC	2,504	2,500	2,150	2,500	0	0.00
101-751-924.000	WATER & SEWER	3,375	0	0	0	0	0.00
101-751-929.000	LAWN MAINTENANCE	23,154	20,380	20,380	20,380	0	0.00
101-751-931.000	BUILDING & GROUNDS MAINTENANCE	4,553	6,000	4,000	6,000	0	0.00
101-751-935.000	PARK MAINTENANCE	4,716	7,000	4,000	7,000	0	0.00
101-751-940.000	MOTOR EQUIPMENT RENTAL	9,455	8,500	11,000	9,000	500	5.88
101-751-956.000	TRAINING PROGRAMS & CONFERENCES	0	0	0	0	0	0.00
101-751-960.000	INSURANCE	1,488	1,545	1,545	1,645	100	6.47
Totals for dept 751 - PARKS & RECREATION		124,317	142,640	116,040	143,910	1,270	0.89

GENERAL FUND 101

PARKS & RECREATION

ACTIVITY 751

2020 - 2021 BUDGET

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

706.000 DPW WAGES - 1080 hours of DPW service are provided for this activity.

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

740.000 OPERATING SUPPLIES - general maintenance supplies.

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

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

802.000 CONTRACTS - provides two portable rest room facilities at each park for a seven month period (April through October) and a portion of the City's weed control program. For 2020-2021, an additional \$10,000 is included to update the community's recreation plan.

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

826.000 LEGAL - provides legal counsel expense for the activity.

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

852.000 MISC COMM/INTERNET - provides Internet services.

853.000 TELEPHONE - provides telephone service to the elevator.

- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures for personal vehicle use associated with this activity.
- 900.000 ADVERTISING & PUBLISHING - provides publication of notices regarding parks.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 924.000 WATER & SEWER – previously recorded City of Otsego utility expense. The State now requires this account to be phased out and split between 917.000 and 918.000.
- 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.
- 931.000 BUILDING & GROUNDS MAINTENANCE - general maintenance to park buildings and picnic shelters.
- 935.000 PARK MAINTENANCE - includes materials needed to repair/replace park equipment and land improvements.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for use of equipment to maintain the parks (i.e. lawn mowers, trucks, backhoes, etc.)
- 956.000 TRAINING PROGRAMS & CONFERENCES - records expenditures necessary to attend conferences, seminars and training sessions directly related to the department's activities.
- 960.000 INSURANCE - worker's compensation, property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 101 - GENERAL FUND

APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
101-991-999.205	TRANSFER TO PUBLIC SAFETY FUND	854,815	850,000	919,670	958,010	108,010	12.71
101-991-999.225	TRANSFER TO SOLID WASTE & RECYCLING	0	9,515	9,515	0	(9,515)	(100.00)
101-991-999.248	TRANSFER TO DDA / MAIN STREET	0	0	0	0	0	0.00
101-991-999.302	TRANSFER TO EQUIP & REPLCMNT DEBT F	0	0	0	0	0	0.00
101-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	45,335	45,335	12,335	59,175	13,840	30.53
101-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	6,610	6,610	6,610	15,445	8,835	133.66
Totals for dept 991 - TRANSFERS OUT		906,760	911,460	948,130	1,032,630	121,170	13.29
TOTAL APPROPRIATIONS		2,071,085	1,936,605	1,931,602	2,076,950	140,345	7.25
NET OF REVENUES/APPROPRIATIONS - FUND 101		(50,328)	(180,095)	150,323	(249,295)	(69,200)	38.42
BEGINNING FUND BALANCE		820,338	770,013	770,013	920,336	150,323	19.52
ENDING FUND BALANCE		770,010	589,918	920,336	671,041	81,123	13.75

GENERAL FUND 101

TRANSFERS OUT

ACTIVITY 991

2020 - 2021 BUDGET

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

MAJOR STREET FUND

FUND 202 SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

ACT 51 REVENUE	\$ 398,050	
BUILD MICHIGAN PROGRAM	\$ 7,000	
METRO AUTHORITY DISTRIBUTIONS	\$ 5,900	
M-89 MAINTENANCE RECEIPTS	\$ 12,000	
GRANT REVENUE	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 0	
<u>OTHER REVENUE</u>	<u>\$ 7,000</u>	
TOTAL ESTIMATED REVENUES		\$ 429,950

APPROPRIATIONS

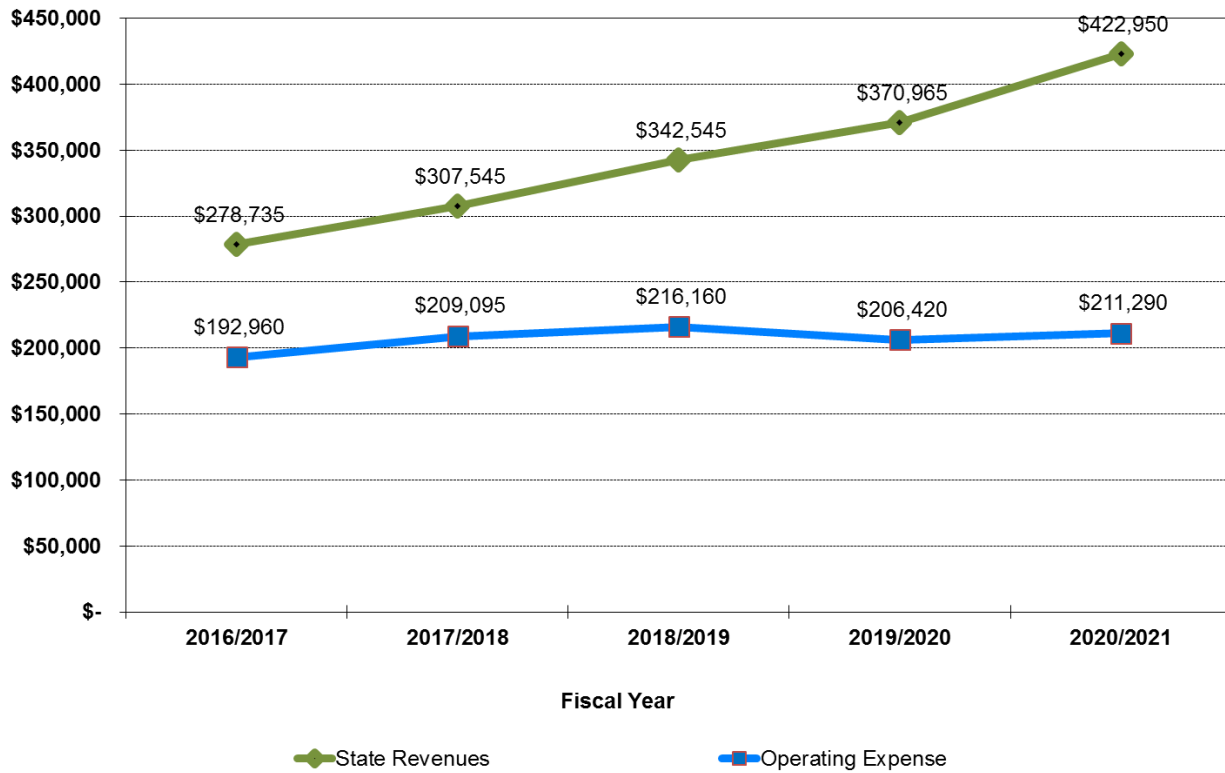
SURFACE MAINTENANCE	\$ 48,700	
RIGHT OF WAY MAINTENANCE	\$ 28,760	
TREES & SHRUBS	\$ 19,745	
DRAINAGE	\$ 18,935	
BRIDGE MAINTENANCE	\$ 7,535	
TRAFFIC SIGNS & SIGNALS	\$ 9,865	
WINTER MAINTENANCE	\$ 39,770	
ADMINISTRATION	\$ 15,175	
M-89 SURFACE MAINTENANCE	\$ 3,910	
M-89 TREES & SHRUBS	\$ 2,940	
M-89 DRAINAGE	\$ 5,570	
M-89 TRAFFIC SIGNS & SIGNALS	\$ 1,335	
M-89 SNOW PLOWING	\$ 3,700	
M-89 SNOW HAULING	\$ 5,350	
CAPITAL IMPROVEMENTS	\$ 315,000	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 526,290

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS (\$ 96,340)

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020 \$ 634,390

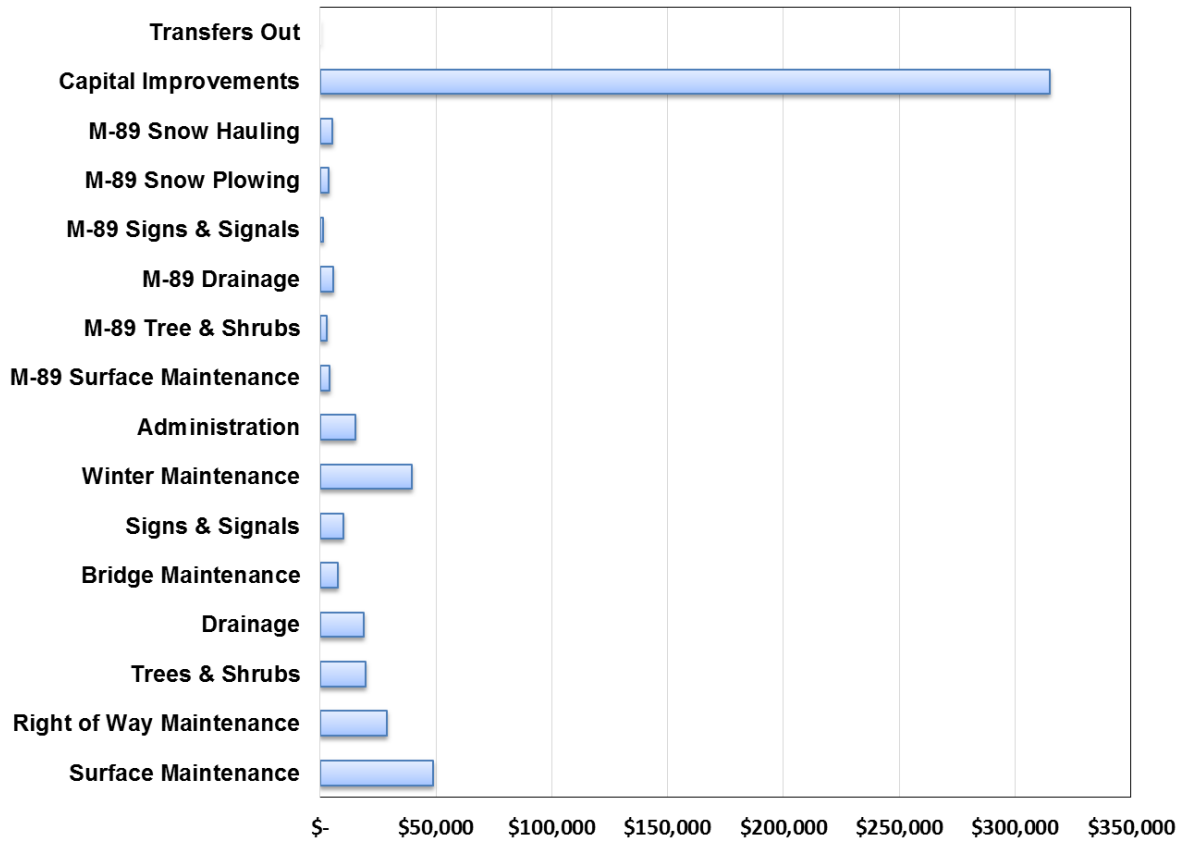
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021 \$ 538,050

MAJOR STREET FUND ORIGINAL OPERATING APPROPRIATIONS 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. Less significant capital improvements are scheduled for this fiscal year. Surface and winter maintenance activities continue to be major operating expenditures for this fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
202-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
202-000-510.000	FEDERAL CAPITAL GRANTS	0	0	0	0	0	0.00
202-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
202-000-546.000	STATE GRANT - ACT 51 MTF	323,510	346,065	366,815	398,050	51,985	15.02
202-000-547.000	STATE GRANT - ACT 51 LRP	7,014	7,000	7,000	7,000	0	0.00
202-000-548.000	STATE GRANT - METRO ACT	5,918	5,900	0	5,900	0	0.00
202-000-549.000	CHARGES FOR SVC - M-89 CONTRACT	7,468	12,000	3,000	12,000	0	0.00
202-000-550.000	STATE CAPITAL GRANTS	0	0	27,445	0	0	0.00
202-000-569.000	STATE GRANTS - OTHER	38,983	0	0	0	0	0.00
202-000-628.000	CITY LABOR & MATERIALS	0	5,000	2,000	5,000	0	0.00
202-000-664.000	INVESTMENT INTEREST	1,735	600	2,600	2,000	1,400	233.33
202-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
202-000-688.000	REFUNDS/REBATES	1,057	0	785	0	0	0.00
202-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
202-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
202-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
202-000-699.805	TRANSFER IN - SPECIAL ASSMT FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		385,685	376,565	409,645	429,950	53,385	14.18

MAJOR STREET FUND 202

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

- 453.000 METRO ACT TELECOM PERMIT - Revenues from new telecommunication provider permits according to Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) which are distributed between the Major and Local Street Funds based upon street mileage.
- 510.000 FEDERAL GRANTS - CONSTRUCTION - records federal grants received for street construction. No projects are planned at this time.
- 512.000 FEMA FUNDS - Records federal funding for emergency services - typically for major natural events causing street obstructions.
- 546.000 STATE SHARED REVENUE (ACT 51 MTF) – reflects fuel and tax revenues shared by the State through Public Act 51 of 1951 to maintain city streets. The State currently certifies that there are 12.64 miles of local streets.
- 547.000 STATE SHARED REVENUE (ACT 51 LRP) - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state truck line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 548.000 STATE SHARED REVENUE - METRO ACT - Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) established a state fee of five cents (5¢) per linear foot to be paid by telecommunication providers occupying local rights-of-way. The state annually distributes these fees each May. These monies are allocated between Major and Local Street Funds by ratio of state certified mileage for rights-of-way maintenance.
- 549.000 STATE GRANTS - M-89 CONTRACT - the City is reimbursed by the Michigan Department of Transportation for contractual services it provides in maintaining M-89. Payments are received upon the submission of quarterly reports identifying the services provided by the City. The contract budget has been somewhat flexible as far as winter maintenance in years of heavy snows.
- 550.000 STATE GRANTS - CONSTRUCTION – 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.

MAJOR STREET FUND ESTIMATED REVENUES - Cont.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
202-464-702.001	DPW SUPERVISORY WAGES	4,199	4,560	4,285	4,370	(190)	(4.17)
202-464-706.000	DPW WAGES	5,716	9,140	6,500	9,980	840	9.19
202-464-706.001	PART-TIME OR SEASONAL WAGES	571	0	0	0	0	0.00
202-464-715.000	FICA	771	1,075	825	1,125	50	4.65
202-464-716.000	HEALTH INSURANCE	2,008	2,335	2,100	2,625	290	12.42
202-464-717.000	LIFE INSURANCE	17	25	15	25	0	0.00
202-464-718.000	RETIREMENT	927	1,275	1,080	1,335	60	4.71
202-464-719.000	DISABILITY	36	55	40	60	5	9.09
202-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-464-721.000	WORKERS COMPENSATION INSURANCE	684	865	600	505	(360)	(41.62)
202-464-726.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	5	5	5	0.00
202-464-740.000	OPERATING SUPPLIES	3,181	5,000	5,000	5,000	0	0.00
202-464-802.000	CONTRACTS	7,933	20,500	20,000	7,500	(13,000)	(63.41)
202-464-802.001	CONTRACTS - SWEEPING	10,400	8,450	8,400	8,450	0	0.00
202-464-802.002	CONTRACTS - PAVEMENT MARKING	0	2,000	0	5,000	3,000	150.00
202-464-860.000	TRAVEL, LODGING & MEALS	0	120	0	120	0	0.00
202-464-940.000	MOTOR EQUIPMENT RENTAL	2,701	2,600	2,300	2,600	0	0.00
202-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		39,146	58,000	51,150	48,700	(9,300)	(16.03)
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
202-467-702.001	DPW SUPERVISORY WAGES	1,847	2,010	1,890	1,925	(85)	(4.23)
202-467-706.000	DPW WAGES	1,291	13,440	4,000	11,780	(1,660)	(12.35)
202-467-706.001	PART-TIME OR SEASONAL WAGES	30	0	0	0	0	0.00
202-467-715.000	FICA	234	1,210	450	1,075	(135)	(11.16)
202-467-716.000	HEALTH INSURANCE	297	3,430	1,300	3,100	(330)	(9.62)
202-467-717.000	LIFE INSURANCE	5	25	10	25	0	0.00
202-467-718.000	RETIREMENT	301	1,405	590	1,250	(155)	(11.03)
202-467-719.000	DISABILITY	11	60	20	55	(5)	(8.33)
202-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-467-721.000	WORKERS COMPENSATION INSURANCE	209	975	350	485	(490)	(50.26)
202-467-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	5	5	0.00
202-467-740.000	OPERATING SUPPLIES	135	5,000	4,000	5,000	0	0.00
202-467-802.000	CONTRACTS	636	0	115	0	0	0.00
202-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	0	0	0	0	0.00
202-467-860.000	TRAVEL, LODGING & MEALS	0	60	0	60	0	0.00
202-467-940.000	MOTOR EQUIPMENT RENTAL	814	4,000	1,600	4,000	0	0.00
202-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		5,810	31,615	14,330	28,760	(2,855)	(9.03)
Dept 468 - TREES & SHRUBS							
202-468-702.001	DPW SUPERVISORY WAGES	2,016	2,190	2,060	2,100	(90)	(4.11)
202-468-706.000	DPW WAGES	2,816	8,335	3,000	7,900	(435)	(5.22)
202-468-706.001	PART-TIME OR SEASONAL WAGES	342	0	0	0	0	0.00
202-468-715.000	FICA	381	830	385	785	(45)	(5.42)
202-468-716.000	HEALTH INSURANCE	678	2,130	700	2,080	(50)	(2.35)
202-468-717.000	LIFE INSURANCE	12	20	10	20	0	0.00
202-468-718.000	RETIREMENT	480	970	510	920	(50)	(5.15)
202-468-719.000	DISABILITY	16	45	15	40	(5)	(11.11)
202-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-468-721.000	WORKERS COMPENSATION INSURANCE	335	675	350	345	(330)	(48.89)
202-468-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	5	5	0.00
202-468-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-468-802.000	CONTRACTS	0	990	0	1,500	510	51.52
202-468-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
202-468-940.000	MOTOR EQUIPMENT RENTAL	3,250	4,000	3,000	4,000	0	0.00
202-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		10,326	20,235	10,035	19,745	(490)	(2.42)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 469 - DRAINAGE							
202-469-702.001	DPW SUPERVISORY WAGES	2,015	2,190	2,060	2,100	(90)	(4.11)
202-469-706.000	DPW WAGES	426	4,035	3,900	3,330	(705)	(17.47)
202-469-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-469-715.000	FICA	184	490	455	425	(65)	(13.27)
202-469-716.000	HEALTH INSURANCE	85	1,030	1,030	880	(150)	(14.56)
202-469-717.000	LIFE INSURANCE	5	15	8	10	(5)	(33.33)
202-469-718.000	RETIREMENT	243	585	595	510	(75)	(12.82)
202-469-719.000	DISABILITY	9	25	20	25	0	0.00
202-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-469-721.000	WORKERS COMPENSATION INSURANCE	147	210	210	105	(105)	(50.00)
202-469-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	5	0	0	0.00
202-469-740.000	OPERATING SUPPLIES	25	6,000	4,000	6,000	0	0.00
202-469-802.000	CONTRACTS	747	3,000	0	3,000	0	0.00
202-469-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
202-469-940.000	MOTOR EQUIPMENT RENTAL	257	2,500	2,000	2,500	0	0.00
202-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		4,144	20,130	14,283	18,935	(1,195)	(5.94)
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.001	DPW SUPERVISORY WAGES	336	365	345	350	(15)	(4.11)
202-473-706.000	DPW WAGES	0	1,080	500	280	(800)	(74.07)
202-473-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-473-715.000	FICA	26	115	65	55	(60)	(52.17)
202-473-716.000	HEALTH INSURANCE	0	280	140	75	(205)	(73.21)
202-473-717.000	LIFE INSURANCE	1	10	1	10	0	0.00
202-473-718.000	RETIREMENT	33	140	85	65	(75)	(53.57)
202-473-719.000	DISABILITY	1	10	5	10	0	0.00
202-473-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-473-721.000	WORKERS COMPENSATION INSURANCE	23	95	45	25	(70)	(73.68)
202-473-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-473-740.000	OPERATING SUPPLIES	0	900	0	900	0	0.00
202-473-802.000	CONTRACTS	0	5,000	2,500	5,000	0	0.00
202-473-860.000	TRAVEL, LODGING & MEALS	0	15	0	15	0	0.00
202-473-940.000	MOTOR EQUIPMENT RENTAL	20	750	375	750	0	0.00
202-473-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 473 - BRIDGE MAINTENANCE		440	8,760	4,061	7,535	(1,225)	(13.98)
Dept 475 - TRAFFIC SIGNS & SIGNALS							
202-475-702.001	DPW SUPERVISORY WAGES	672	730	685	700	(30)	(4.11)
202-475-706.000	DPW WAGES	1,317	2,420	1,300	2,495	75	3.10
202-475-706.001	PART-TIME OR SEASONAL WAGES	57	0	0	0	0	0.00
202-475-715.000	FICA	151	250	155	250	0	0.00
202-475-716.000	HEALTH INSURANCE	332	620	400	660	40	6.45
202-475-717.000	LIFE INSURANCE	4	10	5	10	0	0.00
202-475-718.000	RETIREMENT	196	295	200	295	0	0.00
202-475-719.000	DISABILITY	7	15	10	15	0	0.00
202-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-475-721.000	WORKERS COMPENSATION INSURANCE	136	200	150	115	(85)	(42.50)
202-475-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
202-475-740.000	OPERATING SUPPLIES	1,998	3,000	2,200	3,000	0	0.00
202-475-802.000	CONTRACTS	1,271	1,500	1,500	1,500	0	0.00
202-475-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
202-475-940.000	MOTOR EQUIPMENT RENTAL	470	800	600	800	0	0.00
202-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		6,611	9,865	7,210	9,865	0	0.00

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 478 - WINTER MAINTENANCE							
202-478-702.001	DPW SUPERVISORY WAGES	2,016	2,190	2,060	2,100	(90)	(4.11)
202-478-706.000	DPW WAGES	3,889	6,185	2,600	6,235	50	0.81
202-478-706.001	PART-TIME OR SEASONAL WAGES	1,007	0	300	0	0	0.00
202-478-715.000	FICA	518	660	360	655	(5)	(0.76)
202-478-716.000	HEALTH INSURANCE	698	1,580	665	1,640	60	3.80
202-478-717.000	LIFE INSURANCE	10	15	10	15	0	0.00
202-478-718.000	RETIREMENT	541	775	470	770	(5)	(0.65)
202-478-719.000	DISABILITY	22	35	20	35	0	0.00
202-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-478-721.000	WORKERS COMPENSATION INSURANCE	432	530	350	295	(235)	(44.34)
202-478-726.000	EMPLOYEE ASSISTANCE PROGRAM	3	0	5	0	0	0.00
202-478-740.000	OPERATING SUPPLIES	10,612	13,000	11,000	13,000	0	0.00
202-478-802.000	CONTRACTS	0	0	0	0	0	0.00
202-478-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
202-478-940.000	MOTOR EQUIPMENT RENTAL	13,605	15,000	6,500	15,000	0	0.00
202-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		33,353	39,995	24,340	39,770	(225)	(0.56)
Dept 483 - ADMINISTRATION							
202-483-701.000	CITY MANAGER SALARY	4,400	4,510	4,510	4,595	85	1.88
202-483-702.000	SUPERVISORY WAGES	950	0	0	0	0	0.00
202-483-702.001	DPW SUPERVISORY WAGES	2,183	2,375	2,230	2,275	(100)	(4.21)
202-483-705.000	CLERICAL WAGES	666	0	0	0	0	0.00
202-483-715.000	FICA	599	540	515	540	0	0.00
202-483-716.000	HEALTH INSURANCE	1,535	935	1,200	1,020	85	9.09
202-483-717.000	LIFE INSURANCE	17	15	15	15	0	0.00
202-483-718.000	RETIREMENT	726	690	675	690	0	0.00
202-483-719.000	DISABILITY	11	30	25	30	0	0.00
202-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-483-721.000	WORKERS COMPENSATION INSURANCE	176	170	165	90	(80)	(47.06)
202-483-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	10	5	5	(5)	(50.00)
202-483-801.000	BANKING CHARGES	1,247	900	1,250	1,250	350	38.89
202-483-802.000	CONTRACTS	0	0	0	1,020	1,020	0.00
202-483-807.000	AUDIT	770	750	750	750	0	0.00
202-483-824.000	SERVICE AGREEMENTS	0	150	0	150	0	0.00
202-483-826.000	LEGAL	0	100	0	100	0	0.00
202-483-852.000	MISC COMM/INTERNET	235	220	200	220	0	0.00
202-483-853.000	TELEPHONE	365	460	420	460	0	0.00
202-483-860.000	TRAVEL, LODGING & MEALS	11	65	0	65	0	0.00
202-483-900.000	ADVERTISING & PUBLISHING	0	0	150	0	0	0.00
202-483-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
202-483-940.000	MOTOR EQUIPMENT RENTAL	128	150	110	150	0	0.00
202-483-948.000	COMPUTER SERVICES	0	0	0	300	300	0.00
202-483-955.000	MEMBERSHIPS / DUES	441	500	450	500	0	0.00
202-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
202-483-960.000	INSURANCE	933	950	900	950	0	0.00
Totals for dept 483 - ADMINISTRATION		15,394	13,520	13,570	15,175	1,655	12.24

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 486 - M-89 SURFACE MAINTENANCE							
202-486-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-486-706.000	DPW WAGES	55	540	100	420	(120)	(22.22)
202-486-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-486-715.000	FICA	4	45	10	35	(10)	(22.22)
202-486-716.000	HEALTH INSURANCE	11	140	30	115	(25)	(17.86)
202-486-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-486-718.000	RETIREMENT	3	50	10	40	(10)	(20.00)
202-486-719.000	DISABILITY	0	5	0	5	0	0.00
202-486-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-486-721.000	WORKERS COMPENSATION INSURANCE	4	35	5	15	(20)	(57.14)
202-486-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-486-740.000	OPERATING SUPPLIES	0	400	0	400	0	0.00
202-486-802.000	CONTRACTS	0	730	0	730	0	0.00
202-486-802.001	CONTRACTS - SWEEPING	1,010	1,645	1,010	1,645	0	0.00
202-486-940.000	MOTOR EQUIPMENT RENTAL	13	500	50	500	0	0.00
202-486-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 486 - M-89 SURFACE MAINTENANCE		1,100	4,095	1,215	3,910	(185)	(4.52)
Dept 490 - M-89 TREES & SHRUBS							
202-490-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-490-706.000	DPW WAGES	0	1,080	250	970	(110)	(10.19)
202-490-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-490-715.000	FICA	0	85	20	80	(5)	(5.88)
202-490-716.000	HEALTH INSURANCE	0	280	70	255	(25)	(8.93)
202-490-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-490-718.000	RETIREMENT	0	100	25	90	(10)	(10.00)
202-490-719.000	DISABILITY	0	5	0	5	0	0.00
202-490-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-490-721.000	WORKERS COMPENSATION INSURANCE	0	70	15	35	(35)	(50.00)
202-490-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-490-802.000	CONTRACTS	0	0	0	0	0	0.00
202-490-940.000	MOTOR EQUIPMENT RENTAL	0	1,500	300	1,500	0	0.00
202-490-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 490 - M-89 TREES & SHRUBS		0	3,125	680	2,940	(185)	(5.92)
Dept 491 - M-89 DRAINAGE							
202-491-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-491-706.000	DPW WAGES	1,393	2,155	1,400	2,635	480	22.27
202-491-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-491-715.000	FICA	96	170	100	210	40	23.53
202-491-716.000	HEALTH INSURANCE	333	550	350	695	145	26.36
202-491-717.000	LIFE INSURANCE	2	5	5	5	0	0.00
202-491-718.000	RETIREMENT	119	195	120	240	45	23.08
202-491-719.000	DISABILITY	5	10	5	10	0	0.00
202-491-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-491-721.000	WORKERS COMPENSATION INSURANCE	30	40	30	25	(15)	(37.50)
202-491-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-491-740.000	OPERATING SUPPLIES	826	500	500	500	0	0.00
202-491-802.000	CONTRACTS	1,793	500	0	500	0	0.00
202-491-940.000	MOTOR EQUIPMENT RENTAL	734	750	740	750	0	0.00
202-491-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 491 - M-89 DRAINAGE		5,331	4,875	3,250	5,570	695	14.26

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 494 - M-89 TRAFFIC SIGNS & SIGNALS							
202-494-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-494-706.000	DPW WAGES	120	540	120	420	(120)	(22.22)
202-494-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
202-494-715.000	FICA	9	45	10	35	(10)	(22.22)
202-494-716.000	HEALTH INSURANCE	24	140	25	115	(25)	(17.86)
202-494-717.000	LIFE INSURANCE	0	5	0	5	0	0.00
202-494-718.000	RETIREMENT	8	50	10	40	(10)	(20.00)
202-494-719.000	DISABILITY	0	5	0	5	0	0.00
202-494-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-494-721.000	WORKERS COMPENSATION INSURANCE	7	35	10	15	(20)	(57.14)
202-494-740.000	OPERATING SUPPLIES	0	100	0	100	0	0.00
202-494-933.000	EQUIPMENT MAINTENANCE	0	300	0	300	0	0.00
202-494-940.000	MOTOR EQUIPMENT RENTAL	76	300	75	300	0	0.00
202-494-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 494 - M-89 TRAFFIC SIGNS & SIGNALS		244	1,520	250	1,335	(185)	(12.17)
Dept 497 - M-89 SNOW PLOWING							
202-497-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
202-497-706.000	DPW WAGES	918	1,080	600	1,250	170	15.74
202-497-706.001	PART-TIME OR SEASONAL WAGES	20	0	0	0	0	0.00
202-497-715.000	FICA	66	85	35	100	15	17.65
202-497-716.000	HEALTH INSURANCE	260	280	120	330	50	17.86
202-497-717.000	LIFE INSURANCE	1	5	0	5	0	0.00
202-497-718.000	RETIREMENT	50	100	60	115	15	15.00
202-497-719.000	DISABILITY	3	5	1	5	0	0.00
202-497-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-497-721.000	WORKERS COMPENSATION INSURANCE	48	70	25	45	(25)	(35.71)
202-497-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0.00
202-497-740.000	OPERATING SUPPLIES	133	250	0	250	0	0.00
202-497-802.000	CONTRACTS	0	0	0	0	0	0.00
202-497-940.000	MOTOR EQUIPMENT RENTAL	1,396	1,600	1,400	1,600	0	0.00
202-497-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 497 - M-89 SNOW PLOWING		2,895	3,475	2,241	3,700	225	6.47
Dept 498 - M-89 SNOW HAULING							
202-498-702.001	DPW SUPERVISORY WAGES	840	915	860	875	(40)	(4.37)
202-498-706.000	DPW WAGES	604	1,080	1,000	1,250	170	15.74
202-498-706.001	PART-TIME OR SEASONAL WAGES	34	0	0	0	0	0.00
202-498-715.000	FICA	110	160	145	170	10	6.25
202-498-716.000	HEALTH INSURANCE	111	280	360	330	50	17.86
202-498-717.000	LIFE INSURANCE	3	10	3	10	0	0.00
202-498-718.000	RETIREMENT	136	195	185	205	10	5.13
202-498-719.000	DISABILITY	5	15	7	10	(5)	(33.33)
202-498-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
202-498-721.000	WORKERS COMPENSATION INSURANCE	96	130	130	75	(55)	(42.31)
202-498-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	5	0	0	0.00
202-498-740.000	OPERATING SUPPLIES	0	0	0	0	0	0.00
202-498-860.000	TRAVEL, LODGING & MEALS	0	25	0	25	0	0.00
202-498-940.000	MOTOR EQUIPMENT RENTAL	1,088	2,400	2,200	2,400	0	0.00
202-498-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 498 - M-89 SNOW HAULING		3,027	5,210	4,895	5,350	140	2.69

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 202 - MAJOR STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 901 - CAPITAL IMPROVEMENTS							
202-901-970.000	CAPITAL OUTLAY	20,435	36,700	54,890	315,000	278,300	758.31
Totals for dept 901 - CAPITAL IMPROVEMENTS		20,435	36,700	54,890	315,000	278,300	758.31
Dept 991 - TRANSFERS OUT							
202-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		148,256	261,120	206,400	526,290	265,170	101.55
NET OF REVENUES/APPROPRIATIONS - FUND 202							
BEGINNING FUND BALANCE		237,429	115,445	203,245	(96,340)	(211,785)	(183.45)
ENDING FUND BALANCE		193,715	431,144	431,144	634,389	203,245	47.14
		431,144	546,589	634,389	538,049	(8,540)	(1.56)

MAJOR STREET FUND 202

ACTIVITIES 464 - 991 2020 - 2021 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:	360
Part-time/Seasonal hours allocated:	0

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

DPW superintendent hours allocated:	57
DPW hours allocated:	425
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:	285
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: 120
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: 10

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

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

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

DPW superintendent hours allocated: 62
DPW hours allocated: 225
Part-time/Seasonal hours allocated: 0

483 ADMINISTRATION - five percent of the wages and benefits for the city manager, assistant/intern, finance director and accounting staff are allocated for supervision and record keeping of Major Street work. The DPW superintendent charges time for job scheduling, daily street inspections, reporting and capital improvement planning. 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: 15
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: 35
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: 95
- 494 M-89 TRAFFIC SIGNS AND SIGNALS - provides maintenance and repair to traffic signs. The MDOT performs repair work to the Farmer Street and North Street traffic and pedestrian signals and charges the City a portion of the costs incurred.
- DPW superintendent hours allocated: 0
DPW hours allocated: 15
- 497 M-89 SNOW PLOWING - provides snow plowing, sanding and salting of streets as necessary.
- DPW superintendent hours allocated: 0
DPW hours allocated: 45
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:	45
Part-time/Seasonal hours allocated:	0

901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

North Grant Street	\$	80,000
Helen Street west of North Street	\$	50,000
Culvert Replacement on Helen Street	\$	150,000
Short Street/Watson Road	\$	35,000

991 TRANSFERS OUT

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

Total DPW superintendent hours allocated:	499
Total DPW hours allocated:	1,765
Total Part-time/Seasonal hours allocated:	0

LOCAL STREET FUND

FUND 203 SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

ACT 51 REVENUE	\$ 134,875	
BUILD MICHIGAN PROGRAM	\$ 2,400	
METRO AUTHORITY DISTRIBUTIONS	\$ 8,800	
STATE GRANTS - OTHER	\$ 0	
TRANSFERS FROM OTHER FUNDS	\$ 60,000	
<u>OTHER REVENUE</u>	<u>\$ 3,000</u>	
TOTAL ESTIMATED REVENUES		\$ 209,075

APPROPRIATIONS

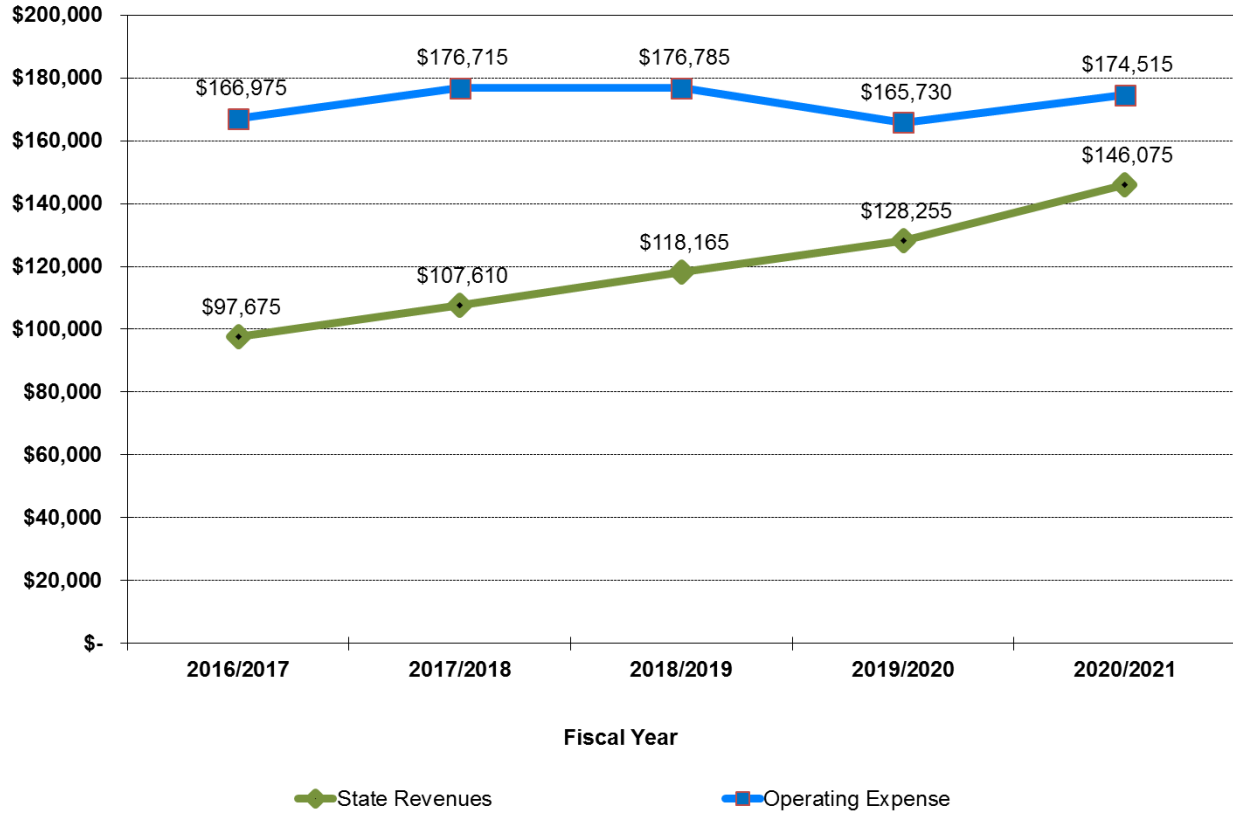
SURFACE MAINTENANCE	\$ 51,975	
RIGHT OF WAY MAINTENANCE	\$ 27,095	
TREES & SHRUBS	\$ 24,245	
DRAINAGE	\$ 22,800	
TRAFFIC SIGNS & SIGNALS	\$ 7,430	
WINTER MAINTENANCE	\$ 28,295	
ADMINISTRATION	\$ 12,675	
CAPITAL IMPROVEMENTS	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 174,515

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 34,560

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020 \$ 163,280

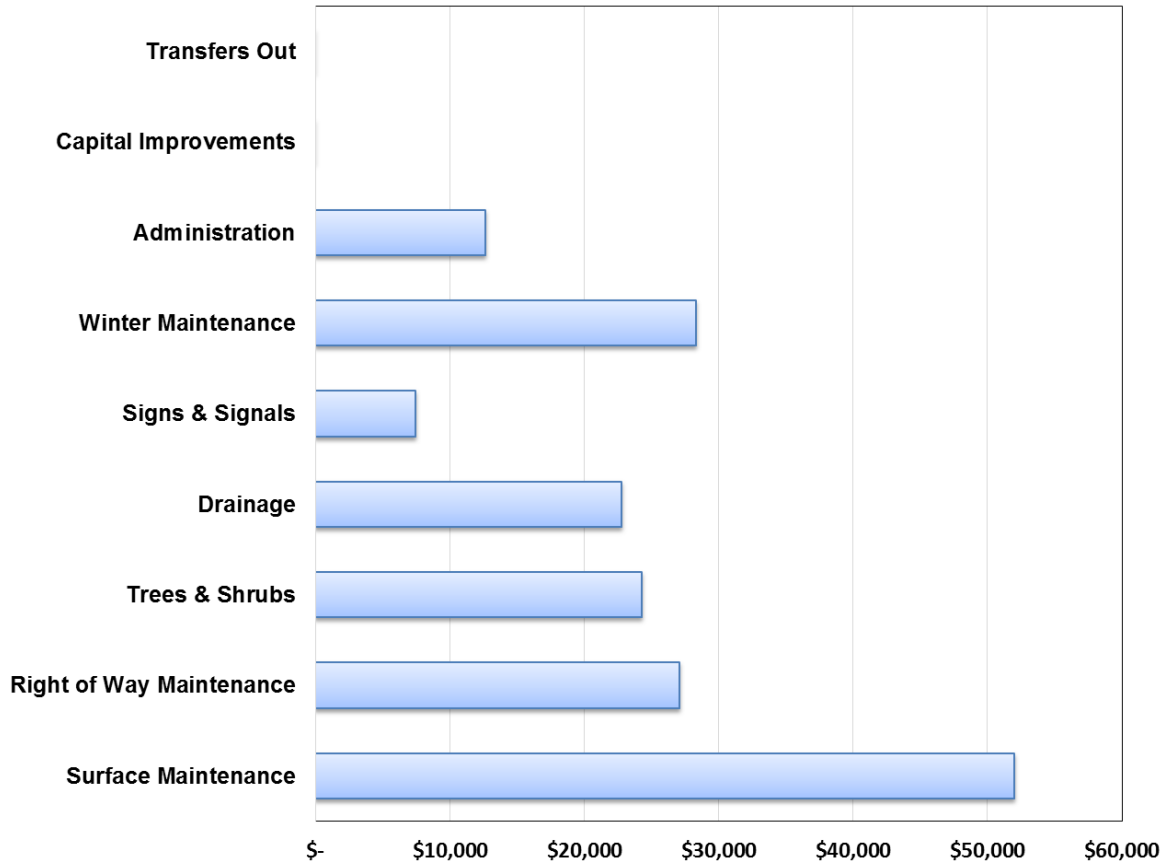
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021 \$ 197,840

LOCAL STREET FUND ORIGINAL OPERATING APPROPRIATIONS COMPARED TO STATE SHARED REVENUES



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

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



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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 203 - LOCAL STREET FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
203-000-453.000	METRO ACT TELECOM PERMIT	0	0	0	0	0	0.00
203-000-512.000	FEMA FUNDS	0	0	0	0	0	0.00
203-000-546.000	STATE GRANT - ACT 51 MTF	109,661	117,055	124,330	134,875	17,820	15.22
203-000-547.000	STATE GRANT - ACT 51 LRP	2,378	2,400	2,400	2,400	0	0.00
203-000-548.000	STATE GRANT - METRO ACT	8,878	8,800	0	8,800	0	0.00
203-000-550.000	STATE CAPITAL GRANTS	0	0	75,195	0	0	0.00
203-000-569.000	STATE GRANTS - OTHER	12,994	0	0	0	0	0.00
203-000-628.000	CITY LABOR & MATERIALS	0	2,000	0	2,000	0	0.00
203-000-664.000	INVESTMENT INTEREST	3,359	1,000	2,000	1,000	0	0.00
203-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
203-000-688.000	REFUNDS/REBATES	14	0	2,455	0	0	0.00
203-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
203-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
203-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
203-000-699.202	TRANSFER IN - MAJOR STREET FUND	0	0	0	0	0	0.00
203-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	60,000	60,000	60,000	60,000	0	0.00
203-000-699.805	TRANSFER IN - SPECIAL ASSMT FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		197,284	191,255	266,380	209,075	17,820	9.32

LOCAL STREET FUND 203

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

- 453.000 METRO ACT TELECOM PERMIT - Revenues from new telecommunication provider permits according to Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) which are distributed between the Major and Local Street Funds based upon street mileage.
- 512.000 FEMA FUNDS - Records federal funding for emergency services - typically for major natural events causing street obstructions.
- 546.000 STATE SHARED REVENUE (ACT 51 MTF) – reflects fuel and tax revenues shared by the State through Public Act 51 of 1951 to maintain city streets. The State currently certifies that there are 12.64 miles of local streets.
- 547.000 STATE SHARED REVENUE (ACT 51 LRP) - additional revenues were made available for infrastructure repair/replacement by the State of Michigan. These revenues were generated by redirecting state truck line fund revenues and from better efficiency in collecting fuel taxes as outlined in Act 225.
- 550.000 STATE GRANTS - CONSTRUCTION – 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.
- 548.000 STATE SHARED REVENUE - METRO ACT - Public Act 48 of 2002 (the Metropolitan Extension Telecommunications Right-of-Way Oversight Act) established a state fee of five cents (5¢) per linear foot to be paid by telecommunication providers occupying local rights-of-way. The state annually distributes these fees each May. These monies are allocated between Major and Local Street Funds by ratio of state certified mileage for rights-of-way maintenance.
- 569.000 STATE GRANTS - OTHER - Beginning in fiscal year 2013-2014, the State Legislature has provided one-time grants to local units to for transportation purposes. These monies are included in the budget based upon the same pro-ration of total Act 51 Funds - 75 percent to major streets, 25 percent to local streets.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

LOCAL STREET FUND ESTIMATED REVENUES - Cont.

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

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

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

699.101 TRANSFER IN - GENERAL FUND - provides a subsidy to Local Street Fund, as needed.

699.202 TRANSFER IN - MAJOR STREET FUND - provides a subsidy to Local Street Fund, as needed. The Major Street Fund may transfer up to 25% of the State Act 51 monies received.

699.211 TRANSFER IN - STREET & BRIDGE FUND - provides a subsidy to Local Street Fund, as needed, from revenues received from the Allegan County road millage. These funds reflect the City's share of the millage collected by the county to maintain county roads and bridges.

699.805 TRANSFER IN - SPECIAL ASSESSMENT FUND - provides the amount to be recovered through special assessments for this year's capital improvement project.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 464 - SURFACE MAINTENANCE							
203-464-702.001	DPW SUPERVISORY WAGES	4,535	4,925	4,630	4,720	(205)	(4.16)
203-464-706.000	DPW WAGES	10,388	8,065	8,000	11,640	3,575	44.33
203-464-706.001	PART-TIME OR SEASONAL WAGES	634	0	0	0	0	0.00
203-464-715.000	FICA	1,130	1,015	970	1,280	265	26.11
203-464-716.000	HEALTH INSURANCE	2,935	2,060	3,000	3,060	1,000	48.54
203-464-717.000	LIFE INSURANCE	26	25	25	30	5	20.00
203-464-718.000	RETIREMENT	1,398	1,220	1,265	1,520	300	24.59
203-464-719.000	DISABILITY	53	55	45	65	10	18.18
203-464-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-464-721.000	WORKERS COMPENSATION INSURANCE	1,229	820	800	580	(240)	(29.27)
203-464-726.000	EMPLOYEE ASSISTANCE PROGRAM	3	0	5	5	5	0.00
203-464-740.000	OPERATING SUPPLIES	8,778	6,000	6,000	6,000	0	0.00
203-464-802.000	CONTRACTS	13,125	7,675	6,000	8,000	325	4.23
203-464-802.001	CONTRACTS - SWEEPING	9,206	11,975	10,645	11,975	0	0.00
203-464-802.002	CONTRACTS - PAVEMENT MARKING	0	0	0	0	0	0.00
203-464-860.000	TRAVEL, LODGING & MEALS	0	100	0	100	0	0.00
203-464-940.000	MOTOR EQUIPMENT RENTAL	4,776	3,000	3,000	3,000	0	0.00
203-464-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 464 - SURFACE MAINTENANCE		58,216	46,935	44,385	51,975	5,040	10.74
Dept 467 - RIGHT-OF-WAY MAINTENANCE							
203-467-702.001	DPW SUPERVISORY WAGES	2,855	3,105	2,920	2,975	(130)	(4.19)
203-467-706.000	DPW WAGES	3,879	8,335	10,300	8,730	395	4.74
203-467-706.001	PART-TIME OR SEASONAL WAGES	144	0	0	0	0	0.00
203-467-715.000	FICA	501	900	1,015	920	20	2.22
203-467-716.000	HEALTH INSURANCE	1,309	2,130	3,600	2,295	165	7.75
203-467-717.000	LIFE INSURANCE	12	25	25	25	0	0.00
203-467-718.000	RETIREMENT	638	1,060	1,325	1,085	25	2.36
203-467-719.000	DISABILITY	24	50	60	50	0	0.00
203-467-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-467-721.000	WORKERS COMPENSATION INSURANCE	641	720	800	415	(305)	(42.36)
203-467-726.000	EMPLOYEE ASSISTANCE PROGRAM	2	0	10	10	10	0.00
203-467-740.000	OPERATING SUPPLIES	190	6,000	2,400	6,000	0	0.00
203-467-802.000	CONTRACTS	976	500	500	500	0	0.00
203-467-802.001	CONTRACTS - SIDEWALK REPLACEMENT	0	0	0	0	0	0.00
203-467-860.000	TRAVEL, LODGING & MEALS	0	90	0	90	0	0.00
203-467-940.000	MOTOR EQUIPMENT RENTAL	3,076	4,000	4,900	4,000	0	0.00
203-467-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 467 - RIGHT-OF-WAY MAINTENANCE		14,247	26,915	27,855	27,095	180	0.67
Dept 468 - TREES & SHRUBS							
203-468-702.001	DPW SUPERVISORY WAGES	2,015	2,190	2,060	2,100	(90)	(4.11)
203-468-706.000	DPW WAGES	6,934	9,680	6,700	9,980	300	3.10
203-468-706.001	PART-TIME OR SEASONAL WAGES	342	0	0	0	0	0.00
203-468-715.000	FICA	674	935	670	945	10	1.07
203-468-716.000	HEALTH INSURANCE	1,888	2,470	2,100	2,625	155	6.28
203-468-717.000	LIFE INSURANCE	20	20	15	20	0	0.00
203-468-718.000	RETIREMENT	840	1,090	875	1,105	15	1.38
203-468-719.000	DISABILITY	28	50	30	50	0	0.00
203-468-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-468-721.000	WORKERS COMPENSATION INSURANCE	775	765	600	420	(345)	(45.10)
203-468-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	10	0	0	0.00
203-468-740.000	OPERATING SUPPLIES	0	50	600	50	0	0.00
203-468-802.000	CONTRACTS	1,176	1,400	2,200	1,400	0	0.00
203-468-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
203-468-940.000	MOTOR EQUIPMENT RENTAL	6,914	5,500	5,300	5,500	0	0.00
203-468-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 468 - TREES & SHRUBS		21,607	24,200	21,160	24,245	45	0.19

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 469 - DRAINAGE							
203-469-702.001	DPW SUPERVISORY WAGES	1,343	1,460	1,375	1,400	(60)	(4.11)
203-469-706.000	DPW WAGES	4,089	7,260	8,200	7,625	365	5.03
203-469-706.001	PART-TIME OR SEASONAL WAGES	83	0	0	0	0	0.00
203-469-715.000	FICA	398	685	735	705	20	2.92
203-469-716.000	HEALTH INSURANCE	1,269	1,855	2,700	2,005	150	8.09
203-469-717.000	LIFE INSURANCE	9	15	20	15	0	0.00
203-469-718.000	RETIREMENT	512	800	960	825	25	3.13
203-469-719.000	DISABILITY	18	40	45	40	0	0.00
203-469-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-469-721.000	WORKERS COMPENSATION INSURANCE	232	220	275	120	(100)	(45.45)
203-469-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	15	15	15	0.00
203-469-740.000	OPERATING SUPPLIES	1,665	4,000	2,900	4,000	0	0.00
203-469-802.000	CONTRACTS	1,121	3,000	0	3,000	0	0.00
203-469-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
203-469-940.000	MOTOR EQUIPMENT RENTAL	1,905	3,000	2,800	3,000	0	0.00
203-469-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 469 - DRAINAGE		12,645	22,385	20,025	22,800	415	1.85
Dept 475 - TRAFFIC SIGNS & SIGNALS							
203-475-702.001	DPW SUPERVISORY WAGES	336	365	345	350	(15)	(4.11)
203-475-706.000	DPW WAGES	997	1,080	1,300	2,220	1,140	105.56
203-475-706.001	PART-TIME OR SEASONAL WAGES	39	0	0	0	0	0.00
203-475-715.000	FICA	97	115	125	205	90	78.26
203-475-716.000	HEALTH INSURANCE	231	280	230	585	305	108.93
203-475-717.000	LIFE INSURANCE	3	10	3	10	0	0.00
203-475-718.000	RETIREMENT	124	140	165	235	95	67.86
203-475-719.000	DISABILITY	4	10	10	15	5	50.00
203-475-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-475-721.000	WORKERS COMPENSATION INSURANCE	124	95	95	95	0	0.00
203-475-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	0	0	0	0.00
203-475-740.000	OPERATING SUPPLIES	235	3,000	1,600	3,000	0	0.00
203-475-860.000	TRAVEL, LODGING & MEALS	0	15	0	15	0	0.00
203-475-940.000	MOTOR EQUIPMENT RENTAL	297	700	400	700	0	0.00
203-475-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 475 - TRAFFIC SIGNS & SIGNALS		2,488	5,810	4,273	7,430	1,620	27.88
Dept 478 - WINTER MAINTENANCE							
203-478-702.001	DPW SUPERVISORY WAGES	2,016	2,190	2,060	2,100	(90)	(4.11)
203-478-706.000	DPW WAGES	4,126	5,915	3,000	6,235	320	5.41
203-478-706.001	PART-TIME OR SEASONAL WAGES	1,105	0	275	0	0	0.00
203-478-715.000	FICA	546	640	390	655	15	2.34
203-478-716.000	HEALTH INSURANCE	955	1,510	790	1,640	130	8.61
203-478-717.000	LIFE INSURANCE	10	15	10	15	0	0.00
203-478-718.000	RETIREMENT	580	750	505	770	20	2.67
203-478-719.000	DISABILITY	23	35	15	35	0	0.00
203-478-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-478-721.000	WORKERS COMPENSATION INSURANCE	660	510	350	295	(215)	(42.16)
203-478-726.000	EMPLOYEE ASSISTANCE PROGRAM	5	0	5	0	0	0.00
203-478-740.000	OPERATING SUPPLIES	2,669	5,500	1,400	5,500	0	0.00
203-478-802.000	CONTRACTS	0	0	0	0	0	0.00
203-478-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
203-478-940.000	MOTOR EQUIPMENT RENTAL	9,949	11,000	5,000	11,000	0	0.00
203-478-960.000	INSURANCE	0	0	0	0	0	0.00
Totals for dept 478 - WINTER MAINTENANCE		22,644	28,115	13,800	28,295	180	0.64

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 203 - LOCAL STREET FUND
APPROPRIATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
Dept 483 - ADMINISTRATION							
203-483-701.000	CITY MANAGER SALARY	4,400	4,510	4,510	4,595	85	1.88
203-483-702.000	SUPERVISORY WAGES	950	0	0	0	0	0.00
203-483-702.001	DPW SUPERVISORY WAGES	672	730	690	700	(30)	(4.11)
203-483-705.000	CLERICAL WAGES	665	0	0	0	0	0.00
203-483-715.000	FICA	483	415	400	415	0	0.00
203-483-716.000	HEALTH INSURANCE	1,410	935	1,265	1,020	85	9.09
203-483-717.000	LIFE INSURANCE	14	15	10	15	0	0.00
203-483-718.000	RETIREMENT	576	525	520	530	5	0.95
203-483-719.000	DISABILITY	15	25	20	25	0	0.00
203-483-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
203-483-721.000	WORKERS COMPENSATION INSURANCE	86	65	65	35	(30)	(46.15)
203-483-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	0	5	5	5	0.00
203-483-745.000	FUEL PURCHASES	0	60	0	0	(60)	(100.00)
203-483-801.000	BANKING CHARGES	1,247	1,300	1,320	1,300	0	0.00
203-483-802.000	CONTRACTS	0	0	0	1,020	1,020	0.00
203-483-807.000	AUDIT	770	750	750	750	0	0.00
203-483-824.000	SERVICE AGREEMENTS	0	150	0	150	0	0.00
203-483-826.000	LEGAL	0	0	0	0	0	0.00
203-483-852.000	MISC COMM/INTERNET	206	190	170	190	0	0.00
203-483-853.000	TELEPHONE	333	400	380	400	0	0.00
203-483-860.000	TRAVEL, LODGING & MEALS	11	25	0	25	0	0.00
203-483-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
203-483-933.000	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
203-483-940.000	MOTOR EQUIPMENT RENTAL	39	150	50	150	0	0.00
203-483-948.000	COMPUTER SERVICES	0	0	0	300	300	0.00
203-483-955.000	MEMBERSHIPS / DUES	441	450	450	450	0	0.00
203-483-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
203-483-960.000	INSURANCE	617	675	600	600	(75)	(11.11)
Totals for dept 483 - ADMINISTRATION		12,936	11,370	11,205	12,675	1,305	11.48
Dept 901 - CAPITAL IMPROVEMENTS							
203-901-970.000	CAPITAL OUTLAY	80,536	92,525	150,390	0	(92,525)	(100.00)
203-901-971.000	LAND PURCHASES	0	0	60,000	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		80,536	92,525	210,390	0	(92,525)	(100.00)
TOTAL APPROPRIATIONS		225,319	258,255	353,093	174,515	(83,740)	(32.43)
NET OF REVENUES/APPROPRIATIONS - FUND 203		(28,035)	(67,000)	(86,713)	34,560	101,560	(151.58)
BEGINNING FUND BALANCE		278,029	249,992	249,992	163,279	(86,713)	(34.69)
ENDING FUND BALANCE		249,994	182,992	163,279	197,839	14,847	8.11

LOCAL STREET FUND 203

ACTIVITIES 464 - 992 2020 - 2021 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:	420
Part-time/Seasonal hours allocated:	0

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

DPW superintendent hours allocated:	88
DPW hours allocated:	315
Part-time/Seasonal hours allocated:	0

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

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

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

DPW superintendent hours allocated: 42
DPW hours allocated: 275
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: 80
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: 225
Part-time/Seasonal hours allocated: 0

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

901 CAPITAL IMPROVEMENTS -

Annual milling and resurfacing program

(No projects this fiscal year. A State grant allowed three years of planned projects to be completed in fiscal year 2020.)

Total DPW superintendent hours allocated:	426
Total DPW hours allocated:	1,675
Total Part-time/Seasonal hours allocated:	0

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS
2020 - 2021 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 178,290	
BUILDING, ELECTRICAL & MECHANICAL PERMITS	\$ 23,000	
REVENUES FROM TOWNSHIP	\$ 203,580	
TRANSFERS IN	\$ 958,010	
<u>OTHER REVENUE</u>	<u>\$ 28,800</u>	
TOTAL ESTIMATED REVENUES		\$1,391,680

APPROPRIATIONS

POLICE DEPARTMENT	\$ 877,435	
FIRE DEPARTMENT	\$ 359,530	
BUILDING INSPECTION DEPARTMENT	\$ 27,395	
<u>TRANSFERS OUT</u>	<u>\$ 127,320</u>	
TOTAL APPROPRIATIONS		\$1,391,680

(CONTINUED NEXT PAGE)

PUBLIC SAFETY FUND 205

SUMMARY OF REVENUES & APPROPRIATIONS

2020 - 2021 BUDGET

(CONTINUED)

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 0

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020

UNASSIGNED	\$ 205,770	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 610	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 206,380

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021

UNASSIGNED	\$ 206,380	
RESTRICTED - POLICE STATE TRAINING FUNDS	\$ 0	
RESTRICTED - BUILDING INSPECTION FEES	\$ 0	
<u>RESTRICTED - DRUG ENFORCEMENT</u>	<u>\$ 0</u>	
TOTAL PROJECTED FUND BALANCE		\$ 206,380

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
205-000-403.004	PUBLIC SAFETY REAL TAX	159,011	167,745	166,045	170,670	2,925	1.74
205-000-410.004	PUBLIC SAFETY PERSONAL TAX	10,184	8,535	8,470	7,150	(1,385)	(16.23)
205-000-411.011	PRIOR YR PUBLIC SAFETY REAL PROP TAXI	(7)	0	0	0	0	0.00
205-000-437.007	PUBLIC SAFETY IFT REAL TAX	2,114	325	325	320	(5)	(1.54)
205-000-437.008	PUBLIC SAFETY IFT PERSONAL TAX	18,012	0	0	0	0	0.00
205-000-445.000	INT & PENALTY FEES	351	0	150	150	150	0.00
205-000-455.000	LIQUOR LICENSES	3,626	3,500	4,145	4,000	500	14.29
205-000-477.000	BUILDING PERMITS	6,352	13,000	57,000	15,000	2,000	15.38
205-000-478.000	ELECTRICAL PERMITS	3,881	7,000	3,200	4,000	(3,000)	(42.86)
205-000-479.000	MECHANICAL & PLUMBING PERMITS	5,934	11,000	4,000	4,000	(7,000)	(63.64)
205-000-481.000	POLICE DEPT ISSUED PERMITS	60	50	60	50	0	0.00
205-000-505.000	FEMA FUNDS - PUBLIC SAFETY	0	0	0	0	0	0.00
205-000-505.301	FEDERAL PUBLIC SAFETY GRANTS - POLICI	0	0	0	0	0	0.00
205-000-505.336	FEDERAL PUBLIC SAFETY GRANTS - FIRE	0	0	0	0	0	0.00
205-000-543.301	STATE GRANTS - PUBLIC SAFETY	0	0	0	0	0	0.00
205-000-543.302	STATE GRANTS - PD TRAINING ACT 302	1,205	800	1,200	1,200	400	50.00
205-000-543.336	STATE GRANTS - FIRE DEPT.	0	0	0	0	0	0.00
205-000-582.001	FIRE SERVICE CONTRACT - TWP	90,466	70,000	0	136,245	66,245	94.64
205-000-582.002	FIREFIGHTER FEES - OTSEGO TWP	24,621	35,000	75,000	67,335	32,335	92.39
205-000-582.003	FIRE SERVICE CONTRACTS - OTHER	0	0	0	0	0	0.00
205-000-582.004	FIRE TRAINING FEES	0	1,500	340	1,500	0	0.00
205-000-626.301	POLICE DEPT SERVICES	1,031	1,750	2,000	1,750	0	0.00
205-000-626.336	FIRE DEPT SERVICES	1,266	2,000	2,000	2,000	0	0.00
205-000-655.000	POLICE FINES	17,266	16,800	15,000	16,800	0	0.00
205-000-657.000	FORFEITED PROPERTY	0	0	0	0	0	0.00
205-000-664.000	INVESTMENT INTEREST	1,947	1,500	2,300	1,500	0	0.00
205-000-673.002	SALE OF VEHICLES & EQUIPMENT	0	0	0	0	0	0.00
205-000-673.003	SALE OF FIRE DEPT VEHICLES & EQUIPMEI	0	0	0	0	0	0.00
205-000-675.301	CONTRIBUTIONS TO POLICE DEPT	0	0	0	0	0	0.00
205-000-675.336	CONTRIBUTIONS TO FIRE DEPT	5,800	5,000	0	0	(5,000)	(100.00)
205-000-688.000	REFUNDS/REBATES	4,402	0	5,910	0	0	0.00
205-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
205-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
205-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
205-000-699.101	TRANSFER IN - GENERAL FUND	854,815	850,000	919,670	958,010	108,010	12.71
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		1,212,337	1,195,505	1,266,815	1,391,680	196,175	16.41

PUBLIC SAFETY FUND 205

REVENUE ACCOUNTS

ACTIVITY 000

2020 - 2021 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a public safety millage of 1.8988 mills. Voters approved the levy of up to 2.0000 mills in August of 2016. The maximum allowed has been reduced by the Headlee Amendment to the State Constitution and can only be restored by voter approval.

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

<u>AD VALOREM PARCELS</u>	<u>TAXABLE VALUE</u>
REAL PROPERTY	\$ 90,840,121
<u>PERSONAL PROPERTY</u>	<u>\$ 3,765,000</u>
TOTAL	\$ 94,605,121

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

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

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

411.011 PRIOR YEAR PUBLIC SAFETY REAL PROPERTY TAX - records board of review or tax tribunal adjustments to prior year property taxes.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 437.007 PUBLIC SAFETY IFT REAL TAX - tax revenues based upon the available IFT real property taxable value and one-half the public safety millage rate.
- 437.008 PUBLIC SAFETY IFT PERSONAL TAX - tax revenues based upon the available IFT personal property taxable value and one-half the public safety millage rate.
- 445.000 INTEREST & PENALTY FEES - fees assessed on delinquent taxes (1/2% monthly interest penalty on delinquent City taxes).
- 455.000 LIQUOR LICENSES - state liquor license renewal revenue.
- 477.000 BUILDING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 478.000 ELECTRICAL PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 479.000 MECHANICAL/PLUMBING PERMITS - fees vary depending on the project. See the current schedule of fees for rates.
- 481.000 POLICE DEPT ISSUED PERMITS - records permit revenues for handgun purchases, etc.
- 505.000 FEMA FUNDS - PUBLIC SAFETY - records Federal funds received for public safety costs incurred during major events.
- 505.301 FEDERAL PUBLIC SAFETY GRANTS - POLICE - identifies grants received from the federal government for police department safety related programs and/or equipment.
- 505.336 FEDERAL PUBLIC SAFETY GRANTS - FIRE - identifies grants received from the federal government for fire department related safety programs and/or equipment.
- 543.301 STATE GRANTS - PUBLIC SAFETY - identifies grants received from the State of Michigan for safety programs and/or equipment.
- 543.302 STATE GRANTS - POLICE TRAINING ACT 302 - records monies received in accordance with Public Act 302 of 1982 for police officer training.
- 543.336 STATE GRANTS - FIRE DEPARTMENT - records grant monies received for fire department equipment and training.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

- 582.001 TOWNSHIP/CITY FIRE CONTRACT - covers the following costs per calendar year: rent of Fire Hall - \$3,000, maintenance of Township Fire Trucks, and one-half of utilities, joint operating costs, equipment purchases and general maintenance and improvements to the Fire Hall.
- 582.002 Firefighter FEES-TOWNSHIP - reimbursement by Otsego Township for firefighter wages resulting from Township fires.
- 582.003 FIRE SERVICE CONTRACTS- OTHER - records revenues received from responses to other units of government as stipulated by contract. Also included are revenues for air tank servicing according to contract(s).
- 582.004 FIRE TRAINING FEES - amounts received from other jurisdictions with personnel attending training sessions provided by the department.
- 626.301 POLICE DEPARTMENT SERVICE FEES - fees collected for providing police department services.
- 626.336 FIRE DEPARTMENT SERVICE FEES - fees collected for providing fire department services.
- 655.000 POLICE FINES - reimbursements from Allegan County for ordinance and civil infraction fines.
- 657.000 FORFEITED PROPERTY - records cash and/or cash equivalents of forfeited or seized property.
- 664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.
- 673.002 SALE OF VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Police Department Fund.
- 673.003 SALE OF FIRE DEPT. VEHICLES & EQUIPMENT - amounts from the sale of vehicles and non-fixed assets owned by the Fire Department.
- 675.301 CHARITABLE CONTRIBUTIONS - POLICE DEPARTMENT - identifies donations made for the purchase of police equipment.
- 675.336 CHARITABLE CONTRIBUTIONS - FIRE DEPARTMENT - identifies donations made for the purchase of fire equipment.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances the cash register when untraceable errors occur.

PUBLIC SAFETY FUND ESTIMATED REVENUES 205-000 - Cont.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records previously unknown or unmeasurable adjustments and/or expenditures from prior year activities.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 301 - POLICE DEPARTMENT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
205-301-701.000	CITY MANAGER SALARY	4,400	4,510	4,510	4,595	85	1.88
205-301-702.000	SUPERVISORY WAGES	89,743	91,780	82,000	80,590	(11,190)	(12.19)
205-301-702.001	DPW SUPERVISORY WAGES	336	365	365	350	(15)	(4.11)
205-301-703.001	SERGEANT WAGES	31,200	0	0	0	0	0.00
205-301-703.002	DETECTIVE WAGES	89,183	75,805	75,805	78,030	2,225	2.94
205-301-703.005	PATROLMAN/PSO WAGES	(46)	0	0	0	0	0.00
205-301-703.006	PATROLMAN WAGES	283,488	291,270	285,000	316,625	25,355	8.70
205-301-703.007	RESERVE OFFICER WAGES	30,663	47,400	45,000	55,640	8,240	17.38
205-301-705.000	CLERICAL WAGES	44,613	45,110	44,500	45,950	840	1.86
205-301-706.000	DPW WAGES	1,889	4,305	2,600	4,435	130	3.02
205-301-706.001	PART-TIME OR SEASONAL WAGES	17	220	0	0	(220)	(100.00)
205-301-708.000	CUSTODIAL WAGES	4,951	4,825	4,825	5,010	185	3.83
205-301-715.000	FICA	42,619	44,140	41,665	46,140	2,000	4.53
205-301-716.000	HEALTH INSURANCE	59,754	63,905	70,000	70,165	6,260	9.80
205-301-717.000	LIFE INSURANCE	712	715	650	715	0	0.00
205-301-718.000	RETIREMENT	43,196	46,850	46,800	48,290	1,440	3.07
205-301-719.000	DISABILITY	1,471	1,925	1,600	1,985	60	3.12
205-301-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-301-721.000	WORKERS COMPENSATION INSURANCE	14,259	12,280	11,500	7,180	(5,100)	(41.53)
205-301-724.001	CELL PHONE ALLOWANCE	825	900	690	900	0	0.00
205-301-726.000	EMPLOYEE ASSISTANCE PROGRAM	84	165	165	165	0	0.00
205-301-727.000	OFFICE SUPPLIES	441	1,800	1,000	1,500	(300)	(16.67)
205-301-728.000	POSTAGE	365	375	400	375	0	0.00
205-301-737.000	SUBSCRIPTIONS	0	300	300	300	0	0.00
205-301-740.000	OPERATING SUPPLIES	2,897	3,000	4,200	3,500	500	16.67
205-301-740.302	SUPPLIES - TRAINING - STATE FUNDED	0	250	0	250	0	0.00
205-301-740.657	SUPPLIES - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-742.000	UNIFORM PURCHASES	4,464	3,000	3,000	6,500	3,500	116.67
205-301-745.000	FUEL PURCHASES	4,963	0	0	0	0	0.00
205-301-750.000	LANDSCAPING SUPPLIES	0	100	0	100	0	0.00
205-301-758.000	DIESEL FUEL	46	50	0	50	0	0.00
205-301-759.000	GASOLINE	5,819	11,500	9,600	11,500	0	0.00
205-301-760.000	MINOR EQUIPMENT PURCHASES	6,428	11,000	10,500	12,000	1,000	9.09
205-301-760.657	MINOR EQUIP PURCHASE - DRUG ENFORC	0	0	0	0	0	0.00
205-301-802.000	CONTRACTS	578	2,500	250	2,500	0	0.00
205-301-807.000	AUDIT	385	375	375	375	0	0.00
205-301-811.000	WITNESS FEES	0	100	0	100	0	0.00
205-301-812.000	UNIFORM CLEANING & REPAIR	28	500	200	750	250	50.00
205-301-824.000	SERVICE AGREEMENTS	4,614	4,700	5,000	5,200	500	10.64
205-301-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-301-826.000	LEGAL	7,597	8,000	12,000	8,000	0	0.00
205-301-835.000	MEDICAL EXAMS & SERVICES	510	750	100	750	0	0.00
205-301-852.000	MISC COMM/INTERNET	1,075	1,100	1,205	1,200	100	9.09
205-301-853.000	TELEPHONE	3,193	3,300	3,300	3,300	0	0.00
205-301-860.000	TRAVEL, LODGING & MEALS	1,337	3,000	1,000	2,000	(1,000)	(33.33)
205-301-872.000	VEHICLE MAINTENANCE	6,377	6,000	6,000	6,000	0	0.00
205-301-885.000	COMMUNITY SAFETY PROGRAMS	0	0	0	0	0	0.00
205-301-900.000	ADVERTISING & PUBLISHING	0	0	400	0	0	0.00
205-301-902.000	COPY CHARGES	1,476	0	1,500	0	0	0.00
205-301-917.000	SEWER UTILITY	607	1,430	3,000	1,430	0	0.00
205-301-918.000	WATER UTILITY	300	700	1,050	700	0	0.00
205-301-921.000	ELECTRIC	10,712	10,300	7,800	10,300	0	0.00
205-301-923.000	NATURAL GAS	1,254	1,500	1,100	1,500	0	0.00
205-301-924.000	WATER & SEWER	995	0	0	0	0	0.00
205-301-929.000	LAWN MAINTENANCE	1,648	0	1,500	0	0	0.00
205-301-931.000	BUILDING & GROUNDS MAINTENANCE	6,216	7,790	5,000	7,790	0	0.00
205-301-933.000	EQUIPMENT MAINTENANCE	540	4,000	1,500	4,000	0	0.00
205-301-940.000	MOTOR EQUIPMENT RENTAL	743	1,000	750	1,000	0	0.00
205-301-948.000	COMPUTER SERVICES	724	0	3,000	0	0	0.00
205-301-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
205-301-955.000	MEMBERSHIPS / DUES	160	200	650	700	500	250.00
205-301-956.000	TRAINING PROGRAMS & CONFERENCES	2,905	3,000	500	3,000	0	0.00
205-301-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	6,372	3,000	0	3,000	0	0.00
205-301-956.302	TRAINING - STATE FUNDED	926	1,700	2,700	1,700	0	0.00
205-301-956.657	TRAINING - DRUG ENFORCEMENT	0	0	0	0	0	0.00
205-301-960.000	INSURANCE	9,119	9,300	9,000	9,300	0	0.00
Totals for dept 301 - POLICE DEPARTMENT		839,171	842,090	815,555	877,435	35,345	4.20

PUBLIC SAFETY FUND 205

POLICE DEPARTMENT ACTIVITY 301 2020 - 2021 BUDGET

- 701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.
- 702.000 SUPERVISORY WAGES - reflects the police chief's salary.
- 702.001 DPW SUPERVISORY WAGES - provides 10 hours of service by the DPW superintendent for building & grounds maintenance.
- 703.001 SERGEANT WAGES – this position has been eliminated at the current time.
- 703.002 DETECTIVE WAGES - provides wages for a detective, including 80 hours of overtime pay.
- 703.006 FULL-TIME OFFICER WAGES - wages for four full-time police officers together with 625 hours of overtime wages.
- 703.007 RESERVE OFFICER WAGES - provides 2,600 hours of wages.
- 705.000 CLERICAL WAGES - reflects the Police Secretary's wages with 30 hours of overtime.
- 706.000 DPW WAGES - provides 160 hours of labor for building and grounds maintenance.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides an estimated 37 percent of the facilities specialist's wages.
- 727.000 OFFICE SUPPLIES - general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides criminal procedure books, telephone/address cross directories, and legal updates for the department.

- 740.000 OPERATING SUPPLIES - includes first aid equipment, safety equipment for the cars, flares, tickets, and all other general supplies.
- 740.302 SUPPLIES - TRAINING - STATE FUNDED - provides miscellaneous supplies, ammunition involved in departmental training covered by State Act 302 funding.
- 740.657 SUPPLIES - DRUG ENFORCEMENT - provides training and other supplies involved with drug enforcement operations from confiscated monies.
- 742.000 UNIFORM PURCHASES - contractual uniform allowance for each of the seven officers, purchased at the direction of the police chief. Also included are uniforms for part-time officers and other protective equipment such as vests, helmets, and leather gear.
- 745.000 FUEL PURCHASES - The State requires this account to be phased out and split between 758.000 and 759.000.
- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 758.000 Diesel Fuel – provides diesel fuel for police department vehicles and equipment.
- 759.000 Gasoline – provides gasoline for police department vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 760.657 MINOR EQUIPMENT PURCHASES - DRUG ENFORCEMENT - provides equipment purchases involved with drug enforcement operations from confiscated monies.
- 802.000 CONTRACTS - provides for special services to the department.
- 807.000 AUDIT – provides a portion of the fee allocated to the Public Safety Fund for the annual audit.
- 811.000 WITNESS FEES - reimbursement to witness' for their time and mileage when called in to testify on city ordinance cases.
- 812.000 UNIFORM CLEANING & REPAIR - uniform cleaning allowance for each police officer as specified by union contract.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.

- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL - counsel for criminal and civil work. Also includes services of a labor attorney for union contract negotiation.
- 835.000 MEDICAL EXAMS & SERVICES - physical exams necessary prior to new-hires of Officers, Reserve Officers and Crossing Guards. Also included is new OSHA provision for Hepatitis B immunization.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - regular departmental telephone service and charges to forward after hours call to Allegan County Central Dispatch.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 VEHICLE MAINTENANCE - repairs, replacement parts and car washes for patrol vehicles.
- 885.000 COMMUNITY SAFETY PROGRAMS - expense to promote and administer neighborhood watch and child watch safety programs.
- 900.000 ADVERTISING & PUBLISHING - used to promote open positions, auctions, etc.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER – previously recorded City of Otsego utility expense. The State now requires this account to be phased out and split between 917.000 and 918.000.
- 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.

- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems, elevator and sprinkler system maintenance.
- 933.000 EQUIPMENT MAINTENANCE - repair and general maintenance to office equipment, radios, weapons, etc.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rates are charged for equipment used to maintain the building and grounds by Department of Public Works.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department’s respective share of file servers and e-mail systems on a pro-rated basis.
- 952.000 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.
- 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 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.
- 956.302 TRAINING - STATE FUNDED - records training funded by Public Act 302 of 1982 funds shown as revenues in account 205-000-539.302.
- 956.657 TRAINING - DRUG ENFORCEMENT - records specific drug enforcement training activities. These may be funded by drug forfeiture monies.
- 960.000 INSURANCE - worker's compensation, liability and vehicle insurance for the department.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 336 - FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
205-336-701.000	CITY MANAGER SALARY	4,400	4,510	4,500	4,595	85	1.88
205-336-702.001	DPW SUPERVISORY WAGES	336	365	360	350	(15)	(4.11)
205-336-702.302	FIREFIGHTER WAGES - FULL TIME	50,732	49,185	53,242	54,280	5,095	10.36
205-336-703.005	PATROLMAN/PSO WAGES	0	0	0	0	0	0.00
205-336-704.001	FIRE OFFICER COMPENSATION	3,746	16,000	16,000	17,075	1,075	6.72
205-336-704.002	FIREFIGHTER WAGES - SHARED	10,258	14,000	12,000	5,050	(8,950)	(63.93)
205-336-704.003	FIREFIGHTER WAGES - DRILLS & TRAINING	12,028	18,000	17,200	17,545	(455)	(2.53)
205-336-704.004	FIREFIGHTER WAGES - EMERGENCY STAN	0	6,000	0	3,000	(3,000)	(50.00)
205-336-704.007	FIREFIGHTER WAGES - CERTIFICATION	1,600	7,500	6,000	6,000	(1,500)	(20.00)
205-336-704.102	FIREFIGHTER WAGES - CITY FIRE CALLS	6,049	9,000	7,987	9,500	500	5.56
205-336-704.108	FIREFIGHTER WAGES - CITY MEDICAL CALI	8,750	12,000	25,000	23,000	11,000	91.67
205-336-704.110	FIREFIGHTER WAGES - CITY EQUIP MAINT	0	0	0	0	0	0.00
205-336-704.202	FIREFIGHTER WAGES - TWP FIRE CALLS	4,451	10,000	15,000	13,000	3,000	30.00
205-336-704.208	FIREFIGHTER WAGES - TWP MEDICAL CAL	8,318	20,000	33,000	30,000	10,000	50.00
205-336-704.210	FIREFIGHTER WAGES - TWP EQUIP MAINT	0	0	0	0	0	0.00
205-336-706.000	DPW WAGES	2,060	1,080	365	1,940	860	79.63
205-336-706.001	PART-TIME OR SEASONAL WAGES	101	220	0	0	(220)	(100.00)
205-336-708.000	CUSTODIAL WAGES	1,314	1,305	1,260	1,355	50	3.83
205-336-715.000	FICA	8,340	12,560	13,549	15,605	3,045	24.24
205-336-716.000	HEALTH INSURANCE	14,146	19,850	260	1,530	(18,320)	(92.29)
205-336-717.000	LIFE INSURANCE	33	115	100	115	0	0.00
205-336-718.000	RETIREMENT	3,200	5,510	5,800	6,100	590	10.71
205-336-719.000	DISABILITY	115	230	215	255	25	10.87
205-336-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
205-336-721.000	WORKERS COMPENSATION INSURANCE	178	150	120	105	(45)	(30.00)
205-336-721.336	WORKERS COMP INSURANCE - FIREFIGHT	3,084	9,010	7,300	5,525	(3,485)	(38.68)
205-336-726.000	EMPLOYEE ASSISTANCE PROGRAM	413	825	1,200	825	0	0.00
205-336-727.000	OFFICE SUPPLIES	963	1,200	500	1,200	0	0.00
205-336-728.000	POSTAGE	182	200	250	250	50	25.00
205-336-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
205-336-740.000	OPERATING SUPPLIES	1,109	2,500	2,500	2,900	400	16.00
205-336-740.001	RESCUE UNIT SUPPLIES	2,757	2,000	1,000	1,500	(500)	(25.00)
205-336-740.002	SUPPLIES-TRAINING CLASSES	0	1,100	0	750	(350)	(31.82)
205-336-740.170	SUPPLIES - TOWNSHIP ONLY	0	0	0	0	0	0.00
205-336-740.540	SUPPLIES - CITY ONLY	0	0	0	0	0	0.00
205-336-742.000	UNIFORM PURCHASES	2,578	5,000	2,200	3,500	(1,500)	(30.00)
205-336-745.000	FUEL PURCHASES	1,594	0	0	0	0	0.00
205-336-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
205-336-758.000	DIESEL FUEL	1,281	1,500	2,000	2,250	750	50.00
205-336-759.000	GASOLINE	1,375	3,000	1,200	1,500	(1,500)	(50.00)
205-336-760.000	MINOR EQUIPMENT PURCHASES	29,505	30,000	30,000	30,000	0	0.00
205-336-802.000	CONTRACTS	491	1,400	1,350	1,400	0	0.00
205-336-802.002	CONTRACTS - TRAINING INSTRUCTORS	0	14,000	13,500	14,000	0	0.00
205-336-807.000	AUDIT	385	375	375	375	0	0.00
205-336-812.000	UNIFORM CLEANING & REPAIR	0	60	150	60	0	0.00
205-336-824.000	SERVICE AGREEMENTS	12,376	10,000	10,000	13,000	3,000	30.00
205-336-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
205-336-826.000	LEGAL	0	500	300	500	0	0.00
205-336-835.000	MEDICAL EXAMS & SERVICES	1,377	2,500	1,200	2,500	0	0.00
205-336-852.000	MISC COMM/INTERNET	1,015	1,100	1,035	1,100	0	0.00
205-336-853.000	TELEPHONE	1,222	1,100	1,052	1,100	0	0.00
205-336-860.000	TRAVEL, LODGING & MEALS	791	1,000	1,070	1,250	250	25.00
205-336-872.000	VEHICLE MAINTENANCE	0	100	75	100	0	0.00
205-336-900.000	ADVERTISING & PUBLISHING	218	400	415	400	0	0.00
205-336-902.000	COPY CHARGES	0	0	0	0	0	0.00
205-336-917.000	SEWER UTILITY	613	920	800	920	0	0.00
205-336-918.000	WATER UTILITY	294	440	400	440	0	0.00
205-336-921.000	ELECTRIC	5,937	4,500	4,300	4,500	0	0.00
205-336-923.000	NATURAL GAS	3,348	4,000	3,000	4,000	0	0.00
205-336-924.000	WATER & SEWER	282	0	0	0	0	0.00
205-336-929.000	LAWN MAINTENANCE	786	700	700	700	0	0.00
205-336-931.000	BUILDING & GROUNDS MAINTENANCE	428	13,000	11,000	6,000	(7,000)	(53.85)
205-336-933.000	EQUIPMENT MAINTENANCE	17,052	17,000	25,000	22,500	5,500	32.35
205-336-940.000	MOTOR EQUIPMENT RENTAL	1,679	600	400	600	0	0.00
205-336-944.000	HYDRANT RENTAL	7,280	7,280	0	7,280	0	0.00
205-336-948.000	COMPUTER SERVICES	261	0	0	0	0	0.00
205-336-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
205-336-955.000	MEMBERSHIPS / DUES	75	400	130	400	0	0.00
205-336-956.000	TRAINING PROGRAMS & CONFERENCES	2,538	6,000	4,135	6,000	0	0.00
205-336-960.000	INSURANCE	8,658	9,140	9,140	9,805	665	7.28
Totals for dept 336 - FIRE DEPARTMENT		252,102	360,430	349,635	359,530	(900)	(0.25)

PUBLIC SAFETY FUND 205

FIRE DEPARTMENT

ACTIVITY 336

2020 - 2021 BUDGET

- 701.000 CITY MANAGER SALARY - reflects 5 percent of the city manager's salary.
- 702.001 DPW SUPERVISORY WAGES - provides 10 hours of service by the DPW superintendent.
- 702.302 FIREFIGHTER WAGES – FULL TIME – provides wages for one full-time firefighter to primarily respond to medical calls during the day when it is more difficult to have other firefighters respond.
- 703.005 PSO WAGES – this position has currently been eliminated.
- 704.001 FIRE OFFICER COMPENSATION - provides monthly payments to officers for extra time served in departmental administration.
- 704.002 FIREFIGHTER WAGES - SHARED - provides payment to firefighters for time worked on activities shared between the City and Township, such as jointly owned equipment and hall maintenance.
- 704.003 FIREFIGHTER WAGES - DRILLS & TRAINING - provides for wages to attend drills and other training functions.
- 704.004 EMERGENCY STANDBY WAGES - two firefighters monitor the station and emergency telephone line at their regular pay rate when the telephone service to Allegan 911 is out of service.
- 704.007 WAGES - CERTIFICATION - in accordance with the Fire Department Officer Selection Policy, firefighters receiving training certificates for Firefighter I, Firefighter II, Fire Officer I, Fire Officer II, Fire Officer III, Firefighter Training Council Incident Command or other approved training courses shall be awarded \$200 per course for taking the initiative to expand their qualifications.
- 704.102 FIREFIGHTER WAGES - CITY FIRE CALLS - provides for wages for responses to fire calls and wash downs.
- 704.108 FIREFIGHTER WAGES - CITY MEDICAL FIRST RESPONDER - provides for wages for responses to medical calls as first responders.
- 704.110 FIREFIGHTER WAGES - CITY TRUCK EQUIPMENT WAGES - covers maintenance of 100% City owned trucks and equipment that firefighters perform. Firefighters are paid at their regular rates.

- 704.202 FIREFIGHTER WAGES - TOWNSHIP FIRE CALLS - provides for wages for responses to fire calls and wash downs.
- 704.208 FIREFIGHTER WAGES - TOWNSHIP MEDICAL FIRST RESPONDER - provides for wages for responses to medical calls as first responders.
- 704.210 FIREFIGHTER WAGES - TOWNSHIP EQUIPMENT MAINTENANCE WAGES - covers maintenance of Otsego Township trucks and equipment that Firefighters perform. Firefighter are paid at the regular rates. This expense will be reimbursed by the Township.
- 706.000 DPW WAGES - provides 70 hours of DPW service to the department.
- 706.001 PART-TIME OR SEASONAL WAGES - provides 0 hours of general labor during higher activity months. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides an estimated 10 percent of the Facilities Specialist's wages.
- 727.000 OFFICE SUPPLIES - provides general office supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 740.000 OPERATING SUPPLIES - provides general operating and cleaning supplies for the department.
- 740.001 RESCUE UNIT SUPPLIES - provides for replenishment of first-aid supplies and other consumables for the Rescue Unit.
- 740.002 SUPPLIES - TRAINING CLASSES - provides for miscellaneous supplies for in-house training classes, such as equipment, binders, printing charges, etc.
- 740.170 SUPPLIES - TOWNSHIP ONLY - provides for supplies to be used only in Otsego Township, such as hydrant marker signs, etc.
- 740.540 SUPPLIES - CITY ONLY - provides supplies used within the City, such as hydrant marker signs, etc.
- 742.000 UNIFORM PURCHASES - provides the purchase of dress uniforms.
- 745.000 FUEL PURCHASES - The State requires this account to be phased out and split between 758.000 and 759.000.

FIRE DEPARTMENT 205-336 - Cont.

- 750.000 LANDSCAPING SUPPLIES - provides for flowers, shrubberies, grass seed, and other materials to maintain the grounds.
- 758.000 Diesel Fuel – provides diesel fuel for fire department vehicles and equipment.
- 759.000 Gasoline – provides gasoline for fire department vehicles and equipment.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold. This includes the annual replacement of six sets of turn-out gear (coats, boots, gloves, etc.)(\$12,000).
- 802.000 CONTRACTS - MAINTENANCE - building maintenance contract expense.
- 802.002 CONTRACTS - TRAINING INSTRUCTORS - records instructor fees for in-house training. Fees received from other departments attending are recorded in account 101-000-634.000.
- 807.000 AUDIT – provides a portion of the fee allocated to the Public Safety Fund for the annual audit.
- 812.000 UNIFORM CLEANING & REPAIR - provides for repair and cleaning of uniforms.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement. Included are annual required testing of the department's equipment, such as air-packs, ladders, pumps, and front-line fire apparatus.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL – provides legal services for this activity.
- 835.000 MEDICAL EXAMS & SERVICES – provides new-hire exams, inoculations and injury care.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE – provides telephone service to the department.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.

- 872.000 CITY VEHICLE MAINTENANCE – provides repairs and replacement parts for city fire truck(s) only. Repairs to jointly owned apparatus and the command car are charged to equipment maintenance account 933.000.
- 900.000 ADVERTISING & PUBLISHING - provides notices in local papers for activities and position openings.
- 902.000 COPY CHARGES - covers the department's paper copier charges.
- 917.000 SEWER UTILITY – records municipal sewer utility expense.
- 918.000 WATER UTILITY – records municipal water utility expense.
- 921.000 ELECTRIC - records electric utility expense.
- 923.000 NATURAL GAS - records natural gas utility expense.
- 924.000 WATER & SEWER – previously recorded City of Otsego utility expense. The State now requires this account to be phased out and split between 917.000 and 918.000.
- 929.000 LAWN MAINTENANCE – provides annual lawn and sprinkler service.
- 931.000 BUILDING & GROUNDS MAINTENANCE - provides miscellaneous maintenance services, including climate control systems and sprinkler system maintenance.
- 933.000 EQUIPMENT MAINTENANCE - this account provides maintenance and repairs to the command car and jointly owned fire trucks and equipment.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain the fire hall and grounds (i.e. trucks, lawn mowers, etc.).
- 944.000 HYDRANT RENTAL - reimburses the Water Fund for annual use of the City's hydrants based upon 168 hydrants at \$35 each.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 952.000 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.

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

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 205 - PUBLIC SAFETY FUND

APPROPRIATIONS

Dept 371 - BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
205-371-702.000	SUPERVISORY WAGES	3,134	3,210	3,210	3,270	60	1.87
205-371-709.002	BUILDING INSPECTOR WAGES	0	0	0	0	0	0.00
205-371-709.003	ELECTRICAL INSP. WAGES	0	0	0	0	0	0.00
205-371-709.004	CODE ENFORCEMENT OFFICER	0	0	0	0	0	0.00
205-371-715.000	FICA	217	250	250	255	5	2.00
205-371-716.000	HEALTH INSURANCE	780	755	900	830	75	9.93
205-371-717.000	LIFE INSURANCE	6	10	5	10	0	0.00
205-371-718.000	RETIREMENT	306	315	320	320	5	1.59
205-371-719.000	DISABILITY	11	15	15	15	0	0.00
205-371-721.000	WORKERS COMPENSATION INSURANCE	13	15	15	10	(5)	(33.33)
205-371-726.000	EMPLOYEE ASSISTANCE PROGRAM	1	5	5	5	0	0.00
205-371-727.000	OFFICE SUPPLIES	0	200	0	200	0	0.00
205-371-728.000	POSTAGE	0	450	0	450	0	0.00
205-371-760.000	MINOR EQUIPMENT PURCHASES	500	0	0	0	0	0.00
205-371-802.000	CONTRACTS - BUILDING INSPECTION	5,717	11,700	51,300	13,500	1,800	15.38
205-371-803.000	CONTRACTS - ELECTRICAL INSPECTION	3,493	6,300	2,880	3,600	(2,700)	(42.86)
205-371-804.000	CONTRACTS - MECH/PLUMBING INSPECT	5,341	9,900	3,600	3,600	(6,300)	(63.64)
205-371-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
205-371-826.000	LEGAL	389	1,000	1,000	1,000	0	0.00
205-371-852.000	MISC COMM/INTERNET	24	30	35	30	0	0.00
205-371-853.000	TELEPHONE	30	20	20	20	0	0.00
205-371-860.000	TRAVEL, LODGING & MEALS	23	0	0	0	0	0.00
205-371-900.000	ADVERTISING & PUBLISHING	0	200	0	200	0	0.00
205-371-902.000	COPY CHARGES	0	50	0	50	0	0.00
205-371-955.000	MEMBERSHIPS / DUES	0	0	0	0	0	0.00
205-371-960.000	INSURANCE	27	30	35	30	0	0.00
Totals for dept 371 - BUILDING INSPECTION DEPARTMENT		20,012	34,455	63,590	27,395	(7,060)	(20.49)

PUBLIC SAFETY FUND 205

BUILDING INSPECTION

ACTIVITY 371

2020 - 2021 BUDGET

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – provides telephone service for this department.

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

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

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

955.000 MEMBERSHIPS / DUES -

960.000 INSURANCE - liability insurance for this activity.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 205 - PUBLIC SAFETY FUND
APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
205-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	8,670	8,880	0	25,930	17,050	192.00
205-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	0	0	101,390	101,390	0.00
Totals for dept 991 - TRANSFERS OUT		8,670	8,880	0	127,320	118,440	1,333.78
TOTAL APPROPRIATIONS		1,119,955	1,245,855	1,228,780	1,391,680	145,825	11.70
NET OF REVENUES/APPROPRIATIONS - FUND 205		92,382	(50,350)	38,035	0	50,350	(100.00)
BEGINNING FUND BALANCE		75,966	168,345	168,345	206,380	38,035	22.59
ENDING FUND BALANCE		168,348	117,995	206,380	206,380	88,385	74.91

PUBLIC SAFETY FUND 205

TRANSFERS OUT
ACTIVITY 991
2020 - 2021 BUDGET

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

Police Department	\$	4,505
<u>Fire Department</u>	\$	<u>4,375</u>
Total	\$	8,880

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

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

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

STREET AND BRIDGE FUND

FUND 211 SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

REVENUE FROM COUNTY	\$ 100,000	
<u>OTHER REVENUE</u>	<u>\$ 1,000</u>	
TOTAL ESTIMATED REVENUES		\$ 101,000

APPROPRIATIONS

TRANSFER TO MAJOR STREET FUND	\$ 0	
TRANSFER TO LOCAL STREET FUND	\$ 60,000	
TRANSFER TO SPECIAL ASSESSMENT FUND	\$ 0	
<u>OTHER</u>	<u>\$ 700</u>	
TOTAL APPROPRIATIONS		\$ 60,700

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 40,300

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020 \$ 173,945

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021 \$ 214,245

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 211 - STREET & BRIDGE FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
211-000-583.000	REVENUE FROM COUNTY	122,176	72,000	98,000	100,000	28,000	38.89
211-000-664.000	INVESTMENT INTEREST	369	200	1,100	1,000	800	400.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		122,545	72,200	99,100	101,000	28,800	39.89

STREET AND BRIDGE FUND 211

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 211 - STREET & BRIDGE FUND

APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
211-991-801.000	BANKING CHARGES	624	600	660	700	100	16.67
211-991-999.202	TRANSFER TO MAJOR STREET FUND	0	0	0	0	0	0.00
211-991-999.203	TRANSFER TO LOCAL STREET FUND	60,000	60,000	60,000	60,000	0	0.00
211-991-999.805	TRANSFER TO SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		60,624	60,600	60,660	60,700	100	0.17
TOTAL APPROPRIATIONS		60,624	60,600	60,660	60,700	100	0.17
NET OF REVENUES/APPROPRIATIONS - FUND 211		61,921	11,600	38,440	40,300	28,700	247.41
BEGINNING FUND BALANCE		73,585	135,506	135,506	173,946	38,440	28.37
ENDING FUND BALANCE		135,506	147,106	173,946	214,246	67,140	45.64

STREET AND BRIDGE FUND 211

TRANSFERS OUT ACTIVITY 991 2020 - 2021 BUDGET

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

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

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

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

SOLID WASTE & RECYCLING FUND

FUND 225 SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

PROPERTY TAXES & INTEREST	\$ 208,710	
COUNTY RECYCLE SURCHARGE REIMBURSEMENT	\$ 30,000	
<u>OTHER REVENUE</u>	<u>\$ 19,250</u>	
TOTAL ESTIMATED REVENUES		\$ 257,960

APPROPRIATIONS

RECYCLING SERVICES	\$ 164,120	
RUBBISH COLLECTION & DISPOSAL SERVICES	\$ 87,345	
<u>TRANSFERS OUT</u>	<u>\$ 5,445</u>	
TOTAL APPROPRIATIONS		\$ 256,910

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 1,050

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020 \$ 8,950

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021 \$ 10,000

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 225 - SOLID WASTE & RECYCLING FUND
ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
225-000-402.002	SOLID WASTE REAL PROPERTY TAXES	0	166,395	165,930	199,865	33,470	20.11
225-000-410.002	SOLID WASTE PERS PROPERTY TAXES	0	8,410	8,400	8,320	(90)	(1.07)
225-000-411.002	PRIOR YR SOLID WASTE REAL PROP TAXES	0	0	0	0	0	0.00
225-000-420.002	PRIOR YR SOLID WASTE PERS PROPERTY T	0	0	0	0	0	0.00
225-000-437.002	SOLID WASTE IFT REAL PROPERTY TAXES	0	325	325	375	50	15.38
225-000-437.004	SOLID WASTE IFT PERS PROPERTY TAXES	0	0	0	0	0	0.00
225-000-445.000	INT & PENALTY FEES	0	0	150	150	150	0.00
225-000-589.000	COUNTY RECYCLE SURCHARGE REIMBURS	0	28,200	31,950	30,000	1,800	6.38
225-000-628.000	CITY LABOR & MATERIALS	0	0	80	0	0	0.00
225-000-640.000	TRANSFER STATION RECEIPTS	0	15,000	11,700	15,000	0	0.00
225-000-648.000	SCRAP & SALVAGE SALES	0	3,500	2,100	3,500	0	0.00
225-000-664.000	INVESTMENT INTEREST	0	0	1,100	750	750	0.00
225-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
225-000-688.000	REFUNDS/REBATES	0	0	0	0	0	0.00
225-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
225-000-699.101	TRANSFER IN - GENERAL FUND	0	9,515	9,515	0	(9,515)	(100.00)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		0	231,345	231,250	257,960	26,615	11.50

SOLID WASTE & RECYCLING FUND 225

REVENUE ACCOUNTS ACTIVITY 000 2020 - 2021 BUDGET

PROPERTY TAX CALCULATION - tax revenues are based upon a solid waste reduction millage of 2.2101 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 2.8070. 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>DDA TAXABLE VALUE CAPTURE</u>	<u>AVAILABLE TAXABLE VALUE</u>
REAL PROPERTY	\$ 90,840,121	\$ 0	\$ 90,840,121
<u>PERSONAL PROPERTY</u>	<u>\$ 3,765,000</u>	<u>\$ 0</u>	<u>\$ 3,765,000</u>
TOTAL	\$ 94,605,121	\$ 0	\$ 94,605,121

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

[NOTE: The DDA TV capture represents the tax revenues received by the Otsego Downtown Development Authority through Tax Increment Financing (TIF). Taxes "captured" from properties located within the TIF district are based upon increases in taxable value above the 1985 values. Revenues received by the authority will be used for capital improvements and special projects within the TIF District, as described in the DDA budget. For 2020-2021 the TIF capture will be zero as the district value is below the aggregate 1985 value.]

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 225 - SOLID WASTE & RECYCLING FUND
APPROPRIATIONS

Dept 525 - RECYCLING SERVICES

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
225-525-702.001	DPW SUPERVISORY WAGES	0	4,015	4,015	3,850	(165)	(4.11)
225-525-706.000	DPW WAGES	0	30,375	30,375	36,025	5,650	18.60
225-525-706.001	PART-TIME OR SEASONAL WAGES	0	8,850	8,840	9,015	165	1.86
225-525-715.000	FICA	0	3,380	3,310	3,825	445	13.17
225-525-716.000	HEALTH INSURANCE	0	7,750	7,750	9,470	1,720	22.19
225-525-717.000	LIFE INSURANCE	0	55	55	60	5	9.09
225-525-718.000	RETIREMENT	0	3,120	3,120	3,615	495	15.87
225-525-719.000	DISABILITY	0	135	125	155	20	14.81
225-525-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
225-525-721.000	WORKERS COMPENSATION INSURANCE	0	2,520	2,350	1,520	(1,000)	(39.68)
225-525-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	20	10	10	(10)	(50.00)
225-525-740.000	OPERATING SUPPLIES	0	500	715	525	25	5.00
225-525-760.000	MINOR EQUIPMENT PURCHASES	0	1,000	0	500	(500)	(50.00)
225-525-801.000	BANKING CHARGES	0	0	15	15	15	0.00
225-525-802.000	CONTRACTS	0	0	900	900	900	0.00
225-525-802.001	CONTRACTS - RECYCLABLE MAT CONTAIN	0	8,000	8,900	9,000	1,000	12.50
225-525-802.002	CONTRACTS - CURBSIDE PICKUP	0	39,500	40,500	44,000	4,500	11.39
225-525-802.003	CONTRACTS - BRUSH & STUMP GRINDING	0	5,000	0	5,000	0	0.00
225-525-807.000	AUDIT	0	190	0	190	0	0.00
225-525-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-525-826.000	LEGAL	0	0	0	0	0	0.00
225-525-852.000	MISC COMM/INTERNET	0	50	50	50	0	0.00
225-525-853.000	TELEPHONE	0	90	75	90	0	0.00
225-525-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
225-525-900.000	ADVERTISING & PUBLISHING	0	400	0	400	0	0.00
225-525-921.000	ELECTRIC	0	0	970	1,000	1,000	0.00
225-525-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
225-525-931.000	BUILDING & GROUNDS MAINTENANCE	0	500	85	500	0	0.00
225-525-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
225-525-940.000	MOTOR EQUIPMENT RENTAL	0	33,500	33,750	33,500	0	0.00
225-525-960.000	INSURANCE	0	405	380	405	0	0.00
Totals for dept 525 - RECYCLING SERVICES		0	149,855	146,290	164,120	14,265	9.52

SOLID WASTE & RECYCLING FUND 225

RECYCLING SERVICES

ACTIVITY 525

2020 - 2021 BUDGET

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

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

706.000 DPW Wages - provides 1,300 hours of DPW service.

706.001 PART-TIME OR SEASONAL WAGES – provides 546 hours of general labor during higher activity months. These employees do not receive benefits.

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

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

801.000 BANKING CHARGES – records banking charges for services.

802.000 CONTRACTS -

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

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

802.003 CONTRACTS - BRUSH & STUMP GRINDING - reduces accumulated brush, as necessary.

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

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

826.000 LEGAL – provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

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

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

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

933.000 EQUIPMENT MAINTENANCE -

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

960.000 INSURANCE - provides property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 225 - SOLID WASTE & RECYCLING FUND
APPROPRIATIONS

Dept 528 - RUBBISH COLLECTION/DISPOSAL

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
225-528-702.001	DPW SUPERVISORY WAGES	0	4,015	4,015	3,850	(165)	(4.11)
225-528-706.000	DPW WAGES	0	22,315	21,000	26,325	4,010	17.97
225-528-706.001	PART-TIME OR SEASONAL WAGES	0	8,850	8,850	9,015	165	1.86
225-528-715.000	FICA	0	2,750	2,590	3,065	315	11.45
225-528-716.000	HEALTH INSURANCE	0	5,695	5,670	6,920	1,225	21.51
225-528-717.000	LIFE INSURANCE	0	40	35	45	5	12.50
225-528-718.000	RETIREMENT	0	2,400	2,400	2,745	345	14.38
225-528-719.000	DISABILITY	0	105	85	120	15	14.29
225-528-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
225-528-721.000	WORKERS COMPENSATION INSURANCE	0	1,580	1,200	970	(610)	(38.61)
225-528-726.000	EMPLOYEE ASSISTANCE PROGRAM	0	0	10	10	10	0.00
225-528-740.000	OPERATING SUPPLIES	0	700	700	700	0	0.00
225-528-760.000	MINOR EQUIPMENT PURCHASES	0	100	0	500	400	400.00
225-528-801.000	BANKING CHARGES	0	0	15	15	15	0.00
225-528-802.000	CONTRACTS	0	0	225	225	225	0.00
225-528-802.001	CONTRACTS - REFUSE CONTAINERS	0	22,000	19,000	22,000	0	0.00
225-528-807.000	AUDIT	0	190	0	190	0	0.00
225-528-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
225-528-826.000	LEGAL	0	0	0	0	0	0.00
225-528-852.000	MISC COMM/INTERNET	0	50	50	50	0	0.00
225-528-853.000	TELEPHONE	0	90	80	90	0	0.00
225-528-860.000	TRAVEL, LODGING & MEALS	0	0	0	0	0	0.00
225-528-900.000	ADVERTISING & PUBLISHING	0	100	0	100	0	0.00
225-528-921.000	ELECTRIC	0	1,200	1,000	1,000	(200)	(16.67)
225-528-923.000	NATURAL GAS/PROPANE	0	0	0	0	0	0.00
225-528-931.000	BUILDING & GROUNDS MAINTENANCE	0	500	200	500	0	0.00
225-528-933.000	EQUIPMENT MAINTENANCE	0	500	0	500	0	0.00
225-528-940.000	MOTOR EQUIPMENT RENTAL	0	8,000	8,600	8,000	0	0.00
225-528-960.000	INSURANCE	0	310	285	410	100	32.26
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		0	81,490	76,010	87,345	5,855	7.18

SOLID WASTE & RECYCLING FUND 225

RUBBISH COLLECTION & DISPOSAL SERVICES

ACTIVITY 528

2020 - 2021 BUDGET

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

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

706.000 DPW WAGES - 950 hours of DPW labor are provided.

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

740.000 OPERATING SUPPLIES - materials to operate the transfer station.

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

801.000 BANKING CHARGES – records banking charges for services.

802.000 CONTRACTS - special projects in this activity.

802.001 CONTRACTS - REFUSE CONTAINERS - the pick-up and transportation of full roll-off trash containers to a local landfill and the monthly rental charge on the containers.

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

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

826.000 LEGAL – provides legal services for this activity.

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

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

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

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

933.000 EQUIPMENT MAINTENANCE - provides maintenance to the compactor.

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

960.000 INSURANCE - provides a solid waste disposal bond, property and liability insurance.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 225 - SOLID WASTE & RECYCLING FUND
APPROPRIATIONS

Dept 991 - TRANSFERS OUT		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
225-991-999.401	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	3,570	3,570	0.00
225-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	0	0	0	1,875	1,875	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	5,445	5,445	0.00
TOTAL APPROPRIATIONS		0	231,345	222,300	256,910	25,565	11.05
NET OF REVENUES/APPROPRIATIONS - FUND 225		0	0	8,950	1,050	1,050	0.00
BEGINNING FUND BALANCE		0	0	0	8,950	8,950	0.00
ENDING FUND BALANCE		0	0	8,950	10,000	10,000	0.00

SOLID WASTE AND RECYCLING FUND 225

TRANSFERS OUT
ACTIVITY 991
2020 - 2021 BUDGET

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

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

DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET

FUND 248 SUMMARY OF REVENUES & APPROPRIATIONS

2020 - 2021 BUDGET

ESTIMATED REVENUES

TAX INCREMENT FINANCING (100% TIF Capture)	\$	0	
STATE GRANTS	\$	257,000	
WORK PLAN REVENUES	\$	69,700	
DONATIONS/CONTRIBUTIONS	\$	300	
OTHER REVENUE	\$	1,250	
<u>INTERFUND LOAN</u>	\$	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 328,250

APPROPRIATIONS

DDA / MAIN STREET DISTRICT	\$	370,665	
CAPITAL IMPROVEMENTS	\$	0	
DEBT SERVICE	\$	0	
<u>TRANSFERS OUT</u>	\$	<u>0</u>	
TOTAL APPROPRIATIONS			\$ 370,665

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS			(\$ 42,415)
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CASH BUDGET ADJUSTMENT TO CHANGE IN FUND BALANCE *

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

CHANGE IN FUND BALANCE			(\$ 42,415)
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020			\$2,450,000
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021			\$2,407,585
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BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
248-000-442.000	TAX INCREMENT FINANCING	123,321	0	0	0	0	0.00
248-000-566.000	STATE GRANT - RECREATION & CULTURE	0	0	0	0	0	0.00
248-000-569.000	STATE GRANTS - OTHER	122,814	254,000	253,755	257,000	3,000	1.18
248-000-569.001	STATE GRANTS - OTHER - MEDC	0	50,000	50,000	0	(50,000)	(100.00)
248-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
248-000-651.307	WP REV - MURAL	100	0	0	0	0	0.00
248-000-651.401	WP REV - CHRISTMAS EVENT	1,598	1,300	160	2,000	700	53.85
248-000-651.402	WP REV - ICE RINK	0	0	0	0	0	0.00
248-000-651.407	WP REV - LADIES' NIGHT	0	0	0	0	0	0.00
248-000-651.410	WP REV - MOVIES ON THE RIVERFRONT	1,293	0	0	0	0	0.00
248-000-651.411	WP REV - MUD VOLLEYBALL	1,615	2,200	1,195	0	(2,200)	(100.00)
248-000-651.416	WP REV - DOWNTOWN DOLLARS	2,363	1,500	2,300	2,000	500	33.33
248-000-651.417	WP REV - GUS MACKER TOURNAMENT	51,438	70,000	50,000	65,000	(5,000)	(7.14)
248-000-651.418	WP REV - FALL RIVERWALK	197	0	0	0	0	0.00
248-000-651.421	WP REV - STEINS & VINES	3,140	0	0	0	0	0.00
248-000-651.422	WP REV - PET ELECTION	1,607	1,200	20	600	(600)	(50.00)
248-000-651.424	WP REV - ICE HOCKEY TOURNAMENT	83	300	0	100	(200)	(66.67)
248-000-664.000	INVESTMENT INTEREST	1,038	450	1,600	1,200	750	166.67
248-000-668.000	DISPLAY SIGN RENTAL	0	50	0	50	0	0.00
248-000-671.000	MISCELLANEOUS REVENUE	378	300	440	0	(300)	(100.00)
248-000-675.400	DONATIONS	989	600	500	300	(300)	(50.00)
248-000-675.500	CONTRIBUTIONS - INDIVIDUALS	200	200	0	0	(200)	(100.00)
248-000-675.501	CONTRIBUTIONS - BUSINESS	0	0	0	0	0	0.00
248-000-675.502	CONTRIBUTIONS - CORPORATE	0	0	0	0	0	0.00
248-000-675.503	CONTRIBUTIONS - PROPERTY OWNERS	0	0	0	0	0	0.00
248-000-675.504	CONTRIBUTIONS - COMMUNITY GROUPS	0	0	0	0	0	0.00
248-000-675.505	CONTRIBUTIONS - FOUNDATION	3,000	25,000	15,000	0	(25,000)	(100.00)
248-000-675.507	CONTRIBUTIONS - CROWD FUNDING	0	75,000	51,200	0	(75,000)	(100.00)
248-000-675.974	CONTRIBUTIONS - LAND IMPRVMT PRO	0	0	43,750	0	0	0.00
248-000-688.000	REFUNDS/REBATES	751	0	890	0	0	0.00
248-000-694.000	CASH OVER AND SHORT	1	0	0	0	0	0.00
248-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
248-000-698.000	BONDING PROCEEDS	0	0	0	0	0	0.00
248-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
248-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	75,000	0	0	(75,000)	(100.00)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		315,926	557,100	470,810	328,250	(228,850)	(41.08)

DOWNTOWN DEVELOPMENT AUTHORITY / MAIN STREET 248

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

442.000 TAX INCREMENT FINANCING - reflects the tax revenue capture based upon the increase in the DDA district's current tax year's Taxable Value less the 1985 Base Year State Equalized Value. *The DDA district's 2020 Taxable Value is less than the 1985 Base Year, therefore, no TIF Capture will occur in 2020.* No school or State Education Taxes are captured as all debts incurred prior to the passage of Proposal "A" have been repaid.

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

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

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

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

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

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

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

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

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

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

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

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

- 651.418 WORK PLAN REVENUE - FALL RIVERWALK EVENT - records revenues for this work plan.
- 651.421 WORK PLAN REVENUE – STEINS & VINES – records revenues for this work plan.
- 651.422 WORK PLAN REVENUE – PET ELECTION – records revenues for this work plan.
- 651.424 WORK PLAN REVENUE – ICE HOCKEY TOURNAMENT - records revenues for this work plan.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 668.000 DISPLAY SIGN RENTAL - the DDA collects \$30 for each message displayed on the marquee sign located on the northwest corner of Allegan and Farmer Streets.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 675.400 DONATIONS - records donations and contributions from private parties for unspecified use.
- 675.500 CONTRIBUTIONS - INDIVIDUAL - records contributions and pledges from individuals who are not business or property owners in the district.
- 675.501 CONTRIBUTIONS - BUSINESS - records contributions and pledges from local commercial businesses for unspecified use.
- 675.502 CONTRIBUTIONS - CORPORATE - records contributions and pledges from local industry and larger commercial corporations for unspecified use.
- 675.503 CONTRIBUTIONS - PROPERTY OWNERS - records contributions and pledges from property owners who are not business owners in the DDA / Main Street district for unspecified use.
- 675.504 CONTRIBUTIONS - COMMUNITY GROUPS - records contributions and pledges from local community groups and service organizations for unspecified use.
- 675.505 CONTRIBUTIONS – FOUNDATIONS – records foundations contributions and/or grants.
- 675.507 CONTRIBUTIONS – CROWD FUNDING – records project monies raised by crowd funding.
- 675.974 CONTRIBUTIONS – records capital project funds raised outside the crowd funding period.

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

694.000 CASH OVER AND SHORT - an account used to balance untraceable differences in account balances.

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 729 - DDA / MAIN STREET DISTRICT		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
248-729-702.000	SUPERVISORY WAGES	46,490	47,050	47,050	47,945	895	1.90
248-729-702.001	DPW SUPERVISORY WAGES	2,401	2,555	2,555	2,450	(105)	(4.11)
248-729-706.000	DPW WAGES	28,857	31,720	25,000	38,795	7,075	22.30
248-729-706.001	PART-TIME OR SEASONAL WAGES	6,435	3,300	6,000	4,730	1,430	43.33
248-729-708.000	CUSTODIAL WAGES	0	0	20	0	0	0.00
248-729-715.000	FICA	5,833	6,610	6,165	7,335	725	10.97
248-729-716.000	HEALTH INSURANCE	26,201	26,740	25,235	30,530	3,790	14.17
248-729-717.000	LIFE INSURANCE	181	175	160	190	15	8.57
248-729-718.000	RETIREMENT	7,548	7,800	7,460	8,515	715	9.17
248-729-719.000	DISABILITY	276	330	300	350	20	6.06
248-729-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
248-729-721.000	WORKERS COMPENSATION INSURANCE	2,599	2,545	2,300	1,720	(825)	(32.42)
248-729-726.000	EMPLOYEE ASSISTANCE PROGRAM	18	35	40	35	0	0.00
248-729-727.000	OFFICE SUPPLIES	814	750	750	750	0	0.00
248-729-728.000	POSTAGE	182	250	300	250	0	0.00
248-729-737.000	SUBSCRIPTIONS	0	0	0	0	0	0.00
248-729-760.000	MINOR EQUIPMENT PURCHASES	6	300	300	800	500	166.67
248-729-801.000	BANKING CHARGES	1,247	1,000	1,300	1,200	200	20.00
248-729-802.000	CONTRACTS	4,804	4,000	4,000	4,000	0	0.00
248-729-805.000	CONTRACTS - CITY OF OTSEGO	15,000	15,000	15,000	15,000	0	0.00
248-729-807.000	AUDIT	770	770	750	770	0	0.00
248-729-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
248-729-824.001	WEB SITE SERVICES	141	250	0	1,000	750	300.00
248-729-826.000	LEGAL	2,604	500	0	500	0	0.00
248-729-835.000	MEDICAL EXAMS & SERVICES	0	0	0	0	0	0.00
248-729-852.000	MISC COMM/INTERNET	328	330	275	330	0	0.00
248-729-853.000	TELEPHONE	534	590	575	590	0	0.00
248-729-860.000	TRAVEL, LODGING & MEALS	5,004	1,500	1,000	2,500	1,000	66.67
248-729-880.000	COMMUNITY PROMOTION	118	500	1,000	750	250	50.00
248-729-880.100	ORGANIZATION COMMITTEE	0	0	0	0	0	0.00
248-729-880.103	ORG WP - VOLUNTEER PROGRAM	0	0	5	0	0	0.00
248-729-880.104	ORG WP - FRIENDS OF MAIN STREET	0	0	0	0	0	0.00
248-729-880.107	ORG WP - VOLUNTEER APPRECIATION	18	500	300	400	(100)	(20.00)
248-729-880.108	ORG WP - QUARTERLY NEWSLETTER	2,000	2,000	2,000	2,000	0	0.00
248-729-880.109	ORG WP - RACK CARDS	0	0	0	0	0	0.00
248-729-880.110	ORG WP - STATE OF THE STREET	0	250	0	0	(250)	(100.00)
248-729-880.111	ORG WP - SOCIAL MEDIA OUTREACH	0	0	0	50	50	0.00
248-729-880.200	DESIGN COMMITTEE	0	0	200	0	0	0.00
248-729-880.201	DESIGN - LANDSCAPING SUPPLIES	18,093	15,000	14,000	9,000	(6,000)	(40.00)
248-729-880.202	DESIGN - TREES	0	3,000	0	1,000	(2,000)	(66.67)
248-729-880.203	DESIGN - GENERAL MAINTENANCE SUPPLI	1,672	2,500	1,500	2,500	0	0.00
248-729-880.204	DESIGN WP - STREET BANNERS	0	0	0	0	0	0.00
248-729-880.206	DESIGN WP - AUTUMN BLISS	225	350	0	500	150	42.86
248-729-880.207	DESIGN WP - ART INSTALLATION	94	100	0	0	(100)	(100.00)
248-729-880.212	DESIGN WP - SPRING CLEANUP	0	0	0	0	0	0.00
248-729-880.214	DESIGN WP - FLOWER BEDS	0	0	0	6,000	6,000	0.00
248-729-880.215	DESIGN WP - RIVERFRONT PRELIM DESIGI	5,301	0	20	0	0	0.00
248-729-880.216	DESIGN WP - ART GARDEN	119	200	150	200	0	0.00
248-729-880.217	DESIGN WP - BIKE RACKS	408	0	0	0	0	0.00
248-729-880.300	ECONOMIC RESTRUCTURING COMMITTEE	0	0	0	0	0	0.00
248-729-880.305	ECON WP - VACANCY SIGNAGE	0	0	0	200	200	0.00
248-729-880.307	ECON WP - MURAL	0	0	0	0	0	0.00
248-729-880.309	ECON WP - SMALL BUSINESS SATURDAY	39	450	0	475	25	5.56
248-729-880.310	ECON WP - BUS RECRUITMENT & MRKT S	104	500	100	0	(500)	(100.00)
248-729-880.311	ECON WP - BUS INTRODUCTION & WELCC	0	0	0	100	100	0.00
248-729-880.312	ECON WP - BUS TRAINING IN-STORE EVEI	0	0	0	100	100	0.00
248-729-880.313	ECON WP - SHOP SMALL, SHOP LOCAL	0	0	0	50	50	0.00
248-729-880.400	PROMOTION COMMITTEE	0	0	0	0	0	0.00
248-729-880.401	PROMO WP - CHRISTMAS EVENT	3,041	2,000	1,665	2,000	0	0.00
248-729-880.402	PROMO WP - ICE RINK	64	200	100	700	500	250.00
248-729-880.405	PROMO WP - POKER RUN	200	0	0	0	0	0.00
248-729-880.407	PROMO WP - LADIES NIGHT	0	0	0	0	0	0.00
248-729-880.410	PROMO WP - MOVIES ON THE RIVERFROI	1,518	0	200	0	0	0.00
248-729-880.411	PROMO WP - MUD VOLLEYBALL	1,714	1,400	1,400	0	(1,400)	(100.00)

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 729 - DDA / MAIN STREET DISTRICT		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
248-729-880.416	PROMO WP - DOWNTOWN DOLLARS	1,999	1,500	2,000	2,000	500	33.33
248-729-880.417	PROMO WP - GUS MACKER TOURNAMEN	39,721	60,000	60,000	60,000	0	0.00
248-729-880.418	PROMO WP - FALL RIVERWALK EVENT	747	0	200	0	0	0.00
248-729-880.420	PROMO WP - ICE CREAM SOCIAL	0	0	0	0	0	0.00
248-729-880.421	PROMO WP - STEINS & VINES	4,296	0	200	0	0	0.00
248-729-880.422	PROMO WP - PET ELECTION	484	450	150	150	(300)	(66.67)
248-729-880.423	PROMO WP - RESTAURANT WEEK	0	0	0	0	0	0.00
248-729-880.424	PROMO WP - ICE HOCKEY TOURNAMENT	0	100	0	150	50	50.00
248-729-880.499	PROMO WP - EVENT SIGN EXPENSE	0	0	0	0	0	0.00
248-729-900.000	ADVERTISING & PUBLISHING	602	2,000	1,300	1,500	(500)	(25.00)
248-729-902.000	COPY CHARGES	202	500	200	500	0	0.00
248-729-921.000	ELECTRIC	390	400	250	400	0	0.00
248-729-923.000	NATURAL GAS	0	0	0	0	0	0.00
248-729-940.000	MOTOR EQUIPMENT RENTAL	17,587	15,000	12,000	15,000	0	0.00
248-729-948.000	COMPUTER SERVICES	742	500	400	500	0	0.00
248-729-955.000	MEMBERSHIPS / DUES	996	750	750	750	0	0.00
248-729-956.000	TRAINING PROGRAMS & CONFERENCES	1,017	500	400	500	0	0.00
248-729-960.000	INSURANCE	647	750	720	705	(45)	(6.00)
248-729-964.000	REFUNDS & REBATES	0	0	0	0	0	0.00
248-729-968.000	DEPRECIATION	82,836	80,000	82,000	85,000	5,000	6.25
248-729-983.000	LEASE AGREEMENTS	7,200	7,200	6,900	7,200	0	0.00
Totals for dept 729 - DDA / MAIN STREET DISTRICT		352,467	352,700	336,645	370,665	17,965	5.09

DOWNTOWN DEVELOPMENT AUTHORITY 248

DDA / MAIN STREET DISTRICT

ACTIVITY 729

2020 - 2021 BUDGET

- 702.000 SUPERVISORY WAGES - reflects the Main Street Director's salary, a full-time position.
- 702.001 DPW SUPERVISORY WAGES - provides for 73 hours of service by the DPW superintendent.
- 706.000 DPW WAGES - provides 1,400 hours of DPW services.
- 706.001 PART-TIME OR SEASONAL WAGES - provides for 430 hours of general and seasonal labor. These employees do not receive benefits.
- 708.000 CUSTODIAL WAGES - provides biweekly custodial services.
- 727.000 OFFICE SUPPLIES - provides for office related supplies.
- 728.000 POSTAGE - records postage machine rental, postage and/or shipping expenditures.
- 737.000 SUBSCRIPTIONS - provides publications determined to be beneficial to the department.
- 760.000 MINOR EQUIPMENT PURCHASES - provides equipment purchases costing less than the \$5,000 capitalization threshold.
- 801.000 BANKING CHARGES - records banking charges for services.
- 802.000 CONTRACTS - provides funds to maintain existing DDA projects or small projects less than \$5,000. Current contracts include \$1500 Otsego Chamber of Commerce economic development services. Other contracts provide labor through the Allegan County Sheriff Jail Crew and sweeping of parking lots and alleys.
- 805.000 CONTRACTS - CITY OF OTSEGO - provides for city administration and staff support of DDA projects.
- 807.000 AUDIT - provides for the annual DDA audit by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.

- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the Internet web site(s).
- 826.000 LEGAL - provides legal service for this activity.
- 835.000 MEDICAL EXAMS & SERVICES – provides funds for medical treatment of staff and employment related exams.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides telephone service.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 880.000 COMMUNITY PROMOTION - provides funding for promotional items, Love Otsego t-shirts, videos, commercials, etc. to promote the downtown area.
- 880.100 ORGANIZATION COMMITTEE - records expenditures made by the Main Street Organization Committee which are not otherwise specified.
- 880.103 ORGANIZATION COMMITTEE WORK PLAN - VOLUNTEER PROGRAM - provides training materials and promotional t-shirts to volunteers. Costs are to be partially/wholly offset by sponsors identified on the shirts.
- 880.104 ORGANIZATION COMMITTEE WORK PLAN - FRIENDS OF MAIN STREET - provides for outreach program to donors and potential donors to Main Street to develop pledges and recognize donors.
- 880.107 ORGANIZATION COMMITTEE WORK PLAN - VOLUNTEER THANK YOU - provides and annual event to showcase and recognize volunteer service to Main Street.
- 880.108 ORGANIZATION COMMITTEE WORK PLAN – QUARTERLY NEWSLETTER – provides development and publication of a quarterly newsletter to the community.
- 880.109 ORGANIZATION COMMITTEE WORK PLAN – RACK CARDS – provides development and printing of promotional cards with Main Street Schedule of Events to be available at local businesses.
- 880.110 ORGANIZATION COMMITTEE WORK PLAN – STATE OF THE STREET – provides materials and/or refreshments for local speaking engagements to promote Main Street.

880.111 ORGANIZATION COMMITTEE WORK PLAN – SOCIAL MEDIA OUTREACH –

880.200 DESIGN COMMITTEE - records expenditures made by the Main Street Design Committee which are not otherwise specified.

880.201 DESIGN - LANDSCAPING SUPPLIES - provides for flowers, plants and materials to beautify the district. Also included this year is funding for stamped concrete to replace a portion of the brick paver areas.

880.202 DESIGN - TREES - provides annual funding to maintain and replace trees in the DDA district. Current plans are to replace six trees and provide pruning and insect control to 110 trees.

880.203 DESIGN - GENERAL MAINTENANCE SUPPLIES - provides for maintenance items to the DDA district (trash receptacles, benches, light pole replacement parts).

880.204 DESIGN COMMITTEE WORK PLAN - STREET BANNERS - provides funding for the purchase of new downtown light post banners.

880.206 DESIGN COMMITTEE WORK PLAN - AUTUMN BLISS - provides for fall decorating of the downtown with hay bales, corn stalks, mums and pumpkins.

880.207 DESIGN COMMITTEE WORK PLAN - ART INSTALLATION - provides a plaque recognizing supporters of the Art Garden project and the garden's metal sculpture artist.

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

880.214 DESIGN COMMITTEE WORK PLAN – FLOWER BEDS – provides adopt a flower bed work plan and flower baskets in the downtown.

880.215 DESIGN COMMITTEE WORK PLAN – RIVERFRONT PRELIMINARY DESIGN – provides addition funding for design services.

880.216 DESIGN COMMITTEE WORK PLAN – ART GARDEN – provides funding for the development of a second art garden.

880.217 DESIGN COMMITTEE WORK PLAN – BIKE RACKS – provides for the purchase and installation of bicycle rack in the DDA/MS district.

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

- 880.305 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN - VACANCY SIGNAGE - provides uniform promotional signage in vacant store fronts.
- 880.307 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – MURAL – provides for the painting/installation of a mural in the district.
- 880.309 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – SMALL BUSINESS SATURDAY – promotes downtown businesses and shopping local during the holiday season.
- 880.310 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS RECRUITMENT AND MARKET STUDY – provides funding to assess community needs and attract associated businesses.
- 880.311 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS INTRODUCTION & WELCOME
–
- 880.312 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – BUSINESS TRAINING IN-STORE
- 880.313 ECONOMIC RESTRUCTURING COMMITTEE WORK PLAN – SHOP SMALL, SHOP LOCAL –
- 880.400 PROMOTION COMMITTEE - records expenditures made by the Main Street Promotion Committee which are not otherwise specified.
- 880.401 PROMOTION COMMITTEE WORK PLAN - CHRISTMAS EVENT EXPENSE - records expenditures involved with the community Christmas tree and related holiday activities.
- 880.402 PROMOTION COMMITTEE WORK PLAN - ICE RING EXPENSE - records expenditures to provide the district's community ice rink.
- 880.405 PROMOTION COMMITTEE WORK PLAN - POKER RUN - provides a social event designed to bring patrons to local businesses. Revenues based on ticket sales and participants to receive t-shirts and prizes based on winning poker hands.

- 880.407 PROMOTION COMMITTEE WORK PLAN - LADIES' NIGHT - provides a social and business opportunity for local crafters, local direct sales consultants, jewelry makers, etc., to showcase their products and services to the community.
- 880.410 PROMOTION COMMITTEE WORK PLAN - MOVIES ON THE RIVERFRONT - promotes the downtown and riverfront by providing movies over four consecutive weeks. The committee will endeavor to offset expenditures with sponsorships and refreshment donations.
- 880.411 PROMOTION COMMITTEE WORK PLAN - MUD VOLLEYBALL - provides a mud volleyball tournament to promote the downtown.
- 880.416 PROMOTION COMMITTEE WORK PLAN - DOWNTOWN DOLLARS - provides the promotional activity whereby patrons can purchase certificates to be used in participating businesses. Businesses then redeem the dollars at Main Street less five percent for administration.
- 880.417 PROMOTION COMMITTEE WORK PLAN - GUS MACKER TOURNAMENT - provides funding for expenses involved hosting the two on two basketball tournament.
- 880.418 PROMOTION COMMITTEE WORK PLAN - FALL RIVERWALK EVENT - provides funding for expenses involved with this event.
- 880.420 PROMOTION COMMITTEE WORK PLAN - ICE CREAM SOCIAL - provides funding for expenses involved with this spring event.
- 880.421 PROMOTION COMMITTEE WORK PLAN – STEINS & VINES – provides funding for a beer and wine tasting event.
- 880.422 PROMOTION COMMITTEE WORK PLAN – PET ELECTION – provides funding for a summer-long pet voting competition where contestants enter their pet for a chance to be elected Pet Mayor of Otsego.
- 880.423 PROMOTION COMMITTEE WORK PLAN – RESTAURANT WEEK – promotes local restaurants and showcases their menus.
- 880.424 PROMOTION COMMITTEE WORK PLAN – ICE HOCKEY TOURNAMENT – provides for a winter hockey tournament.
- 880.499 PROMOTION COMMITTEE WORK PLAN - COMMUNITY EVENT SIGN EXPENSE - provides funding for lettering of panels for the community event marquee sign.

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

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

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used to maintain or improve areas within the district.

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

955.000 MEMBERSHIPS / DUES - provides membership in the Michigan Downtown Association and the Otsego Rotary Club.

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

960.000 INSURANCE - provides property and liability insurance.

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
248-901-971.000	LAND PURCHASES	0	0	0	0	0	0.00
248-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	200,000	200,000	0	(200,000)	(100.00)
248-901-975.000	CAPITAL OUTLAY - BUILDINGS & ADDITIO	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	200,000	200,000	0	(200,000)	(100.00)

DOWNTOWN DEVELOPMENT AUTHORITY 248

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 248 - DOWNTOWN DEV. AUTHORITY / MAIN STREET
APPROPRIATIONS

Dept 906 - DEBT SERVICE		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
248-906-992.000	INTERFUND LOAN PRINCIPAL	0	0	0	0	0	0.00
248-906-996.000	INTERFUND LOAN INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		352,467	552,700	536,645	370,665	(182,035)	(32.94)
NET OF REVENUES/APPROPRIATIONS - FUND 248		(36,541)	4,400	(65,835)	(42,415)	(46,815)	(1,063.98)
BEGINNING FUND BALANCE		2,355,773	2,319,231	2,319,231	2,253,396	(65,835)	(2.84)
ENDING FUND BALANCE		2,319,232	2,323,631	2,253,396	2,210,981	(112,650)	(4.85)

DOWNTOWN DEVELOPMENT AUTHORITY 248

DEBT SERVICE
ACTIVITY 906
2020 - 2021 BUDGET

992.000 INTERFUND LOAN PRINCIPAL - identifies the amount of principal to be repaid on loans from other City of Otsego funds during this fiscal year.

996.000 INTERFUND LOAN INTEREST - reflects the interest expense on outstanding loans from other City of Otsego funds.

COMPLETED PROJECTS

ACCOUNTS NOW CLASSIFIED INACTIVE

[Note: These accounts may be reactivated to enhance previously completed projects.]

PHASE I - ENTRANCES TO CITY OF OTSEGO

Project completed in fiscal 1987-1988 at a total cost of \$68,334.

PHASE II - DEVELOPMENT OF NORTHWEST PARKING LOT

Project completed in fiscal 1988-1989 at a total cost of \$290,336.

PHASE III - DEVELOPMENT OF SOUTHWEST BLOCK OF DOWNTOWN

Project completed in fiscal 1993-1994 at a total cost of \$736,604.

PHASE IV - DEVELOPMENT OF ALLEGAN AND FARMER STREETS

Project completed in fiscal 1993-1994 at a total cost of \$1,185,185.

PHASE V - DEVELOPMENT OF NORTHEAST PARKING LOT, REMAINING NORTHWEST PARKING LOT, MUNICIPAL BUILDING PARKING LOT AND REMAINING STREETS

Project completed in fiscal 1993-1994 at a total cost of \$1,159,315.

PHASE VI - RIVERFRONT WALK FROM FARMER STREET TO JEWEL STREET

Project completed in fiscal 1998-1999 at a projected cost of \$380,000. The City received a Michigan Natural Resource Trust Fund Grant of \$290,000 for this project.

PHASE VII - NORTH FARMER AND RIVER STREETS

Project completed in fiscal 1995-1996 at a total cost of \$360,419.

COMPLETED PROJECTS

ACCOUNTS NOW CLASSIFIED INACTIVE

(Continued)

PHASE VIII - FARMER STREET BRIDGE REPLACEMENT

Project completed in fiscal 1998-1999 at a total estimated cost of \$1,100,000. The City received approximately \$900,000 in State TED Funds and Federal Critical Bridge Funds for this project.

PHASE X - RENOVATION OF CITY HALL AND CONSTRUCTION OF POLICE STATION

Project completed in fiscal 1999-2000 at a total cost of approximately \$1,870,000.

PHASE XII - REPLACEMENT OF ALLEY WEST OF NORTH FARMER STREET

Project completed in fiscal 2001-2002 at a total cost of \$45,935.

PHASE XIII - WATERWORKS BUILDING/COMMUNITY MUSEUM PROJECT

Project completed in fiscal 2004-2005 at a total cost of \$1,251,522.

PHASE XIV - DEPARTMENT OF PUBLIC WORKS FACILITY

Project completed in fiscal 2007-2008 at a total cost of \$1,754,292.

EQUIPMENT DEBT FUND 302

SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

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

APPROPRIATIONS

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

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS \$ 0

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020 \$ 0

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021 \$ 0

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 302 - EQUIPMENT DEBT FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
302-000-403.003	FIRE TRUCK DEBT REAL PROPERTY TAXES	0	0	0	0	0	0.00
302-000-410.003	FIRE TRUCK DEBT PERSONAL PROPERTY T	0	0	0	0	0	0.00
302-000-411.003	PRIOR YR FIRE TRUCK DEBT REAL PROP TA	0	0	0	0	0	0.00
302-000-420.003	PRIOR YR FIRE TRUCK DEBT PERS PROP TA	(6)	0	0	0	0	0.00
302-000-437.005	FIRE TRUCK DEBT IFT REAL PROPERTY TAX	0	0	0	0	0	0.00
302-000-437.006	FIRE TRUCK DEBT IFT PERSONAL PROP TA	0	0	0	0	0	0.00
302-000-445.000	INT & PENALTY FEES	0	0	0	0	0	0.00
302-000-664.000	INVESTMENT INTEREST	0	0	0	0	0	0.00
302-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
302-000-699.402	TRANSFER IN FROM EQUIP & REPLCMNT	6	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		0	0	0	0	0	0.00

EQUIPMENT DEBT FUND 302

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

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

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

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

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

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

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

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 302 - EQUIPMENT DEBT FUND

APPROPRIATIONS

Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
302-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
302-906-991.000	BOND PRINCIPAL	0	0	0	0	0	0.00
302-906-995.000	BOND INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		0	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 302		0	0	0	0	0	0.00
BEGINNING FUND BALANCE		1	1	1	1	0	0.00
ENDING FUND BALANCE		1	1	1	1	0	0.00

EQUIPMENT DEBT FUND 302

DEBT SERVICE

ACTIVITY 906

2020 - 2021 BUDGET

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

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

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

BOND PAYMENT SCHEDULE

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

CAPITAL PROJECTS FUND 401

SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

TRANSFERS IN	\$ 88,675	
<u>OTHER REVENUE</u>	<u>\$ 3,000</u>	
TOTAL REVENUE		\$ 91,675

APPROPRIATIONS

CAPITAL IMPROVEMENTS	\$ 55,000	
DEBT SERVICE	\$ 0	
<u>TRANSFERS OUT</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 55,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS

\$ 36,675

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 145,905	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 22,650	
DESIGNATED FUND BALANCE – SOLID WASTE/RECYCLING	\$ 0	
<u>UNDESIGNATED FUND BALANCE</u>	<u>(\$ 1,485)</u>	
TOTAL PROJECTED FUND BALANCE		\$ 167,070

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	\$ 205,080	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	(\$ 6,420)	
DESIGNATED FUND BALANCE – SOLID WASTE/RECYCLING	\$ 3,570	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 1,515</u>	
TOTAL PROJECTED FUND BALANCE		\$ 203,745

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 401 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
401-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSI	0	0	0	0	0	0.00
401-000-664.000	INVESTMENT INTEREST	5,687	3,000	1,900	3,000	0	0.00
401-000-671.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0.00
401-000-673.000	GROSS SALE OF LOTS	30,576	0	0	0	0	0.00
401-000-675.000	CHARITABLE CONTRIBUTIONS	0	0	5,100	0	0	0.00
401-000-688.000	REFUNDS/REBATES	0	0	0	0	0	0.00
401-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
401-000-699.101	TRANSFER IN - GENERAL FUND	45,335	45,335	125,335	59,175	13,840	30.53
401-000-699.203	TRANSFER IN - LOCAL STREET FUND	0	0	0	0	0	0.00
401-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	8,670	8,880	8,880	25,930	17,050	192.00
401-000-699.225	TRANSFER IN - SOLID WASTE & RECYCLIN	0	0	0	3,570	3,570	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		90,268	57,215	141,215	91,675	34,460	60.23

CAPITAL PROJECTS FUND 401

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

- 582.000 CONTRIBUTIONS FROM OTSEGO TOWNSHIP – records monies contributed to capital improvement projects from Otsego Township – most typically for the fire department.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 673.000 GROSS SALE OF LOTS – all residential lots are now sold.
- 675.000 CHARITABLE CONTRIBUTIONS - records unspecified donations.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 694.000 CASH SHORT/OVER - balances accounts receivable when untraceable errors occur.
- 699.101 TRANSFER IN - GENERAL FUND – annual amount necessary to significantly repair (>\$5000), replace and/or purchase new land, buildings and/or land improvements to assets held by the General Fund.
- 699.203 TRANSFER IN – LOCAL STREET FUND – records amounts reimbursed to Capital Project Fund for improvements needing to be reported in the Local Street 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 2020-2021

Fund 401 - CAPITAL PROJECTS FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
401-901-802.000	CONTRACTS	0	0	0	0	0	0.00
401-901-820.000	ENGINEERING	0	0	0	0	0	0.00
401-901-826.000	LEGAL FEES - SALE OF LOTS	0	0	0	0	0	0.00
401-901-900.000	ADVERTISING & PUBLISHING	0	0	0	0	0	0.00
401-901-962.000	PROPERTY TAXES	23	0	0	0	0	0.00
401-901-967.000	ADJUSTMENT FOR COST OF DEVELOPED L	46,545	0	0	0	0	0.00
401-901-971.000	LAND PURCHASES	11,366	116,700	0	0	(116,700)	(100.00)
401-901-974.265	LAND IMPRVMNTS - CITY HALL	0	0	0	0	0	0.00
401-901-974.301	LAND IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-974.336	LAND IMPRVMNTS - FIRE DEPT	0	0	0	0	0	0.00
401-901-974.441	LAND IMPRVMNTS - DPW	0	0	0	0	0	0.00
401-901-974.751	LAND IMPRVMNTS - PARKS	0	0	5,100	0	0	0.00
401-901-974.806	LAND IMPRVMNTS - COMM CENTER	0	0	0	0	0	0.00
401-901-975.265	BLDG IMPRVMNTS - CITY HALL	0	22,000	21,740	0	(22,000)	(100.00)
401-901-975.301	BLDG IMPRVMNTS - POLICE DEPT	0	0	0	0	0	0.00
401-901-975.336	BLDG IMPRVMNTS - FIRE DEPT	0	0	0	55,000	55,000	0.00
401-901-975.441	BLDG IMPRVMNTS - DPW	6,560	28,000	0	0	(28,000)	(100.00)
401-901-975.751	BLDG IMPRVMNTS - PARKS	0	0	0	0	0	0.00
401-901-975.806	BLDG IMPRVMNTS - COMM CNTR	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		64,494	166,700	26,840	55,000	(111,700)	(67.01)

CAPITAL PROJECTS FUND 401

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

802.000 CONTRACTS - funding for miscellaneous administrative expense.

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

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

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

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

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

971.000 LAND PURCHASES - projected expenditures for land purchases.

974.265 LAND IMPROVEMENTS - CITY HALL - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.301 LAND IMPROVEMENTS - POLICE DEPARTMENT - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.336 LAND IMPROVEMENTS - FIRE DEPARTMENT - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

974.441 LAND IMPROVEMENTS - DEPARTMENT OF PUBLIC WORKS - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.

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

- 974.806 LAND IMPROVEMENTS - COMMUNITY CENTER - provides for improvements to the land including parking lots, sidewalks, landscaping, etc. that exceed \$5,000.
- 975.265 BUILDING IMPROVEMENTS - CITY HALL - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.301 BUILDING IMPROVEMENTS - POLICE DEPARTMENT - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building.
- 975.336 BUILDING IMPROVEMENTS - FIRE DEPARTMENT - provides for the construction of new buildings, additions or significant repairs exceeding \$5,000 that will extend the life of a building. (A new roof is planned for the 2020-21 fiscal year.)
- 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 2020-2021

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

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
401-906-992.000	INTERFUND LOAN PRINCIPAL	0	0	0	0	0	0.00
401-906-996.000	INTERFUND LOAN INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00

CAPITAL PROJECTS FUND 401

DEBT SERVICE

ACTIVITY 906

2020 - 2021 BUDGET

992.000 INTERFUND LOAN PRINCIPAL - identifies the amount of principal to be repaid on loans from other City of Otsego funds during this fiscal year.

996.000 INTERFUND LOAN INTEREST - reflects the interest expense on outstanding loans from other City of Otsego funds.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 401 - CAPITAL PROJECTS FUND
APPROPRIATIONS

Dept 991 - TRANSFERS OUT

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
401-991-999.101	TRANSFER TO GENERAL FUND	0	0	249,730	0	0	0.00
401-991-999.402	TRANSFER TO EQUIP & REPLACEMENT FU	69,670	69,670	0	0	(69,670)	(100.00)
Totals for dept 991 - TRANSFERS OUT		69,670	69,670	249,730	0	(69,670)	(100.00)
TOTAL APPROPRIATIONS		134,164	236,370	276,570	55,000	(181,370)	(76.73)
NET OF REVENUES/APPROPRIATIONS - FUND 401		(43,896)	(179,155)	(135,355)	36,675	215,830	(120.47)
BEGINNING FUND BALANCE		346,321	302,425	302,425	167,070	(135,355)	(44.76)
ENDING FUND BALANCE		302,425	123,270	167,070	203,745	80,475	65.28

CAPITAL PROJECTS FUND 401

TRANSFER OUT ACTIVITY 991 2020 - 2021 BUDGET

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

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

EQUIPMENT REPLACEMENT FUND 402

SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

TRANSFERS IN	\$ 118,710	
<u>OTHER REVENUE</u>	<u>\$ 0</u>	
TOTAL REVENUE		\$ 118,710

APPROPRIATIONS

<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 18,000</u>	
TOTAL APPROPRIATIONS		\$ 18,000

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS

\$ 100,710

PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	(\$ 26,790)	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 144,990	
DESIGNATED FUND BALANCE – SOLID WASTE/RECYCLING	\$ 0	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 1,070</u>	
TOTAL PROJECTED FUND BALANCE		\$ 119,270

PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021

DESIGNATED FUND BALANCE – GENERAL FUND ASSETS	(\$ 11,345)	
DESIGNATED FUND BALANCE – PUBLIC SAFETY ASSETS	\$ 228,380	
DESIGNATED FUND BALANCE – SOLID WASTE/RECYCLING	\$ 1,875	
<u>UNDESIGNATED FUND BALANCE</u>	<u>\$ 1,070</u>	
TOTAL PROJECTED FUND BALANCE		\$ 219,980

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 402 - EQUIPMENT REPLACEMENT FUND
ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
402-000-582.000	CONTRIBUTIONS FROM OTSEGO TOWNSI	0	0	0	0	0	0.00
402-000-664.000	INVESTMENT INTEREST	1,269	0	970	0	0	0.00
402-000-699.101	TRANSFER IN - GENERAL FUND	6,610	6,610	6,610	15,445	8,835	133.66
402-000-699.205	TRANSFER IN - PUBLIC SAFETY FUND	0	0	69,670	101,390	101,390	0.00
402-000-699.225	TRANSFER IN - SOLID WASTE & RECYCLIN	0	0	0	1,875	1,875	0.00
402-000-699.302	TRANSFER IN - EQUIP RPLCMNT DEBT SEF	0	0	0	0	0	0.00
402-000-699.401	TRANSFER IN - CAPITAL PROJECT FUND	69,670	69,670	0	0	(69,670)	(100.00)
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		77,549	76,280	77,250	118,710	42,430	55.62

EQUIPMENT REPLACEMENT FUND 402

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

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

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

699.101 TRANSFER IN - GENERAL FUND – annual amount necessary to significantly repair (>\$5000), replace and/or purchase equipment used by the General Fund.

699.205 TRANSFER IN – PUBLIC SAFETY FUND - annual amount necessary to significantly repair (>\$5000), replace and/or purchase new vehicles and/or equipment used by the Public Safety Fund.

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

699.401 TRANSFER IN – CAPITAL PROJECT FUND – recorded transfers from the prior land development proprietary fund.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 402 - EQUIPMENT REPLACEMENT FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
402-901-977.301	EQUIPMENT - POLICE DEPT	0	0	0	0	0	0.00
402-901-977.336	EQUIPMENT - FIRE DEPT	0	0	0	0	0	0.00
402-901-977.441	EQUIPMENT - DPW	0	0	0	0	0	0.00
402-901-977.528	EQUIPMENT - TRANSFER STATION	0	0	0	0	0	0.00
402-901-977.540	EQUIPMENT - FIRE DEPT (CITY ONLY)	0	0	0	0	0	0.00
402-901-980.172	OFFICE EQUIP & FURN - CITY MGR	0	0	0	0	0	0.00
402-901-980.215	OFFICE EQUIP & FURN - CITY CLERK	0	0	0	0	0	0.00
402-901-980.253	OFFICE EQUIP & FURN - TREAS / FIN DIR.	0	0	0	0	0	0.00
402-901-980.257	OFFICE EQUIP & FURN - ASSESSING	0	0	0	0	0	0.00
402-901-980.265	OFFICE EQUIP & FURN - CITY HALL	0	30,000	46,135	0	(30,000)	(100.00)
402-901-980.301	OFFICE EQUIP & FURN - POLICE DEPT	0	0	0	18,000	18,000	0.00
402-901-980.336	OFFICE EQUIP & FURN - FIRE DEPT	0	0	0	0	0	0.00
402-901-980.441	OFFICE EQUIP & FURN - DPW	0	0	0	0	0	0.00
402-901-981.301	VEHICLE PURCHASE - POLICE DEPT	0	0	0	0	0	0.00
402-901-981.336	VEHICLE PURCHASE - FIRE DEPT	0	0	0	0	0	0.00
402-901-999.302	TRANSFER TO EQUIP & REPLCMNT DEBT F	6	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		6	30,000	46,135	18,000	(12,000)	(40.00)
TOTAL APPROPRIATIONS		6	30,000	46,135	18,000	(12,000)	(40.00)
NET OF REVENUES/APPROPRIATIONS - FUND 402		77,543	46,280	31,115	100,710	54,430	117.61
BEGINNING FUND BALANCE		10,614	88,157	88,157	119,272	31,115	35.29
ENDING FUND BALANCE		88,157	134,437	119,272	219,982	85,545	63.63

EQUIPMENT REPLACEMENT FUND 402

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

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

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

980.806 OFFICE EQUIPMENT & FURNITURE - COMMUNITY CENTER - provides for the purchase of office equipment & furniture with a value exceeding \$5,000.

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

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

SEWER FUND 590

SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

USER FEES	\$ 1,045,480	
<u>OTHER REVENUE</u>	<u>\$ 25,800</u>	
TOTAL ESTIMATED REVENUES		\$1,071,280

APPROPRIATIONS

SEWER MAINS	\$ 243,200	
SEWER TREATMENT	\$ 669,035	
SEWER ADMINISTRATION	\$ 65,070	
CAPITAL IMPROVEMENTS	\$ 160,000	
<u>DEBT SERVICE</u>	<u>\$ 85,500</u>	
TOTAL APPROPRIATIONS		\$1,222,805

EXCESS (DEFICIENCY) OF REVENUES OVER APPROPRIATIONS		(\$ 151,525)
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CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

CAPITAL IMPROVEMENTS BECOME ASSET(S)	\$ 160,000	
<u>DEBT SERVICE PRINCIPAL REDUCES A LIABILITY</u>	<u>\$ 55,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 215,000

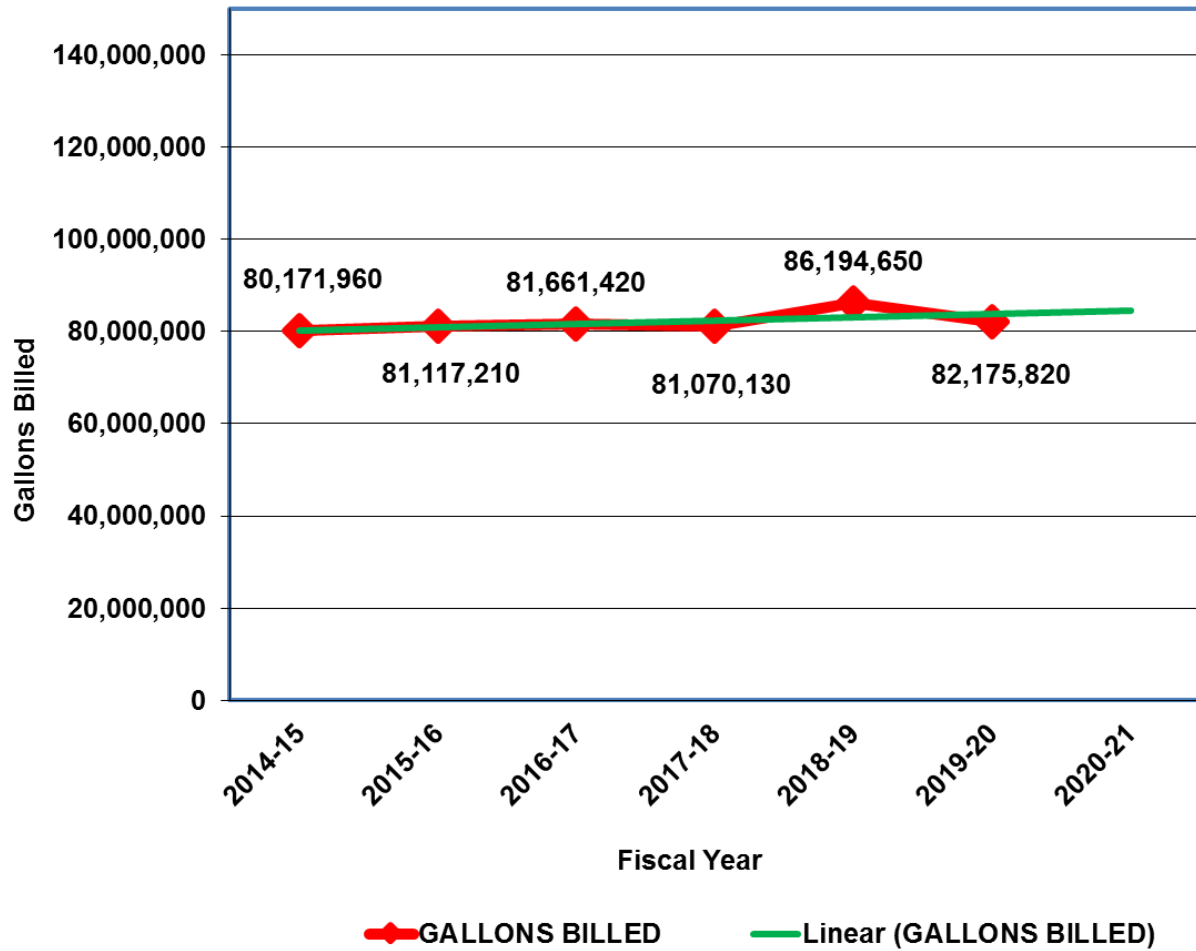
CHANGE IN NET ASSETS		\$ 63,475
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PROJECTED NET ASSETS JULY 1, 2020		\$4,544,780
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PROJECTED NET ASSETS JUNE 30, 2021		\$4,608,255
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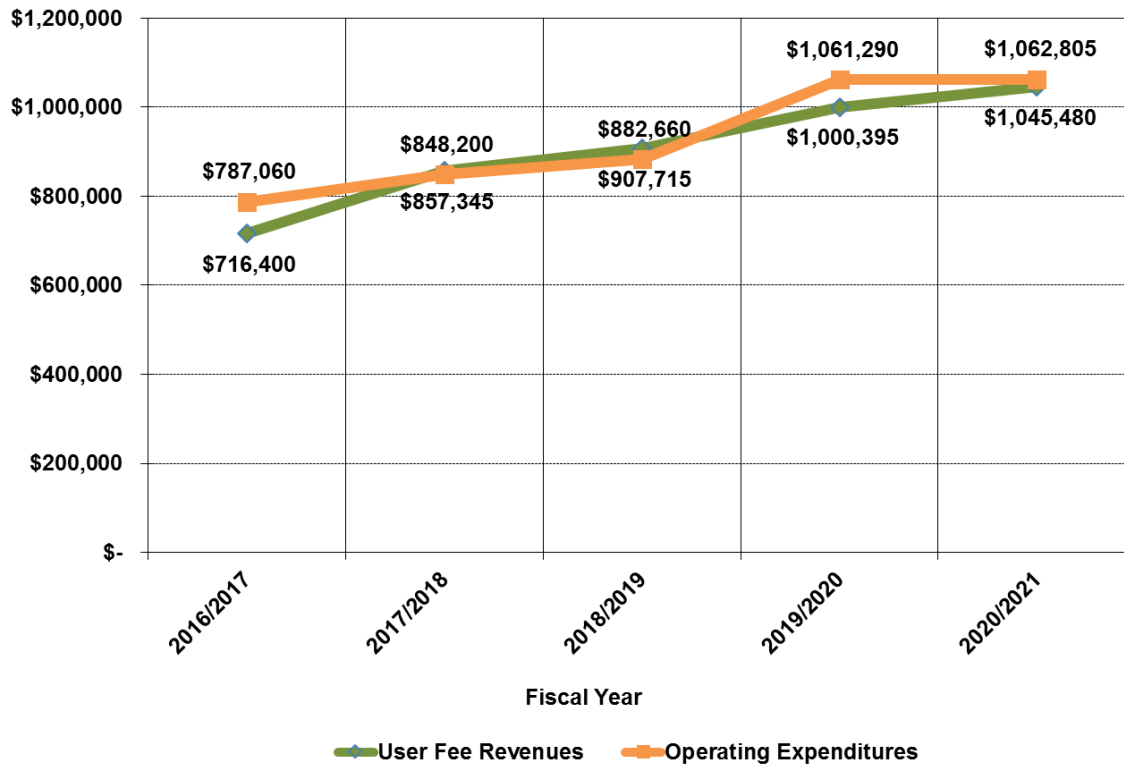
* [Note: Capital improvements shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

CITY OF OTSEGO SEWER USAGE



The City of Otsego Sewer Usage line graph shows stabilized linear trend based upon the past six years of actual usage. 85 million gallons of use is projected for the 2020 - 2021 fiscal year.

SEWER FUND ORIGINAL OPERATING APPROPRIATIONS COMPARED TO USER FEE REVENUE



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

SEWER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 42.72	5.00%	Increase
Commodity Rate:	\$ 8.28	4.00%	Increase
Industrial Rate	\$ 8.58	3.87%	Increase

Budget Revenue Projections

RTS Fees:	\$ 338,680	32.39%
Metered Sales:	\$ 706,800	67.61%
Total:	\$ 1,045,480	100.00%

Revenue Needed:	\$ 1,079,291
Excess/(Shortage):	(\$33,811)

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	1,525	1,525	\$ 42.72
1"	2.50	22	55	\$ 106.80
1 1/2"	5.00	9	45	\$ 213.60
2"	8.00	23	184	\$ 341.76
3"	16.00	3	48	\$ 683.52
4"	25.00	5	125	\$ 1,068.00
6"	50.00	0	0	\$ 2,136.00
8"	80.00	0	0	\$ 3,417.60
Totals		1,587	1,982	

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

Projected Total Annual Sewer Billing (gallons):

85,000,000

Projected Expenditures & Reserve Requirements

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

Fiscal Year	Sewer Mains	Treatment Plant	Less Industrial Monitoring	Administration	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Debt Service	Total Revenue Necessary
2020-2021	\$ 243,200	\$ 669,035	-\$ 3,000	\$ 65,070	\$ 974,305	2.00%	\$ 19,486	\$ 85,500	\$ 1,079,291
2021-2022	\$ 248,060	\$ 682,420	-\$ 3,060	\$ 66,370	\$ 993,790	2.00%	\$ 19,876	\$ 84,125	\$ 1,097,791
2022-2023	\$ 253,020	\$ 696,070	-\$ 3,120	\$ 67,700	\$ 1,013,670	2.00%	\$ 20,273	\$ 82,750	\$ 1,116,693
Totals	\$ 744,280	\$ 2,047,525	-\$ 9,180	\$ 199,140	\$ 2,981,765		\$ 59,635	\$ 252,375	\$ 3,293,775

[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:	\$ 40.69

	Op & Rsvr Rev Necessary	Percent Funded by RTS	Debt Rev Necessary	Percent Funded by RTS	Total Rev Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 993,791	30.00%	\$ 85,500	100.00%	\$ 383,637	\$ 48.40	\$ 7.71	18.95%
3 Year Rate	\$ 3,041,400	30.00%	\$ 252,375	100.00%	\$ 1,164,795	\$ 48.98	\$ 8.29	20.37%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 7.96

Current Industrial Commodity Rate:	\$ 8.26
Industrial Monitoring Budget:	\$ 3,000
Projected Industrial Use:	10,000,000

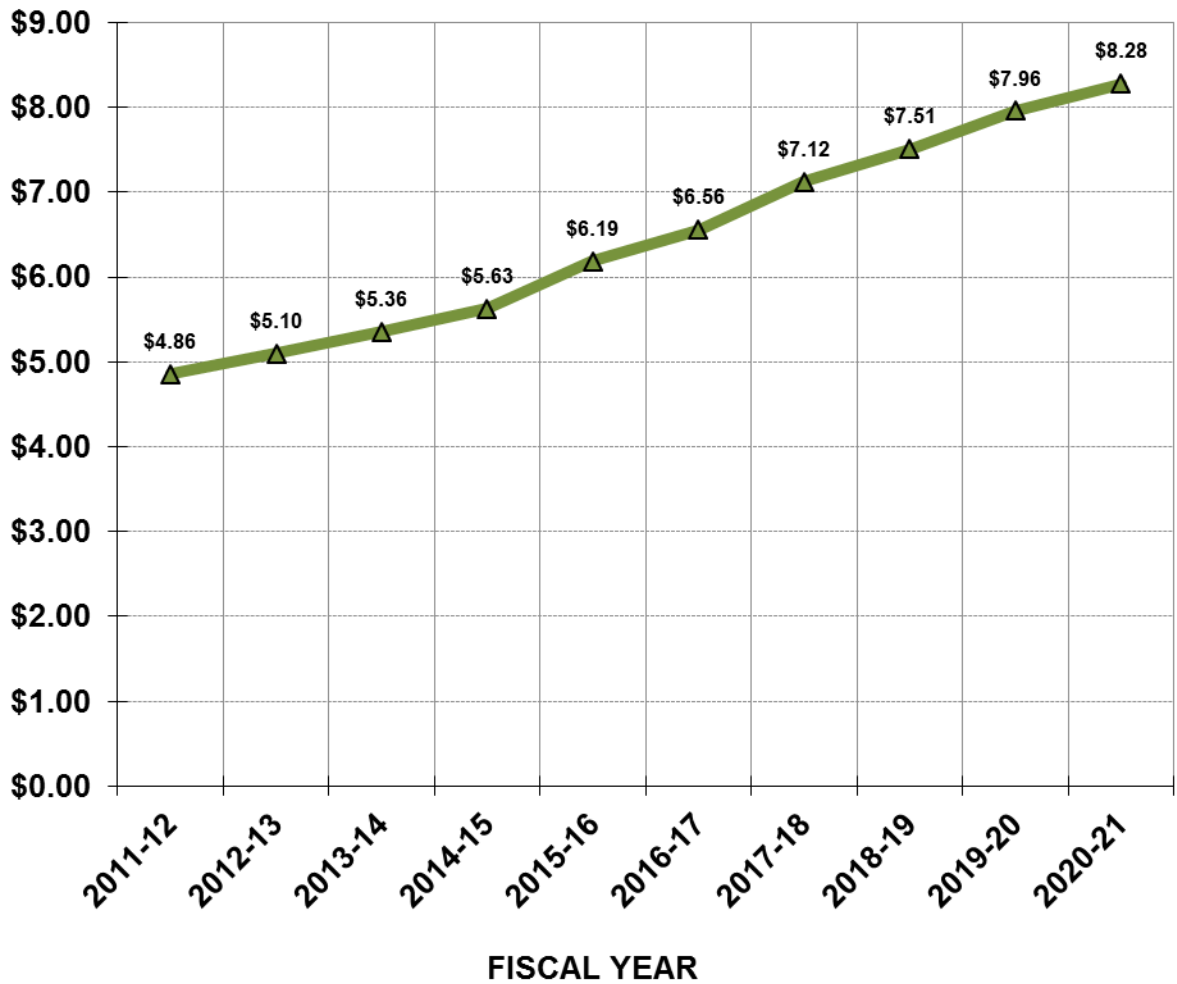
	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change	Calculated Industrial	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 993,791	70.00%	\$ 695,654	\$ 8.19	\$ 0.23	2.89%	\$ 0.30	\$ 0.00	0.00%
3 Year Rate	\$ 3,041,400	70.00%	\$ 2,128,980	\$ 8.35	\$ 0.39	4.90%	\$ 0.31	\$ 0.01	3.33%

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
2020-2021	\$ 383,715	\$ 696,150	\$ 1,079,865	\$ 388,313	\$ 709,750	\$ 1,098,063
2021-2022				\$ 388,313	\$ 709,750	\$ 1,098,063
2022-2023				\$ 388,313	\$ 709,750	\$ 1,098,063
Totals			\$ 1,079,865	\$ 1,164,939	\$ 2,129,250	\$ 3,294,189

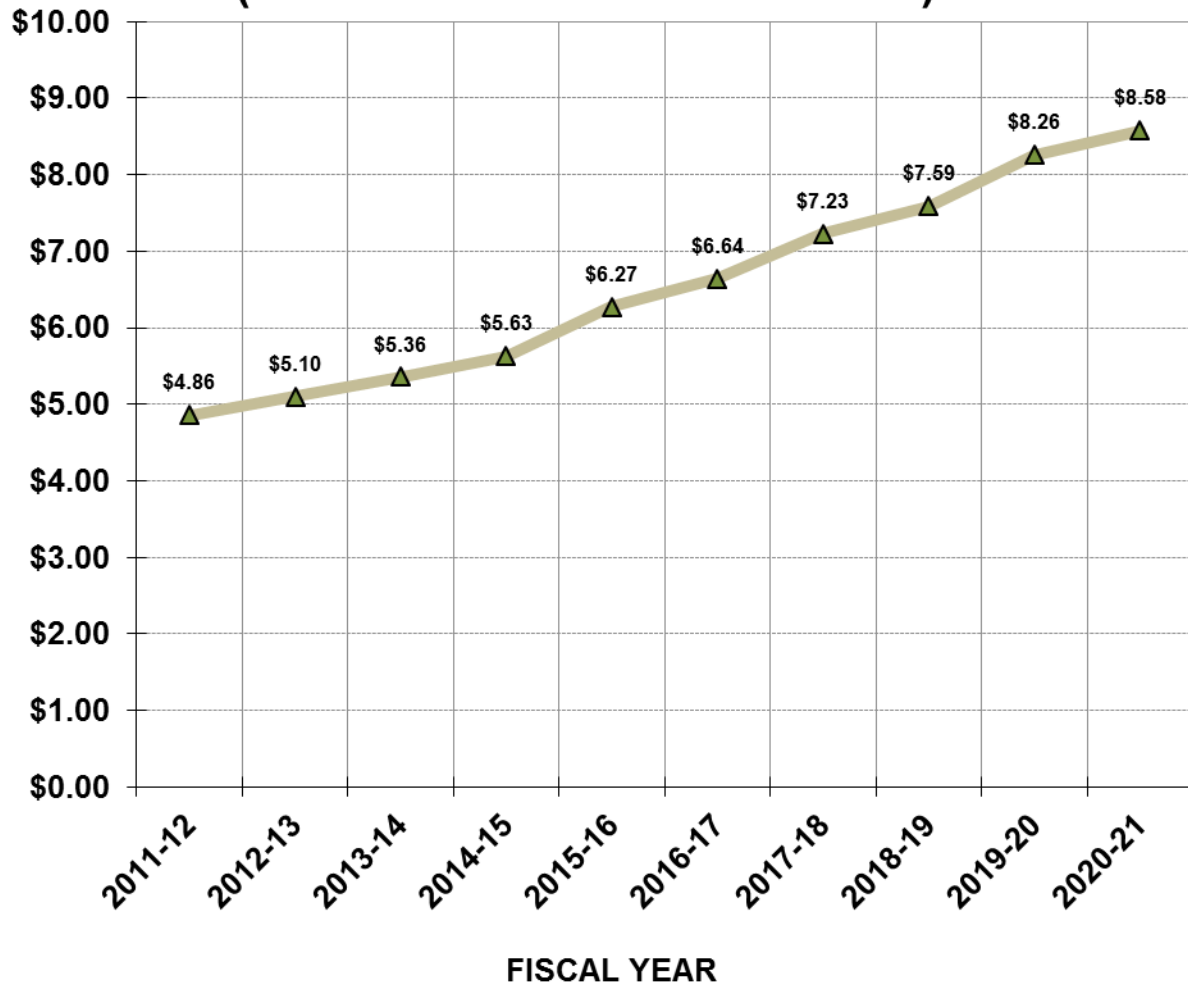
Billing Examples

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	\$ 42.72	\$ 149.04	\$ 191.76	40.69	\$ 143.28	\$ 183.97	\$ 7.79	
Annually	\$ 170.88	\$ 596.16	\$ 767.04	\$ 162.76	\$ 573.12	\$ 735.88	\$ 31.16	4.23%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 106.80	\$ 248.40	\$ 355.20	101.725	\$ 238.80	\$ 340.53	\$ 14.68	
Annually	\$ 427.20	\$ 993.60	\$ 1,420.80	\$ 406.90	\$ 955.20	\$ 1,362.10	\$ 68.70	4.31%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 683.52	\$ 1,368.48	\$ 2,052.00	651.04	\$ 1,315.59	\$ 1,966.63	\$ 85.37	
Annually	\$ 2,734.08	\$ 5,473.91	\$ 8,207.99	\$ 2,604.16	\$ 5,262.36	\$ 7,866.52	\$ 341.47	4.34%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 1,068.00	\$ 39,551.49	\$ 40,619.49	1017.25	\$ 38,022.93	\$ 39,040.18	\$ 1,579.31	
Annually	\$ 4,272.00	\$ 158,205.96	\$ 162,477.96	\$ 4,069.00	\$ 152,091.72	\$ 156,160.72	\$ 6,317.24	4.05%

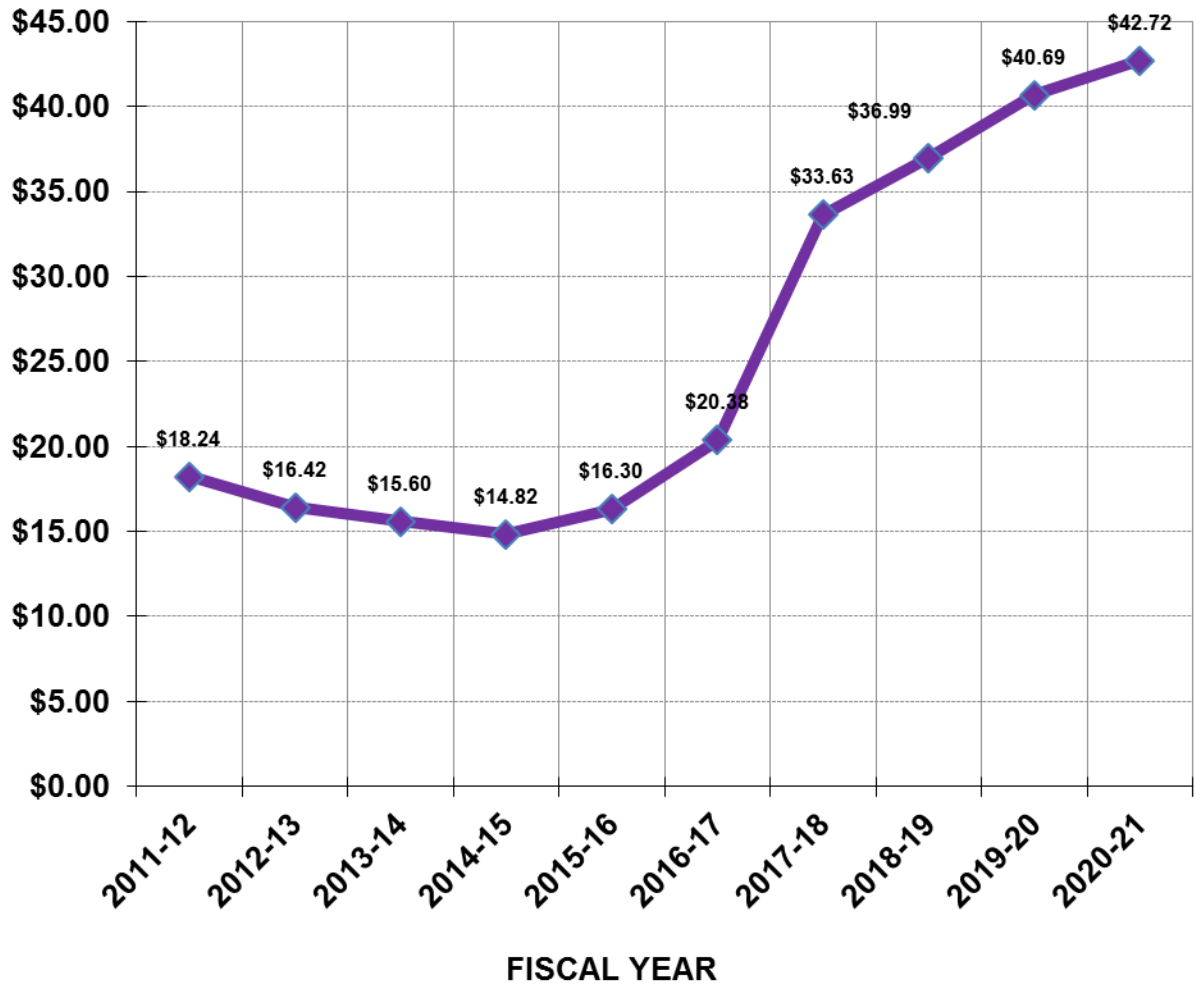
CITY OF OTSEGO RESIDENTIAL & COMMERCIAL SEWER RATE HISTORY (Per Thousand Gallons of Use)



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



CITY OF OTSEGO SEWER BASE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 590 - SEWER FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
590-000-579.000	STATE CAPITAL GRANT	0	0	0	0	0	0.00
590-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
590-000-636.000	SEWER METERED SALES	666,073	679,600	625,000	706,800	27,200	4.00
590-000-637.000	READINESS TO SERVE FEES	290,870	320,795	315,000	338,680	17,885	5.58
590-000-638.000	SET-UP FEES	1,260	1,300	1,100	1,300	0	0.00
590-000-639.000	TAP-IN FEES	2,000	2,000	2,000	2,000	0	0.00
590-000-656.000	DELINQUENT PENALTIES	17,830	15,000	20,000	17,000	2,000	13.33
590-000-664.000	INVESTMENT INTEREST	2,084	1,200	5,200	5,500	4,300	358.33
590-000-671.000	MISCELLANEOUS REVENUE	137	0	0	0	0	0.00
590-000-673.002	SALE OF VEHICLES & EQUIPMENT	5,302	0	0	0	0	0.00
590-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
590-000-675.000	INFRASTRUCTURE CONTRIBUTION - DEVE	0	0	0	0	0	0.00
590-000-688.000	REFUNDS/REBATES	1,282	0	1,415	0	0	0.00
590-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
590-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
590-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
590-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		986,838	1,019,895	969,715	1,071,280	51,385	5.04

SEWER FUND 590

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

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

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

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

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

Residential: \$8.28 Three month phase in beginning with September 1, 2020 billing

Commercial: \$8.28 Three month phase in beginning with September 1, 2020 billing

Industrial: \$8.58 Three month phase in beginning with September 1, 2020 billing

637.000 READINESS TO SERVE FEES - projects the revenue to be received based upon the total Sewer Fund Administration and Debt Service Activities. Individual customers are charged based upon a water meter equivalency factor as determined by the American Water Works Association C700-95 standards. These factors determine the additional flow of larger water meters as compared to standard household meters so that larger customers support the system according to the demands they have the ability to place upon the system. The base fee is established at \$42.72, to be phased in over three months beginning with the September 1, 2020 billing.

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

639.000 UTILITY TAP-IN FEE - reflects the \$1,000 fee charged to new hook-ups at the street to the sewer main.

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

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

671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.

673.002 SALE OF VEHICLES & EQUIPMENT - records proceeds from the sale of assets.

SEWER FUND ESTIMATED REVENUES 590-000 - Cont.

674.401 INFRASTRUCTURE CONTRIBUTIONS - CAPITAL IMPROVEMENT FUND - records the construction of sewer mains in capital projects.

675.000 INFRASTRUCTURE CONTRIBUTION - DEVELOPER - records public infrastructure that is added to the system as part of a private development.

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

693.000 GAIN ON SALE OF DEPRECIABLE FIXED ASSETS - records revenues in excess of asset book values when sold.

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

696.000 INSURANCE RECOVERIES - amounts received from insurance claims.

697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records necessary adjustments typically discovered during the audit process.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 590 - SEWER FUND
APPROPRIATIONS
Dept 537 - SEWER MAINS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
590-537-702.000	SUPERVISORY WAGES	12,856	13,160	13,160	13,410	250	1.90
590-537-702.001	DPW SUPERVISORY WAGES	6,175	6,570	6,300	6,295	(275)	(4.19)
590-537-706.000	DPW WAGES	8,038	22,315	21,150	27,710	5,395	24.18
590-537-706.001	PART-TIME OR SEASONAL WAGES	210	0	0	0	0	0.00
590-537-715.000	FICA	1,977	3,285	3,105	3,710	425	12.94
590-537-716.000	HEALTH INSURANCE	5,803	9,425	9,800	11,350	1,925	20.42
590-537-717.000	LIFE INSURANCE	51	65	65	80	15	23.08
590-537-718.000	RETIREMENT	2,376	3,940	4,065	4,425	485	12.31
590-537-719.000	DISABILITY	97	165	155	190	25	15.15
590-537-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-537-721.000	WORKERS COMPENSATION INSURANCE	1,020	1,225	1,000	710	(515)	(42.04)
590-537-726.000	EMPLOYEE ASSISTANCE PROGRAM	5	0	20	0	0	0.00
590-537-740.000	OPERATING SUPPLIES	1,528	25,000	10,000	20,000	(5,000)	(20.00)
590-537-745.000	FUEL PURCHASES	209	450	0	0	(450)	(100.00)
590-537-758.000	DIESEL FUEL	8	0	10	10	10	0.00
590-537-759.000	GASOLINE	249	0	350	350	350	0.00
590-537-760.000	MINOR EQUIPMENT PURCHASES	0	2,500	100	2,500	0	0.00
590-537-775.000	BUILDING MATERIALS	0	750	0	750	0	0.00
590-537-802.000	CONTRACTS	23,144	25,000	24,000	26,000	1,000	4.00
590-537-824.000	SERVICE AGREEMENTS	0	50	0	50	0	0.00
590-537-852.000	MISC COMM/INTERNET	135	460	425	460	0	0.00
590-537-853.000	TELEPHONE	1,309	1,550	1,325	1,550	0	0.00
590-537-860.000	TRAVEL, LODGING & MEALS	96	250	120	250	0	0.00
590-537-872.000	VEHICLE MAINTENANCE	77	300	100	300	0	0.00
590-537-921.000	POWER - LIFT STATIONS	6,407	5,000	4,650	5,000	0	0.00
590-537-936.000	LIFT STATION MAINTENANCE	13,489	11,000	13,000	12,000	1,000	9.09
590-537-940.000	MOTOR EQUIPMENT RENTAL	4,199	5,000	6,000	5,000	0	0.00
590-537-948.000	COMPUTER SERVICES	0	0	0	300	300	0.00
590-537-960.000	INSURANCE	713	745	745	800	55	7.38
590-537-963.000	NON-INSURED CLAIMS/ REPAIRS BY OTHI	0	0	0	0	0	0.00
590-537-968.000	DEPRECIATION	94,348	81,735	94,105	100,000	18,265	22.35
Totals for dept 537 - SEWER MAINS		184,519	219,940	213,750	243,200	23,260	10.58

SEWER FUND 590
SEWER MAINS
ACTIVITY 537
2020 - 2021 BUDGET

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

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

706.000 DPW WAGES - provides for 1,000 hours of DPW service.

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

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

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

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

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

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

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

802.000 CONTRACTS - provides for maintenance to any sewer lateral between the tree lawn and the main trunk line. Also provides annual cleaning of 20 percent of the sewer system by an outside contractor with a large vacator/sewer jet truck.

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

852.000 MISC COMM/INTERNET – provides Internet services.

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

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

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

921.000 ELECTRIC - LIFT STATIONS - records electric utility expense.

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

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

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

960.000 INSURANCE - provides property and liability insurance.

963.000 NON-INSURED CLAIMS/REPAIRS - records amounts paid for cleaning and/or repairs to customers experiencing sewer backups that are of a questionable nature and not attributable to the customer's use or connection to the utility.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 590 - SEWER FUND
APPROPRIATIONS

Dept 538 - WASTEWATER TREATMENT PLANT		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
590-538-702.000	SUPERVISORY WAGES	32,145	32,895	32,895	33,515	620	1.88
590-538-702.001	DPW SUPERVISORY WAGES	0	0	0	0	0	0.00
590-538-706.000	DPW WAGES	112,721	162,360	117,000	160,720	(1,640)	(1.01)
590-538-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
590-538-708.000	CUSTODIAL WAGES	0	0	0	0	0	0.00
590-538-715.000	FICA	10,015	15,240	11,470	15,155	(85)	(0.56)
590-538-716.000	HEALTH INSURANCE	40,281	50,745	47,500	52,405	1,660	3.27
590-538-717.000	LIFE INSURANCE	255	260	260	275	15	5.77
590-538-718.000	RETIREMENT	13,428	17,750	14,500	17,670	(80)	(0.45)
590-538-719.000	DISABILITY	498	730	560	725	(5)	(0.68)
590-538-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-538-721.000	WORKERS COMPENSATION INSURANCE	3,349	3,865	3,400	2,010	(1,855)	(47.99)
590-538-724.001	CELL PHONE ALLOWANCE	540	0	500	0	0	0.00
590-538-726.000	EMPLOYEE ASSISTANCE PROGRAM	21	0	75	0	0	0.00
590-538-727.000	OFFICE SUPPLIES	370	450	350	450	0	0.00
590-538-728.000	POSTAGE	455	400	560	400	0	0.00
590-538-737.000	SUBSCRIPTIONS	0	200	0	200	0	0.00
590-538-740.000	OPERATING SUPPLIES	4,030	4,000	4,000	4,000	0	0.00
590-538-741.000	CHEMICALS	27,188	32,000	38,000	38,000	6,000	18.75
590-538-741.001	LABORATORY SUPPLIES	6,878	6,500	6,000	6,500	0	0.00
590-538-742.000	UNIFORM PURCHASES	557	800	500	800	0	0.00
590-538-745.000	FUEL PURCHASES	837	0	0	0	0	0.00
590-538-750.000	LANDSCAPING SUPPLIES	0	0	0	0	0	0.00
590-538-758.000	DIESEL FUEL	34	200	40	200	0	0.00
590-538-759.000	GASOLINE	998	1,200	1,300	1,300	100	8.33
590-538-760.000	MINOR EQUIPMENT PURCHASES	10,975	8,000	4,000	8,000	0	0.00
590-538-802.000	CONTRACTS	56,116	50,000	30,000	20,000	(30,000)	(60.00)
590-538-803.000	COMMERCIAL LAB ANALYSIS	2,761	3,000	4,000	4,500	1,500	50.00
590-538-803.001	COMMERCIAL LAB ANALYSIS - IND WASTI	4,069	3,000	3,100	3,000	0	0.00
590-538-805.000	SLUDGE REMOVAL & HAULING	13,126	16,000	16,000	16,000	0	0.00
590-538-806.000	SERVICE CONTRACTS	1,735	6,500	850	2,500	(4,000)	(61.54)
590-538-812.000	UNIFORM CLEANING & REPAIR	1,542	1,500	1,500	1,500	0	0.00
590-538-824.000	SERVICE AGREEMENTS	0	0	650	650	650	0.00
590-538-826.000	LEGAL	0	0	0	0	0	0.00
590-538-835.000	MEDICAL EXAMS & SERVICES	44	0	0	0	0	0.00
590-538-852.000	MISC COMM/INTERNET	185	1,140	1,170	1,300	160	14.04
590-538-853.000	TELEPHONE	746	2,050	1,985	2,050	0	0.00
590-538-860.000	TRAVEL, LODGING & MEALS	297	400	350	400	0	0.00
590-538-872.000	VEHICLE MAINTENANCE	308	800	500	800	0	0.00
590-538-917.000	SEWER UTILITY	2,797	4,310	3,000	4,310	0	0.00
590-538-918.000	WATER UTILITY	8,893	16,080	8,000	16,080	0	0.00
590-538-919.000	WASTE AND RUBBISH REMOVAL	807	850	850	850	0	0.00
590-538-921.000	ELECTRIC	30,765	35,000	34,400	35,000	0	0.00
590-538-923.000	NATURAL GAS	8,457	12,000	6,500	12,000	0	0.00
590-538-924.000	WATER & SEWER	4,062	0	0	0	0	0.00
590-538-929.000	LAWN MAINTENANCE	4,718	4,130	4,130	4,800	670	16.22
590-538-931.000	BUILDING & GROUNDS MAINTENANCE	13,301	15,000	10,000	15,000	0	0.00
590-538-933.000	EQUIPMENT MAINTENANCE	10,689	30,000	30,000	30,000	0	0.00
590-538-940.000	MOTOR EQUIPMENT RENTAL	4,889	5,000	4,800	5,000	0	0.00
590-538-948.000	COMPUTER SERVICES	3,271	1,000	500	1,000	0	0.00
590-538-955.000	MEMBERSHIPS / DUES	300	1,000	700	1,000	0	0.00
590-538-956.000	TRAINING PROGRAMS & CONFERENCES	1,331	1,000	500	1,000	0	0.00
590-538-960.000	INSURANCE	5,094	5,320	5,250	5,500	180	3.38
590-538-968.000	DEPRECIATION	139,700	139,700	142,470	142,470	2,770	1.98
Totals for dept 538 - WASTEWATER TREATMENT PLANT		585,578	692,375	594,115	669,035	(23,340)	(3.37)

SEWER FUND 590
SEWER TREATMENT
ACTIVITY 538
2020 - 2021 BUDGET

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

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

706.000 DPW WAGES - 5800 hours of DPW service are provided for this activity.

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

708.000 CUSTODIAL WAGES - provides custodial service, as needed.

727.000 OFFICE SUPPLIES - provides general office supplies.

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

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

740.000 OPERATING SUPPLIES - provides general operating and cleaning materials.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

826.000 LEGAL – provides legal services for this activity.

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

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

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

917.000 SEWER UTILITY – records municipal sewer utility expense.

918.000 WATER UTILITY – records municipal water utility expense.

919.000 WASTE & RUBBISH REMOVAL – records garbage service expense.

921.000 ELECTRIC - records electric utility expense.

923.000 NATURAL GAS - records natural gas utility expense.

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

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

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

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

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

948.000 COMPUTER SERVICES – provides computer hardware and technical services.

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

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

960.000 INSURANCE - provides property and liability insurance.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 590 - SEWER FUND

APPROPRIATIONS

Dept 539 - SEWER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
590-539-701.000	CITY MANAGER SALARY	8,925	9,015	5,725	9,185	170	1.89
590-539-702.000	SUPERVISORY WAGES	10,141	10,390	10,390	10,590	200	1.92
590-539-702.001	DPW SUPERVISORY WAGES	686	730	700	700	(30)	(4.11)
590-539-705.000	CLERICAL WAGES	11,643	13,765	13,600	14,235	470	3.41
590-539-706.000	DPW WAGES	1,721	2,155	1,400	2,220	65	3.02
590-539-706.001	PART-TIME OR SEASONAL WAGES	598	0	0	0	0	0.00
590-539-715.000	FICA	2,442	2,820	2,500	2,885	65	2.30
590-539-716.000	HEALTH INSURANCE	6,627	5,605	7,597	6,125	520	9.28
590-539-717.000	LIFE INSURANCE	43	50	45	50	0	0.00
590-539-718.000	RETIREMENT	2,162	2,390	2,000	2,435	45	1.88
590-539-719.000	DISABILITY	80	105	90	105	0	0.00
590-539-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
590-539-721.000	WORKERS COMPENSATION INSURANCE	256	235	220	140	(95)	(40.43)
590-539-726.000	EMPLOYEE ASSISTANCE PROGRAM	11	0	25	0	0	0.00
590-539-727.000	OFFICE SUPPLIES	183	1,000	250	1,000	0	0.00
590-539-728.000	POSTAGE	1,574	1,500	1,750	1,500	0	0.00
590-539-760.000	MINOR EQUIPMENT PURCHASES	3,259	250	250	250	0	0.00
590-539-801.000	BANKING CHARGES	1,871	1,500	1,900	1,500	0	0.00
590-539-802.000	CONTRACTS	0	0	0	0	0	0.00
590-539-807.000	AUDIT	4,310	2,250	2,250	2,250	0	0.00
590-539-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
590-539-824.001	WEB SITE SERVICES	0	0	0	0	0	0.00
590-539-826.000	LEGAL	0	500	0	500	0	0.00
590-539-852.000	MISC COMM/INTERNET	620	110	120	110	0	0.00
590-539-853.000	TELEPHONE	290	210	205	210	0	0.00
590-539-860.000	TRAVEL, LODGING & MEALS	28	50	0	50	0	0.00
590-539-880.000	COMMUNITY PROMOTION	0	0	0	0	0	0.00
590-539-900.000	ADVERTISING & PUBLISHING	0	200	0	200	0	0.00
590-539-902.000	COPY CHARGES	247	250	275	250	0	0.00
590-539-933.000	EQUIPMENT MAINTENANCE	31	200	75	200	0	0.00
590-539-940.000	MOTOR EQUIPMENT RENTAL	844	600	550	600	0	0.00
590-539-948.000	COMPUTER SERVICES	2,738	2,500	2,760	2,760	260	10.40
590-539-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
590-539-955.000	MEMBERSHIPS / DUES	396	440	440	440	0	0.00
590-539-956.000	TRAINING PROGRAMS & CONFERENCES	0	945	0	945	0	0.00
590-539-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
590-539-960.000	INSURANCE	313	335	300	335	0	0.00
590-539-961.000	LICENSES & PERMITS	1,981	2,000	3,200	3,300	1,300	65.00
590-539-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 539 - SEWER FUND ADMINISTRATION		64,020	62,100	58,617	65,070	2,970	4.78

SEWER FUND 590

SEWER FUND ADMINISTRATION

ACTIVITY 539

2020 - 2021 BUDGET

701.000 CITY MANAGER SALARY - ten percent of the city manager's salary is allocated to this activity.

702.000 SUPERVISORY WAGES - ten percent of the city clerk's wages and five percent of the finance director's wages are allocated to this activity.

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

705.000 CLERICAL WAGES - 45 percent of the utility billing specialist's wages and five percent of the accounts receivable and accounts payable/payroll specialists' wages are allocated to this account.

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

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

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

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

745.000 FUEL PURCHASES - This account is no longer used.

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

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

802.000 CONTRACTS - provides funding for special projects. Also included is a portion of the engineering contract for a graphical information system (GIS).

- 807.000 AUDIT - provides for the annual Sewer Fund audit by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL – provides legal services provided to this fund.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides for telephone service for Sewer Fund Administration.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 VEHICLE MAINTENANCE – this account is no longer used.
- 880.000 COMMUNITY PROMOTION - provides for public educational programs and brochures.
- 900.000 ADVERTISING & PUBLISHING - provides for publication of notices as needed.
- 902.000 COPY CHARGES - covers charges for the department's paper copier.
- 933.000 EQUIPMENT MAINTENANCE - provides one-half of necessary maintenance to the Utility Billing Specialist's typewriter, computer terminal, adding machine, etc.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used for meter reading.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 952.000 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.

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

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

956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

960.000 INSURANCE - provides property and liability insurance.

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 590 - SEWER FUND
APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
590-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
590-901-973.000	CAPITAL OUTLAY - SEWER SYSTEM	0	50,000	46,500	150,000	100,000	200.00
590-901-975.000	BUILDINGS & ADDITIONS	0	0	0	0	0	0.00
590-901-977.000	EQUIPMENT PURCHASE	0	0	0	10,000	10,000	0.00
590-901-980.000	OFFICE EQUIP & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	50,000	46,500	160,000	110,000	220.00

SEWER FUND 590

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

965.000 CAPITAL ASSET DISPOSAL EXPENSE - records additional expenditures involved with the disposal of an asset.

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

- \$50,000 for an electrical generator capable of running the Washington Street Lift Station.
- \$100,000 to rehabilitate final clarifier #1

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

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

- \$10,000 to purchase 2004 Bobcat skid steer from the Motor Pool

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 2020-2021

Fund 590 - SEWER FUND

APPROPRIATIONS

Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
590-906-828.000	BOND REGISTRAR FEE	0	0	0	0	0	0.00
590-906-991.000	BOND PRINCIPAL	0	55,000	55,000	55,000	0	0.00
590-906-995.000	BOND INTEREST	22,426	31,875	31,875	30,500	(1,375)	(4.31)
Totals for dept 906 - DEBT SERVICE		22,426	86,875	86,875	85,500	(1,375)	(1.58)
TOTAL APPROPRIATIONS		856,543	1,111,290	999,857	1,222,805	111,515	10.03
NET OF REVENUES/APPROPRIATIONS - FUND 590		130,295	(91,395)	(30,142)	(151,525)	(60,130)	65.79
BEGINNING FUND BALANCE		4,444,627	4,574,921	4,574,921	4,544,779	(30,142)	(0.66)
ENDING FUND BALANCE		4,574,922	4,483,526	4,544,779	4,393,254	(90,272)	(2.01)

SEWER FUND 590
 DEBT SERVICE
 ACTIVITY 906
 2020 - 2021 BUDGET

- 828.000 BOND REGISTRAR FEE - records payment to a registrar/transfer agent for services rendered in the record-keeping, redemption, etc. of the bonds.
- 991.000 BOND PRINCIPAL – reflects sewer system revenue bond principal maturing this fiscal year.
- 995.000 BOND INTEREST – reflects the 2.5 percent interest due on outstanding revenue bonds this fiscal year.

BOND PAYMENT SCHEDULE

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

BOND PAYMENT SCHEDULE (Continued)

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

WATER FUND

FUND 591 SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

USER FEES	\$ 617,590	
<u>OTHER REVENUE</u>	<u>\$ 33,880</u>	
TOTAL ESTIMATED REVENUES		\$ 651,470

APPROPRIATIONS

WATER MAINS	\$ 329,540	
WATER PUMPING	\$ 170,450	
WATER FUND ADMINISTRATION	\$ 67,640	
CAPITAL IMPROVEMENTS	\$ 0	
<u>DEBT SERVICE</u>	<u>\$ 0</u>	
TOTAL APPROPRIATIONS		\$ 567,630

EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS		\$ 83,840
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CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

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

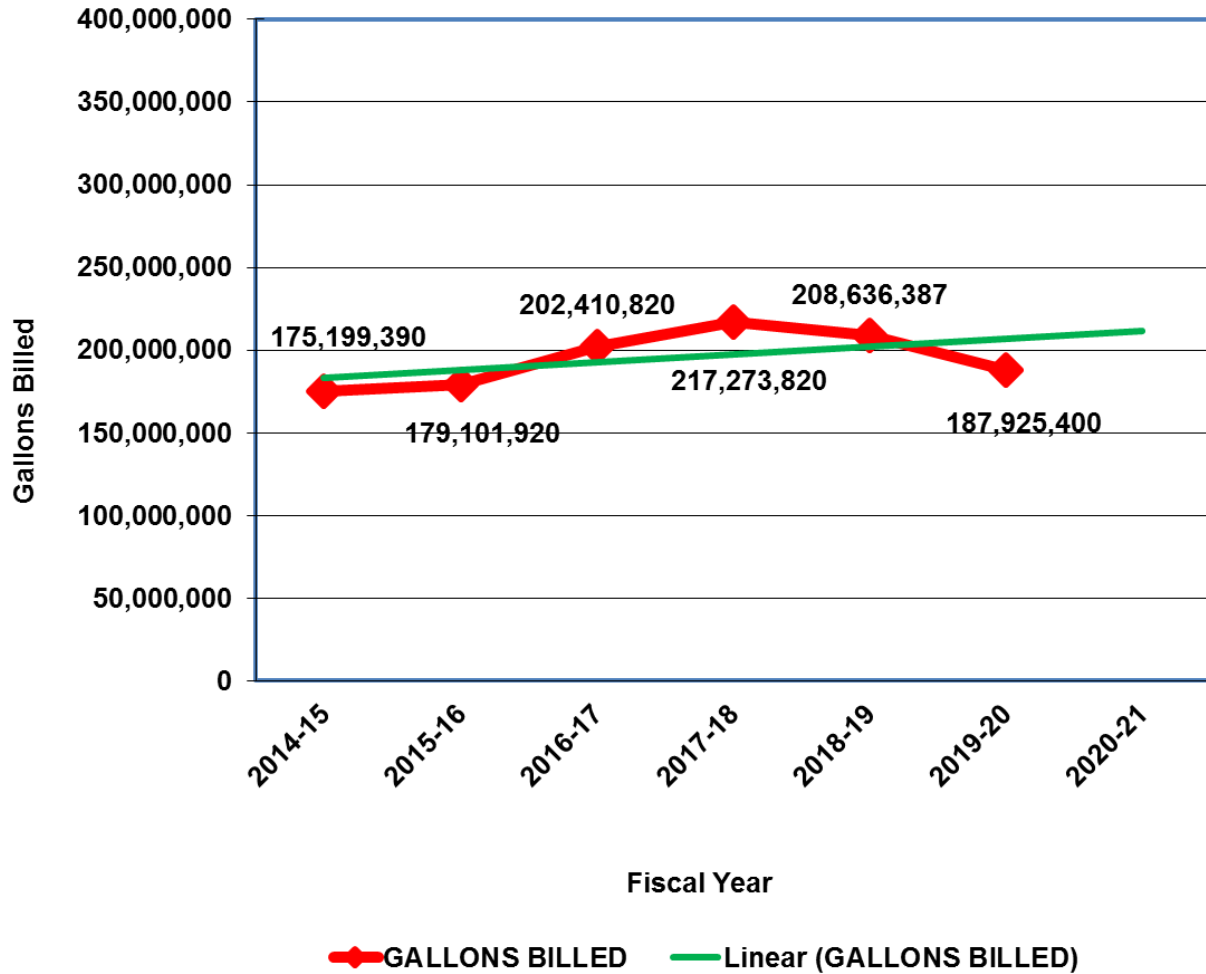
CHANGE IN NET ASSETS		\$ 83,840
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PROJECTED NET ASSETS JULY 1, 2020		\$2,560,055
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PROJECTED NET ASSETS JUNE 30, 2021		\$2,643,895
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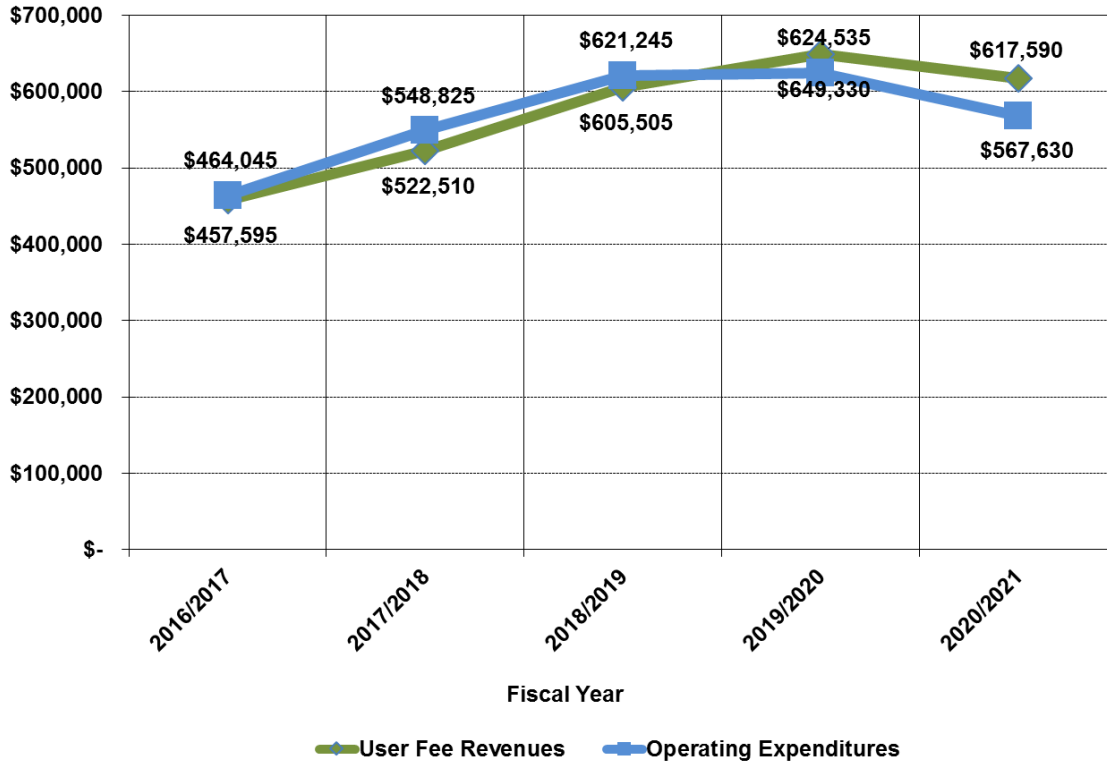
[Note: Capital improvements shown as an appropriation are adjusted out of the excess (deficiency) of revenues over appropriations for the change in net assets because they become assets of the fund upon completion. Capital improvements and debt principal payments are shown as budgeted appropriations for informational and financial tracking purposes only.]

CITY OF OTSEGO WATER USAGE



The City of Otsego Water Usage line graph shows that usage appears to be slightly decreasing, therefore we are projecting usage of 190 million gallons.

WATER FUND ORIGINAL OPERATING APPROPRIATIONS COMPARED TO USER FEE REVENUE



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

WATER RATE CALCULATIONS

Rate Recommendations

Base RTS Rate:	\$ 21.65	2.00%	Increase
Commodity Rate:	\$ 2.24	2.00%	Increase

Budget Revenue Projections

RTS Fees:	\$ 191,990	31.09%
Metered Sales:	\$ 425,600	68.91%
Total:	\$ 617,590	100.00%

Revenue Needed:	\$ 596,012
Excess/(Shortage):	\$21,578

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	1,555	1,555	\$ 21.65
1"	2.50	26	65	\$ 54.13
1 1/2"	5.00	9	45	\$ 108.25
2"	8.00	28	224	\$ 173.20
3"	16.00	3	48	\$ 346.40
4"	25.00	6	150	\$ 541.25
6"	50.00	1	50	\$ 1,082.50
8"	80.00	1	80	\$ 1,732.00
	Totals	1,629	2,217	

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

Projected Total Annual Water Billing (gallons):

190,000,000

Projected Expenditures & Reserve Requirements

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

Fiscal Year	Water Mains	Water Pumping	Administration	Debt Service	Total Operational Expenditures	Percent of Total To Reserves	Replacement Reserves	Total Revenue Necessary
2020-2021	\$ 329,540	\$ 170,450	\$ 67,640	\$ 0	\$ 567,630	5.00%	\$ 28,382	\$ 596,012
2021-2022	\$ 336,130	\$ 173,860	\$ 68,990	\$ 0	\$ 578,980	5.00%	\$ 28,949	\$ 607,929
2022-2023	\$ 342,850	\$ 177,340	\$ 70,370	\$ 0	\$ 590,560	5.00%	\$ 29,528	\$ 620,088
Totals	\$ 1,008,520	\$ 521,650	\$ 207,000	\$ 0	\$ 1,737,170		\$ 86,859	\$ 1,824,029

[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:	\$ 21.23

	Revenues Necessary	Percent Funded by RTS	Revenues Funded by RTS	Calculated RTS	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 596,012	30.00%	\$ 178,804	\$ 20.17	(\$1.06)	-4.99%
3 Year Rate	\$ 1,824,029	30.00%	\$ 547,209	\$ 20.57	(\$0.66)	-3.11%

Commodity Rate (per thousand gallons):	
Current Commodity Rate:	\$ 2.20

	Revenues Necessary	Percent Funded By Commodity	Revenues Funded by RTS	Calculated Commodity	Increase/(Decrease)	Percent Change
1 Year Rate	\$ 596,012	70.00%	\$ 417,208	\$ 2.20	\$ 0.00	0.00%
3 Year Rate	\$ 1,824,029	70.00%	\$ 1,276,820	\$ 2.25	\$ 0.05	2.27%

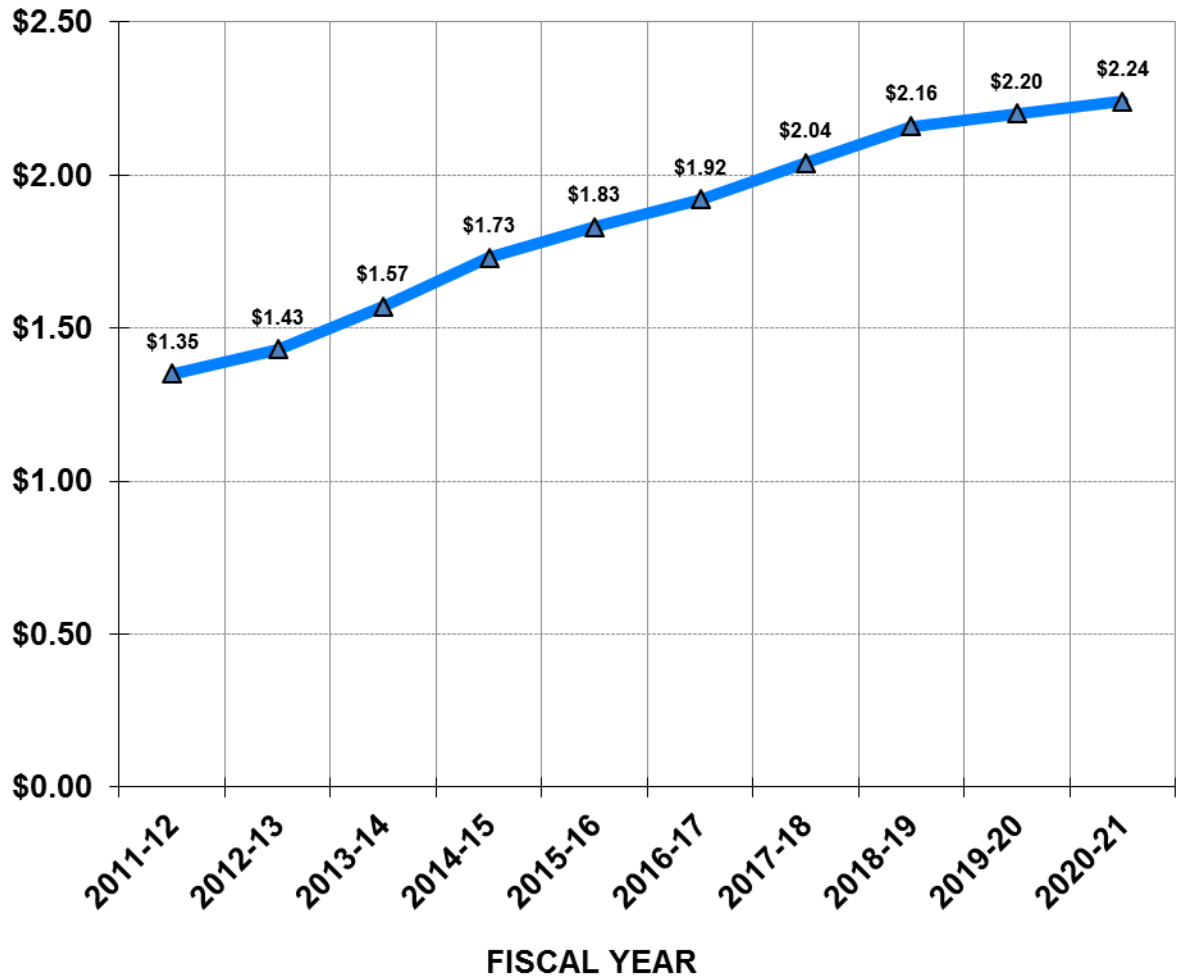
Proposed Rate Reconciliation	One Year RTS Rate Rev	One Year Commodity Rate Rev	Total One Year Rate Revenue
2020-2021	\$ 178,868	\$ 418,000	\$ 596,868
2021-2022			
2022-2023			
Totals			\$ 596,868

Three Year RTS Rate Rev	Three Year Commodity Rate Rev	Total 3 Year Rate Revenue
\$ 182,415	\$ 427,500	\$ 609,915
\$ 182,415	\$ 427,500	\$ 609,915
\$ 182,415	\$ 427,500	\$ 609,915
\$ 547,245	\$ 1,282,500	\$ 1,829,745

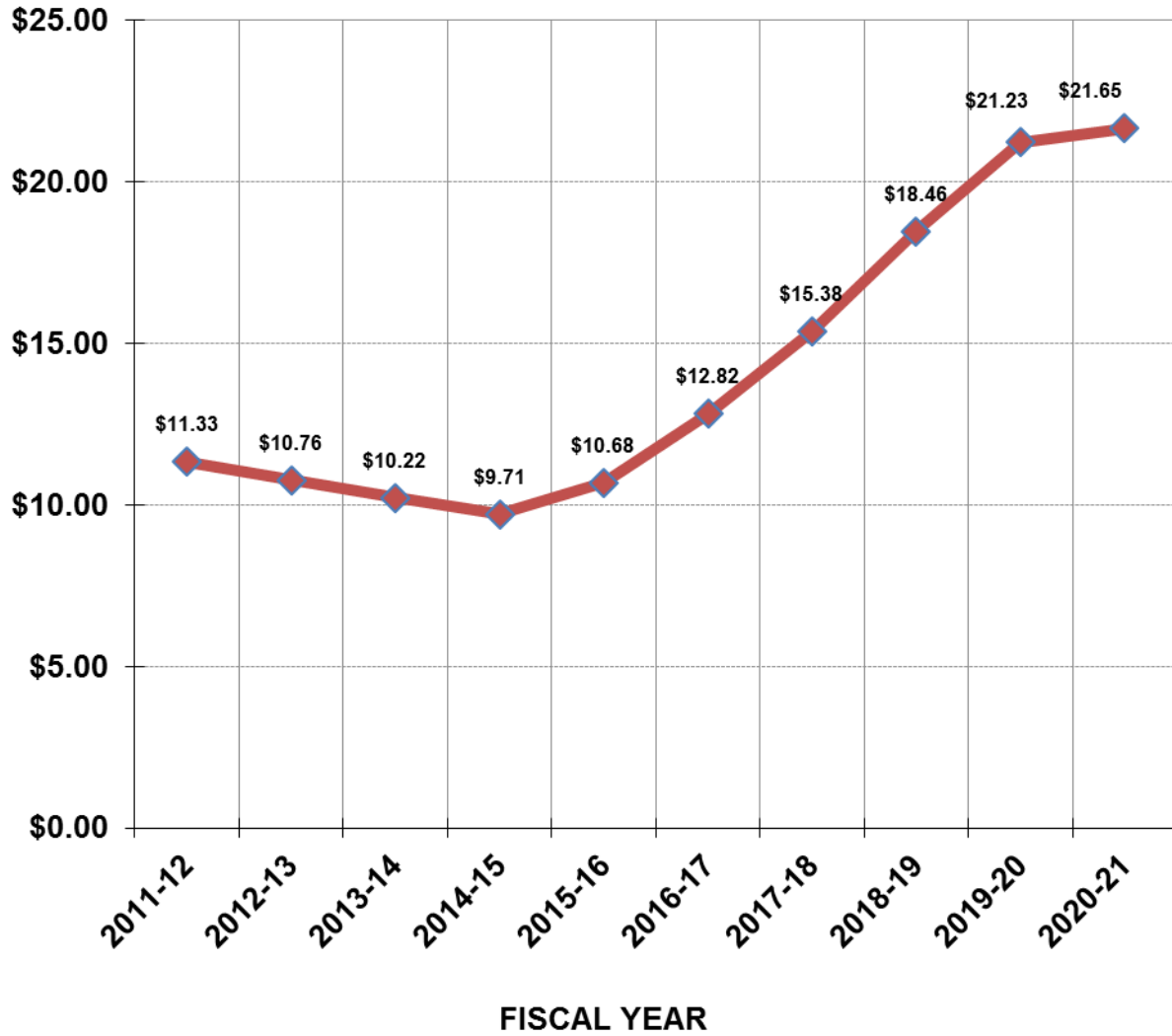
Billing Examples

Average Accounts	New Base/RTS Charges	New Commodity Charges	New Total Charges	Current Base/RTS Charges	Current Commodity Charges	Current Total Charges	Total Increase (Decrease)	Percent Change
Residential Customer (18,000 gallons/quarter)								
3/4" meter - Quarterly	\$ 21.65	\$ 40.32	\$ 61.97	\$ 21.23	\$ 39.60	\$ 60.83	\$ 1.14	
Annually	\$ 86.60	\$ 161.28	\$ 247.88	\$ 84.92	\$ 158.40	\$ 243.32	\$ 4.56	1.87%
Commercial Customer (30,000 gallons/quarter)								
1" meter - Quarterly	\$ 54.13	\$ 67.20	\$ 121.33	\$ 53.08	\$ 66.00	\$ 119.08	\$ 2.26	
Annually	\$ 216.52	\$ 268.80	\$ 485.32	\$ 212.30	\$ 264.00	\$ 476.30	\$ 9.02	1.89%
Institutional Customer (165,275 gallons/quarter)								
3" meter - Quarterly	\$ 346.40	\$ 370.22	\$ 716.62	\$ 339.68	\$ 363.61	\$ 703.29	\$ 13.33	
Annually	\$ 1,385.60	\$ 1,480.86	\$ 2,866.46	\$ 1,358.72	\$ 1,454.42	\$ 2,813.14	\$ 53.32	1.90%
Industrial Customer (4,776,750 gallons/quarter)								
4" meter - Quarterly	\$ 541.25	\$ 10,699.92	\$ 11,241.17	\$ 530.75	\$ 10,508.85	\$ 11,039.60	\$ 201.57	
Annually	\$ 2,165.00	\$ 42,799.68	\$ 44,964.68	\$ 2,123.00	\$ 42,035.40	\$ 44,158.40	\$ 806.28	1.83%

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



CITY OF OTSEGO WATER BASE FEE HISTORY (Quarterly)



BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 591 - WATER FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
591-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0.00
591-000-578.000	STATE GRANTS - OTHER	0	0	0	6,500	6,500	0.00
591-000-588.494	CONTRIB FROM LOCAL UNIT - DDA	0	0	0	0	0	0.00
591-000-628.000	CITY LABOR & MATERIALS	1,886	0	90	0	0	0.00
591-000-636.000	METERED WATER SALES	456,931	462,000	459,000	425,600	(36,400)	(7.88)
591-000-637.000	READINESS TO SERVE FEES	162,248	187,330	177,520	191,990	4,660	2.49
591-000-638.000	SET-UP FEES	1,298	1,300	1,100	1,300	0	0.00
591-000-639.000	TAP-IN FEES	2,000	2,000	2,000	2,000	0	0.00
591-000-656.000	DELINQUENT PENALTIES	6,824	6,800	7,845	6,800	0	0.00
591-000-664.000	INVESTMENT INTEREST	9,464	5,500	11,400	10,000	4,500	81.82
591-000-670.001	HYDRANT RENTAL	7,280	7,280	0	7,280	0	0.00
591-000-671.000	MISCELLANEOUS REVENUE	1,533	0	720	0	0	0.00
591-000-674.401	INFRASTRUCTURE CONTRIB - CAP IMP FD	0	0	0	0	0	0.00
591-000-675.000	INFRASTRUCTURE CONTRIBUTIONS - DEV	0	0	0	0	0	0.00
591-000-688.000	REFUNDS/REBATES	868	0	1,085	0	0	0.00
591-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
591-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
591-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
591-000-697.000	ADJ FOR PRIOR YEAR ACTIVITY	0	0	0	0	0	0.00
591-000-699.805	TRANSFER IN - SPECIAL ASSM'T FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		650,332	672,210	660,760	651,470	(20,740)	(3.09)

WATER FUND 591

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

- 569.000 STATE GRANTS - OTHER – records grant funds received from the State of Michigan for equipment.
- 578.000 STATE GRANST – OTHER – reflects 50 percent of the well head protection program contaminant inventory, management strategy and implementation completed this fiscal year.
- 588.494 CONTRIBUTION FROM LOCAL UNIT - DDA - records infrastructure contributions from DDA capital improvement projects.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 636.000 METERED WATER SALES - projected revenues based upon the sale of 190 million gallons of water at a rate of \$2.24 per thousand gallons. The new rate is phased in over three months beginning with the September 1, 2020, billing.
- 637.000 READINESS TO SERVE FEES - projects the revenue to be received based upon the total Water Fund Administration and Debt Service Activities. Individual customers are charged based upon a water meter equivalency factor as determined by the American Water Works Association C700-95 standards. These factors determine the additional flow of larger water meters as compared to standard household meters so that larger customers support the system according to the demands they have the ability to place upon the system. The base fee is established at \$21.65, to be phased in over three months beginning with the September 1, 2020 billing.
- 638.000 CUSTOMER ACCOUNT SET-UP FEE - a \$7.50 fee is charged to customers establishing new water service accounts.
- 639.000 UTILITY TAP-IN FEES - reflects the fee \$1,000 charged to new hook-ups at the street to the water main. This fee includes the installation of the meter and outside reading device.
- 656.000 DELINQUENT PENALTIES - reflects revenues from the ten percent delinquent bill penalty charge.
- 664.000 INVESTMENT INTEREST – records interest earned on deposits at approved financial institutions.
- 670.001 HYDRANT RENTAL - annual rental paid by the Otsego Fire Department for the use of 182 water hydrants \$40 each.

WATER FUND ESTIMATED REVENUES 591-000 - Cont.

- 671.000 MISCELLANEOUS REVENUE - water turn-off charges for vacationers and sale of sprinkler meters and yokes.
- 674.401 INFRASTRUCTURE CONTRIBUTIONS - CAPITAL IMPROVEMENT FUND - records the construction of sewer mains in capital projects.
- 675.000 INFRASTRUCTURE CONTRIBUTION - DEVELOPER - records public infrastructure that is added to the system as part of a private development.
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 693.000 GAIN ON SALE OF DEPRECIABLE FIXED ASSETS - records revenues in excess of asset book values when sold.
- 694.000 CASH SHORT/OVER - balances accounts receivable when untraceable errors occur.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 697.000 ADJUSTMENT FOR PRIOR YEAR ACTIVITY - records necessary adjustments typically discovered during the audit process.
- 699.805 TRANSFER IN - SPECIAL ASSESSMENT CAPITAL PROJECT FUND - records current year project amounts to be recovered through special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 591 - WATER FUND

APPROPRIATIONS

Dept 550 - WATER MAINS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
591-550-702.000	SUPERVISORY WAGES	6,424	6,580	6,580	6,705	125	1.90
591-550-702.001	DPW SUPERVISORY WAGES	1,372	1,460	1,400	1,400	(60)	(4.11)
591-550-706.000	DPW WAGES	58,396	78,490	54,000	66,505	(11,985)	(15.27)
591-550-706.001	PART-TIME OR SEASONAL WAGES	137	0	0	0	0	0.00
591-550-715.000	FICA	4,614	6,760	4,750	5,825	(935)	(13.83)
591-550-716.000	HEALTH INSURANCE	17,784	21,890	17,000	19,515	(2,375)	(10.85)
591-550-717.000	LIFE INSURANCE	114	120	100	110	(10)	(8.33)
591-550-718.000	RETIREMENT	6,354	7,820	6,200	6,750	(1,070)	(13.68)
591-550-719.000	DISABILITY	226	325	215	285	(40)	(12.31)
591-550-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-550-721.000	WORKERS COMPENSATION INSURANCE	2,279	2,830	2,000	1,375	(1,455)	(51.41)
591-550-726.000	EMPLOYEE ASSISTANCE PROGRAM	10	0	25	25	25	0.00
591-550-740.000	OPERATING SUPPLIES	62,022	75,000	60,000	40,000	(35,000)	(46.67)
591-550-760.000	MINOR EQUIPMENT PURCHASES	26	3,000	1,000	3,000	0	0.00
591-550-802.000	CONTRACTS	6,692	95,000	75,000	95,000	0	0.00
591-550-803.000	MISS DIG NOTIFICATION SERVICE	693	700	0	700	0	0.00
591-550-824.000	SERVICE AGREEMENTS	18	0	0	0	0	0.00
591-550-852.000	MISC COMM/INTERNET	890	210	210	300	90	42.86
591-550-853.000	TELEPHONE	930	250	235	235	(15)	(6.00)
591-550-860.000	TRAVEL, LODGING & MEALS	212	50	50	50	0	0.00
591-550-872.000	VEHICLE MAINTENANCE	0	0	10	0	0	0.00
591-550-900.000	ADVERTISING & PUBLISHING	345	200	350	350	150	75.00
591-550-932.000	WATER TOWER MAINTENANCE	1,491	6,000	0	6,000	0	0.00
591-550-933.000	EQUIPMENT MAINTENANCE	46	1,000	0	1,000	0	0.00
591-550-940.000	MOTOR EQUIPMENT RENTAL	20,935	20,000	19,000	20,000	0	0.00
591-550-948.000	COMPUTER SERVICES	0	0	0	300	300	0.00
591-550-960.000	INSURANCE	1,052	1,135	1,050	1,135	0	0.00
591-550-968.000	DEPRECIATION	61,191	61,200	52,975	52,975	(8,225)	(13.44)
Totals for dept 550 - WATER MAINS		254,253	390,020	302,150	329,540	(60,480)	(15.51)

WATER FUND 591
WATER MAINS
ACTIVITY 550
2020 - 2021 BUDGET

702.000 SUPERVISORY WAGES - ten percent of the wastewater treatment superintendent's wages are charged here.

702.001 DPW SUPERVISORY WAGES - provides for 41 hours of service by the DPW superintendent.

706.000 DPW WAGES - provides 2,400 hours of service which include maintenance/repair of water mains, flushing of lines, etc.

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

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

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

802.000 CONTRACTS – provides annual maintenance including service replacement (\$50,000), valve replacement (20,000) and hydrant replacement (\$25,000).

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

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

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

900.000 ADVERTISING & PUBLISHING - notification in local newspapers of spring and fall flushing of hydrants.

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

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

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

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

960.000 INSURANCE - provides property and liability insurance.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 591 - WATER FUND
APPROPRIATIONS

Dept 551 - WATER PUMPING

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
591-551-702.000	SUPERVISORY WAGES	12,856	13,160	13,160	13,410	250	1.90
591-551-702.001	DPW SUPERVISORY WAGES	686	730	700	700	(30)	(4.11)
591-551-706.000	DPW WAGES	13,497	20,160	16,000	16,630	(3,530)	(17.51)
591-551-706.001	PART-TIME OR SEASONAL WAGES	0	0	0	0	0	0.00
591-551-715.000	FICA	1,905	2,660	2,285	2,375	(285)	(10.71)
591-551-716.000	HEALTH INSURANCE	7,249	8,875	9,200	4,125	(4,750)	(53.52)
591-551-717.000	LIFE INSURANCE	49	55	50	55	0	0.00
591-551-718.000	RETIREMENT	2,383	3,165	2,900	2,870	(295)	(9.32)
591-551-719.000	DISABILITY	92	135	110	125	(10)	(7.41)
591-551-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-551-721.000	WORKERS COMPENSATION INSURANCE	916	1,120	900	570	(550)	(49.11)
591-551-726.000	EMPLOYEE ASSISTANCE PROGRAM	5	0	15	0	0	0.00
591-551-740.000	OPERATING SUPPLIES	152	2,000	2,000	2,000	0	0.00
591-551-741.000	CHEMICALS	9,919	12,000	9,000	12,000	0	0.00
591-551-741.001	LABORATORY SUPPLIES	1,200	1,200	4,000	1,200	0	0.00
591-551-742.000	UNIFORM PURCHASES	147	150	100	150	0	0.00
591-551-745.000	FUEL PURCHASES	448	800	0	0	(800)	(100.00)
591-551-758.000	DIESEL FUEL	18	0	20	0	0	0.00
591-551-759.000	GASOLINE	535	0	700	0	0	0.00
591-551-760.000	MINOR EQUIPMENT PURCHASES	0	3,500	1,000	3,500	0	0.00
591-551-802.000	CONTRACTS	0	0	500	0	0	0.00
591-551-803.000	COMMERCIAL LAB ANALYSIS	16,036	4,000	4,000	4,000	0	0.00
591-551-812.000	UNIFORM CLEANING & REPAIR	478	250	250	250	0	0.00
591-551-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
591-551-852.000	MISC COMM/INTERNET	399	390	420	390	0	0.00
591-551-853.000	TELEPHONE	253	440	420	440	0	0.00
591-551-860.000	TRAVEL, LODGING & MEALS	169	250	180	250	0	0.00
591-551-872.000	VEHICLE MAINTENANCE	165	200	100	200	0	0.00
591-551-921.000	ELECTRIC	46,490	44,000	52,450	50,000	6,000	13.64
591-551-930.000	WELL MAINTENANCE PROGRAM	590	28,000	0	28,000	0	0.00
591-551-931.000	BUILDING & GROUNDS MAINTENANCE	0	4,000	4,000	4,000	0	0.00
591-551-933.000	EQUIPMENT MAINTENANCE	411	2,500	1,000	2,500	0	0.00
591-551-940.000	MOTOR EQUIPMENT RENTAL	6,544	7,000	6,000	7,000	0	0.00
591-551-956.000	TRAINING PROGRAMS & CONFERENCES	715	700	1,000	700	0	0.00
591-551-960.000	INSURANCE	866	905	900	955	50	5.52
591-551-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	6,722	0	0	0	0	0.00
591-551-968.000	DEPRECIATION	5,947	11,000	12,055	12,055	1,055	9.59
Totals for dept 551 - WATER PUMPING		137,842	173,345	145,415	170,450	(2,895)	(1.67)

WATER FUND 591
WATER PUMPING
ACTIVITY 551
2020 - 2021 BUDGET

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

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

706.000 DPW WAGES - provides 600 hours of DPW service.

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

740.000 OPERATING SUPPLIES - general operating supplies.

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

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

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

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

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

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

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

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

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

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

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

852.000 MISC COMM/INTERNET – provides Internet services.

853.000 TELEPHONE – records telephone utility expense.

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

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

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

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

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

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

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

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

960.000 INSURANCE - provides property and liability insurance coverage.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 591 - WATER FUND

APPROPRIATIONS

Dept 552 - WATER FUND ADMINISTRATION

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
591-552-701.000	CITY MANAGER SALARY	8,926	9,015	9,015	9,185	170	1.89
591-552-702.000	SUPERVISORY WAGES	10,141	10,390	10,390	10,590	200	1.92
591-552-702.001	DPW SUPERVISORY WAGES	686	730	700	700	(30)	(4.11)
591-552-705.000	CLERICAL WAGES	11,641	13,765	13,500	14,235	470	3.41
591-552-706.000	DPW WAGES	1,800	2,155	1,200	2,220	65	3.02
591-552-706.001	PART-TIME OR SEASONAL WAGES	598	0	0	0	0	0.00
591-552-715.000	FICA	2,445	2,820	2,665	2,885	65	2.30
591-552-716.000	HEALTH INSURANCE	5,668	5,605	6,575	6,125	520	9.28
591-552-717.000	LIFE INSURANCE	43	50	45	50	0	0.00
591-552-718.000	RETIREMENT	2,166	2,390	2,130	2,435	45	1.88
591-552-719.000	DISABILITY	80	105	90	105	0	0.00
591-552-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
591-552-721.000	WORKERS COMPENSATION INSURANCE	258	235	215	140	(95)	(40.43)
591-552-726.000	EMPLOYEE ASSISTANCE PROGRAM	11	0	25	0	0	0.00
591-552-727.000	OFFICE SUPPLIES	230	600	300	600	0	0.00
591-552-728.000	POSTAGE	1,124	1,200	1,200	1,200	0	0.00
591-552-745.000	FUEL PURCHASES	0	100	0	0	(100)	(100.00)
591-552-760.000	MINOR EQUIPMENT PURCHASES	3,259	250	0	250	0	0.00
591-552-801.000	BANKING CHARGES	1,871	1,500	1,900	1,500	0	0.00
591-552-802.000	CONTRACTS	0	0	29,000	5,000	5,000	0.00
591-552-807.000	AUDIT	2,310	2,250	2,250	2,250	0	0.00
591-552-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
591-552-824.001	WEB SITE SERVICES	9	0	0	0	0	0.00
591-552-826.000	LEGAL	0	500	0	500	0	0.00
591-552-852.000	MISC COMM/INTERNET	102	110	120	110	0	0.00
591-552-853.000	TELEPHONE	283	210	210	210	0	0.00
591-552-860.000	TRAVEL, LODGING & MEALS	28	50	0	50	0	0.00
591-552-872.000	VEHICLE MAINTENANCE	0	100	0	0	(100)	(100.00)
591-552-900.000	ADVERTISING & PUBLISHING	0	375	0	375	0	0.00
591-552-902.000	COPY CHARGES	247	230	275	230	0	0.00
591-552-933.000	EQUIPMENT MAINTENANCE	31	200	75	200	0	0.00
591-552-940.000	MOTOR EQUIPMENT RENTAL	844	500	500	500	0	0.00
591-552-948.000	COMPUTER SERVICES	2,793	2,500	2,760	2,760	260	10.40
591-552-952.000	STATE & FEDERAL FINES/PENALTIES	0	0	0	0	0	0.00
591-552-955.000	MEMBERSHIPS / DUES	396	450	700	450	0	0.00
591-552-956.000	TRAINING PROGRAMS & CONFERENCES	0	950	0	950	0	0.00
591-552-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	100	0	100	0	0.00
591-552-960.000	INSURANCE	313	335	300	335	0	0.00
591-552-961.000	LICENSES & PERMITS	1,338	1,400	1,400	1,400	0	0.00
591-552-968.000	DEPRECIATION	0	0	0	0	0	0.00
Totals for dept 552 - WATER FUND ADMINISTRATION		59,641	61,170	87,540	67,640	6,470	10.58

WATER FUND 591

WATER FUND ADMINISTRATION

ACTIVITY 552

2020 - 2021 BUDGET

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

702.000 SUPERVISORY WAGES - ten percent of the city clerk's wages and five percent of the finance director's wages are allocated to this activity.

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

705.000 CLERICAL WAGES - 45 percent of the utility billing specialist's wages and five percent of the accounts receivable and accounts payable/payroll specialists' wages are allocated to this account.

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

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

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

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

745.000 FUEL PURCHASES - This account is no longer used.

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

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

- 802.000 CONTRACTS - provides funding for special projects. A well head protection program contaminant inventory, management plan and implementation is scheduled to be completed this fiscal year.
- 807.000 AUDIT - provides for the annual audit by an independent certified public accounting firm.
- 824.000 SERVICE AGREEMENTS - provides for recurring routine maintenance or service according to agreement.
- 824.001 WEB SITE SERVICES - provides funds to maintain and update information related to this activity on the City's Internet web site.
- 826.000 LEGAL – provides legal services provided to this fund.
- 852.000 MISC COMM/INTERNET – provides Internet services.
- 853.000 TELEPHONE - provides telephone service for Water Fund Administration.
- 860.000 TRAVEL, LODGING & MEALS - records travel expenditures to attend conferences and seminars, as well as other travel necessary to carry out the functions of this department.
- 872.000 VEHICLE MAINTENANCE – this account is no longer used.
- 900.000 ADVERTISING & 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.
- 933.000 EQUIPMENT MAINTENANCE - provides maintenance to the utility billing office equipment.
- 940.000 MOTOR EQUIPMENT RENTAL - state established rental rates are charged here for equipment used for meter reading.
- 948.000 COMPUTER SERVICES – provides for maintenance and programming services to PCs and the department's respective share of file servers and e-mail systems on a pro-rated basis.
- 952.000 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.

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

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

956.001 TRAINING - EMPLOYEE EDUCATION PLAN - provision for training classes, seminars, and higher education in accordance with the City of Otsego Employee Education Plan.

960.000 INSURANCE - provides property & liability insurance, and a \$100,000 public official bond on the Treasurer as required by the current bond holder.

961.000 PERMITS & LICENSES - provides for the purchase of state required permits to provide this public water utility.

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 591 - WATER FUND

APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
591-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
591-901-972.000	CAPITAL OUTLAY - WATER SYSTEM	0	0	93,720	0	0	0.00
591-901-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	0	93,720	0	0	0.00

WATER FUND 591

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

965.000 CAPITAL ASSET DISPOSAL EXPENSE - records additional expenditures involved with the disposal of an asset.

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

977.000 EQUIPMENT PURCHASE - records capital purchases in excess of \$5,000 of equipment necessary to operate the water system. No equipment is planned to be purchased in the upcoming year.

980.000 OFFICE EQUIPMENT & FURNITURE - records capital purchases in excess of \$5,000 of office equipment and furniture necessary to operate and administer the water system. No equipment is planned to be purchased in the upcoming year.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 591 - WATER FUND
APPROPRIATIONS
Dept 906 - DEBT SERVICE

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
591-906-991.000	BOND PRINCIPAL	0	0	0	0	0	0.00
591-906-995.000	BOND INTEREST	0	0	0	0	0	0.00
Totals for dept 906 - DEBT SERVICE		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		451,736	624,535	628,825	567,630	(56,905)	(9.11)
NET OF REVENUES/APPROPRIATIONS - FUND 591		198,596	47,675	31,935	83,840	36,165	75.86
BEGINNING FUND BALANCE		2,329,523	2,528,120	2,528,120	2,560,055	31,935	1.26
ENDING FUND BALANCE		2,528,119	2,575,795	2,560,055	2,643,895	68,100	2.64

WATER FUND 591
DEBT SERVICE
ACTIVITY 906
2020 - 2021 BUDGET

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

MOTOR POOL FUND

FUND 661 SUMMARY OF REVENUES & APPROPRIATIONS 2020 - 2021 BUDGET

ESTIMATED REVENUES

EQUIPMENT RENTAL	\$ 205,000	
SALE OF VEHICLES & EQUIPMENT	\$ 20,000	
FUEL REIMBURSEMENT	\$ 20,000	
<u>OTHER REVENUE</u>	<u>\$ 3,000</u>	
TOTAL ESTIMATED REVENUES		\$ 248,000

APPROPRIATIONS

EQUIPMENT POOL OPERATIONS	\$ 193,340	
<u>CAPITAL IMPROVEMENTS</u>	<u>\$ 105,000</u>	
TOTAL APPROPRIATIONS		\$ 298,340

EXCESS (DEFICIENCY) OF REVENUES
OVER APPROPRIATIONS (\$ 50,340)

CASH BUDGET ADJUSTMENT TO CHANGE IN NET ASSETS*

<u>EQUIPMENT PURCHASES BECOME ASSET(S)</u>	<u>\$ 105,000</u>	
NET ADJUSTMENT TO CHANGE IN NET ASSETS		\$ 105,000

CHANGE IN NET ASSETS \$ 54,660

PROJECTED NET ASSETS JULY 1, 2020 \$ 797,775

PROJECTED NET ASSETS JUNE 30, 2021 \$ 852,435

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 661 - MOTOR POOL FUND

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
661-000-626.000	CHARGES FOR SERVICES	0	0	0	0	0	0.00
661-000-628.000	CITY LABOR & MATERIALS	0	0	0	0	0	0.00
661-000-664.000	INVESTMENT INTEREST	5,140	4,200	3,500	3,000	(1,200)	(28.57)
661-000-667.000	EQUIPMENT RENTAL	204,823	205,000	180,000	205,000	0	0.00
661-000-671.000	MISCELLANEOUS REVENUE	418	0	0	0	0	0.00
661-000-673.002	SALE OF VEHICLES & EQUIPMENT	10,980	8,000	4,405	20,000	12,000	150.00
661-000-685.000	FUEL REIMBURSEMENT	18,415	20,000	16,000	20,000	0	0.00
661-000-688.000	REFUNDS/REBATES	439	0	2,900	0	0	0.00
661-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED AS	0	0	0	0	0	0.00
661-000-694.000	CASH OVER AND SHORT	0	0	0	0	0	0.00
661-000-696.000	INSURANCE RECOVERIES	0	0	0	0	0	0.00
661-000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		240,215	237,200	206,805	248,000	10,800	4.55

MOTOR POOL FUND 661

ESTIMATED REVENUES

ACTIVITY 000

2020 - 2021 BUDGET

- 626.000 CHARGES FOR SERVICES - records reimbursements for service work performed on vehicles owned by the General and Sewer Funds.
- 628.000 CITY LABOR & MATERIALS - charges for City labor outside normal scope of services. Charges are based upon employee wages, fringe benefits, materials and motor equipment used.
- 664.000 INVESTMENT INTEREST - records interest earned on deposits at approved financial institutions.
- 667.000 EQUIPMENT RENTAL - motor equipment rental revenue from other city funds where the equipment is used. Rental rates are based upon state suggested hourly rates.
- 671.000 MISCELLANEOUS REVENUE - records other non-specified revenues.
- 673.002 SALE OF VEHICLES AND EQUIPMENT - records revenues generated by the sale of equipment that is not needed or is no longer economically usable.
- 685.000 FUEL REIMBURSEMENT - records reimbursement of fuel used by equipment which is not subject to rental rates (such as police and fire equipment).
- 688.000 REFUNDS/REBATES - records rebates and refunds for expenses paid in a prior fiscal year.
- 693.000 GAIN ON SALE OF DEPRECIABLE FIXED ASSETS - records revenues in excess of asset book values when sold.
- 694.000 CASH SHORT/OVER - balances accounts when untraceable errors occur.
- 696.000 INSURANCE RECOVERIES - amounts received from insurance claims.
- 699.101 TRANSFER IN - GENERAL FUND - reflects subsidy from General Fund, as necessary.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 661 - MOTOR POOL FUND
APPROPRIATIONS

Dept 442 - EQUIPMENT POOL OPERATIONS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
661-442-702.000	SUPERVISORY WAGES	3,863	3,975	3,975	4,050	75	1.89
661-442-702.001	DPW SUPERVISORY WAGES	3,430	3,650	3,650	3,500	(150)	(4.11)
661-442-705.000	CLERICAL WAGES	2,692	2,790	2,800	3,055	265	9.50
661-442-706.000	DPW WAGES	22,963	27,150	26,200	21,615	(5,535)	(20.39)
661-442-706.001	PART-TIME OR SEASONAL WAGES	1,274	0	35	0	0	0.00
661-442-715.000	FICA	2,438	2,935	2,805	2,520	(415)	(14.14)
661-442-716.000	HEALTH INSURANCE	7,928	8,615	9,500	7,530	(1,085)	(12.59)
661-442-717.000	LIFE INSURANCE	56	65	60	55	(10)	(15.38)
661-442-718.000	RETIREMENT	3,141	3,390	3,665	2,900	(490)	(14.45)
661-442-719.000	DISABILITY	113	140	135	120	(20)	(14.29)
661-442-720.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0.00
661-442-721.000	WORKERS COMPENSATION INSURANCE	1,015	1,120	910	530	(590)	(52.68)
661-442-726.000	EMPLOYEE ASSISTANCE PROGRAM	9	0	15	0	0	0.00
661-442-740.000	OPERATING SUPPLIES	16,661	5,000	6,500	5,000	0	0.00
661-442-745.000	FUEL PURCHASES	33,479	40,000	3,000	3,500	(36,500)	(91.25)
661-442-758.000	DIESEL FUEL	0	0	6,500	10,000	10,000	0.00
661-442-759.000	GASOLINE	0	0	18,000	20,000	20,000	0.00
661-442-760.000	MINOR EQUIPMENT PURCHASES	5,903	7,500	8,000	4,900	(2,600)	(34.67)
661-442-801.000	BANKING CHARGES	1,247	1,100	1,285	1,300	200	18.18
661-442-802.000	CONTRACTS	2,167	2,500	2,000	2,500	0	0.00
661-442-807.000	AUDIT	770	750	750	750	0	0.00
661-442-824.000	SERVICE AGREEMENTS	0	0	0	0	0	0.00
661-442-852.000	MISC COMM/INTERNET	63	60	65	65	5	8.33
661-442-853.000	TELEPHONE	99	130	130	140	10	7.69
661-442-860.000	TRAVEL, LODGING & MEALS	0	50	0	50	0	0.00
661-442-933.000	EQUIPMENT MAINTENANCE	33,639	17,000	24,000	17,000	0	0.00
661-442-948.000	COMPUTER SERVICES	0	0	0	300	300	0.00
661-442-955.000	MEMBERSHIPS / DUES	441	460	60	460	0	0.00
661-442-956.001	TRAINING - EMPLOYEE EDUCATION PLAN	0	0	0	0	0	0.00
661-442-960.000	INSURANCE	10,241	10,000	10,715	11,000	1,000	10.00
661-442-968.000	DEPRECIATION	65,914	63,000	70,500	70,500	7,500	11.90
Totals for dept 442 - EQUIPMENT POOL OPERATIONS		219,546	201,380	205,255	193,340	(8,040)	(3.99)

MOTOR POOL FUND 661

MOTOR POOL OPERATIONS

ACTIVITY 442

2020 - 2021 BUDGET

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

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

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

706.000 DPW WAGES - provides 780 hours of DPW labor.

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

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

745.000 FUEL PURCHASES - The State requires this account to be phased out and split between 758.000 and 759.000.

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

- Fork lift basket - \$1,500
- Concrete breaker quick attachment - \$1,000
- Walk behind edger - \$1,200
- Backpack blowers - \$1,200 (2@\$600)

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

802.000 CONTRACTS - provides funding on-site equipment maintenance and special projects.

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

852.000 MISC COMM/INTERNET - provides Internet services.

853.000 TELEPHONE - provides telephone service for this activity.

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

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

948.000 COMPUTER SERVICES – annual charges for software to facilitate fleet maintenance

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

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

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

Fund 661 - MOTOR POOL FUND

APPROPRIATIONS

Dept 901 - CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
661-901-965.000	DEPRECIABLE ASSET DISPOSAL EXPENSE	0	0	0	0	0	0.00
661-901-976.000	CAPITAL OUTLAY - CONTRACTOR EQUIPM	0	52,000	0	25,000	(27,000)	(51.92)
661-901-977.000	CAPITAL OUTLAY - SHOP EQUIPMENT	0	0	0	0	0	0.00
661-901-981.000	CAPITAL OUTLAY - LICENSED VEHICLES	0	0	0	80,000	80,000	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		0	52,000	0	105,000	53,000	101.92
TOTAL APPROPRIATIONS		219,546	253,380	205,255	298,340	44,960	17.74
NET OF REVENUES/APPROPRIATIONS - FUND 661		20,669	(16,180)	1,550	(50,340)	(34,160)	211.12
BEGINNING FUND BALANCE		775,556	796,227	796,227	797,777	1,550	0.19
ENDING FUND BALANCE		796,225	780,047	797,777	747,437	(32,610)	(4.18)

MOTOR POOL FUND 661

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

965.000 DEPRECIABLE ASSET DISPOSAL EXPENSE - records additional expenditures involved with the disposal of an asset.

976.000 CAPITAL OUTLAY - CONTRACTOR EQUIPMENT - provides for the purchase of unlicensed pieces of equipment in excess of the \$5,000 capitalization limit. The following equipment is scheduled to be purchased:

- Asphalt roller - \$15,000
- 2 yard salter - \$10,000

977.000 CAPITAL OUTLAY - SHOP EQUIPMENT - allows for the purchase of new equipment to be used at the DPW facility to maintain the motor pool.

No new equipment is requested.

981.000 CAPITAL OUTLAY - LICENSED VEHICLES - provides for the purchase of licensed vehicles. Vehicles to be purchased through the State of Michigan are to be ordered in April, or early May, and delivered before June 30. The following equipment is scheduled to be purchased:

- One ton truck - \$42,000
- WWTP Supt pickup truck - \$38,000

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND

FUND 805 SUMMARY OF REVENUES & APPROPRIATIONS

2020 - 2021 BUDGET

ESTIMATED REVENUES

SPECIAL ASSESSMENT REVENUE	\$	5,990	
SPECIAL ASSESSMENT INTEREST	\$	835	
INVESTMENT INTEREST	\$	3,500	
<u>TRANSFER FROM STREET & BRIDGE FUND</u>	\$	<u>0</u>	
TOTAL ESTIMATED REVENUES			\$ 10,325

APPROPRIATIONS

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

EXCESS (DEFICIENCY) OF REVENUES

OVER APPROPRIATIONS			\$ 10,325
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PROJECTED FUND BALANCE (DEFICIT) JULY 1, 2020			\$ 357,695
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PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2021			\$ 368,020
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BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

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

ESTIMATED REVENUES

Dept 000 - REVENUES & BALANCE SHEET ACCTS

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED AMT CHANGE	2020-21 APPROVED % CHANGE
805-000-445.000	INT & PENALTY FEES	5	0	0	0	0	0.00
805-000-664.000	INVESTMENT INTEREST	6,992	3,500	3,700	3,500	0	0.00
805-000-665.000	SPECIAL ASSESSMENT INTEREST	963	1,065	1,100	835	(230)	(21.60)
805-000-672.000	SPECIAL ASSESSMENT REV.	8,596	6,375	9,060	5,990	(385)	(6.04)
805-000-699.211	TRANSFER IN - STREET & BRIDGE FUND	0	0	0	0	0	0.00
Totals for dept 000 - REVENUES & BALANCE SHEET ACCTS		16,556	10,940	13,860	10,325	(615)	(5.62)

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

ESTIMATED REVENUES ACTIVITY 000 2020 - 2021 BUDGET

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

665.000 SPECIAL ASSESSMENT INTEREST - beginning in the year 2000, special assessments include interest of 5 percent annually on the unpaid balance.

672.000 SPECIAL ASSESSMENT REVENUE - amount of special assessments to be billed on property taxes this fiscal year.

Special Assessments still outstanding include:

#109 - East Franklin Street and East Orleans Street improvements payable through 2020.

#110 - 2013 Sidewalk Improvements - payable through 2023.

#111 - 2014 Sidewalk Improvements - payable through 2024.

#112 - 2016 Phase I South Farmer Street Improvements payable through 2026.

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

699.211 TRANSFER IN FROM STREET & BRIDGE FUND - records transfers in from this special revenue fund to provide additional funding for projects involving special assessments.

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

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

Dept 901 - CAPITAL IMPROVEMENTS		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET	APPROVED AMT CHANGE	APPROVED % CHANGE
805-901-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	3,400	0	0	0	0	0.00
Totals for dept 901 - CAPITAL IMPROVEMENTS		3,400	0	0	0	0	0.00

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

CAPITAL IMPROVEMENTS

ACTIVITY 901

2020 - 2021 BUDGET

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

BUDGET REPORT FOR CITY OF OTSEGO
FISCAL YEAR 2020-2021

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

Dept 991 - TRANSFERS OUT		2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		ACTIVITY	AMENDED	PROJECTED	APPROVED	APPROVED	APPROVED
GL NUMBER	DESCRIPTION		BUDGET	ACTIVITY	BUDGET	AMT CHANGE	% CHANGE
805-991-999.101	TRANSFER TO GENERAL FUND	0	0	0	0	0	0.00
805-991-999.202	TRANSFER TO MAJOR STREET FUND	0	0	0	0	0	0.00
805-991-999.203	TRANSFER TO LOCAL STREET FUND	0	0	0	0	0	0.00
805-991-999.591	TRANSFER TO WATER FUND	0	0	0	0	0	0.00
Totals for dept 991 - TRANSFERS OUT		0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		3,400	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 805		13,156	10,940	13,860	10,325	(615)	(5.62)
BEGINNING FUND BALANCE		330,677	343,833	343,833	357,693	13,860	4.03
ENDING FUND BALANCE		343,833	354,773	357,693	368,018	13,245	3.73

SPECIAL ASSESSMENT CAPITAL IMPROVEMENT FUND 805

TRANSFERS OUT
ACTIVITY 991
2020 - 2021 BUDGET

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

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

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

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

