

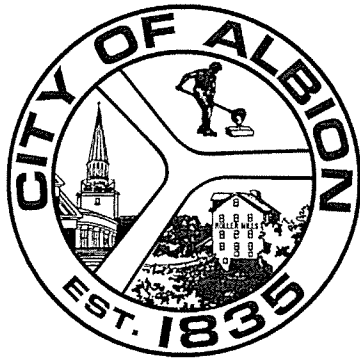
CITY OF ALBION, MICHIGAN

Fiscal Year 2018 Operating Budget

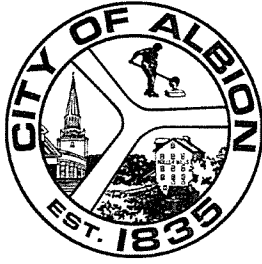
Presented to the Honorable Mayor
And City Council Members

By

Sheryl L. Mitchell, City Manager,
Tom Mead, Finance Director,
and the Team of Municipal Employees



CITY MANAGER'S BUDGET MEMO



CITY OF ALBION
Office of the City Manager
Sheryl L. Mitchell

112 West Cass Street ♦ Albion, MI 49224
517.629.7172 ♦ smitchell@cityofalbionmi.gov

MEMO

TO: Honorable Mayor, City Council, and Citizens of Albion
FR: Sheryl L. Mitchell, City Manager
DA: December 18, 2017
RE: Fiscal Year 2018 Budget

Attached is the Fiscal Year 2018 Budget recommendation for your consideration. The budget was prepared in accordance with the City of Albion's Charter and Code of Ordinances and the Uniform Budgeting and Accounting Act for Local Units of Government, Public Act 2 of 1968, as amended.

FISCAL YEAR 2018 BUDGET

The Fiscal Year 2018 General Fund Estimated Revenues and Appropriations are balanced, with estimated Revenues of \$3,874,288 and Appropriations of \$4,046,365. The ending balance for the General Fund is \$1,164,017. The total budget for all funds is \$11,258,062 in Revenues and \$12,020,396 in Appropriations, are summarized below.

<u>Fund</u>	<u>Revenues</u>	<u>Appropriations</u>
General Fund	\$ 3,874,288	\$ 4,046,365
Special Revenue Funds	\$ 2,338,172	\$ 2,452,022
Debt Service Funds	\$ 329,598	\$ 326,703
Enterprise Funds	\$ 2,059,050	\$ 2,486,632
Internal Service Fund	\$ 268,575	\$ 312,778
Other Funds	\$ 1,044,031	\$ 1,043,146
Trust Funds	\$ 1,344,350	\$ 1,352,750
TOTAL ALL FUNDS	\$11,258,064	\$12,020,396

The total budget for all funds is \$11,258,064 in Revenues and \$12,020,396 in Appropriations.

This memo will provide an overview of the process, underlying assumptions, and proposed changes.

Mission, Core Values, Guiding Goals, and Objectives

The Mayor and City Council met in 2017 to discuss and update the strategic direction for the City of Albion. The City's Mission Statement guides the goals, objectives, and prioritized results achieved as part of the budgetary process, as stated below:

The City of Albion is committed to serving all its residents in a fair, timely and equitable manner. The City of Albion will operate its programs and services in such a way that its citizens receive the absolute, maximum benefit for each tax dollar they contribute. The City of Albion will do all in its power to create a community environment that attracts and retains business, industry, investment and jobs to the Albion area. Employees, supervisors, managers and officials of the City of Albion pledge to act in the best interest of the citizens of Albion as determined by their elected representatives, and ask in return for the respect due their hard work and dedication. The City of Albion, proud of its past and hopeful for its future, embraces innovation and a renewed entrepreneurial spirit to ensure residents and citizens the highest quality of life possible.

Core Values. The City of Albion has previously identified six core values:

- **Integrity** – We will carry out the people's work in an honest, trustworthy, and ethical manner.
- **Transparency** - We will carry out the people's work in the open and will ensure that the most accurate and relevant information possible is available to council, staff, and citizens alike.
- **Accountability** – We will carry out the people's work with the understanding that everyone must answer to someone and with this understanding will endeavor to create a "culture of questioning" where ideas, policies, and performance are honestly appraised in light of our common goals.
- **Communication** – We will carry out the people's work with the understanding that the plain, prompt, and professional dissemination of information is crucial in enabling citizens to fully participate in the democratic process.
- **Education** - We will carry out the people's work with the understanding that in order to do so we ourselves must constantly increase our knowledge and enhance our skills as both efforts relate to crafting sound municipal policy.
- **Collaboration** – We will carry out the people's work in a way that recognizes the need for beneficial partnerships while simultaneously recognizing the primary importance of continuing the tradition of municipal self-determination (i.e. home rule).

Guiding Goals. For the past few years, the City of Albion has faced many challenges. However, the opportunities for growth and prosperity are tremendous. Overall, the current City administration has identified the following guiding goals:

- Achieve **long-term fiscal sustainability**
- Provide a government structure and framework that supports **economic vitality, job growth, quality of life, and innovation**
- Provide essential community services through planning, prioritization, and **community partnerships**
- Open and transparent **communications** with internal and external stakeholders
- Encourage employees to work as a **team** and who are committed to providing the **highest quality services**, supported through professional growth and development.

Objectives. The Mayor and City Council identified the strategic objectives and desired outcomes for the City of Albion. The following were identified as areas of primary focus based on this evaluation:

- **Governance**
- **Infrastructure**
- **Employment**
- **Gateway Appeal**
- **Business Recruitment**
- **Neighborhood Stabilization**
- **Vision / Mission**

Budget Development

Government budgeting is the process to determine and prioritize the use of resources that provide services, programs, and resources to the citizens. This budget is a plan for the accomplishment of programs related to the identified objectives and goals.

The primary sources of funding for the City of Albion includes: income tax, property tax, charges for services, permit and application fees, and special revenue funds, such as dedicated millages and grants.

Budget Policy and Procedures.

Budgeting policy and procedures are delineated in the City of Albion's Code of Ordinances. The City Manager is required to present to the council a budget recommendation for the next fiscal year of the City and an analysis of the anticipated income and expenditures of the City during the next fiscal year, together with comparative figures showing the estimated corresponding amounts for the current year and comparisons with the previous year. The proposed expenditures in the budget proposal are not to exceed the expected revenues of the City. Unencumbered funds remaining at the end of the current fiscal year may be reallocated for purposes set forth in the budget proposal.

The budget process consists of six (6) primary phases:

Phase 1 – Development of Budget Preparation Materials – This first phase begins with the Finance Director working with the operating departments to develop the preliminary General Fund revenue estimates. These revenue estimates include reviewing historical revenue patterns, analyzing economic information, including the consumer price index, land sales, and construction activity, and reviewing property value information provided by the City's Assessor and Calhoun County's Equalization. This information is communicated to the City Manager.

These estimated revenues are the foundation for the development of the fiscal year budget for the upcoming year. The City Manager communicates these budget parameters during budget orientation sessions with the department directors.

The Finance Director develops materials for the departments to use in requesting their budget for the upcoming fiscal year. This information includes historical expenditure information and annualized salary/fringe benefit forecasts, which provides the departments with a rational and fact-based basis for budget projections.

Phase 2 – Department Budget Requests – The departments develop and submit their budget allocation requests to the Finance Director. The request identifies maintenance of the current program and operations and may include inflation adjustments, capital outlays, or other known increases in allocations in order to maintain current program levels. In addition, departments may request adjustments in allocations based on any new, modified, or eliminated programs, new requirements, or other substantial changes in their operations.

Phase 3 – City Manager's Recommended Budget – The City Manager meets with the Finance Director and Department heads for clarifications and modifications of requests. The Human Resources Coordinator provides updated analysis of the projected costs for salaries and fringe benefits. The City Manager's recommended budget is presented to the Mayor and City Council in a line-item budget document. The City of Albion's Charter and Code of Ordinances and the Uniform Budgeting and Accounting Act for Local Units of Government, Public Act 2 of 1968, as amended, requires that the recommended budget is balanced, with revenues at least equaling expenditures. A detailed review of the recommended budget is conducted over the course of several weeks through scheduled City Council Budget Study Sessions (Appendix A).

Phase 4 – Public Hearing - The council is required to direct that a public hearing on the budget proposal be held not less than one week before its final adoption. The public hearing is scheduled for December 4, 2017. A notice of the public hearing was published in a newspaper by the clerk at least one week prior to the date of hearing (Appendix B). A copy of the proposed budget being available for viewing by the public in the City Clerk's office. In addition, in order to increase access and support transparency, the use of technology has been expanded in disseminating the budget and receiving public comment. The City of Albion's budget may be viewed online via Munetrix (www.munetrix.com) and the City's website (www.cityofalbionmi.gov). Public comments will also be solicited through social media (electronic newsletter and FaceBook). Comments from the public and elected officials are heard and taken into consideration before the final adoption of the budget.

Phase 5 – Budget Adoption – Following the Budget Study Sessions and Public Hearing, the Mayor and City Council considers any amendments and takes action by resolution at the regularly scheduled Council Meeting on December 18, 2017, to adopt the Fiscal Year 2018 Budget Appropriation and Millage Levy:

- **General Operating Levy** of 11.9736 mills for General Fund Operations
- **Street Improvements** of 3.0 mills (voter approved May 2015 for 5 years)
- **City Solid Waste** of 3.0 mills (under Public Act 298 of 1917, as amended)
- **City Water Debt Service** of 1.58 mills
- **City Recreation Fund** of 1.5 mills (voter approved May 2015 for 3 years)

In addition, the Mayor and City Council may take action by resolution to amend the Fiscal Year 2017 budget, based on current revenue and expenditure projections. The Fiscal Year 2018 Budget goes into effect on January 1, 2018.

Phase 6 – Budget Amendments – The budget is both a plan and a living document, which may require adjustments in order to address the changing demands for services during the fiscal year, as well as changes in resources through increases/decreases in revenues. The City of Albion's Code of Ordinances provides that the City Manager may authorize unencumbered appropriation balances to be transferred within a department at any time. The City Council's adopted Budget Appropriation resolution provides that the City Manager is authorized to exceed any line item or departmental subtotal within any specific department or fund, including both revenues and expenditures, providing that the total end of year expenditures for the department or fund at issue does not exceed the revenue appropriation. Further, at the request of the City Manager or on its own initiative, the Council may transfer unencumbered balances from one office, department, or agency of the City to another.

Use of Fund Balances – The Government Finance Officers' Association (GFOA) recommends that government entities retain a fund balance that reflects at least two (2) months of annual expenditures (approximately 15-17%). This allows a financial cushion against sudden and unexpected fiscal emergencies and allows an opportunity to meet unanticipated demands without severely impacting ongoing government operations and services.

Since 2014, reductions in General Fund appropriations has exceeded \$1 million. Due to the implementation of significant cost-saving measures and staff reductions, the City of Albion's Fiscal Year 2014 ending fund balance for the General Fund was \$1,073,334, reflecting 23% of appropriations. The adopted Fiscal Year 2015 Budget projected an ending fund balance for the General Fund of \$1,162,255 (33% fund balance). The Fiscal Year 2016 Budget ending fund balance for the General Fund is \$1,497,900 (43% fund balance). The Fiscal Year 2017 Budget projects an ending Fund Balance for the General Fund of \$1,336,094 (31% fund balance). The Fiscal Year 2018 Budget projects an ending fund balance of \$1,164,017 (29% fund balance).

Several factors, however, have significantly impacted the projected Fiscal Year 2018 General Fund Budget:

- **Two (2%) percent wage increase for all employees**
- **Increase in Training for Council Members**
- **Albion-Marshall Connector Funding**
- **New Positions**
 - **Deputy Treasurer/Clerk** (1 full time position)
 - **Clerk - City Manager** (1 part time position)
 - **Code Enforcement** (2 part time positions)
- **Salary Increase (2%) for Salaried Staff**
- **Reiger Park Pond Repair**
- **Zoning Updates**

CAPITAL IMPROVEMENT PLAN

The City Planning Commission and Albion City Council adopted the Capital Improvement Plan for Fiscal Year 2017-2022. A Capital Improvement Plan is a multi-year planning instrument used to identify needs and financing sources for public infrastructure improvements. The following projects were identified as priorities for 2018. It should be noted that all funding sources have not been identified or included in the adopted FY 2018 budget.

2018 Fiscal Year		
Project	Cost	Funding Source
Wastewater Influent Screen	\$800,000	USDA-RD, LL, BI, OR
Digester Building & Equipment Rehabilitation	\$1,800,000	USDA-RD, BI, OR
Irwin Ave. Construction Project	\$2,230,000	ICE, CF, LSM
Replace/Restore N. Albion St. Bridge	TBD	TBD
WWTP Multiple Roof Replacements	\$120,000	USDA-RD, OR, BI
Roof Replacement at Water Plant	\$30,000	WFB
Amtrak Platform	\$300,000	Amtrak, MDOT
Street Dept. Roof Replacement	TBD	TBD
Vactor Truck Purchase	\$350,000	USDA-RD, LL, EPFB, OR
City Hall Rehab	\$1,900,000	TBD
Repair Seawall along Kalamazoo River	TBD	TBD
Replace Roof—Cemetery Office	\$20,000	CTF, FB
Front-end Loader	\$250,000	USDA-RD, LL, EPFB, OR
Street Sweeper	\$275,000	USDA-RD, LL, EPFB
Fiber Optic	TBD	TBD
Purchase Asphalt Repair Truck—Durapaver	\$147,000	USDA-RD, LL, EPFB, FB
K-9 Police Cars	\$80,000	OR

Budget Presentation

The compiled Fiscal Year 2017 budget book is presented in the following sections:

- Section 1: City Manager's Budget Memo
- Section 2: Finance & Position Schedules
- Section 3: Debt Schedules
- Section 4: Fund Summaries
- Section 5: General Fund
- Section 6: Major & Local Street
- Section 7: Special Revenue Funds
- Section 8: Enterprise
- Section 9: Internal Service
- Section 10: EDC & DDA
- Section 11: Trusts
- Section 12: Miscellaneous

Budget Tables

The budget for each department/fund identifies the Revenues, Appropriations, and Net of Revenues/Appropriations. Also, provided is information for each fund on the Fund Balance as a percent of the budgeted appropriations. The columns for each budget includes the following information (as column headings):

- a. FY 2016 Activity
- b. FY 2017 Budget Activity (Through 11/30/2017)
- c. FY 2017 Projected Activity (Through 12/31/2017)
- d. FY 2018 Requested Budget (from the department)
- e. FY 2018 City Manager Recommended Budget
- f. FY 2018 Council Approved Budget (subject to any adopted amendments)

CITY OF ALBION

MANAGEMENT TEAM

Sheryl L. Mitchell	City Manager
Thomas Mead	Treasurer/Finance Director
Scott Kipp	Chief of Public Safety
Jim Lenardson	Director, Public Services
Harry Longon	Deputy Director, Public Services
Kent Phillips	Waste Water Treatment Plant Supt.
John Tracy	Director, Planning, Building & Code
Jill Domingo	Clerk / Elections
Stacey Levin	Assistant City Manager
Larry Williams	Director, Recreation
Caresha Kendrick	Public Safety Records Clerk/HR Clerk

			Date Sent Out To Dept's	Date To Be Returned	Deadline for City Mngr Review	Council Packet Date
Fund #	Dept #	Fund Name				
Presented To Council on Monday, October 23rd, 2017 @ 7:00pm - General Fund & Misc.						
GENERAL FUND						
101	000	Revenues	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	101	City Council	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	172	City Manager	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	209	Assessing	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	210	Attorney	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	215	City Clerk	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	226	Human Resources	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	260	Finance / Treasurer	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	265	Municipal Building	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	276	Cemetery	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	345	Public Safety	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	422	Code Enforcement	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	442	City Maintenance	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	444	Tree Trimming	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	447	Engineering	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	526	EPA Landfill	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	758	Albion River/Bike Trail			10/13/2017	10/18/2017
101	775	Parks	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	778	Holland Park	9/15/2017	10/4/2017	10/13/2017	10/18/2017
101	895	General Appropriations	9/15/2017	10/4/2017	10/13/2017	10/18/2017
SIDEWALK PROGRAM						
367		Sidewalk Program	9/15/2017	10/4/2017	10/13/2017	10/18/2017
BONDS						
363		Energy/425/Generator Bonds	9/15/2017	10/4/2017	10/13/2017	10/18/2017
364		GO Bond for Water Projects	9/15/2017	10/4/2017	10/13/2017	10/18/2017
369		Albion Building Authority Bonds	9/15/2017	10/4/2017	10/13/2017	10/18/2017
374		DPW Building Debt	9/15/2017	10/4/2017	10/13/2017	10/18/2017
TRUSTS						
711		Cemetery Trust	9/15/2017	10/4/2017	10/13/2017	10/18/2017
735		Albion Trust	9/15/2017	10/4/2017	10/13/2017	10/18/2017
737		Retiree Health Care	9/15/2017	10/4/2017	10/13/2017	10/18/2017
Presented to Council on Monday, October 30th, 2017 @ 7:00pm - Public Services & Misc.						
PUBLIC SERVICES						
226		Solid Waste	9/27/2017	10/13/2017	10/20/2017	10/25/2017
590		Sewer Fund	9/27/2017	10/13/2017	10/20/2017	10/25/2017
591		Water Fund	9/27/2017	10/13/2017	10/20/2017	10/25/2017
661		Equipment Pool	9/27/2017	10/13/2017	10/20/2017	10/25/2017
MISC.						
208		Recreation Fund	9/27/2017	10/13/2017	10/20/2017	10/25/2017
250		Community Development Block Grants	9/27/2017	10/13/2017	10/20/2017	10/25/2017
265		Drug Law Enforcement	9/27/2017	10/13/2017	10/20/2017	10/25/2017
732		Public Safety Pension Trust	9/27/2017	10/13/2017	10/20/2017	10/25/2017
Presented to Council Monday, November 13th, 2017 @ 7:00pm - Component Units & Streets						
STREETS						
202		Major Streets	10/11/2017	10/27/2017	11/3/2017	11/8/2017
203		Local Streets	10/11/2017	10/27/2017	11/3/2017	11/8/2017
450		Street Improvement Fund	10/11/2017	10/27/2017	11/3/2017	11/8/2017
452		MDOT Street Reconstruction	10/11/2017	10/27/2017	11/3/2017	11/8/2017
OTHER ELEMENTS						
		Personnel & Salaries/Wages				
		Fee Schedules				
		Budget Wrap Up				
Monday, November 27th, 2017 - On Reserve if Needed						
COMPONENT UNITS						
244		Economic Development	10/11/2017	10/27/2017	11/3/2017	11/20/2017
247		TIFA	10/11/2017	10/27/2017	11/3/2017	11/20/2017
296		Revolving Loan	10/11/2017	10/27/2017	11/3/2017	11/20/2017
246		Business Incubator	10/11/2017	10/27/2017	11/3/2017	11/20/2017
248		DDA	10/11/2017	10/27/2017	11/3/2017	11/20/2017
275		Albion Building Authority	10/11/2017	10/27/2017	11/3/2017	11/20/2017
277		Maple Grove Apartments	10/11/2017	10/27/2017	11/3/2017	11/20/2017
Before Council on Monday, December 4th, 2017 @ 7:00 pm - Public Hearing						
Before Council on Monday, December 18th, 2017 - Adoption of 2018 Budget						
		Budget Resolution - FY 2018				
		Levy of General Operating Millage				
		Budget Resolution - FY 2017 Amendments				

NOTICE OF PUBLIC HEARING CITY OF ALBION, MI DECEMBER 4, 2017

The City Council of the City of Albion will hold a Public Hearing on the proposed FY 2018 Annual Municipal Operating Budget for all funds of the City as recommended by the City Manager at the City Council meeting on Monday, December 4, 2017 at 7:00 p.m. in the Council Chamber in the William L. Rieger Building (City Hall, 112 West Cass Street, Albion, Michigan). **The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.**

The proposed FY 2018 budget includes the levy of a general operating millage of 11.9736 mills for General Fund Operations; and the third year levy of a voter approved 3 year renewal in the property tax rate of 1.5 mills for Recreation; and the third year levy of a voter approved 5 year renewal in the property tax rate of 3.0 mills for Street Improvements. Also to be levied is 3.0 mills for Solid Waste. Copies of the proposed budget are available for inspection by the public during regular business hours in the City Clerk's office, 112 West Cass Street, Albion, Michigan and at the Albion District Library, 501 South Superior Street, Albion, Michigan.

Jill Domingo
City Clerk

[Publication note: The sentence at the end of the first paragraph must be published in 11 point boldface type, per MCL 141.412)

CITY OF ALBION

City Services

1. Albion Building Authority (ABA) / Maple Grove
2. Assessing (Contracted Services with City of Marshall)
3. Building Inspection
4. Building Permits (SAFEbuilt / Cornerstone)
5. Cemetery
6. City Attorney
7. City Planning / Zoning (Planning Commission)
8. Code Enforcement
9. Community Promotion
10. Downtown Development (Downtown Dev. Authority)
11. Economic Development (Economic Development Corp.)
12. Elections
13. Equipment Pool
14. Facilities Maintenance
15. Geographical Information System (GIS)
16. Human Resources
17. Labor Relations
18. Leaf Pickup
19. Liability & Property Insurance
20. Park Maintenance
21. Public Safety -- Police & Fire
 - a. Animal Control
 - b. 911/Dispatch (Calhoun County Consolidated Dispatch Authority)
 - c. Personal Protection orders (through SAFE PLACE)
22. Recreation Programs (partnership with Marshall Public Schools)
23. Recycling Center (Calhoun County Health Dept.)
24. Sidewalk Program
25. Street Lighting
26. Streets – Maintenance & Construction
27. Tree Dump
28. Tree Trimming (Forestry)
29. Utilities – Water, Sewer, Wastewater & Storm Water

Generic Expenses

101-XXX-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-XXX-703.00 Part Time Wages. Represents the salaries and wages paid to part time employees within the department.

101-XXX-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-XXX-707.00 On Call Pay. Represents compensation to employees who are required to be available on call. This is a union contract requirement.

101-XXX-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-XXX-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-XXX-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-XXX-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-XXX-718.00 Disability Insurance. Represents the premiums paid by the City for the disability coverage for the employees of the department.

101-XXX-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-XXX-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-XXX-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-XXX-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-XXX-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-XXX-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-XXX-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-XXX-741.00 Uniforms. Reflects the costs paid by the City for employee uniforms.

101-XXX-744.00 Postage. Reflects expenditures for mailings, including the mailing of bills, general correspondence, packages, etc.

101-XXX-746.00 Tools and Equipment. Costs incurred for the purchase of necessary tools and equipment.

101-XXX-750.00 Safety Materials (OSHA). Represents the costs incurred to ensure adequate safety equipment, supplies and information is on-hand.

101-XXX-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-XXX-778.00 Gasoline. The cost incurred for gasoline and fuel for the vehicles and equipment used by the department.

101-XXX-780.00 Vehicle & Equipment Maintenance Supplies. The costs incurred to maintain the vehicles and equipment used by the department in a good, safe and operational manner.

101-XXX-785.00 Buildings and Grounds Repair & Maintenance. Reflects the costs incurred to maintain the buildings and grounds in a safe and respectable manner.

101-XXX-801.00 Professional Services. Reflects the cost incurred to contract for professional services which include legal, auditing and engineering services.

101-XXX-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-XXX-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-XXX-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-XXX-857.00 Travel. Reflects the cost of employee travel to meetings, trainings, etc. when their personal vehicle is used or when they must incur out-of-pocket expenses on behalf of the City (like to purchase gasoline for a City car when on the road, etc.).

101-XXX-885.00 Training. The costs incurred for employee training.

101-XXX-900.00 Publishing. The charges incurred to have required public notices published in the media.

101-XXX-921.00 Gas. Reflects the cost of gas used by the department for heating.

101-XXX-922.00 Electricity. Reflects the cost of electricity used by the department.

101-XXX-941.00 Building Rental. To cover the cost of the departments allocated share of the use of the Street department/Equipment Pool garage.

101-XXX-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-XXX-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-XXX-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

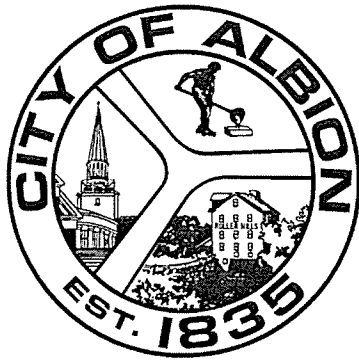
101-XXX-976.00 Buildings, Additions and Improvements. Reflects the costs incurred by the City any capital expenditures for new buildings or additions, or any significant renovations and improvements to existing buildings and grounds.

101-XXX-977.00 Equipment. The cost for the purchase of new equipment.

101-XXX-980.00 Office Equipment & Furniture. The cost for the purchase of new office equipment and furniture.

101-XXX-981.00 Vehicles. The cost to purchase new vehicles or to substantially improve an existing vehicle.

101-XXX-999.00 Transfer Out. Represents money transferred to another City Fund.



FINANCIAL & POSITION SCHEDULES

Resolution #2017-54
Fiscal Year 2018 Budget Appropriation

History: The City of Albion published notice of a public hearing on the proposed budget in the Albion Recorder on November 22, 2017, and a public hearing on the proposed budget for Fiscal Year 2018 was held on December 4, 2017.

The City of Albion adopts the Fiscal Year 2018 Budget, commencing on January 1, 2018 and ending on December 31, 2018, on a department and total fund basis.

Council Member _____, supported by Council Member _____, moved to approve the following resolution.

Resolved: The revenues and expenditures for Fiscal Year 2018, based on a proposed general levy of 11.9736 mills, are appropriated as follows:

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
GENERAL FUND			
101	GENERAL FUND REVENUES		
	Property Tax Related	1,060,000	
	Income Tax	1,060,000	
	Sales & Use Tax	1,075,000	
	Charges for Services	299,065	
	All Other	380,223	
	Total General Fund Revenues	3,874,288	
GENERAL FUND APPROPRIATIONS			
101-101	City Council		45,255
101-172	City Manager		141,268
101-209	Assessing		50,050
101-210	Attorney		95,375
101-215	Clerk		132,175
101-226	Human Resources		24,925
101-260	Finance/Treasurer		369,465
101-265	Municipal Building		71,450
101-276	Cemetery		164,494
101-345	Public Safety		2,122,100
101-422	Code Enforcement		207,409
101-442	City Maintenance		60,423
101-444	Tree Trimming		15,615
101-447	Engineering		9,653
101-448	Street Lighting		142,500
101-526	EPA Landfill		8,800
101-775	Parks		213,758
101-776	Rieger Park Pond Project		17,000
101-778	Holland Park Transformation		25,000
101-895	General Appropriation		129,650
	Total General Fund		4,046,365

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
SPECIAL REVENUE FUNDS			
202	Major Street	740,170	697,949
203	Local Street	422,262	406,648
450	Street Improvement	268,300	268,300
367	Sidewalk Program	(3,500)	200,000
452	MDOT Reconstruction Fund	-0-	-0-
208	Recreation	160,665	160,387
226	Solid Waste	221,400	210,358
250	CDBG	120	-
265	Drug Law Enforcement	47,950	54,750
275	Albion Building Authority	37,805	41,630
277	Maple Grove	443,000	412,000
	Total Special Revenue Funds	2,338,172	2,452,022
DEBT SERVICE FUNDS			
364	GO Bonds	-0-	-0-
369	ABA/Maple Grove/Amb-Fire Bond	133,998	131,103
374	DPW Building Dept	15,000	15,000
363	Energy Bond	180,600	180,600
	Total Debt Service Funds	329,598	326,703
ENTERPRISE FUNDS			
590	Sewer	1,140,800	1,476,162
591	Water	918,250	1,010,470
	Total Enterprise Funds	2,059,050	2,486,632
INTERNAL SERVICE FUND			
661	Equipment Fund	268,575	312,778
	Total Internal Service Fund	268,575	312,778
OTHER FUNDS			
244	EDC	178,400	174,180
246	Business Incubator	127,934	127,727
247	TIFA	139,002	154,126
296	Revolving Loan	4,095	1,626
248	DDA	594,600	585,487
	Total Other Funds	1,044,031	1,043,146

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
TRUST FUNDS			
711	Cemetery Trust	2,550	30,000
732	Public Safety Pension Trust	1,321,000	1,320,250
735	Albion Trust	20,500	-
737	Retiree Health Care	300	2,500
	Total Trust Funds	1,344,350	1,352,750
TOTAL ALL FUNDS		\$ 11,258,064	\$12,020,396

Also Resolved: The attached fee schedule supporting revenue estimates within the budget is approved.

Also Approved: The City of Albion designates the following depositories for investment of City Funds:

Chemical Bank Shoreline
1301 N. Eaton Street
Albion, MI 49224

Comerica Bank
PO Box 7500
Detroit, MI 48275

UBS Financial Services, Inc.
325 N. Old Woodward Avenue
Suite 200
Birmingham, MI 48009

Michigan Class Investment Pool
Administered by MBIA Asset Management
717 17th Street, Suite 1850
Denver, CO 80202

Huntington Bank
PO Box 1558
Columbus, OH 43216

SunTrust Robinson Humphrey
850 Ridge Lake Blvd, Suite 400
Memphis, TN 38120

Homestead Savings Bank
415 S. Superior Street
Albion, MI 49224

Multi-Bank Securities, Inc.
1000 Town Center, Ste. 2300
Southfield, MI 48075-1239

American Federal Credit Union
718 E. Michigan Avenue
Jackson, MI 49201

Talmer Bank and Trust
4505 Cascade Rd, Ste. 200
Grand Rapids, MI 49546

Oppenheimer & Co, Inc.
6102 Abbot Road
East Lansing, MI 48823

The Bank of New York Trust Company
719 Griswold Street, Suite 930
Detroit, MI 49226

Stifel, Nicolaus & Company, Inc.
One Financial Plaza
501 North Broadway
St. Louis, MO 63102

Loomis Sayles
39533 Woodward Ave., Suite 300
Bloomfield Hills, MI 48304

Also Resolved: The City Manager is authorized to exceed any line item or department subtotal within any specific department or fund, including both revenues and expenditures, providing that the total end of year expenditures for the department or fund at issue does not exceed the revenue appropriation.

I hereby certify that the above resolution was adopted on December 19, 2017, in a Regular Session of the Albion City Council and this is a true copy of that resolution.

Ayes _____

Nays _____

Absent _____

Jill Domingo, City Clerk

RESOLUTION 2017-55

FY 2017 Budget Amendment

The City of Albion adopted the Fiscal Year 2017 budget on a fund basis. The State of Michigan Uniform Budgeting Act requires the legislative body to amend the budget when a deviation occurs. Estimated Revenues and Expenditures for the following funds require budget amendments.

Council member _____ moved, and was supported by Council member _____, to approve the following resolution.

Resolved: The estimated revenues and expenditures for Fiscal Year 2017 are amended as follows:

City of Albion 2017 Budget Amendments

	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET
GENERAL FUNDS		
<u>Fund 101 - GENERAL FUND</u>		
TOTAL ESTIMATED REVENUES	3,650,752	4,183,396
TOTAL APPROPRIATIONS	<u>3,659,119</u>	<u>4,345,203</u>
NET OF REVENUES/APPROPRIATIONS - FUND 101	(8,367)	(161,807)
 BEGINNING FUND BALANCE	 1,497,901	 1,497,901
ENDING FUND BALANCE	1,489,534	1,336,094
SPECIAL REVENUE FUNDS		
<u>Fund 202 - MAJOR STREETS FUND</u>		
TOTAL ESTIMATED REVENUES	677,495	677,612
TOTAL APPROPRIATIONS	<u>574,900</u>	<u>676,291</u>
NET OF REVENUES/APPROPRIATIONS - FUND 202	102,595	1,321
 BEGINNING FUND BALANCE	 460,143	 460,143
ENDING FUND BALANCE	562,738	461,464
<u>Fund 203 - LOCAL STREETS FUND</u>		
TOTAL ESTIMATED REVENUES	326,125	407,170
TOTAL APPROPRIATIONS	<u>317,743</u>	<u>392,046</u>
NET OF REVENUES/APPROPRIATIONS - FUND 203	8,382	15,124
 BEGINNING FUND BALANCE	 142,337	 142,337
ENDING FUND BALANCE	150,719	157,461

Fund 450 - STREET IMPROVEMENTS FUND

TOTAL ESTIMATED REVENUES	202,250	270,421
TOTAL APPROPRIATIONS	<u>202,250</u>	<u>468,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 450	0	(197,579)
BEGINNING FUND BALANCE	391,166	391,166
ENDING FUND BALANCE	391,166	193,587

Fund 367 - SIDEWALK PROGRAM FUND

TOTAL ESTIMATED REVENUES	128,250	133,904
TOTAL APPROPRIATIONS	<u>128,250</u>	<u>5,500</u>
NET OF REVENUES/APPROPRIATIONS - FUND 367	0	128,404
BEGINNING FUND BALANCE	310,140	310,140
ENDING FUND BALANCE	310,140	438,544

Fund 208 - RECREATION FUND

TOTAL ESTIMATED REVENUES	118,970	141,041
TOTAL APPROPRIATIONS	<u>123,411</u>	<u>137,995</u>
NET OF REVENUES/APPROPRIATIONS - FUND 208	(4,441)	3,046
BEGINNING FUND BALANCE	57,819	57,819
ENDING FUND BALANCE	53,378	60,865

Fund 226 - SOLID WASTE FUND

TOTAL ESTIMATED REVENUES	213,000	237,000
TOTAL APPROPRIATIONS	<u>215,775</u>	<u>199,272</u>
NET OF REVENUES/APPROPRIATIONS - FUND 226	(2,775)	37,728
BEGINNING FUND BALANCE	117,706	117,706
ENDING FUND BALANCE	114,931	155,434

Fund 250 - CDBG FUND

TOTAL ESTIMATED REVENUES	75	18,229
TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - FUND 250	75	18,229
BEGINNING FUND BALANCE	14,965	14,965
ENDING FUND BALANCE	15,040	33,194

Fund 265 - DRUG LAW ENFORCEMENT FUND

TOTAL ESTIMATED REVENUES	53,929	52,350
TOTAL APPROPRIATIONS	<u>55,800</u>	<u>92,271</u>
NET OF REVENUES/APPROPRIATIONS - FUND 265	(1,871)	(39,921)
BEGINNING FUND BALANCE	48,879	48,879
ENDING FUND BALANCE	47,008	8,958

Fund 275 - ALBION BUILDING AUTHORITY FUND

TOTAL ESTIMATED REVENUES	53,737	62,936
TOTAL APPROPRIATIONS	<u>55,415</u>	<u>60,583</u>
NET OF REVENUES/APPROPRIATIONS - FUND 275	(1,678)	2,353
BEGINNING FUND BALANCE	112,039	112,039
ENDING FUND BALANCE	110,361	114,392

Fund 277 - ABA SEC 8 MAPLE GROVE

TOTAL ESTIMATED REVENUES	431,208	442,516
TOTAL APPROPRIATIONS	<u>436,838</u>	<u>439,013</u>
NET OF REVENUES/APPROPRIATIONS - FUND 277	13,940	3,503
BEGINNING FUND BALANCE	499,132	499,132
ENDING FUND BALANCE	493,502	502,635

DEBT SERVICE FUNDS**Fund 364 - GO BOND FOR WATER PROJECT**

TOTAL ESTIMATED REVENUES	110,400	89,424
TOTAL APPROPRIATIONS	142,912	142,912
NET OF REVENUES/APPROPRIATIONS - FUND 364	32,512	(53,488)
BEGINNING FUND BALANCE	53,975	53,975
ENDING FUND BALANCE	21,463	487

Fund 369 - ALBION BUILDING AUTHORITY BOND

TOTAL ESTIMATED REVENUES	132,147	132,147
TOTAL APPROPRIATIONS	<u>130,591</u>	<u>130,591</u>
NET OF REVENUES/APPROPRIATIONS - FUND 369	1,556	1,556
BEGINNING FUND BALANCE	24,062	24,062
ENDING FUND BALANCE	25,618	25,618

Fund 374 - DPW BUILDING DEBT

TOTAL ESTIMATED REVENUES	15,000	15,000
TOTAL APPROPRIATIONS	<u>15,000</u>	<u>15,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 374	0	0
BEGINNING FUND BALANCE	295	295
ENDING FUND BALANCE	295	295

Fund 363 - ENERGY/425/GENERATOR BONDS

TOTAL ESTIMATED REVENUES	180,600	180,600
TOTAL APPROPRIATIONS	<u>180,600</u>	<u>180,600</u>
NET OF REVENUES/APPROPRIATIONS - FUND 363	0	0
BEGINNING FUND BALANCE	35,410	35,410
ENDING FUND BALANCE	35,410	35,410

Fund 452 – MDOT RECONSTRUCTION FUND

TOTAL ESTIMATED REVENUES	1,443,300	1,432,217
TOTAL APPROPRIATIONS	<u>1,443,300</u>	<u>1,432,217</u>
NET OF REVENUES/APPROPRIATIONS - FUND 363	0	0
BEGINNING FUND BALANCE	141,105	141,105
ENDING FUND BALANCE	141,105	141,105

ENTERPRISE FUNDS**Fund 590 - SEWER FUND**

TOTAL ESTIMATED REVENUES	2,667,750	2,720,680
TOTAL APPROPRIATIONS	<u>3,029,450</u>	<u>3,083,183</u>
NET OF REVENUES/APPROPRIATIONS - FUND 590	(361,700)	(362,503)
BEGINNING FUND BALANCE	4,522,289	4,522,289
ENDING FUND BALANCE	4,160,589	4,159,786

Fund 591 - WATER FUND

TOTAL ESTIMATED REVENUES	918,300	917,170
TOTAL APPROPRIATIONS	<u>1,093,800</u>	<u>1,087,892</u>
NET OF REVENUES/APPROPRIATIONS - FUND 591	(175,500)	(170,722)
BEGINNING FUND BALANCE	5,484,467	5,484,467
ENDING FUND BALANCE	5,338,967	5,313,745

INTERNAL SERVICE FUND

Fund 661 - EQUIPMENT POOL FUND

TOTAL ESTIMATED REVENUES	278,725	296,202
TOTAL APPROPRIATIONS	<u>295,133</u>	<u>313,123</u>
NET OF REVENUES/APPROPRIATIONS - FUND 661	(16,408)	(16,921)
BEGINNING FUND BALANCE	230,634	230,634
ENDING FUND BALANCE	214,226	213,713

OTHER FUNDS

Fund 244 - ECONOMIC DEVELOPMENT FUND

TOTAL ESTIMATED REVENUES	172,400	165,989
TOTAL APPROPRIATIONS	<u>163,251</u>	<u>133,743</u>
NET OF REVENUES/APPROPRIATIONS - FUND 244	9,149	32,246
BEGINNING FUND BALANCE	17,031	17,031
ENDING FUND BALANCE	26,180	49,277

Fund 246 - INCUBATOR FUND

TOTAL ESTIMATED REVENUES	133,090	115,984
TOTAL APPROPRIATIONS	<u>132,474</u>	<u>130,408</u>
NET OF REVENUES/APPROPRIATIONS - FUND 246	616	(14,424)
BEGINNING FUND BALANCE	16,163	16,163
ENDING FUND BALANCE	16,779	1,739

Fund 247 - TIFA FUND

TOTAL ESTIMATED REVENUES	215,200	164,887
TOTAL APPROPRIATIONS	<u>199,352</u>	<u>210,065</u>
NET OF REVENUES/APPROPRIATIONS - FUND 247	15,848	(45,178)
BEGINNING FUND BALANCE	209,818	209,818
ENDING FUND BALANCE	225,666	164,640

Fund 296 - REVOLVING LOAN FUND

TOTAL ESTIMATED REVENUES	7,320	8,206
TOTAL APPROPRIATIONS	<u>6,393</u>	<u>6,409</u>
NET OF REVENUES/APPROPRIATIONS - FUND 296	927	1,797
BEGINNING FUND BALANCE	686,194	686,194
ENDING FUND BALANCE	687,121	687,991

Fund 248 - DDA FUND

TOTAL ESTIMATED REVENUES	10,650	264,800
TOTAL APPROPRIATIONS	<u>6,570</u>	<u>256,671</u>
NET OF REVENUES/APPROPRIATIONS - FUND 248	4,080	8,129
BEGINNING FUND BALANCE	47,720	47,720
ENDING FUND BALANCE	51,800	55,849

TRUST FUNDS**Fund 711 - CEMETERY TRUST FUND**

TOTAL ESTIMATED REVENUES	3,000	2,700
TOTAL APPROPRIATIONS	<u>20,000</u>	<u>20,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 711	(17,000)	(17,300)
BEGINNING FUND BALANCE	280,242	280,242
ENDING FUND BALANCE	263,242	262,942

Fund 732 - PUBLIC SAFETY PENSION TRUST

TOTAL ESTIMATED REVENUES	1,255,150	1,324,500
TOTAL APPROPRIATIONS	<u>1,224,250</u>	<u>1,324,370</u>
NET OF REVENUES/APPROPRIATIONS - FUND 732	30,900	130
BEGINNING FUND BALANCE	21,276,762	21,276,762
ENDING FUND BALANCE	21,307,662	21,276,892

Fund 735 - ALBION TRUST

TOTAL ESTIMATED REVENUES	23,500	20,250
TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - FUND 735	23,500	20,250
BEGINNING FUND BALANCE	1,067,155	1,067,155
ENDING FUND BALANCE	1,090,655	1,087,405

Fund 737 - RETIREE HEALTH CARE FUND

TOTAL ESTIMATED REVENUES	240	325
TOTAL APPROPRIATIONS	<u>2,750</u>	<u>2,500</u>
NET OF REVENUES/APPROPRIATIONS - FUND 737	(2,510)	(2,175)
BEGINNING FUND BALANCE	47,796	47,796
ENDING FUND BALANCE	45,286	45,621

All Funds - COMBINED

ESTIMATED REVENUES - ALL FUNDS	9,771,811	14,477,656
APPROPRIATIONS - ALL FUNDS	<u>10,196,208</u>	<u>15,285,858</u>
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(424,397)	(808,202)
BEGINNING FUND BALANCE - ALL FUNDS	36,295,444	37,793,345
ENDING FUND BALANCE - ALL FUNDS	35,871,047	36,985,143

Also Resolved: The City Manager is authorized to exceed any line item or departmental subtotal within any specific department or fund, including both revenues and expenditures, providing that the total end-of-year expenditures for the department or fund at issue does not exceed the revenue appropriation.

I hereby certify that the above resolution was adopted on December 18, 2017, in a regular session of the Albion City Council and that this is a true copy of that resolution.

Ayes_____

Nays_____

Absent_____

Jill Domingo, City Clerk

2018 PROJECTED MILLAGE SUMMARY

Taxing Unit	SUMMER BILL		WINTER BILL	
	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Homestead</u>	<u>Non-Homestead</u>
CITY OF ALBION				
City Operating	11.9736	11.9736		
City Streets	3.0000	3.0000		
City Solid Waste	3.0000	3.0000		
City Debt Service	1.0000	1.0000		
City Recreation Fund	1.5000	1.5000		
Total City of Albion	20.4736	20.4736		
STATE EDUCATION TAX (SET)	6.0000	6.0000		
COUNTY OPERATING SUMMER	5.3779	5.3779		
KCC SUMMER	1.8068	1.8068		
TOTAL SUMMER TAX	33.6583	33.6583		

CALHOUN COUNTY WINTER				
County Veterans			0.1000	0.1000
County Senior Citizen			0.7452	0.7452
County Medical Care			0.2482	0.2482
Total County Winter Tax			1.0934	1.0934
MARSHALL PUBLIC SCHOOLS				
School Operating				18.0000
School Building/Sinking Fund			1.0000	1.0000
School Debt			2.3100	2.3100
Total Albion Public Schools			3.3100	21.3100
KCC WINTER			1.80680	1.80680
CALHOUN INTERMEDIATE SCHOOL DISTRICT				
CISD Operating			0.25190	0.25190
CISD Vocational Education			1.45380	1.45380
CISD Special Education			4.50000	4.50000
Total Calhoun Intermediate School District			6.20570	6.20570
ALBION DISTRICT LIBRARY			2.5	2.5
TOTAL WINTER TAX			14.9159	32.9159

	SUMMER BILL		WINTER BILL	
	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Homestead</u>	<u>Non-Homestead</u>
Totals - Summer/Winter Bills	33.6583	33.6583	14.9159	32.9159

	HOMESTEAD		NON-HOMESTEAD	
	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Totals - Homestead/Non-Homestead	33.6583	14.9159	33.6583	32.9159
TOTAL MILLS	48.5742		66.5742	

CITY OF ALBION, MICHIGAN
2018 FEE SCHEDULES (Amended)
Effective Date – January 1, 2018

<i>Description</i>	<i>Fee</i>
GENERAL	
Comprehensive Master Plan 2017	\$50.00
Copy of City Charter	\$15.00
Ordinance Book – Soft Bound Copy	\$50.00
Ordinance Book – Hard Bound Copy	\$75.00
Ordinance Supplements	\$20.00
Non-Sufficient Funds (Bad Check) Charge	\$25.00
Notary Services (per document)	\$10.00
Criminal Background Checks	\$10.00
Audio Recordings	\$10.00
Video Recordings	\$20.00
Copying Charges for the Public (items brought in by public for copies)	\$1/1 st page + 15 cents ea add'tl pg
Assessment Cards Copying Charges (3)	\$3/1 st page + 50 cents ea add'tl pg
Balance Request Form (Taxes, Water, etc.)	\$5.00/parcel
Faxing Charges	\$3/1 st page + 50 cents ea add'tl pg
Bicycle Licenses (no charge)	--
Wedding –Mayor Officiating	\$50.00
CLERK	
Trash Haulers Annual License Fees	\$75.00
All Vehicles for Hire Annual License Fees	\$75.00
Taxi Drivers Annual License Fees	\$20.00
Bed & Breakfast Annual License Fee	\$50.00
Establishment Mechanical Amusement Device, 1 st Device, Fee	\$75.00
Establishment Mechanical Amusement Device, 2-4 Devices, Fees	\$100.00
Establishment Mechanical Amusement Device, 5-9, Annual Fees	\$250.00
Establishment Mechanical Amusement Device, 10 or More, Fees	\$500.00
Establishment Musical Device Fees	\$75.00
Peddler/Transient Merchant License	
30 days – Resident	\$50.00
30 days – Non Resident	\$100.00
90 days – Resident	\$100.00
90 days – Non Resident	\$200.00
1 Year – Resident	\$250.00
1 Year – Non Resident	\$400.00
Freedom of Information Requests (2)	Actual Costs (2)
Publishing Public Notices for Development Projects	\$75.00
Copies of Accident Reports & Police Reports (4)	\$3/1 st page + 50 cents ea add'tl pg
Voter Registration List	30 cents per page
Voter Registration List Mailing Labels	50 cents per page
PUBLIC SAFETY	
Sex Offender Registration	\$35.00
Fingerprinting	\$15.00
PBT for Probationers	Resident \$5.00 Non-Resident \$10.00
License to Purchase Weapon	\$5.00
Housing Loose or Vicious Dog	\$25/day
Housing Loose or Vicious Dog – Extended Stay	\$35/day

<i>Description</i>	<i>Fee</i>
CEMETERY	
Lot Purchase (Cemetery) – Adult/Child, Albion Resident	\$450.00
Lot Purchase (Cemetery) – Adult/Child, Non-Resident	\$900.00
Lot Purchase (Cemetery) - Infant (4' x 4'), Albion Resident	\$300.00
Lot Purchase (Cemetery) – Infant (4' x 4'), Non-Resident	\$600.00
Lot Transfers	
Immediate Family	\$0
Other Than Immediate Family	\$100.00
Perpetual Care	TBD
Interment, Overtime Fee (Per Hour)	\$75.00
Grave Opening, Weekday – Adult/Child	\$400.00
Grave Opening, Saturday – Adult/Child	\$550.00
Grave Opening, Sunday/Holiday – Adult/Child	\$700.00
Grave Opening, Weekday – Infant (4'x4') No Vault, Special Section (6)	\$200.00
Grave Opening, Saturday – Infant (4'x4') No Vault, Special Section (6)	\$350.00
Grave Opening, Sunday/Holiday – Infant (4'x4') No Vault, Special Section (6)	\$500.00
Grave Opening, Weekday – Cremains	\$150.00
Grave Opening, Saturday – Cremains	\$300.00
Grave Opening Saturday – Cremains (Urn Vault)	\$400.00
Grave Opening, Sunday/Holiday – Cremains	\$450.00
Grave Opening, Sunday/Holiday – Cremains (Urn Vault)	\$475.00
Disinterment (Plus Cost of Vault Company Services), Weekday	\$400.00
Disinterment (Plus Cost of Vault Company Services), Saturday	\$550.00
Disinterment (Plus Cost of Vault Company Services), Sunday/Holiday	\$700.00
Disinterment of Cremains, Weekday (Urn or Temporary Container)	\$175.00
Disinterment of Cremains, Saturday	\$200.00
Disinterment of Cremains, Saturday (Urn Vault)	\$300.00
Disinterment of Cremains, Sunday/Holiday	\$300.00
Disinterment of Cremains, Sunday/Holiday (Urn Vault)	\$375.00
Foundations (per square inch) (Cemetery) (Monument)	\$0.53/sq. inch with min. of \$45.00
Internment Cremains (Urn Vault)	\$200.00
Disinterment Cremains (Urn Vault)	\$225.00
Removal of Old Foundation at Request of Owner	\$35.00
PARKS & RECREATION	
Pavilion or Shelter Reservations – Resident	\$55.00
Pavilion or Shelter Reservations – Non-Resident	\$85.00
Bandshell and Other Park Reservations – Resident	\$55.00
Bandshell and Other Park Reservations – Non-Resident	\$85.00
Weddings – Resident	\$125/00
Weddings – Non-Resident	\$150.00
Providing Additional Picnic Tables/Barricades, etc. (limited # of extra tables available)	\$100.00
Baseball Fields – (Must Have Insurance)	
a.) Daytime Usage (No Lights)	\$150.00 per day
b.) Night-time Usage (With Lights)	\$250.00 per day
Rent of Parks for Events and Tournaments	\$100.00 per day – resident \$200.00 per day – non-resident
Dept. of Public Services – After Hours Non-Emergency Call-In Fee	\$40.00
Van Usage Fees	
a.) Non-Profits	\$50.00 per day, plus gasoline
b.) For Profits	\$100.00 per day, plus gasoline

<i>Description</i>	<i>Description Fee</i>	
WATER & SEWER		
Water/Sewer Collection Cost Recovery Fee	\$50.00	
Meter Removal/Install Fee	\$25.00	
Payment Extension/Modification Fee	\$10.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 5/8"	\$250.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 3/4"	\$375.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 1"	\$625.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 1 1/4"	\$875.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 1 1/2"	\$1,250.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 2"	\$2,000.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 3"	\$4,000.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 4"	\$6,250.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 6"	\$12,500.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 8"	\$20,000.00	
Water Connection (Capacity) Charge, Based on Water Meter Size, 10"	\$28,750.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 5/8"	\$250.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 3/4"	\$375.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1"	\$625.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1 1/4"	\$875.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1 1/2"	\$1,250.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 2"	\$2,000.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 3"	\$4,000.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 4"	\$6,250.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 6"	\$12,500.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 8"	\$20,000.00	
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 10"	\$28,750.00	
Sewer Connection Permit/Inspection Fee	\$30.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 5/8" Service	\$24.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 3/4" Service	\$36.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 1" Service	\$60.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 1 1/4" Service	\$84.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 1 1/2" Service	\$120.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 2" Service	\$192.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 3" Service	\$384.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 4" Service	\$600.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 6" Service	\$1,200.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 8" Service	\$1,920.00	
Water Demand Charge Per Billing (4 times/year or quarterly), 10" Service	\$2,760.00	
Water Consumption Charge (per 100 cubic feet) Non-Resident, Non-Franchise Area (See rate schedule in Treasurer's Office)		
Water Consumption Charge (per 100 cubic feet) (01-01-12) Resident, Franchise Area	\$1.42	
Sewer Demand Charge per billing (4 times/year), 5/8" Service (06-30-06)	\$24.00	
Sewer Demand Charge per Billing, 3/4" Service (06-30-06)	\$36.00	
Sewer Demand Charge per Billing, 1" Service (06-30-06)	\$60.00	
Sewer Demand Charge per Billing, 1 1/4" Service (06-30-06)	\$84.00	
Sewer Demand Charge per Billing, 1 1/2" Service (06-30-06)	\$120.00	
Sewer Demand Charge per Billing, 2" Service (06-30-06)	\$192.00	
Sewer Demand Charge per Billing, 3" Service (06-30-06)	\$384.00	
Sewer Demand Charge per Billing, 4" Service (06-30-06)	\$600.00	
Sewer Demand Charge per Billing, 6" Service (06-30-06)	\$1,200.00	
Sewer Demand Charge per Billing, 8" Service (06-30-06)	\$1,920.00	

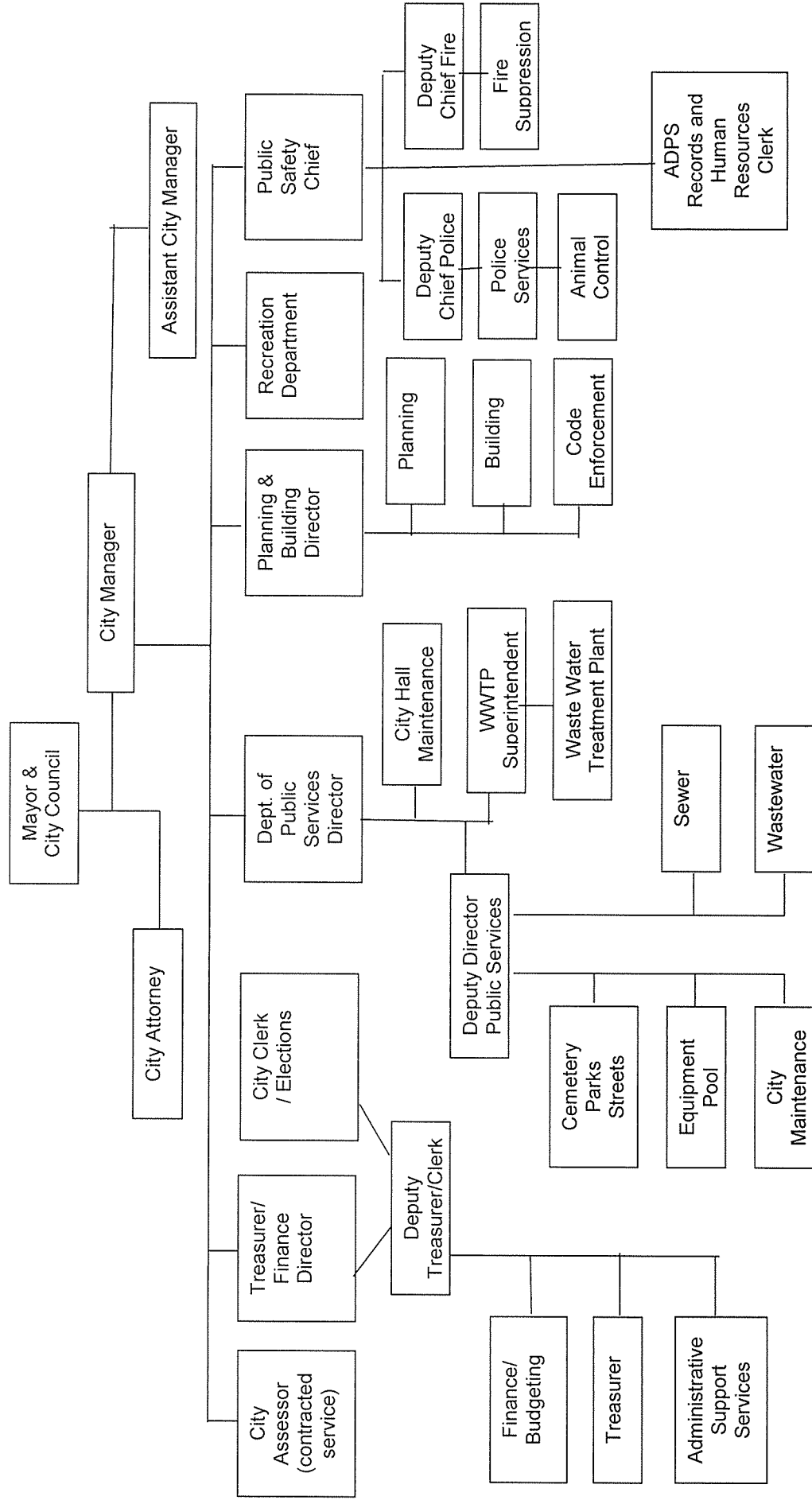
<i>Description</i>	<i>Fee</i>
Sewer Demand Charge per Billing, 10" Service (06-30-06)	\$2,760.00
Sewer Consumption Charge (per 100 cubic feet), City Resident (01-01-12)	\$2.36
Sewer Consumption (Flat Rate), City Resident, (See rate schedule in Treasurer's office)	
Sewer Consumption Charge (per 100 cubic feet), Non Resident, Non Franchise Area (See rate schedule in Treasurer's Office)	
DEPARTMENT OF PUBLIC WORKS	
Driveway Entrance Permit	\$30.00
Right of Way Excavation Permit (Proof of Insurance required)	\$30.00
Soil Erosion Control Permit (obtained from Calhoun County)	--
Annual Tree Dump Pass (Residents Only)	\$10.00
PLANNING DEPARTMENT:	
Permit to Raise Chickens (Good for 2 years)	\$25.00
Zoning Permits:	
<i>Single Family Residential Uses:</i>	
New Home	\$35.00
Addition/Alteration	\$35.00
Accessory Structure	\$35.00
Change in Use	\$35.00
Signs/Billboards	\$35.00
Fences/Screening	\$35.00
Home Occupation	\$35.00
Other	\$35.00
<i>Multiple Family Uses:</i>	
New Construction	\$35.00
Addition/Alteration	\$35.00
Accessory Structure	\$35.00
Change in Use	\$35.00
Signs/Billboards	\$35.00
Fences/Screening	\$35.00
Home Occupation	\$35.00
Other	\$35.00
<i>Commercial and Industrial Uses:</i>	
New Construction	\$35.00
Addition/Alteration	\$35.00
Accessory Structure	\$35.00
Change in Use	\$35.00
Signs/Billboards	\$35.00
Fences/Screening	\$35.00
Home Occupation	\$35.00
Outdoor or Sidewalk Café	\$35.00
Other	\$35.00
Rezoning Applications:	
Rezoning Application	\$350.00
Text Amendment	\$250.00
Site Plan Review:	
Subdivision/Site Condo/PUD Review	
Base Fee	\$350.00
Plus Consultant Charges	Actual Costs
Other Uses Review	
Base Fee (for small rehab projects City Manager can adjust fee)	\$250.00
Plus Consultant Charges	Actual Costs

<i>Description</i>	<i>Fee</i>	
Special Use Permits		
Base Fee		
Single Family Uses		\$200.00
Other Uses		\$200.00
Plus Consultant Charges		Actual Costs
Zoning Board of Appeals:		
Variance Application (Including Zoning Permit Fee)		
Single Family Uses		\$200.00
Other Uses		\$200.00
Sign Appeals Board		
Variance Application (Including Zoning Permit Fee)		
Single Family Uses	Increase to \$200.00	\$175.00
Other Uses	Increase to \$200.00	\$175.00
Publications, Maps, Copies:		
Zoning Ordinance		\$50.00
Zoning District Maps		
8 ½ x 11		\$25.00
Other Blueprints (per page)		\$50.00
Other GIS Maps (per page)		\$50.00
Rental Registration		\$25.00
Medicinal Marijuana Facilities Licensing Fees		TBD
Vacant Structure / Property Registration		\$30.00
BUILDING DEPARTMENT (**permit fees increase by \$2.00, effective 9/1/2017)		
Building Inspection Fees – SAFEbuilt (5)		CIS*
Michigan Plumbing Code (1)		Current Price from Supplier
Michigan Electrical Code (1)		Current Price from Supplier
* Plus 10% Admin Fee		
Michigan One & Two Family Residential Code (1)		Current Price from Supplier
Michigan Mechanical Code (1)		Current Price from Supplier
Michigan Property Maintenance Code (1)		Current Price from Supplier
Demolition Fees, Single Family Residential (Issued by CIS) (5)		CIS
Demolition, Multi-Family, Commercial, Industrial (Issued by CIS) (5)		CIS
Property Maintenance Inspection Fee		\$56.00
Abatement Fee for Code Violations		\$100.00
BUILDING BOARD OF APPEALS		
Tree Ordinance Appeal	Increase to \$200.00	\$50.00
Outdoor Café or Sidewalk Café Appeal	Increase to \$200.00	\$50.00
All Other Appeals		
(1) Residential	Increase to \$200.00	\$50.00
(2) Multi-family, Commercial, Industrial	Increase to \$200.00	\$50.00
ASSESSING DEPARTMENT		
Property Transfer Affidavit Fine	\$5.00 per day up to \$200.00	
Land Division/Combination		
Property Splits & Combos		\$55.00 per lot
Meet & Bounds Description		\$90.00
Lot Line Adjustment		\$55.00
(1) Available at reference section of Albion District Library		
(2) Subject to 50% deposit of estimated costs for costs exceeding \$50.00		
(3) Property owner provided one copy of the assessment information on their property at no charge.		
(4) Individuals involved in an accident/or other incident provided one copy of the police report at no charge.		
(5) SAFEbuilt/Cornerstone Inspection Services. This company handles building inspections for the City.		
(6) Infant – one year old or less		

**Albion Department of Public Safety
2016 Parking Fines Fee Schedule**

OFFENSES	FEE
2-6 Parking	\$15.00/\$30.00 after 7 days
Double Parking	\$15.00/\$30.00 after 7 days
15' of Fire Hydrant	\$25.00/\$50.00 after 7 days
20' of Crosswalk	\$15.00/\$30.00 after 7 days
On Sidewalk	\$15.00/\$30.00 after 7 days
50' of Railroad Crossing	\$15.00/\$30.00 after 7 days
Over 12" from Curb	\$15.00/\$30.00 after 7 days
Restricted Zone	\$15.00/\$30.00 after 7 days
Parking in Public Alley	\$15.00/\$30.00 after 7 days
Outside Space	\$15.00/\$30.00 after 7 days
Loading Zone	\$15.00/\$30.00 after 7 days
Parking in Front of Theatre	\$15.00/\$30.00 after 7 days
Overtime Parking	\$15.00/\$30.00 after 7 days
Obstructing Traffic	\$15.00/\$30.00 after 7 days
Blocking Public or Private Drive	\$15.00/\$30.00 after 7 days
30' of Traffic Control Device	\$15.00/\$30.00 after 7 days
Obstructing Egress from Emergency Exit	\$50.00/\$100.00 after 7 days
Prohibited Zone Sign or Marking	\$15.00/\$30.00 after 7 days
Abandoned Vehicle – Over 48 Hours	\$15.00/\$30.00 after 7 days
Parking Within 200' of Accident	\$15.00/\$30.00 after 7 days
Parking Within 500' of Fire Apparatus at a Fire	\$50.00/\$100.00 after 7 days
Other Parking Violations	\$15.00/\$30.00 after 7 days
Handicap Parking	\$100.00/\$200.00 after 7 days
Copies of Accident Reports & Police Reports	\$3/1 st Page + 50 cents ea. add'l page
Fire Protection at Events	No Charge
OWI Reimbursement	\$80.00 plus \$100.00 for Blood Draw Refusal, Mileage and Officer's Time
Front Yard Parking	\$15.00/\$30.00 after 7 days
PBTs	\$5.00 Resident \$10.00 Non-Resident

CITY OF ALBION DEPARTMENTAL ORGANIZATIONAL CHART - 2018



City of Albion
Staffing History

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Administration	2	2	2	2	2	2	2	2	2	2	3	4
City Manager												
Assistant City Manager												
ADPS Records/HR Clerk												
Clerk – Office of City Manager												
Assessing	1	1	1	1	1	0	0	0	0	0	0	0
Treasurer/Finance	6	6	6	6	6	6	5	4	5	5	5	6*
Clerk	0	0	0	0	0	0	0	1	1	1	1	1
Engineering & Public Services	1	1	1	1	1	1	1	1	2	2	2	2
Planning & Code Enforcement	2	2	1	1	1	1	1	1	1	1	1	3
Cemetery	2	2	2	2	1	1	1	1	1	1	1	1
Parks	2	2	2	2	2	2	2	2	2	2	2	2
Public Safety	32	29	29	25	21	19	19	18	18	19*	18	19*
Street Department	10	10	9	8	10	8	8	7	7	7	7	7
Water Department	5	5	5	5	5	5	5	4	5	4	4	4
Sewer Department	10	10	10	10	9	9	9	9	7	8	8	8
Recreation	1	1	1	1	1	1	1	1	1	3	3	3*
TOTAL	74	71	69	67	60	55	54	51	52	55	55	62

- Treasurer/Finance: includes one (1) full-time Deputy Treasurer/Clerk
- Public Safety: includes one (1) full-time grant funded Community Policing Officer
- Recreation: includes one (1) full-time and two (2) part-time positions

CITY OF ALBION

Administrative Overhead

Each budget year we assign administrative fees to each department. This cost reflects the department's share of general administrative services.

This administrative support includes items such as payroll, payables, receivables, computer accounting support, personnel support, and general liability insurance costs.

The administrative fees from funds other than the General Fund are transferred into the General Fund as a revenue under "Charges for Services Rendered".

Since the General Fund covers all of the administrative costs, we do not make internal accounting adjustments for the administrative fees for departments contained within the General Fund,

The accounting process provides a clearer picture of the actual cost to operate departments that are outside of the General Fund account.

2018 Allocated Salaries

<u>Position</u>	<u>City</u>		<u>Finance</u>	<u>EDC</u>	<u>TIFA</u>	<u>HR</u>	<u>Cemetery</u>	<u>Parks</u>	<u>Mun Bldg</u>	<u>Public</u>		<u>Code</u>	<u>Eng. Serv</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>Solid Waste</u>	<u>Water</u>	<u>Sewer</u>	<u>Equip. Pool</u>
	<u>Mngr</u>	<u>City</u>								<u>Safety</u>	<u>Maint</u>	<u>Enf</u>							
City Manager	27.98%				2.00%	7.00%						12.90%		12.53%	12.53%		12.53%	12.53%	
Director of Public Services							2.04%	2.04%	5.10%		2.04%		2.04%	16.84%	16.84%		25.51%	25.51%	2.04%
Deputy Dir of Public Services							3.00%	3.00%	3.00%		3.00%		3.00%	37.90%	37.90%				9.20%
Administrative Support			6.32%				2.11%	2.11%						21.05%	21.05%		21.05%	21.05%	5.26%
Accounting Clerk																	50.00%	50.00%	
Public Safety Records/HR						20.00%				80.00%									
Planning & Building Director				10.00%								70.00%				20.00%			

Title Annual Salary - 2018

City Manager	97,920
Director of Public Services	72,387
Deputy Dir of Public Services	62,108
Administrative Support	34,792
Accounting Clerk	40,303
Planning & Building Director	49,400
Public Safety Records & HR	33,136

City of Albion
Salary/Wage Changes
Base Salary/Wage By Position

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Non-Union				
City Manager	87,000.00	89,000.00	\$96,000.00	\$105,000.00
Administrative & Human Resources Mgr	42,806.40	43,659.20	N/A	N/A
Assistant City Manager	N/A	N/A	\$47,500.00	\$49,400.00
Public Safety Records/HR Clerk				
Start	N/A	27,695.21	\$28,249.11	\$28,814.09
Step 1	N/A	28,015.28	\$28,575.59	\$29,147.10
Step 2	N/A	30,332.32	\$30,938.97	\$31,557.75
Step 3	N/A	31,848.94	\$32,485.92	\$33,135.64
Step 4	N/A	33,441.38	\$34,110.21	\$34,792.41
Step 5	N/A	34,110.21	\$34,792.41	\$35,488.26
Recreation Director	40,400.00	N/A	N/A	\$24,500.00
Treasurer/Finance Director	65,650.00	66,963.00	68,302.26	\$71,034.35
Planning & Building Director	43,500.00	44,370.00	\$47,500.00	\$49,400.00
Clerk	45,450.00	46,359.00	\$48,500.00	\$50,440.00
Director of Public Safety	67,649.80	69,002.76	70,382.82	\$73,198.13
Director of Public Services	66,900.00	68,238.00	69,602.76	\$72,386.87
Deputy Director Public Services	57,400.00	58,548.00	59,718.96	\$62,107.72
WWTP Supervisor	N/A	N/A	\$51,500.00	\$53,560.00

City of Albion
Salary/Wage Changes
Base Salary/Wage By Position

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
TPOAM Clerical Union - Office Staff				
Accountant Income Tax				
Start	34,641.99	34,641.99	--	\$35,334.83
Step 1	35,509.58	35,509.58	--	\$36,219.77
Step 2	37,285.06	37,285.06	--	\$38,030.76
Step 3	39,149.31	39,149.31	--	\$39,932.30
Step 4	41,106.78	41,106.78	--	\$41,928.92
Step 5	41,928.91	41,928.91	--	\$42,767.49
Administrative Support Services				
Start	27,695.21	27,695.21	--	\$28,249.11
Step 1	28,015.28	28,015.28	--	\$28,575.59
Step 2	30,332.32	30,332.32	--	\$30,938.97
Step 3	31,848.94	31,848.94	--	\$32,485.92
Step 4	33,441.38	33,441.38	--	\$34,110.21
Step 5	34,110.21	34,110.21	--	\$34,792.41
Accountant – Payroll				
Start	N/A	34,641.99	--	\$35,334.83
Step 1	N/A	35,509.58	--	\$36,219.77
Step 2	N/A	37,285.06	--	\$38,030.76
Step 3	N/A	39,149.31	--	\$39,932.30
Step 4	N/A	41,106.78	--	\$41,928.92
Step 5	N/A	41,928.91	--	\$42,767.49
Accountant - General				
Start	33,140.12	33,140.12	--	\$33,802.92
Step 1	34,132.95	34,132.95	--	\$34,815.61
Step 2	35,839.60	35,839.60	--	\$36,556.39
Step 3	37,631.58	37,631.58	--	\$38,384.21
Step 4	39,513.16	39,513.16	--	\$40,303.42
Step 5	40,303.42	40,303.42	--	\$41,109.49

City of Albion
Salary/Wage Changes
Base Salary/Wage By Position

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
ACOA Union (Formerly POLC) - Public Safety Command				
Deputy Chief	N/A	N/A	58,378.32	\$61,610.64
Public Safety Lieutenant				\$58,378.32
2 years	50,909.04	51,935.52	52,983.84	N/A
3 years	53,442.48	54,512.64	55,604.64	N/A
4 years	56,128.80	57,242.64	58,378.32	N/A
Public Safety Sergeant				\$56,718.48
Start	43,942.08	44,815.68	45,711.12	N/A
1 year	46,278.96	47,196.24	48,135.36	N/A
2 years	48,550.32	49,511.28	50,494.08	N/A
3 years	50,909.04	51,935.52	52,983.84	N/A
4 years	53,442.48	54,512.64	55,604.64	N/A

POAM Union - Public Safety Officers

Public Safety Officer				
PSO – Trainee	23,272.67	23,738.12	N/A	N/A
PSO – 1	32,332.98	32,979.64	N/A	N/A
PSO – 2	34,908.48	35,606.65	N/A	N/A
PSO Start	38,644.62	39,417.51	40,205.86	\$41,009.98
Step 1	40,537.61	41,348.36	42,175.33	\$43,018.84
Step 2	42,596.04	43,447.96	44,316.92	\$45,203.26
Step 3	44,782.79	45,678.45	46,592.02	\$47,523.86
Step 4	46,973.79	47,913.27	48,871.54	\$49,971.15

City of Albion
Salary/Wage Changes
Base Salary/Wage By Position

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
AFSCME Union - Public Works				
W-12 General Foreman WWTP				
Start	N/A	41,184.00	42,016.00	\$42,856.32
Step 1	N/A	41,766.40	42,598.40	\$43,450.37
Step 2	N/A	42,369.60	43,222.40	\$44,086.85
Step 3	N/A	42,972.80	43,825.60	\$44,702.11
W-11 General Foreman - Utilities & Public Works				
Start	37,128.00	37,876.80	38,625.60	\$39,398.11
Step 1	37,481.60	38,230.40	39,000.00	\$39,780.00
Step 2	37,835.20	38,584.00	39,353.60	\$40,140.67
Step 3	38,230.40	39,000.00	39,790.40	\$40,586.21
W-10 WWTP Chief Operator				
Start	33,883.20	34,569.60	35,256.00	\$35,961.12
Step 1	34,486.40	35,172.80	35,880.00	\$36,597.60
Step 2	34,881.60	35,588.80	36,296.00	\$37,021.92
Step 3	35,464.00	36,171.20	36,899.20	\$37,637.18
W-9 WWTP -Operator (B), Operator-Heavy Equipment, Mechanic				
Note: 2015 column included Foreman (Street, Water, Sewer)				
Start	33,571.20	34,236.80	34,923.20	\$35,621.66
Step 1	33,987.20	34,673.60	35,360.00	\$36,067.20
Step 2	34,528.00	35,214.40	35,921.60	\$36,640.03
Step 3	35,110.40	35,817.60	36,524.80	\$37,255.30
W-9S Cemetery Sexton				
Start	N/A	36,316.80	37,044.80	\$37,785.70
Step 1	N/A	36,753.60	37,481.60	\$38,231.23
Step 2	N/A	37,294.40	38,043.20	\$38,804.06
Step 3	N/A	37,897.60	38,646.40	\$39,419.33

City of Albion
Salary/Wage Changes
Base Salary/Wage By Position

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
W-8 WWTP Operator (C), WWTP Lab Technician Operator, Cross Connection Inspector - Water				
(Note: 2015 Column included Cemetery Maint Foreman & Park Maint Foreman)				
Start	33,009.60	33,675.20	34,340.80	\$35,027.62
Step 1	33,592.00	34,257.60	34,944.00	\$35,642.88
Step 2	34,049.60	34,736.00	35,422.40	\$36,130.85
Step 3	34,590.40	35,276.80	35,984.00	\$36,703.68
W-7 WWTP Operator (D), Maintenance Man-Water Pump, Operator-Light Equipment				
Start	32,760.00	33,425.60	34,091.20	\$34,773.02
Step 1	33,176.00	33,841.60	34,528.00	\$35,218.56
Step 2	33,841.60	34,528.00	35,214.40	\$35,918.69
Step 3	34,299.20	34,985.60	35,692.80	\$36,406.66
W-6 WWTP Operator, Maintenance Man/Operator-Sewer				
Start	32,510.40	33,155.20	33,820.80	\$34,497.22
Step 1	32,947.20	33,612.80	34,278.40	\$34,963.97
Step 2	33,592.00	34,257.60	34,944.00	\$35,642.88
Step 3	33,924.80	34,611.20	35,297.60	\$36,003.55
W-5 Meter Reader - Water				
Start	31,928.00	32,572.80	33,217.60	\$33,881.95
Step 1	32,094.40	32,739.20	33,384.00	\$34,051.68
Step 2	32,843.20	33,508.80	34,174.40	\$34,857.89
Step 3	33,384.00	34,049.60	34,736.00	\$35,430.72

City of Albion
Salary/Wage Changes
Base Salary/Wage By Position

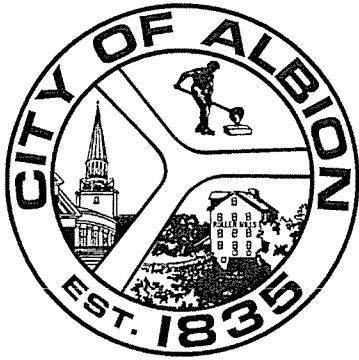
2015

2016

2017

2018

W-3 Maintenance Worker (Parks, Cemetery, Streets, Water)				
Start	31,096.00	31,720.00	32,364.80	\$33,012.10
Step 1	31,574.40	32,198.40	32,843.20	\$33,500.06
Step 2	31,990.40	32,635.20	33,280.00	\$33,945.60
Step 3	32,531.20	33,176.00	33,841.60	\$34,518.43



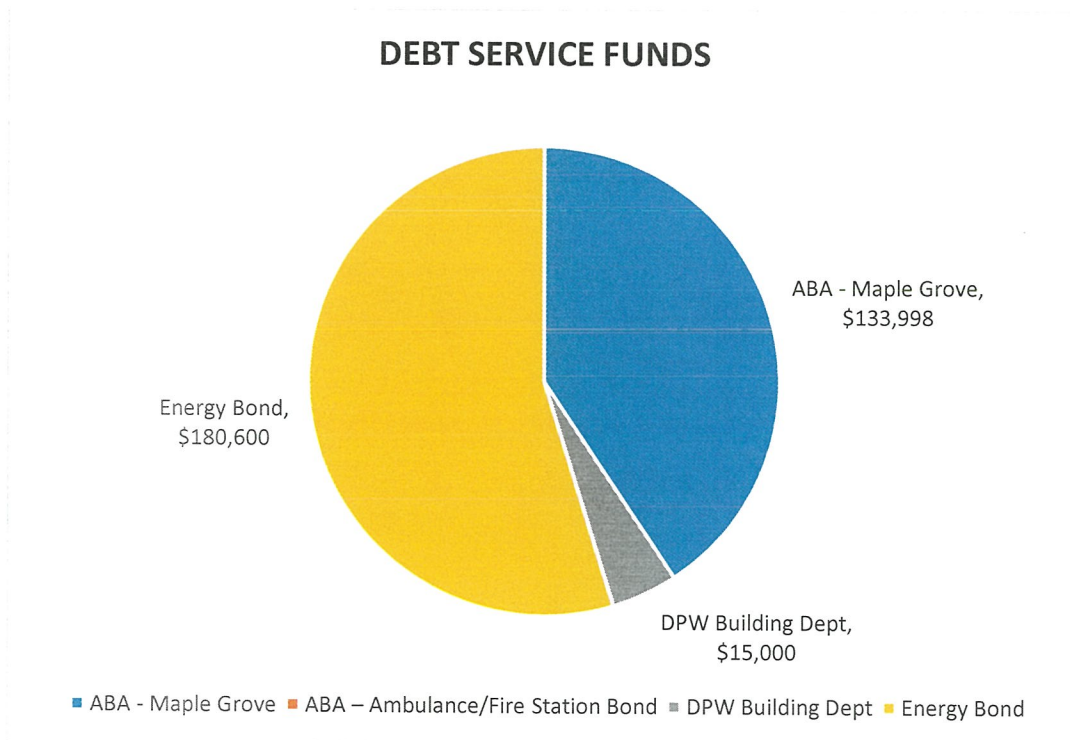
DEBT SCHEDULES

Debt Schedules

Section 3

This section reports on all of the bonds and installment payment debt schedules for the City of Albion.

DEBT SERVICE FUNDS			
FUND #	FUND	REVENUES	APPROPRIATIONS
364	GO Bonds	-	-
370	ABA - 201 N. Clinton Street	-	-
371	ABA - 111 Center Street	-	-
369	ABA - Maple Grove ABA – Ambulance/Fire Station Bond	133,998	131,103
374	DPW Building Dept	15,000	15,000
363	Energy Bond	180,600	180,600
	Total Debt Service Funds	\$ 329,598	\$ 329,703



BUDGET REPORT FOR CITY OF ALBION
Fund: 364 GO BOND FOR WATER PROJECT

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
364-000-402.00	CURRENT PROPERTY TAXES	132,535	98,250	81,644	75,000	0	0	0
364-000-402.01	PROPERTY TAX CHARGEBACKS	(2,391)	(4,500)	(669)	(4,500)	0	0	0
364-000-410.00	DELINQUENT PERSONAL PROPERTY T	413	500	348	348	0	0	0
364-000-424.00	PAYMENTS IN LIEU OF TAXES	1,069	1,250	3,776	3,776	0	0	0
364-000-445.00	PENALTY & INTEREST ON TAXES	1,274	900	756	800	0	0	0
364-000-573.00	LOCAL COMMUNITY STABILIZATION STA	9,977	2,000	0	2,000	0	0	0
364-000-607.00	CHARGES FOR SERVICES-FEES	14,407	12,000	10,312	12,000	0	0	0
TOTAL ESTIMATED REVENUES		157,284	110,400	96,167	89,424	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		157,284	110,400	96,167	89,424	0	0	0
Dept 905-DEBT SERVICE-BONDS								
APPROPRIATIONS								
364-905-991.00	PRINCIPAL	130,000	140,000	140,000	140,000	0	0	0
MATURES ON 10/01/2017 SO NO TAX LEVY OR DEBT SERVICE REQUIRED								
FOR 2018. BOND PMTS MADE TO CAPITAL ONE BANK. THIS IS A GENERAL								
OBLIGATION TAX BOND.								
364-905-995.00	INTEREST	5,616	2,912	2,912	2,912	0	0	0
TOTAL APPROPRIATIONS		135,616	142,912	142,912	142,912	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BON		(135,616)	(142,912)	(142,912)	(142,912)	0	0	0
ESTIMATED REVENUES - FUND 364		157,284	110,400	96,167	89,424	0	0	0
APPROPRIATIONS - FUND 364		135,616	142,912	142,912	142,912	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 364		21,668	(32,512)	(46,745)	(53,488)	0	0	0
BEGINNING FUND BALANCE		32,307	53,975	53,975	53,975	487	487	487
ENDING FUND BALANCE		53,975	21,463	7,230	487	487	487	487

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL ESTIMATED REVENUES								
369-000-671.00	OTHER REVENUES	24,963	25,587	25,587	25,587	26,226	26,226	26,226
FROM HURON VALLEY AMBULANCE TO COVER THEIR SHARE OF DEBT SERVICE PMT.								
TOTAL ESTIMATED REVENUES		24,963	25,587	25,587	25,587	26,226	26,226	26,226
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		24,963	25,587	25,587	25,587	26,226	26,226	26,226
Dept 900-DEBT SERV - MAPLE GROVE BONDS								
APPROPRIATIONS								
369-900-991.00	PRINCIPAL	55,000	55,000	55,000	55,000	60,000	60,000	60,000
369-900-995.00	INTEREST	9,713	7,238	7,238	7,238	4,500	4,500	4,500
369-900-996.00	PAYING AGENT FEES	250	250	250	250	250	250	250
BOND PMTS TO HUNTINGTON BANK. BOND WAS FOR RENOVATION AND EXPANSION AT MAPLE GROVE APARTMENTS. MATURES ON 4/01/2019.								
TOTAL APPROPRIATIONS		64,963	62,488	62,488	62,488	64,750	64,750	64,750
NET OF REVENUES/APPROPRIATIONS - 900-DEBT SERV - MAPI		(64,963)	(62,488)	(62,488)	(62,488)	(64,750)	(64,750)	(64,750)
Dept 903-DEBT SERVICE - FIRE BARN BONDS								
APPROPRIATIONS								
369-903-991.00	PRINCIPAL	30,000	35,000	35,000	35,000	35,000	35,000	35,000
369-903-995.00	INTEREST	34,278	32,853	32,853	32,853	31,103	31,103	31,103
369-903-996.00	PAYING AGENT FEES	250	250	250	250	250	250	250
BOND PMTS TO HUNTINGTON BANK. BONDS WERE FOR THE CONSTRUCTION OF THE AMBULANCE/FIRE STATION. MATURES ON 10/01/2028.								
TOTAL APPROPRIATIONS		64,528	68,103	68,103	68,103	66,353	66,353	66,353
NET OF REVENUES/APPROPRIATIONS - 903-DEBT SERVICE - F		(64,528)	(68,103)	(68,103)	(68,103)	(66,353)	(66,353)	(66,353)
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
369-930-699.00	TRANSFER IN	106,890	106,560	106,560	106,560	107,772	107,772	107,772
2017 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = \$62,488 TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = \$44,072 2018 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = \$64,750 TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = \$43,022								
TOTAL ESTIMATED REVENUES		106,890	106,560	106,560	106,560	107,772	107,772	107,772
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		106,890	106,560	106,560	106,560	107,772	107,772	107,772
ESTIMATED REVENUES - FUND 369								
APPROPRIATIONS - FUND 369								
NET OF REVENUES/APPROPRIATIONS - FUND 369								
BEGINNING FUND BALANCE		21,700	24,062	24,062	24,062	25,618	25,618	25,618
ENDING FUND BALANCE		24,062	25,618	25,618	25,618	28,513	28,513	28,513

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 905-DPW BUILDING DEBT								
APPROPRIATIONS								
374-905-991.00	PRINCIPAL	12,056	12,418	12,418	12,418	12,790	12,790	12,790
374-905-995.00	INTEREST	2,944	2,582	2,582	2,582	2,210	2,210	2,210
PMTS TO CALHOUN COUNTY. LOAN WAS FOR THE PURCHASE OF THE STREET DEPT/EQUIPMENT POOL GARAGE. MATURES ON 7/01/2023.								
TOTAL APPROPRIATIONS		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 905-DPW BUILDING DEBT		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Dept 930-DPW BUILDING DEBT								
ESTIMATED REVENUES								
374-930-699.00	TRANSFER IN	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TRANSFER IN FROM GEN FUND CEMETERY = \$750								
TRANSFER IN FROM GEN FUND PARKS = \$750								
TRANSFER IN FROM MAJOR STREETS = \$3,000								
TRANSFER IN FROM SOLID WASTE = \$1,500								
TRANSFER IN FROM SEWER = \$1,500								
TRANSFER IN FROM WATER = \$1,500								
TRANSFER IN FROM EQUIPMENT POOL = \$3,000								
TRANSFER IN FROM LOCAL STREETS = \$3,000								
TOTAL = \$15,000								
MATURES ON 7/01/2023								
TOTAL ESTIMATED REVENUES		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 930-DPW BUILDING DEBT		15,000	15,000	15,000	15,000	15,000	15,000	15,000
ESTIMATED REVENUES - FUND 374		15,000	15,000	15,000	15,000	15,000	15,000	15,000
APPROPRIATIONS - FUND 374		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 374		0	0	0	0	0	0	0
BEGINNING FUND BALANCE		295	295	295	295	295	295	295
ENDING FUND BALANCE		295	295	295	295	295	295	295

[Print](#)

City of Albion
Local Code: 13-2010
Debt Service Summary Report

Bank Loans**Fiscal Years**

Name	2016	2017	2018	2019
ABA Loan:	5,481	5,481	5,481	5,481
Homestead Savings Bank - Recreation Van Purchase:	4,055	8,110	8,110	
Subtotal for Bank Loans	\$9,536	\$13,591	\$13,591	\$5,481

Bonds & contracts payable**Fiscal Years**

Name	2016	2017	2018	2019
2009 ABA Bonds (Maple Grove):	64,712	62,238	64,500	61,500
2009 Building Authority Bonds - Joint Ambulance & Fire Station:	64,278	67,852	66,102	64,178
2010 GO Limited Energy Bonds:	183,600	179,850	179,850	179,650
EAP Liability:	3,041	3,041		
General Obligation Unlimited Tax Refunding Bond: Series 2013	135,616	142,912		
Land Contract - \$207,000:	15,000	15,000	15,000	15,000
Water supply and sewage disposal system revenue refunding bond: Series 2013	151,240	158,224		
Subtotal for Bonds & contracts payable	\$617,487	\$629,117	\$325,452	\$320,328

Other contractual debt**Fiscal Years**

Name	2016	2017	2018	2019
Cemetery Trust Loan to Business Incubator:	7,769	7,470	7,171	6,872
Subtotal for Other contractual debt	\$7,769	\$7,470	\$7,171	\$6,872
Total Principal & Interest	\$634,792	\$650,178	\$346,215	\$332,680

**City of Albion
Complete Debt Report for
ABA Loan:**

Issuance Information

Debt Type:	Bank Loans
Activity Type:	Component Unit
Repayment Source:	General Obligation
Issuance Date:	2008-12-20
Issuance Amount:	\$51,765
Interest Rate:	1.05
Maturing Through:	2021
Principal Maturity Range:	\$3,349 - \$5,720
Internal Tracking ID:	PF-07.11
Purpose:	To pay-off/assume land contract (2021)

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-01-10	4,070.00	1,411.00	5,481.00	\$24,142.00
2017-01-10	4,274.00	1,207.00	5,481.00	\$19,868.00
2018-01-10	4,488.00	993.00	5,481.00	\$15,380.00
2019-01-10	4,712.00	769.00	5,481.00	\$10,668.00
2020-01-10	4,948.00	533.00	5,481.00	\$5,720.00
2021-01-10	5,720.00	286.00	6,006.00	
<hr/>				
Totals	\$28,212.00	\$5,199.00	\$33,411.00	

**City of Albion
Complete Debt Report for
Homestead Savings Bank - Recreation Van Purchase:**

Issuance Information

Debt Type: Bank Loans
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2016-03-14
Issuance Amount: \$19,800
Interest Rate: 1.592
Maturing Through: 2018
Principal Maturity Range: \$3,897 - \$4,023
Purpose: Purchase New 2016 Passanger Van For Recreation
Fund Number: 208

Comments: Homestead Savings Bank Loan to purchase 2016 passenger van. Cost = \$25,422; Down pmt = \$5,622; Financed = \$19,800 at 1.592% Semi-annual Pmts on 3-14 and 9-14 annually. Matures on 9-14-2018.

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-09-14	1.592%	3,897.45	157.61	4,055.06	\$15,902.55
2017-03-14	1.592%	3,928.48	126.58	4,055.06	\$11,974.07
2017-09-14	1.592%	3,959.75	95.31	4,055.06	\$8,014.32
2018-03-14	1.592%	3,991.27	63.79	4,055.06	\$4,023.05
2018-09-14	1.592%	4,023.05	32.02	4,055.07	\$0.00
<hr/>					
Totals		\$19,800.00	\$475.31	\$20,275.31	

**City of Albion
Complete Debt Report for
2009 ABA Bonds (Maple Grove):**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: Revenue - Rents
Issuance Date: 2009-01-17
Issuance Amount: \$500,000
Maturing Through: 2019
Principal Maturity Range: \$45,000 - \$60,000
Internal Tracking ID: PF-07.10
Registrar / Agent: Huntington National Bank
Purpose: Reconstruction (after fire) and Renovation of Maple Grove Apts.

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-04-01	55,000.00	5,475.00	60,475.00	\$175,000.00
2016-10-01		4,237.50	4,237.50	\$175,000.00
2017-04-01	55,000.00	4,237.50	59,237.50	\$120,000.00
2017-10-01		3,000.00	3,000.00	\$120,000.00
2018-04-01	60,000.00	3,000.00	63,000.00	\$60,000.00
2018-10-01		1,500.00	1,500.00	\$60,000.00
2019-04-01	60,000.00	1,500.00	61,500.00	
Totals	\$230,000.00	\$22,950.00	\$252,950.00	

**City of Albion
Complete Debt Report for
2009 Building Authority Bonds - Joint Ambulance & Fire Station:**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: Revenue - Rents
Issuance Date: 2009-01-15
Issuance Amount: \$700,000
Maturing Through: 2028
Principal Maturity Range: \$10,000 - \$65,000
Internal Tracking ID: PF-07.07
Purpose: Construction of new Joint Ambulance & Fire Station

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-04-01		17,138.75	17,138.75	\$590,000.00
2016-10-01	30,000.00	17,138.75	47,138.75	\$560,000.00
2017-04-01		16,426.25	16,426.25	\$560,000.00
2017-10-01	35,000.00	16,426.25	51,426.25	\$525,000.00
2018-04-01		15,551.25	15,551.25	\$525,000.00
2018-10-01	35,000.00	15,551.25	50,551.25	\$490,000.00
2019-04-01		14,588.75	14,588.75	\$490,000.00
2019-10-01	35,000.00	14,588.75	49,588.75	\$455,000.00
2020-04-01		13,626.25	13,626.25	\$455,000.00
2020-10-01	40,000.00	13,626.25	53,626.25	\$415,000.00
2021-04-01		12,526.25	12,526.25	\$415,000.00
2021-10-01	40,000.00	12,526.25	52,526.25	\$375,000.00
2022-04-01		11,376.25	11,376.25	\$375,000.00
2022-10-01	45,000.00	11,376.25	56,376.25	\$330,000.00
2023-04-01		10,082.50	10,082.50	\$330,000.00
2023-10-01	45,000.00	10,082.50	55,082.50	\$285,000.00
2024-04-01		8,788.75	8,788.75	\$285,000.00
2024-10-01	50,000.00	8,788.75	58,788.75	\$235,000.00
2025-04-01		7,288.75	7,288.75	\$235,000.00
2025-10-01	55,000.00	7,288.75	62,288.75	\$180,000.00
2026-04-01		5,611.25	5,611.25	\$180,000.00
2026-10-01	55,000.00	5,611.25	60,611.25	\$125,000.00
2027-04-01		3,906.25	3,906.25	\$125,000.00
2027-10-01	60,000.00	3,906.25	63,906.25	\$65,000.00
2028-04-01		2,031.25	2,031.25	\$65,000.00
2028-10-01	65,000.00	2,031.25	67,031.25	

Totals	\$590,000.00	\$277,885.00	\$867,885.00
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**City of Albion
Complete Debt Report for
2010 GO Limited Energy Bonds:**

Issuance Information

Debt Type: Bonds & contracts payable
 Activity Type: Government
 Repayment Source: General Obligation
 Issuance Date: 2010-12-09
 Issuance Amount: \$2,000,000
 Maturing Through: 2024
 Principal Maturity Range: \$115,000 - \$155,000
 Internal Tracking ID: PF-07.01
 Registrar / Agent: Robert W. Baird & Co.
 Purpose: Energy Bond

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-04-01			29,300.00	29,300.00	\$1,240,000.00
2016-10-01	3%	125,000.00	29,300.00	154,300.00	\$1,115,000.00
2017-04-01			27,425.00	27,425.00	\$1,115,000.00
2017-10-01	4%	125,000.00	27,425.00	152,425.00	\$990,000.00
2018-04-01			24,925.00	24,925.00	\$990,000.00
2018-10-01	4%	130,000.00	24,925.00	154,925.00	\$860,000.00
2019-04-01			22,325.00	22,325.00	\$860,000.00
2019-10-01	4%	135,000.00	22,325.00	157,325.00	\$725,000.00
2020-04-01			19,625.00	19,625.00	\$725,000.00
2020-10-01	4%	135,000.00	19,625.00	154,625.00	\$590,000.00
2021-04-01			16,925.00	16,925.00	\$590,000.00
2021-10-01	4.25%	140,000.00	16,925.00	156,925.00	\$450,000.00
2022-04-01			13,950.00	13,950.00	\$450,000.00
2022-10-01	4.25%	145,000.00	13,950.00	158,950.00	\$305,000.00
2023-04-01			10,868.75	10,868.75	\$305,000.00
2023-10-01	4.525%	150,000.00	10,868.75	160,868.75	\$155,000.00
2024-04-01			7,400.00	7,400.00	\$155,000.00
2024-10-01	4.625%	155,000.00	7,400.00	162,400.00	
Totals		\$1,240,000.00	\$345,487.50	\$1,585,487.50	

**City of Albion
Complete Debt Report for
EAP Liability:**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2007-03-31
Issuance Amount: \$30,000
Maturing Through: 2017
Principal Maturity Range: \$2,434 - \$3,040
Internal Tracking ID: PF-07.05

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-03-31	2,908.34	132.34	3,040.68	\$2,973.73
2017-03-31	2,973.73	66.99	3,040.72	
<hr/>				
Totals	\$5,882.07	\$199.33	\$6,081.40	

**City of Albion
Complete Debt Report for
General Obligation Unlimited Tax Refunding Bond: Series 2013**

Issuance Information

Debt Type: Bonds & contracts payable
 Activity Type: Government
 Repayment Source: General Obligation
 Issuance Date: 2013-02-05
 Issuance Amount: \$640,000
 Interest Rate: 2.080
 Maturing Through: 2017
 Principal Maturity Range: \$115,000 - \$140,000
 Internal Tracking ID: PF-07.02
 Series: Series 2013

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-04-01	2.080%		2,808.00	2,808.00	\$270,000.00
2016-10-01	2.080%	130,000.00	2,808.00	132,808.00	\$140,000.00
2017-04-01	2.080%		1,456.00	1,456.00	\$140,000.00
2017-10-01	2.080%	140,000.00	1,456.00	141,456.00	
<hr/>					
Totals		\$270,000.00	\$8,528.00	\$278,528.00	

**City of Albion
Complete Debt Report for
Land Contract - \$207,000:**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2006-07-01
Issuance Amount: \$207,000
Interest Rate: 3%
Maturing Through: 2023
Principal Maturity Range: \$5,750 - \$15,000
Internal Tracking ID: PF-07.06
Purpose: Purchase of Calhoun County Road Commission Garage on 27 Mile Road

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-07-01	3%	12,056.00	2,944.00	15,000.00	\$86,073.00
2017-07-01	3%	12,418.00	2,582.00	15,000.00	\$73,655.00
2018-07-01	3%	12,790.00	2,210.00	15,000.00	\$60,865.00
2019-07-01	3%	13,174.00	1,826.00	15,000.00	\$47,691.00
2020-07-01	3%	13,569.00	1,431.00	15,000.00	\$34,122.00
2021-07-01	3%	13,976.00	1,024.00	15,000.00	\$20,146.00
2022-07-01	3%	14,396.00	604.00	15,000.00	\$5,750.00
2023-07-01	3%	5,750.00	173.00	5,923.00	
Totals		\$98,129.00	\$12,794.00	\$110,923.00	

City of Albion
Complete Debt Report for
Water supply and sewage disposal system revenue refunding bond: Series 2013

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Business-type/Enterprise
Repayment Source: Revenue - Water
Issuance Date: 2013-02-05
Issuance Amount: \$620,000
Maturing Through: 2017
Principal Maturity Range: \$35,000 - \$155,000
Internal Tracking ID: PF-07.03
Series: Series 2013
Purpose: Water supply and sewage disposal system refinance

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-04-01	2.080%		3,120.00	3,120.00	\$300,000.00
2016-10-01	2.080%	145,000.00	3,120.00	148,120.00	\$155,000.00
2017-04-01	2.080%		1,612.00	1,612.00	\$155,000.00
2017-10-01	2.080%	155,000.00	1,612.00	156,612.00	
<hr/>					
Totals		\$300,000.00	\$9,464.00	\$309,464.00	

**City of Albion
Complete Debt Report for
Cemetery Trust Loan to Business Incubator:**

Issuance Information

Debt Type: Other contractual debt
 Activity Type: Component Unit
 Repayment Source: General Obligation
 Issuance Date: 2011-11-15
 Issuance Amount: \$59,760
 Interest Rate: 5.0
 Maturing Through: 2021
 Principal Maturity Range: \$5,976 - \$5,976
 Internal Tracking ID: PF-07.13
 Purpose: Roof Repair

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-02-01	5%	5,976.00	1,793.00	7,769.00	\$29,880.00
2017-02-01	5%	5,976.00	1,494.00	7,470.00	\$23,904.00
2018-02-01	5%	5,976.00	1,195.00	7,171.00	\$17,928.00
2019-02-01	5%	5,976.00	896.00	6,872.00	\$11,952.00
2020-02-01	5%	5,976.00	598.00	6,574.00	\$5,976.00
2021-02-01	5%	5,976.00	299.00	6,275.00	
Totals		\$35,856.00	\$6,275.00	\$42,131.00	

MAPLE GROVE SECTION 8 HOUSING

This is the fund for Maple Grove Apartments. The property is managed via a contract with Snyder Management.

REVENUE

277-000-502.00 Federal Grants. These are the federal subsidies received as an offset for the reduced rental amounts based on the income of our residents.

277-000-667.00 Rents. These are the reduced amounts paid by our residents.

277-000-671.00 Other Revenues. These are generally funds received for use of the laundry facilities at Maple Grove.

EXPENSES

277-701-728.00 Dues, Books, Periodicals. These are generally magazines provided to the residents via common rooms.

277-701-776.00 Materials and Supplies. These are supplies needed to maintain the common areas.

277-701-780.00 Vehicle and Equipment Maintenance. This is generally for maintenance of the lawn mower and other tools used to maintain the property.

277-701-785.00 Buildings and Grounds. This is generally for lawn maintenance, snow removal, and building maintenance.

277-701-801.00 Professional Services. These are for legal services associated with evictions.

277-701-802.00 Contractual Services. This is generally for Select Staffing, an employment agency that actually provides the employees that run and maintain the facility. In addition, it included the contractual fee paid to Snyder Management.

277-701-840.00 Administration Fees. This constitutes \$23,617 to the City as fees the General Fund charges component units for services like accounting, etc.

277-701-950.00 Insurance and Bonds. This is for Maple Groves' share of the City's general liability insurance.

277-701-976.00 Buildings, Additions, and Improvements. These are funds used to maintain and improve the facilities & units. These funds are taken out of the Capital Reserve Account and must be approved by HUD first.

277-701-977.00 Equipment. The cost for the purchase of new equipment

277-905-999.00 Transfer Out. These funds are transferred out to make the annual bond payment.

ALBION BUILDING AUTHORITY

369

REVENUES

369-000-671.00 Other Revenues. This is rent received from the Albion Community Ambulance for their share of the Fire/Ambulance Building.

Transfers In. These are the transfers in from Maple Grove and Public Safety for their share of the outstanding bond payments.

EXPENSES

Debt Service-Maple Grove

369-900-991.00 Principal. This is the principal payment made on the bond for the upgrades after the fire.

369-900-995.00 Interest. This is the interest on the outstanding bond amount.

Debt Service-Fire Barn.

369-903-991.00 Principal. This is the principal payment on the outstanding bond amount for the construction of the Fire Barn.

369-903-995.00 Interest. This is the interest on the outstanding bond amount.

DPW BUILDING DEBT

374

This is to track the revenues and expenses of the DPW Building Debt Fund.

REVENUES

374-000-665.00 Interest. This is the interest earned on our fund balance.

374-930-699.00 Transfer In. These are transfers from various department and component units who use equipment that is stored in the DPW Building.

EXPENSES

374-905-991.00 Principal. This is the principal payment made on the outstanding debt.

374-905-995.00 Interest. This is the interest payment made on the outstanding debt.

ENERGY/425/GENERATOR BONDS

363

REVENUE

363-000-665.00 Interest. This is interest earned on our fund balance.

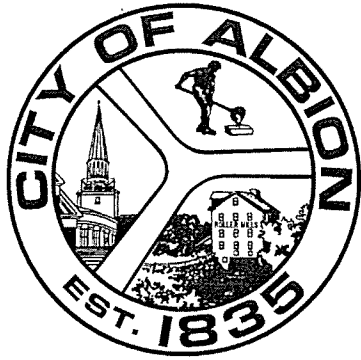
363-930-699.00 Transfer In. These are funds that are transferred into the bond account from other accounts that have received the benefit of the bond expenditures.

EXPENSES

363-905-991.00 Principal. This is the principal of the bond payment.

363-905-995.00 Interest. This is the interest paid on the bond.

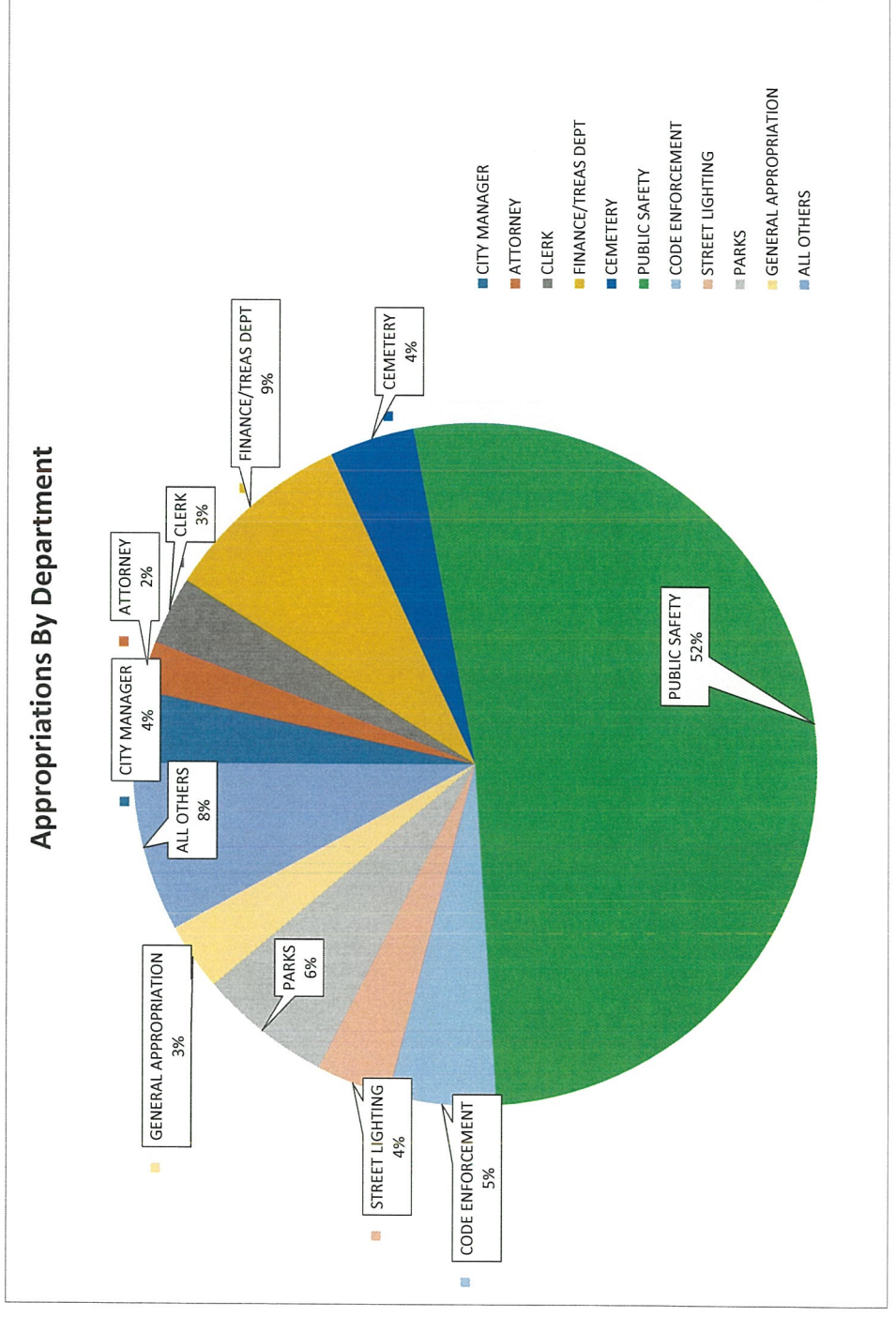
363-905-996.00 Paying Agent Fees. This is the annual payment we make to our bond counsel (Baird) for managing our debt.



FUND SUMMARIES

2018 Budgeted General Fund Expenses by Category/Department

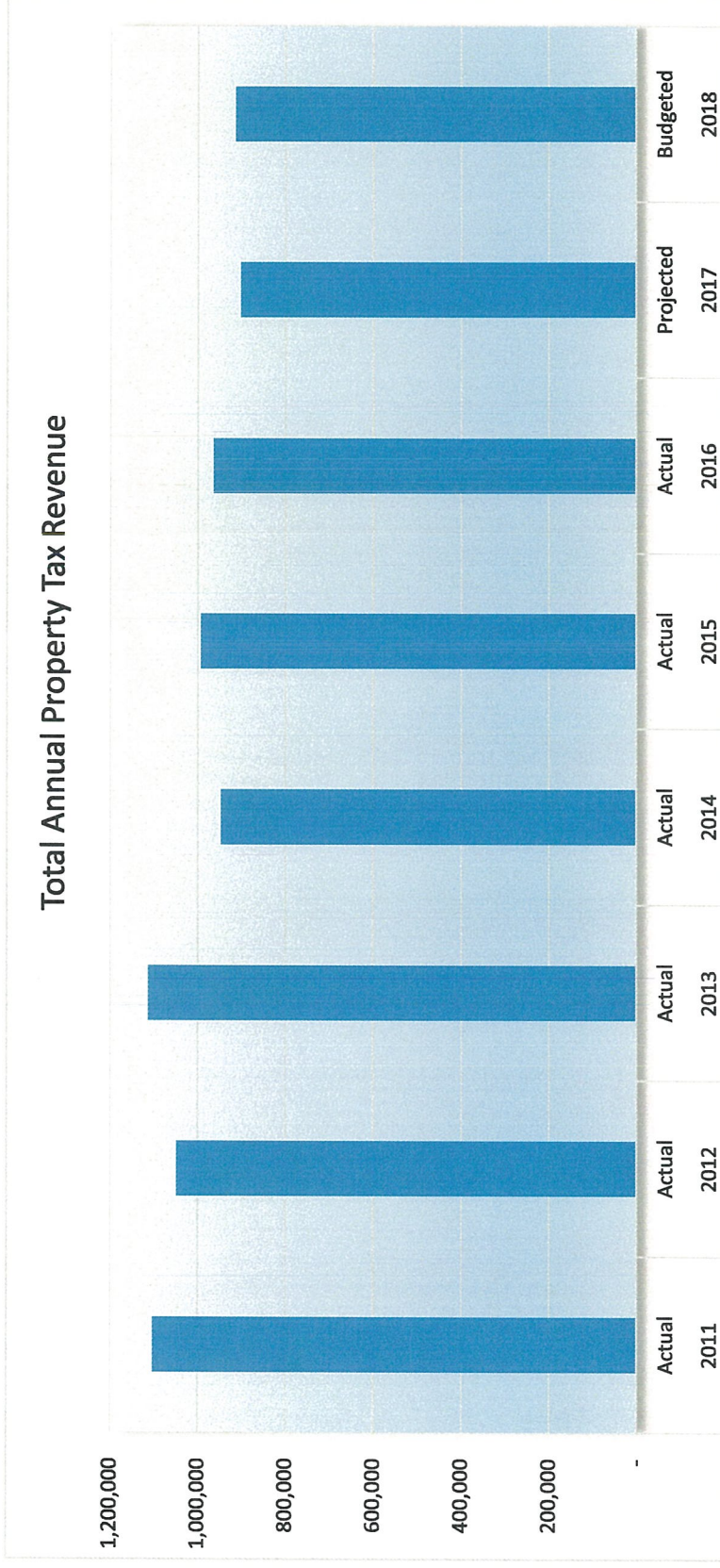
172	CITY MANAGER	141,268
210	ATTORNEY	95,375
215	CLERK	132,175
260	FINANCE/TREAS DEPT	369,465
276	CEMETERY	164,494
345	PUBLIC SAFETY	2,122,100
422	CODE ENFORCEMENT	207,409
448	STREET LIGHTING	142,500
775	PARKS	255,758
895	GENERAL APPROPRIATION	129,650
999	ALL OTHERS	328,171
		4,088,365



Annual Property Tax Revenues

Net of Chargebacks - Includes Related Admin Fee

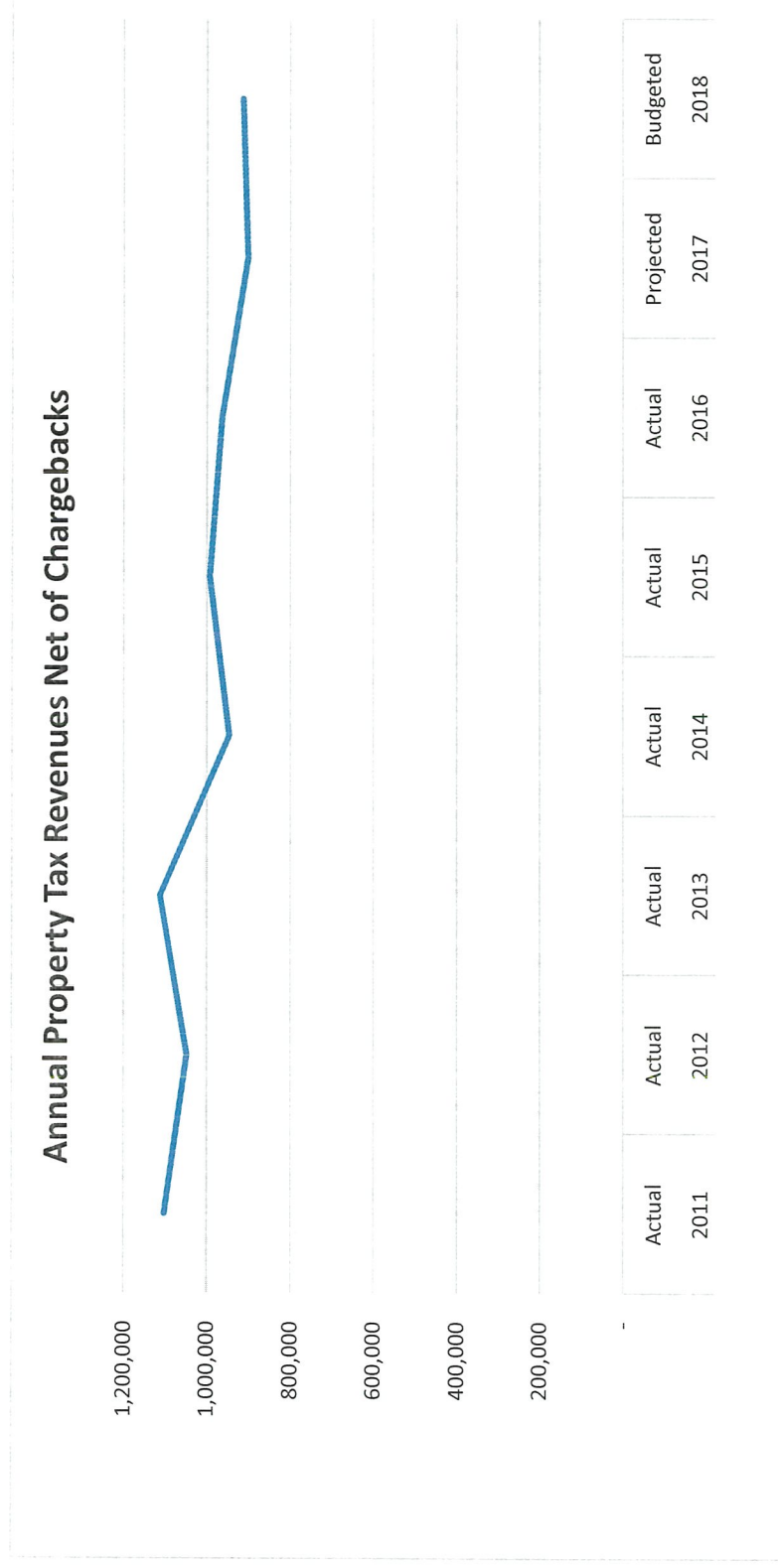
2011	2012	2013	2014	2015	2016	2017	2018
Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
1,102,149	1,047,535	1,112,470	945,762	992,116	963,068	901,000	912,500



Annual Property Tax Revenues

Net of Chargebacks - Includes Related Admin Fee

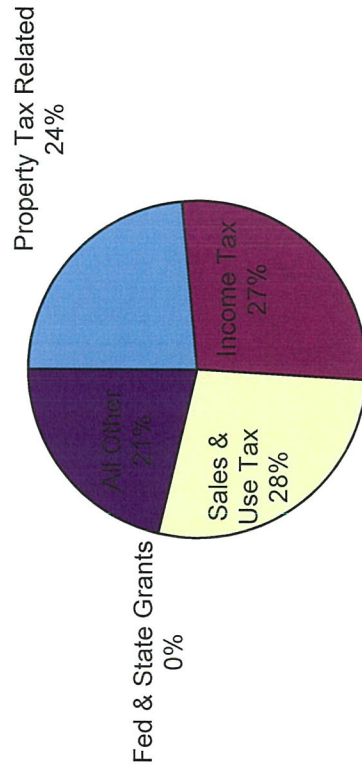
	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budgeted</u>
	1,102,149	1,047,535	1,112,470	945,762	992,116	963,068	901,000	912,500



2018 Budgeted Revenue Sources

	Dollars:	Percent:
Property Tax Related	912,500	23.55%
Income Tax	1,060,000	27.36%
Sales & Use Tax	1,075,000	27.75%
Fed & State Grants	-	0.00%
All Other	826,788	21.34%
Total	3,874,288	100.00%

2018 Budgeted Revenue Sources



Annual Sales & Use Tax Revenue



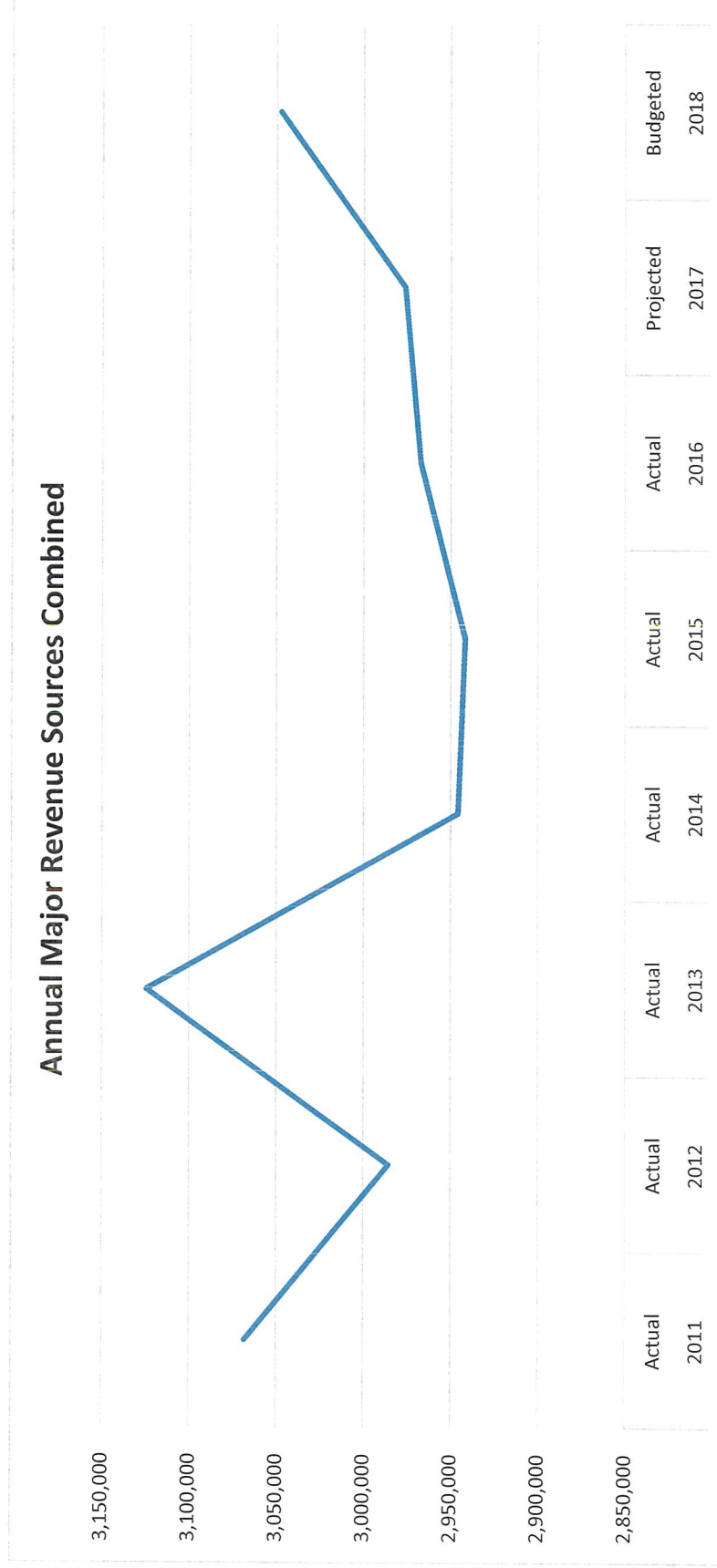
Annual Income Tax Revenues

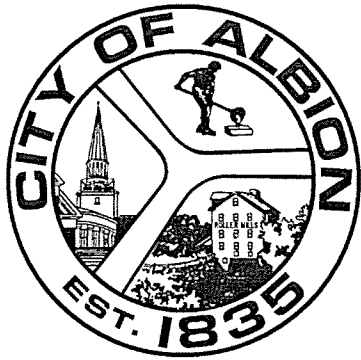
	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budgeted</u>
	983,417	983,426	1,019,280	979,477	925,010	972,827	1,010,000	1,060,000



Annual Revenues - 3 Major Revenue Sources Combined

2011	2012	2013	2014	2015	2016	2017	2018
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budgeted</u>
3,067,933	2,985,544	3,124,385	2,945,512	2,941,526	2,967,139	2,976,000	3,047,500





GENERAL FUND

GENERAL FUND

The General Fund is the primary operating fund of the City of Albion. The primary sources of General Fund Revenues are Property Taxes (\$1,060,000), Income Taxes (\$1,060,000), and State Shared Revenue-Sales & Use Tax (\$1,075,000).

Key Revenue Assumptions

The Fiscal Year 2018 General Fund reflects the following projections:

- The recommended budget reflects maintenance of the current operating millage rate
- The past 5 years of implementing cost-reductions, revenue enhancements, and one-time revenue sources, has resulted in a strong balance in the General Fund (FY 2014: 23%; FY 2015: 33%; FY 2016: 31%; FY 2017: 31%).
- The City's property tax revenues for 2018 are projected to increase \$5,000 (0.56%)
- The City has instituted initiatives for more aggressive collection of delinquent personal property taxes and delinquent income taxes.
- State Shared - Sales and Use Tax is projected to increase \$10,000 (0.9%)
- The City will move forward on the sale of surplus property and vacant lots that was enabled through a voter approved Charter Amendment in 2016, to allow more flexibility in pricing.
- Proposals will be presented for Water and Sewer rates increases in 2018.

Key Expenditure Assumptions

- Continuation of collaboration to contract Assessing Services with the City of Marshall
- Continuation of collaboration with Calhoun County for recycling program (\$7,000/yr)
- Continuation of collaboration with Calhoun County for purchase/storage of road salt
- Continuation of shared City/County Dispatch Services
- Albion-Marshall Connector – City of Albion advanced \$45,000 in 2016 and \$30,000 in 2017 to keep service operational. Through a collaboration, several organizations will share in meeting the \$30,000 funding gap for the next 3 years. Sept. 2016. The City's commitment is \$3,000 each year.

Key Personnel Assumptions

- The FY 2018 budget reflects a two (2%) percent wage increase for all general employees.
- The Administration staff is to also receive an additional two (2%) salary increase.
- Health Insurance: Continuation of 90/10 medical insurance and Health Savings Account contributions (\$2,000/\$4,000).
- Creation of new positions: Deputy Treasurer/Clerk, part-time positions in Code Enforcement and City Manager's office.
- Settlement of Union Contracts (All four contracts expire December 31, 2017 – ACOA (formerly POLC), POAM, AFSCME, and TPOAM/ACA).

FISCAL YEAR 2018 BUDGET HIGHLIGHTS

This section provides a summary of the changes and impacts for the funds and departments.

GENERAL FUND (FUND 101)

City Council (Dept. 101)

The Local Officers Compensation Committee recommended in 2016 that the compensation for the Mayor and Council to attend meetings be increased. The Mayor's annual maximum is increased from \$3,000 to \$3,300 a year. The Line Item for Salaries and Wages (101-101-712.00) was increased to reflect meeting attendance by council members. The City Council's annual maximum is increased from \$2,100 to \$2,400 per year. The increase for Salaries and Wages also reflects increases in requests for related meeting stipends. The City Council has indicated an interest training, such as those hosted by the Michigan Municipal League (MML), which remains a professional resource for best practices and participation provides an opportunity to network and gain knowledge from other communities and officials. The line item for Conference Costs (101-101-819.00) has been budgeted at \$6,500 (a \$2,300 increase from 2017).

City Manager (Dept. 172)

The Salaries and Wages (101-172-702.00) reflects provisions in the 2-year contract that expires September 30, 2018, including a vehicle allowance. The total salary remains spread across several department and funds. There is a new position since 2017 – Assistance City Manager. The City Manager's office provides administrative support and copies for many of the City's Boards and Commissions. Printing & Copying – Boards and Commissions (101-172-804.05) captures these costs.

Assessing (Dept. 209)

The contract and collaboration with the City of Marshall for Assessing Services that was initiated in 2014 and has been extended until June 30, 2018.

Attorney (Dept. 210)

The professional services contract (101-210-801.01) with The Harkness Law Firm was replaced the prior contract with Bodwin & Associates, PC at a reduced annual rate. The firm serves as the City's attorney in accordance with the activities under the City Charter. There is a \$2,500 increase for 2018 for legal services.

Clerk (Dept. 215)

There are four elections scheduled to be held in 2018. Elections (101-215-805.00), Contractual Services (101-215-802.00), and Elections (101-215-805.00) are increased to reflect this change from last year. Salaries and Wages (101-215-702.00) also reflects the creation of the new Deputy Treasurer/Clerk position.

Human Resources (Dept. 226)

In 2002, the Human Resources position was changed to a half-time salaried position. In 2003, the position was eliminated and the responsibilities transferred to the City Manager's Office (Assistant to the City Manager position). In 2017, the position is restructured and combined with the Albion Public Safety Department Records Clerk. The total compensation is divided 80/20 with the ADPS.

Finance/Treasurer (Dept. 260)

Contractual Services (101-260-802.00) reflects an increase of \$5,000 related to the contract for assistance with Income Tax Collections. As a result, the Income Tax Revenues are projected to increase once the service is fully operational.

Municipal Building (City Hall) (Dept. 265)

The Municipal Building addresses ongoing issues with repairs and proper maintenance that have been deferred for many years. Their funding in Buildings & Grounds Repair & Maintenance (101-265-785.00), are admittedly not adequately address all of the immediate and long-term needs for the building.

Cemetery (Dept. 276)

Revenues reflect a \$30,000 transfer in (101-276-699.00) from the Cemetery Trust as a reimbursement for the care and maintenance of the cemetery. Salaries and Wages (101-276-702.00) reflect a portion of the costs for personnel from DPW, which support the maintenance of the Cemetery. The Transfer Out (101-276-999.00) reflects a \$550 transfer to the Energy Bond Debt Service and \$750 transfer to the DPW Debt Service. Administration will be looking into developing a policy and associated fees for the perpetual care and maintenance.

Public Safety (Dept. 345)

Federal Grants – Public Safety (101-345-507.00) reflects a 64% reimbursement from the U.S. Department of Justice for a COPS grants to hire 1 officer for community policing. Salaries & Wages (101-345-702.00) is increased to reflect the additional grant funded officer position.

Code Enforcement/ Planning / Building

In 2015, Building Inspections (Dept. 371), Planning (Dept. 400), were consolidated into Code Enforcement (Dept. 422), to create the Planning, Building and Code Enforcement Department. Revenues from Cornerstone Permits (101-422-479.00) are for contracted inspection services. Transfer in (101-422-699.00) is \$14,000 from Solid Waste to cover approximately half of the contractual costs incurred to have trash, brush, lawn clippings removed from code violation properties. Part-time wages (101-422-703.00) is for the creation of 2 temporary part-time positions.

City Maintenance (Dept. 442)

City Maintenance covers miscellaneous items of maintenance throughout the city, including parking lots, festivals, and Christmas decorations. Electricity (101-442-922.00) is for the cost of street lights. This will be accounted for separately in Account 101-428-922.00. The lights are not metered and cost \$12,500 per month. Building rental (101-442-941.00) is the cost of renting the DPW building that houses vehicles, equipment, and supplies for City maintenance. Equipment Rental (101-442-943.00) is the reimbursement to the Equipment Fund.

Tree Trimming (Dept. 444)

Tree Trimming is the budget for maintaining City trees on City properties and right-of-way areas. Recent storms have severely damaged many trees, however, funding is remaining at a level that only allow funding for emergency work by City employees. Contractual Services (101-444-802.00) are for services that can not be performed by City employees has been increased to \$10,000 to address increased demand for tree trimming and removal services..

Engineering (Dept. 447)

The operations of the Engineering Department are covered by the Director of Public Services and City Manager. A portion of their salaries are reflected in Salaries and Wages (101-447-702.00) and the associated benefits. The Professional Services (101-447-801.00) support street reconstruction and other construction projects.

Street Lighting (Dept. 488)

Historically, the electricity cost for street lights was reflected under city maintenance (101-442-922.00). The State has suggested tracking these costs separately. Since the costs are significant, a separate department was created and \$142,500 is budgeted for 2018.

EPA Landfill (Dept. 526)

The EPA Landfill budget provides for the annual maintenance of the Albion/Sheridan Landfill. Contractual Services (101-526-802.00) reflects the shared costs, which about every 3 years involves an extensive evaluation. The recommended budget for FY 2017 is \$8,800, as reflected in the current agreement.

Parks (Dept. 775)

The Salaries and Wages (101-775-702.00) reflects a percentage of the salaries for the Director of Public Services, Deputy Director of Public Services, and Administrative Clerk-DPS (Administrative Support Services) positions. Building Rental (101-775-941.00) reflects the rental for the Equipment Pool Building/Garage.

Holland Park Transformation Project (Dept. 778)

The Holland Park Transformation Project reflects donations received from private individuals and grants (101-778-675.00). There are ongoing fundraising efforts to restore the park and purchase new play equipment.

General Appropriations (Dept. 895)

The General Appropriations budget is for expenditures that impact multiple areas and are not specific to one department or fund. Hospitalization Insurance (101-895-716.00) is the City's portion of retiree health care coverage. The retiree's reimbursement to the City is under General Fund Revenues – Retiree Health Care (101-000-676.01). Contractual Services (101-895-802.00) includes costs for website/computer maintenance and support, copier, and postage costs. Miscellaneous (101-895-955.00) is for sidewalk assessment for City owned property and miscellaneous items. The 10-year sidewalk assessment ended in 2017.

Transfers In (101-930-699.00)

FY 2018, there is a \$10,000 transfer in from the Solid Waste Fund to reimburse the General Fund for the disposal of trash, limbs, grass, brush, etc.

General Fund Balance

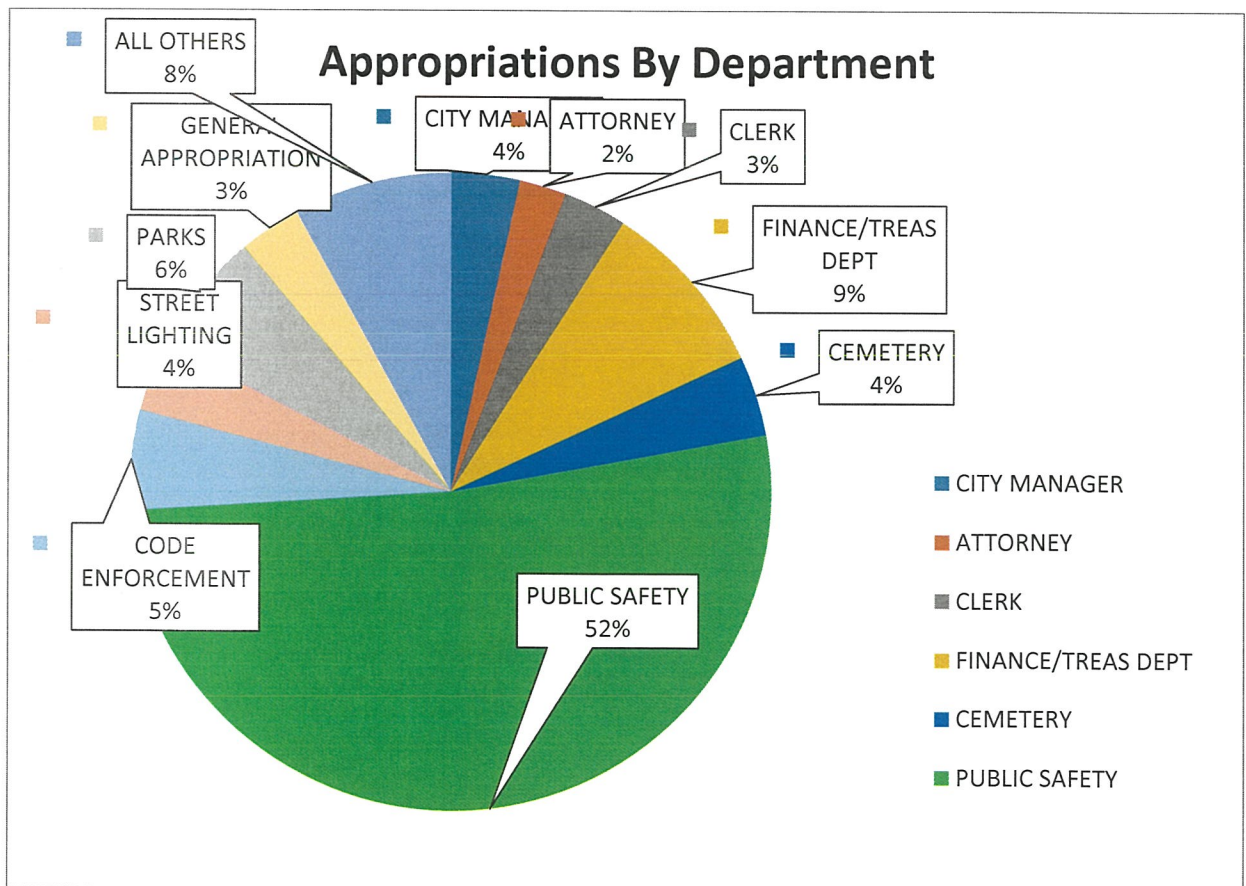
The FY 2018 estimated General Fund Revenues (\$3,874,288) are more than the General Fund Appropriations (\$4,046,365) by \$172,077. There requires a planned use of the Fund Balance for FY 2018. The budget is very tight and any new initiatives or changes will require the identification of new funding sources or using the Fund Balance, which is projected at \$1,164,017 for FY 2018.

The minimum recommended fund balance of 15% would equate to \$606,954. The proposed impact on the FY 2018 Budget is nominal. The ending General Fund Balance of \$1,164,017 equates to 28.77% and exceeds the minimal recommended balance by \$557,063.

GENERAL FUND

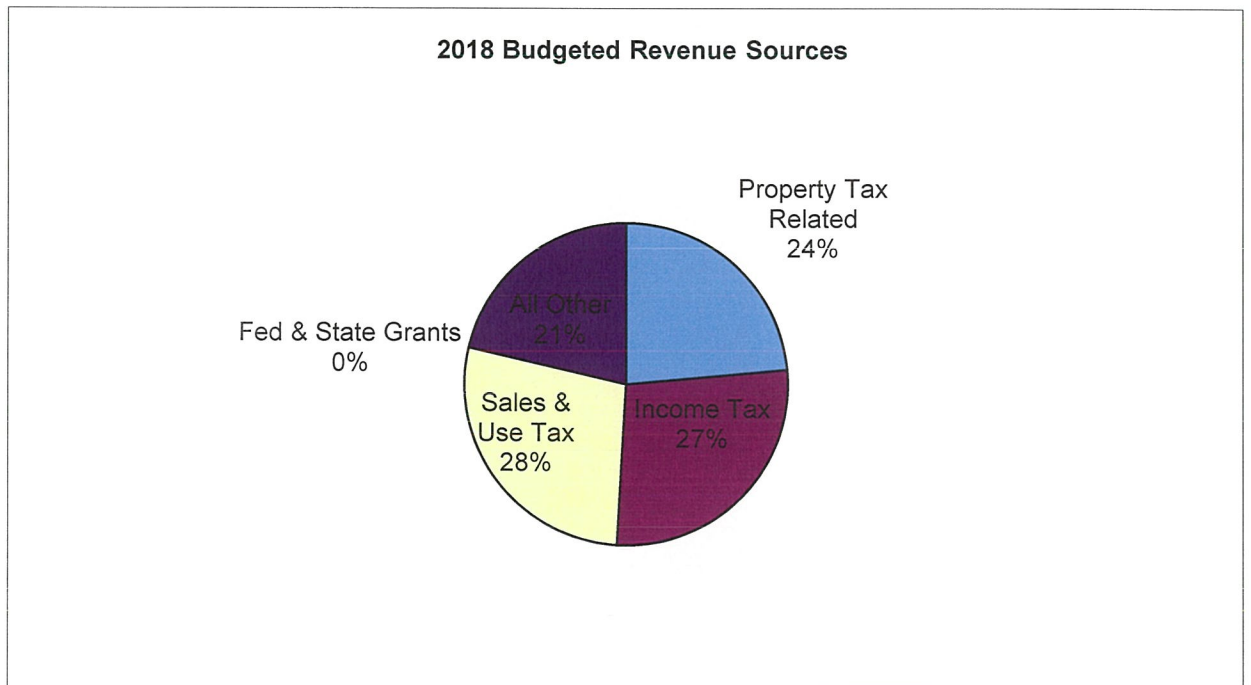
2018 PROJECTED GENERAL FUND EXPENSES BY CATEGORY/DEPARTMENT

172	CITY MANAGER	141,268
210	ATTORNEY	95,375
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2018 BUDGETED REVENUE SOURCES

	<u>Dollars:</u>	<u>Percent:</u>
Property Tax Related	912,500	23.55%
Income Tax	1,060,000	27.36%
Sales & Use Tax	1,075,000	27.75%
Fed & State Grants	-	0.00%
All Other	<u>826,788</u>	<u>21.34%</u>
Total	3,874,288	100.00%



City Operating Millage Rate of 11.9736000 is unchanged.

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
101-000-402.00	CURRENT PROPERTY TAXES	936,068	840,000	879,543	880,000	885,000	885,000	885,000
101-000-402.01	PROPERTY TAX CHARGEBACKS	(22,757)	(25,000)	(21,071)	(22,500)	(20,000)	(18,500)	(18,500)
101-000-410.00	DELINQUENT PERSONAL PROPERTY T	3,887	5,000	3,206	3,206	4,000	4,000	4,000
101-000-424.00	PAYMENTS IN LIEU OF TAXES	9,842	20,300	29,387	29,387	30,000	30,000	30,000
2017 - A SUBSTANTIAL INCREASE IS REFLECTED IN 2017 AS LINCOLNSHIRE TOWNHOMES IS NOW MAKING PILOT PMTS. FORMERLY ONLY ALBION HOUSING AND OAK MEADOWS MADE PILOT PMTS.								
101-000-438.00	INCOME TAXES	972,827	1,055,000	774,461	1,010,000	1,055,000	1,060,000	1,060,000
2017 - ABOUT A 12% INCREASE EXPECTED IN 2017 AS A RESULT OF CONTRACTING FOR ASSISTANCE WITH THE COLLECTION OF INCOME TAXES FROM NON-FILERS AND DELINQUENT INCOME TAX ACCOUNTS.								
2018 - HAD SOME ISSUES WITH GETTING STARTED WITH THE NEW COMPANY, HOWEVER, AS WE WORK OUT THE KINKS, WE ANTICIPATE A SUBSTANTIAL INCREASE IN REVENUE COLLECTIONS.								
101-000-441.00	LOCAL COMMUNITY STABILIZATION SHAI	78,592	0	0	70,000	85,000	85,000	85,000
MIDWAY THROUGH 2017, THE STATE RECOMMENDED THESE REIMBURSEMENT PMTS BE POSTED INTO THIS 448.01 ACCOUNT. PRIOR TO THIS THEY WERE POSTED INTO THE 573 ACCOUNT BELOW.								
101-000-445.00	PENALTY & INTEREST ON TAXES	34,080	27,500	22,036	27,500	30,000	30,000	30,000
101-000-445.01	PROP TAX INTEREST CHARGEBACKS	(1,187)	(1,500)	(1,185)	(2,500)	(1,500)	(1,500)	(1,500)
101-000-447.00	PROPERTY TAX ADMINISTRATION FE	51,887	45,000	30,380	45,000	46,000	47,500	47,500
101-000-447.01	ADMIN FEE CHARGEBACKS	(1,453)	(3,000)	(559)	(1,500)	(2,500)	(1,500)	(1,500)
101-000-451.00	BUSINESS LICENSES AND PERMITS	2,130	2,000	1,825	2,000	2,000	2,000	2,000
101-000-452.00	FRANCHISE FEES - 5%	53,720	42,250	29,580	41,000	41,000	41,000	41,000
101-000-452.01	FRANCHISE FEES - 2%	21,488	16,500	11,832	16,300	16,000	16,000	16,000
101-000-476.00	NON-BUSINESS LICENSES & PERMIT	1,340	1,300	1,085	1,300	1,300	1,300	1,300
101-000-573.00	LOCAL COMMUNITY STABILIZATION STA	15,279	70,000	0	0	0	0	0
THIS IS THE NEW REIMBURSEMENT FROM THE STATE TO OFFSET SOME OF THE REVENUE DECLINE FROM THE PERSONAL PROPERTY TAX REFORM LAW. 2015 WAS THE 1ST YEAR WE REC'D A PMT. IT SHOULD BE NOTED THAT THE \$15,279 REC'D IN 2016 SHOULD HAVE BEEN A PART OF THE \$38,803 REC'D IN 2015 (THE STATE SENT THIS PORTION TOO LATE TO PUT IT BACK INTO 2015). BEGINNING IN 2017, THE STATE RECOMMENDED POSTING THESE PMTS INTO THE 441 ACCOUNT ABOVE.								
101-000-578.00	STATE SHARED: SALES & USE TAX	1,031,244	1,035,000	901,740	1,065,000	1,075,000	1,075,000	1,075,000
101-000-590.00	LOCAL GRANTS	2,500	0	500	0	0	0	0
101-000-607.00	CHARGES FOR SERVICES-FEES	0	0	2	1	0	0	0
101-000-609.00	RIGHT OF WAY FEES	210	100	90	60	100	100	100
101-000-626.00	CHARGES FOR SERVICES RENDERED	17,079	7,500	31,104	29,746	30,000	30,000	30,000
101-000-626.10	CHARGES FOR SERVICES - ADMIN FEES	186,931	200,232	140,486	200,088	204,215	204,215	204,215
2017 - INCREASE REFLECTS A 3%, ACROSS THE BOARD, INCREASE IN THE ADMIN FEES CHARGED BY THE CITY.								
2018 - REFLECTS A 4% ACROSS THE BOARD INCREASE, EXCEPT FOR THE LIBRARY. THE LIBRARY IS PLANNING ON OUT-SOURCING THIS ADMIN WORK SO THEY WILL NO LONGER BE USING THE CITY'S SERVICES STARTING IN EARLY 2018.								
101-000-658.00	ORDNANCE FINES	6,415	12,500	0	0	5,000	5,000	5,000
101-000-664.03	UNREALIZED GAIN ON INVESTMENT	6	250	87	100	150	150	150
101-000-665.00	INTEREST	3,643	2,500	2,850	2,850	3,000	3,000	3,000
101-000-667.00	RENTS	3,675	3,600	3,301	3,600	3,600	3,600	3,600
101-000-671.00	OTHER REVENUES	5,744	1,200	6,154	11,654	11,500	11,500	11,500
101-000-673.00	SALE OF FIXED ASSETS	18,400	0	0	0	0	0	0
101-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	11,125	0	320	320	0	0	0

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 101-CITY COUNCIL								
APPROPRIATIONS								
101-101-702.00	SALARIES AND WAGES	21,579	23,250	17,030	23,250	26,340	26,340	26,340
INCREASE REFLECTS UNCERTAINTY OF MEETING ATTENDANCE AND RELATED STIPENDS TURNED IN BY NEW COUNCIL MEMBERS.								
101-101-714.00	MEDICARE	313	325	247	325	382	382	382
101-101-715.00	FICA	1,338	1,360	1,056	1,360	1,634	1,634	1,634
101-101-717.00	LIFE INSURANCE	1,572	1,560	1,295	1,560	1,554	1,554	1,554
101-101-720.00	WORKERS COMPENSATION	0	65	29	65	95	95	95
101-101-726.00	OFFICE SUPPLY	817	500	852	500	500	500	500
101-101-728.00	DUES, BOOKS, PERIODICAL	6,725	6,300	7,211	6,750	6,800	6,800	6,800
101-101-801.00	PROFESSIONAL SERVICES	0	0	1,500	1,500	500	500	500
101-101-802.00	CONTRACTUAL SERVICES	406	400	366	400	400	400	400
101-101-804.00	PRINTING AND COPYING	245	700	647	700	500	500	500
101-101-819.00	CONFERENCE COSTS	840	2,300	2,312	5,000	2,400	2,400	6,500
2017 & 2018:								
PER COUNCIL REQUEST- INCREASED TRAINING FOR COUNCIL MEMBERS.								
101-101-955.00	MISCELLANEOUS	23	50	90	50	50	50	50
TOTAL APPROPRIATIONS		33,858	36,810	32,635	41,460	41,155	41,155	45,255
NET OF REVENUES/APPROPRIATIONS - 101-CITY COUNCIL		(33,858)	(36,810)	(32,635)	(41,460)	(41,155)	(41,155)	(45,255)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 209-ASSESSING								
ESTIMATED REVENUES								
101-209-607.00	CHARGES FOR SERVICES-FEES	784	3,000	5	5	0	0	0
TOTAL ESTIMATED REVENUES		784	3,000	5	5	0	0	0
APPROPRIATIONS								
101-209-726.00	OFFICE SUPPLY	541	500	114	500	500	500	500
101-209-727.00	OFFICE EQUIPMENT	0	250	286	1,000	500	500	500
101-209-802.00	CONTRACTUAL SERVICES	46,291	47,500	41,846	47,500	47,000	47,000	47,000
101-209-804.00	PRINTING AND COPYING	134	150	0	150	150	150	150
101-209-806.00	BOARD OF REVIEW	800	1,650	450	1,650	1,650	1,650	1,650
101-209-851.00	TELEPHONE	178	250	168	250	250	250	250
TOTAL APPROPRIATIONS		47,944	50,300	42,864	51,050	50,050	50,050	50,050
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSING								
		(47,160)	(47,300)	(42,859)	(51,045)	(50,050)	(50,050)	(50,050)

BUDGET REPORT FOR CITY OF ALBION
Fund: 101 GENERAL FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 215-CLERK								
ESTIMATED REVENUES								
101-215-607.00	CHARGES FOR SERVICES-FEES	154	100	37	37	100	100	100
101-215-676.00	REIMBURSEMENTS & RESTITUTIONS	5,046	0	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	5,200	100	37	37	100	100	100
APPROPRIATIONS								
101-215-702.00	SALARIES AND WAGES	47,309	48,500	42,904	49,200	50,520	50,520	72,759
101-215-704.00	OVERTIME	98	0	0	0	0	0	0
101-215-714.00	MEDICARE	659	715	597	715	735	735	1,058
101-215-715.00	FICA	2,819	3,000	2,554	3,000	3,135	3,135	4,514
101-215-716.00	HOSPITALIZATION INSURANCE	17,464	17,500	15,463	17,800	8,000	8,000	19,077
101-215-717.00	LIFE INSURANCE	223	250	204	250	225	225	336
101-215-719.00	PENSION CONTRIBUTION	3,263	3,375	3,003	3,395	3,540	3,540	5,097
101-215-720.00	WORKERS COMPENSATION	0	0	133	160	243	243	350
101-215-721.00	UNEMPLOYMENT INSURANCE	6	300	4	150	75	75	113
101-215-723.00	RETIREE HEALTH SAVINGS CONTRIB	946	970	858	985	1,010	1,010	1,446
101-215-726.00	OFFICE SUPPLY	660	600	495	600	600	600	600
101-215-727.00	OFFICE EQUIPMENT	0	200	350	350	200	200	200
101-215-728.00	DUES, BOOKS, PERIODICAL	227	300	247	300	300	300	300
101-215-744.00	POSTAGE	0	300	739	850	0	0	0
101-215-802.00	CONTRACTUAL SERVICES	3,325	2,500	5	1,000	2,500	2,500	2,500
101-215-804.00	PRINTING AND COPYING	0	2,500	0	1,000	2,500	2,500	2,500
101-215-805.00	ELECTIONS	27,138	12,000	3,534	3,500	15,000	15,000	15,000
101-215-851.00	TELEPHONE	0	250	0	250	0	0	0
101-215-885.00	TRAINING	1,036	1,500	1,697	1,700	1,500	1,500	1,500
101-215-900.00	PUBLISHING	4,152	4,500	4,582	4,500	4,500	4,500	4,500
101-215-950.00	INSURANCE AND BONDS	232	250	196	250	250	250	250
101-215-955.00	MISCELLANEOUS	0	75	0	75	75	75	75
	TOTAL APPROPRIATIONS	109,557	99,585	77,565	90,030	94,908	94,908	132,175
		(104,357)	(99,485)	(77,528)	(89,993)	(94,808)	(94,808)	(132,075)
	NET OF REVENUES/APPROPRIATIONS - 215-CLERK							

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 260-FINANCE DEPT AND/OR ABA GENERAL								
ESTIMATED REVENUES								
101-260-607.00	CHARGES FOR SERVICES-FEES	431	500	356	350	500	500	500
101-260-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	2,000	0	0	0	0
TOTAL ESTIMATED REVENUES		431	500	2,356	350	500	500	500
APPROPRIATIONS								
101-260-702.00	SALARIES AND WAGES	141,073	147,700	130,131	149,500	155,950	155,950	178,593
101-260-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	516	0	0	0	0
101-260-703.00	PART TIME WAGES	0	1,500	0	1,500	1,500	1,500	1,500
101-260-704.00	OVERTIME	1,235	1,200	1,846	1,900	2,250	2,250	2,250
101-260-714.00	MEDICARE	1,995	2,150	1,869	2,190	2,285	2,285	2,613
101-260-715.00	FICA	8,530	9,200	7,991	9,350	9,775	9,775	11,179
101-260-716.00	HOSPITALIZATION INSURANCE	42,713	38,500	34,282	39,100	41,550	41,550	52,627
101-260-717.00	LIFE INSURANCE	426	475	416	475	460	460	571
101-260-719.00	PENSION CONTRIBUTION	9,670	10,140	9,024	10,570	10,825	10,825	12,410
101-260-719.01	MERS DB CONTRIBUTION	0	0	121	135	115	115	115
101-260-720.00	WORKERS COMPENSATION	0	475	437	510	305	305	414
101-260-721.00	UNEMPLOYMENT INSURANCE	18	475	13	500	245	245	283
101-260-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,449	7,435	2,351	3,500	2,685	2,685	3,110
101-260-726.00	OFFICE SUPPLY	2,483	2,900	2,226	2,900	2,900	2,900	2,900
101-260-727.00	OFFICE EQUIPMENT	47	1,500	188	1,500	1,500	1,500	1,500
101-260-728.00	DUES, BOOKS, PERIODICAL	410	425	530	450	450	450	450
101-260-744.00	POSTAGE	0	3,500	1,702	3,500	3,500	3,500	3,500
101-260-801.00	PROFESSIONAL SERVICES	28,250	32,500	31,000	32,500	32,500	32,500	32,500
101-260-802.00	CONTRACTUAL SERVICES	4,955	50,000	14,591	50,000	55,000	55,000	55,000
2017 - INCREASED TO \$50,000 TO CONTRACT FOR ASSISTANCE WITH INCOME TAX								
COLLECTIONS - AS A RESULT, INCOME TAX REVENUE EXPECTED TO INCREASE								
SIGNIFICANTLY EACH YEAR.								
2018 - HAD SOME ISSUES GETTING THINGS SET UP WITH THE NEW COMPANY,								
HOWEVER, WE EXPECT TO SEE SIZABLE INCREASES GOING FORWARD.								
101-260-804.00	PRINTING AND COPYING	1,485	2,000	709	2,000	1,800	1,800	1,800
101-260-851.00	TELEPHONE	2,140	2,500	1,937	2,500	2,500	2,500	2,500
101-260-857.00	TRAVEL	246	350	233	350	350	350	350
101-260-885.00	TRAINING	2,669	2,500	2,164	2,500	2,500	2,500	2,500
101-260-950.00	INSURANCE AND BONDS	603	650	509	650	650	650	650
101-260-955.00	MISCELLANEOUS	0	150	0	100	150	150	150
TOTAL APPROPRIATIONS		251,397	318,225	244,786	318,180	331,745	331,745	369,465
NET OF REVENUES/APPROPRIATIONS - 260-FINANCE DEPT ANI								
		(250,966)	(317,725)	(242,430)	(317,830)	(331,245)	(331,245)	(368,965)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 276-CEMETERY								
ESTIMATED REVENUES								
101-276-627.00	CHARGES FOR CEMETERY SERVICES	57,198	50,000	43,513	40,000	50,000	50,000	50,000
101-276-699.00	TRANSFER IN	17,000	20,000	20,000	20,000	20,000	30,000	30,000
FROM CEMETERY TRUST, REIMBURSEMENT FOR CEMETERY CARE - INCREASED FROM \$20,000 IN 2017 TO \$30,000 IN 2018.								
TOTAL ESTIMATED REVENUES		74,198	70,000	63,513	60,000	70,000	80,000	80,000
APPROPRIATIONS								
101-276-702.00	SALARIES AND WAGES	56,230	64,000	49,592	67,500	67,000	67,000	67,066
2017: INCLUDES \$5000--REALLOCATION OF ESTIMATED WAGE & BENEFITS FOR CITY PROPERTY LEAF PICKUP, HISTORICALLY CHARGED TO SOLID WASTE								
101-276-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	5	0	3,000	3,000	3,000
101-276-703.00	PART TIME WAGES	3,722	3,500	3,578	5,000	0	0	0
101-276-704.00	OVERTIME	3,724	5,000	2,543	5,000	5,600	5,600	5,600
101-276-714.00	MEDICARE	885	950	781	950	1,115	1,115	1,116
101-276-715.00	FICA	3,783	3,980	3,341	4,100	4,735	4,735	4,740
101-276-716.00	HOSPITALIZATION INSURANCE	25,650	29,050	19,351	23,200	23,200	23,200	23,200
101-276-717.00	LIFE INSURANCE	153	170	151	170	200	200	200
101-276-719.00	PENSION CONTRIBUTION	245	525	1,906	2,800	4,200	4,200	4,200
101-276-719.01	MERS DB CONTRIBUTION	0	5,400	2,300	2,800	1,600	1,600	1,604
101-276-720.00	WORKERS COMPENSATION	0	2,025	1,633	2,050	3,850	3,850	3,853
101-276-721.00	UNEMPLOYMENT INSURANCE	10	225	8	75	140	140	140
101-276-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,204	1,260	1,021	1,260	1,525	1,525	1,525
101-276-726.00	OFFICE SUPPLY	475	250	1,250	1,300	500	500	500
101-276-728.00	DUES, BOOKS, PERIODICAL	0	0	35	35	0	0	0
101-276-741.00	UNIFORMS	444	400	426	460	450	450	450
101-276-746.00	TOOLS AND EQUIPMENT	0	200	0	200	200	200	200
101-276-750.00	SAFETY MATERIALS (OSHA)	65	100	124	65	100	100	100
101-276-776.00	MATERIALS AND SUPPLIES	7,743	5,000	8,066	8,000	6,500	6,500	6,500
101-276-778.00	GASOLINE	1,554	1,600	1,465	1,500	1,600	1,600	1,600
101-276-780.00	VEHICLE & EQUIP MAINT SUPPLIES	3,274	2,500	5,705	4,000	3,000	3,000	3,000
101-276-785.00	BUILDING & GROUNDS REPAIR & MA	785	500	4,500	5,000	800	800	800
101-276-802.00	CONTRACTUAL SERVICES	735	1,200	7,122	7,000	1,200	2,000	2,000
101-276-804.00	PRINTING AND COPYING	0	50	0	0	0	0	0
101-276-851.00	TELEPHONE	1,721	1,650	1,430	1,560	1,650	1,650	1,650
101-276-885.00	TRAINING	0	150	245	245	150	150	150
101-276-900.00	PUBLISHING	0	100	0	100	100	100	100
101-276-921.00	GAS	1,457	2,300	1,531	2,100	2,300	2,300	2,300
101-276-922.00	ELECTRICITY	2,376	2,900	1,772	2,100	2,900	2,900	2,900
101-276-941.00	BUILDING RENTAL	4,000	4,000	3,333	4,000	4,000	4,000	4,000
EQUIPMENT POOL/STREET GARAGE BLDG RENT								
101-276-943.00	EQUIPMENT RENTAL	17,500	17,500	14,583	17,500	17,500	17,500	17,500
101-276-950.00	INSURANCE AND BONDS	2,692	2,900	2,273	2,750	2,900	2,900	2,900
101-276-955.00	MISCELLANEOUS	268	300	282	400	300	300	300
101-276-999.00	TRANSFER OUT	1,311	1,300	1,300	1,300	1,300	1,300	1,300
2017 - \$550 TO ENERGY BOND DEBT SERVICE FUND, \$750 TO DPW BLDG DEBT SERVICE FUND. 2018 - \$550 TO ENERGY BOND DEBT SERVICE FUND, \$750 TO DPW BLDG DEBT SERVICE FUND.								
TOTAL APPROPRIATIONS		142,006	160,985	141,652	174,520	163,615	164,415	164,494
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY		(67,808)	(90,985)	(78,139)	(114,520)	(93,615)	(84,415)	(84,494)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 345-PUBLIC SAFETY								
APPROPRIATIONS								
101-345-943.00	EQUIPMENT RENTAL	0	0	170	200	0	0	0
101-345-950.00	INSURANCE AND BONDS	38,769	41,500	32,616	41,500	41,500	41,500	41,500
101-345-955.00	MISCELLANEOUS	87	50	252	92	0	0	0
101-345-977.00	EQUIPMENT	16,042	5,000	23,136	25,000	10,000	10,000	10,000
101-345-980.00	OFFICE EQUIPMENT & FURNITURE	413	500	0	0	0	0	0
101-345-981.00	VEHICLES	45,201	32,898	32,957	32,898	47,138	39,485	39,485
2016 - \$20,079 ANNUAL PMT ON NEW FORDS PURCHASED IN 2015.								
LAST PMT = 2017 PLUS \$25,122 FOR DOWN PMT & IN-CAR COMPUTER FOR								
PROPOSED NEW CAR PURCHASE IN 2016. LAST PMT FOR THIS CAR = 2018.								
2017 - \$20,079 ANNUAL PMT ON NEW FORDS PURCHASED IN 2015.								
LAST PMT = 2017 PLUS \$12,818 ANNUAL PMT ON CAR PURCHASED IN 2016.								
LAST PMT = 2018								
2018 - \$26,667 (FOR 1/3 OF THE COST OF 2 PATROL CARS TALLING \$80,000)								
PLUS THE LAST PMT ON PRIOR YEAR PURCHASE OF \$12,818.								
101-345-999.00	TRANSFER OUT	41,927	44,072	44,072	44,072	43,022	43,022	43,022
TO ABA DEBT SERVICE FUND FOR FIREBARN BOND PAYMENT								
TOTAL APPROPRIATIONS								
		1,788,682	1,903,689	1,795,889	2,045,863	2,161,612	2,048,204	2,122,100
NET OF REVENUES/APPROPRIATIONS - 345-PUBLIC SAFETY								
		(1,717,600)	(1,871,389)	(1,739,167)	(1,993,335)	(2,126,112)	(2,012,704)	(2,040,327)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 422-CODE ENFORCEMENT								
APPROPRIATIONS								
101-422-943.00	EQUIPMENT RENTAL	2,500	2,500	2,083	2,500	2,500	2,500	5,000
101-422-950.00	INSURANCE AND BONDS	592	625	490	500	500	500	500
101-422-955.00	MISCELLANEOUS	0	0	76	125	75	75	75
TOTAL APPROPRIATIONS		203,504	174,870	132,544	175,847	177,007	177,007	207,409
NET OF REVENUES/APPROPRIATIONS - 422-CODE ENFORCEMENT		(91,886)	(84,870)	(40,022)	(82,539)	(80,707)	(80,707)	(111,109)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 444-TREE TRIMMING								
APPROPRIATIONS								
101-444-702.00	SALARIES AND WAGES	606	1,250	341	1,250	1,350	1,350	1,350
101-444-703.00	PART TIME WAGES	151	250	24	250	0	0	0
101-444-704.00	OVERTIME	70	200	0	200	250	250	250
101-444-714.00	MEDICARE	11	12	5	12	25	25	25
101-444-715.00	FICA	49	60	21	60	100	100	100
101-444-716.00	HOSPITALIZATION INSURANCE	319	285	171	285	600	600	600
101-444-717.00	LIFE INSURANCE	0	10	1	10	10	10	10
101-444-719.00	PENSION CONTRIBUTION	19	50	7	25	65	65	65
101-444-719.01	MERS DB CONTRIBUTION	0	0	24	50	85	85	85
101-444-720.00	WORKERS COMPENSATION	0	25	19	35	90	90	90
101-444-721.00	UNEMPLOYMENT INSURANCE	0	2	0	5	5	5	5
101-444-723.00	RETIREE HEALTH SAVINGS CONTRIB	14	20	7	20	35	35	35
101-444-802.00	CONTRACTUAL SERVICES	7,245	8,000	12,025	15,000	10,000	10,000	10,000
101-444-943.00	EQUIPMENT RENTAL	995	1,500	516	1,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS		9,479	11,664	13,161	18,202	20,615	15,615	15,615
NET OF REVENUES/APPROPRIATIONS - 444-TREE TRIMMING		(9,479)	(11,664)	(13,161)	(18,202)	(20,615)	(15,615)	(15,615)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 448-STREET LIGHTING								
APPROPRIATIONS								
101-448-922.00	ELECTRICITY	0	0	0	0	143,500	142,500	142,500
HISTORICALLY THE ELECTRICITY COST FOR STREET LIGHTS WAS REFLECTED UNDER CITY MAINTENANCE (ACCT #101-442-922.00 ABOVE), BUT THE STATE SUGGESTS TRACKING IT SEPARATELY, AND SINCE IT'S SO SIGNIFICANT IN COST, IT WILL NOW BE REFLECTED HERE IN IT'S OWN DEPARTMENT.								
TOTAL APPROPRIATIONS		0	0	0	0	143,500	142,500	142,500
NET OF REVENUES/APPROPRIATIONS - 448-STREET LIGHTING		0	0	0	0	(143,500)	(142,500)	(142,500)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 758-ALBION RIVER/BIKE TRAIL								
ESTIMATED REVENUES								
101-758-540.00	STATE GRANTS	0	0	218,014	294,000	0	0	0
101-758-590.00	LOCAL GRANTS	0	0	3,000	3,000	0	0	0
101-758-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	0	104,200	0	0	0
TOTAL ESTIMATED REVENUES		0	0	221,014	401,200	0	0	0
APPROPRIATIONS								
101-758-802.00	CONTRACTUAL SERVICES	0	0	220,348	401,200	0	0	0
101-758-977.00	EQUIPMENT	0	0	2,264	0	0	0	0
TOTAL APPROPRIATIONS		0	0	222,612	401,200	0	0	0
NET OF REVENUES/APPROPRIATIONS - 758-ALBION RIVER/BIKE TRAIL		0	0	(1,598)	0	0	0	0

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 776-RIEGER PARK POND PROJECT								
APPROPRIATIONS		0	0	0	0	0	0	17,000
101-776-802.00	CONTRACTUAL SERVICES							
2018 - ESTIMATED COST OF REPAIRING/IMPROVING RIEGER PARK POND.								
TOTAL APPROPRIATIONS		0	0	0	0	0	0	17,000
NET OF REVENUES/APPROPRIATIONS - 776-RIEGER PARK POND		0	0	0	0	0	0	(17,000)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 895-GENERAL APPROPRIATION								
APPROPRIATIONS								
101-895-716.00	HOSPITALIZATION INSURANCE	36,621	43,200	45,354	50,500	0	0	0
HISTORICALLY THIS WAS USED TO REFLECT THE COST OF THE RETIREE'S HEALTH INSURANCE PAID BY THE CITY, THEN THE REVENUE ACCOUNT # 101-000-676.01 ABOVE, REFLECTED THE OFFSETTING REIMBURSEMENT FROM THE RETIREE'S. STARTING IN 2018, BOTH THE PAYMENTS AND THE REIMBURSEMENTS WILL BE REFLECTED IN A BALANCE SHEET ACCOUNT SINCE THEY HAVE NO NET IMPACT ON HERE REVENUE AND EXPENSE.								
101-895-719.01	MERS DB CONTRIBUTION	5,140	0	5,748	5,850	6,000	16,800	16,800
PAID TO MERS FOR THE OLD HOSPITAL NURSES DB PENSION PLAN.								
101-895-726.00	OFFICE SUPPLY	3,534	3,500	3,539	4,250	4,250	4,250	4,250
101-895-728.00	DUES, BOOKS, PERIODICAL	335	300	300	300	300	300	300
101-895-744.00	POSTAGE	6,864	5,500	6,468	7,500	7,000	7,000	7,000
101-895-801.00	PROFESSIONAL SERVICES	1,035	4,500	0	3,500	3,000	3,000	3,000
101-895-802.00	CONTRACTUAL SERVICES	88,408	45,500	56,672	60,000	60,000	60,000	52,000
2017 - I.T. RIGHT -ANNUAL COMPUTER SUPPORT - \$13,600 INNOVATIVE SOFTWARE SUPPORT (INCOME TAX) - \$4,510 BS&A SOFTWARE SUPPORT - \$11,225 PITNEY BOWES - POSTAGE METER \$660 TOSHIBA COPIER LEASE \$1,960 APEX SOFTWARE SUPPORT - \$235 I.T. RIGHT BARRACUDA & OFFSITE BACKUP - \$1,410 REVIZE WEBSITE HOSTING \$2,400 DOMAIN AND/OR WEBSITE LISTING - \$205 WOW CABLE - CITY HALL INTERNET \$468 CONSTANT CONTACT - NEWLETTER SOFTWARE - \$240 MUNETRIX WEBSITE TRANSPARENCY SUPPORT - \$1,858 STOW AWAY STORAGE UNIT ANNUAL RENT - \$840 MUNICIPAL CODE CORP. ANNUAL FEE - \$275 ALBION/MARSHALL CONNECTOR CONTRIBUTION - \$15,000 2018 - I.T. RIGHT -ANNUAL COMPUTER SUPPORT - \$13,600 INNOVATIVE SOFTWARE SUPPORT (INCOME TAX) - \$4,510 BS&A SOFTWARE SUPPORT - \$11,225 PITNEY BOWES - POSTAGE METER \$660 TOSHIBA COPIER LEASE \$1,960 APEX SOFTWARE SUPPORT - \$235 I.T. RIGHT BARRACUDA & OFFSITE BACKUP - \$1,410 REVIZE WEBSITE HOSTING \$2,400 DOMAIN AND/OR WEBSITE LISTING - \$205 WOW CABLE - CITY HALL INTERNET \$468 CONSTANT CONTACT - NEWLETTER SOFTWARE - \$240 MUNETRIX WEBSITE TRANSPARENCY SUPPORT - \$1,858 STOW AWAY STORAGE UNIT ANNUAL RENT - \$840 MUNICIPAL CODE CORP. ANNUAL FEE - \$275 ALBION/MARSHALL CONNECTOR CONTRIBUTION - \$3,000 PLANNING COMMISSION - RRR/ZONING - \$4,000								
101-895-804.00	PRINTING AND COPYING	583	600	0	300	300	300	300
101-895-950.00	INSURANCE AND BONDS	40,846	44,000	34,487	42,500	43,500	43,500	43,500
101-895-955.00	MISCELLANEOUS	13,969	10,500	7,543	15,500	2,500	2,500	2,500
MOST OF THIS WAS FOR THE \$50 SIDEWALK ASSESSMENT ON CITY OWNED PROPERTIES. 2017 IS THE LAST YEAR OF THE PROGRAM SO NO THESE COSTS GO AWAY IN 2018 WHICH EXPLAINS THE DECLINE.								
TOTAL APPROPRIATIONS		197,335	157,600	160,111	190,200	126,850	137,650	129,650

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
101-930-699.00	TRANSFER IN	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2017 - \$10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL								
2018 - \$10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL.								
TOTAL ESTIMATED REVENUES		10,000	10,000	10,000	10,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
ESTIMATED REVENUES - FUND 101		3,823,727	3,650,752	3,441,041	4,183,396	3,757,515	3,828,015	3,874,288
APPROPRIATIONS - FUND 101		3,488,085	3,659,119	3,575,606	4,345,203	3,954,629	3,827,871	4,046,365
NET OF REVENUES/APPROPRIATIONS - FUND 101		335,642	(8,367)	(134,565)	(161,807)	(197,114)	144	(172,077)
BEGINNING FUND BALANCE		1,162,258	1,497,901	1,497,901	1,497,901	1,336,094	1,336,094	1,336,094
ENDING FUND BALANCE		1,497,900	1,489,534	1,363,336	1,336,094	1,138,980	1,336,238	1,164,017

Budgeted 2018 ending Fund Balance as a percentage of 2018 Budgeted Appropriations = 28.77%

DEFINITIONS

REVENUE

101-000-402.00 Property Taxes. This figure is derived by multiplying the operating millage against our taxable value. We anticipate a continued reduction in property values as well as loss from the elimination of some personal property taxes.

101-000-402.01 Property Tax Chargebacks. This is the amount the County bills the City for delinquent property taxes that are not paid when the property reverts to the County for unpaid taxes.

101-000-410.00 Delinquent Personal Property Taxes. The City must recover personal property taxes that are not paid on time. These are funds the City has recovered after they became due.

101-000-424.00 Payments In Lieu of Taxes (PILOT). Some non-profit organizations make a payment to the City instead of taxes i.e. public housing, senior housing. This payment is often a fraction of what the actual bill would be. Oak Meadows.

101-000-438.00 Income Taxes. The City levies an income tax against all persons who live and work in the City.

101-000-445.00 Penalty and Interest on Taxes. These are fees charged for late tax payments.

101-000-445.01 Property Tax Interest Chargebacks. This is a refund to the County for payment of the interest on unpaid real taxes that were uncollectible.

101-000-447.00 Property Tax Administration Fees. The City collects taxes for other public entities. This is a fee charged to collect and distribute those taxes for those other entities.

101-000-447.01 Administrative Fees Chargebacks. When someone doesn't pay their taxes, the County Revolving Loan Fund makes the City whole by paying us the taxes due. When the property goes up for tax sale the County charges us back those funds loaned to us. The administrative fee is part of the tax payment returned to the County.

101-000-451.00 Business Licenses and Permits. This includes the revenue from the sale of peddler's licenses, Bread and Breakfast licenses, mechanical amusement device licenses, etc.

101-000-452.00 Franchise Fees – 5%. The City charges, via uniform franchise agreement (MPSC), a franchise fee paid by cable television companies who operate within the City limits. This reflects the 5% distribution portion.

101-000-452.01 Franchise Fees – 2% The City charges, via uniform franchise agreement (MPSC), a franchise fee paid by cable television companies who operate within the City limits. This reflects the 2% distribution portion.

101-000-476.00 Non-Business Licenses and Permits. The charges for licenses for activities like garage sales.

101-000-573.00 Local Community Stabilization Payments. This reflects the reimbursement payments received from the State to “make us whole” after the elimination of Personal Property taxes due to the recent tax reform.

101-000-578.00 State Shared Revenue: Sales and Use Tax. The State of Michigan collects Sales and Use Taxes on behalf of the municipalities and redistributes those funds to the municipalities via a constitutional and statutory formula.

101-000-607.00 Charges for Services. These are charges the City may impose for things like copier usage, notary services, etc.

101-000-626.00 Charges for Services Rendered. These are charges the General Fund charges other funds for services provided by the General Fund, i.e. payroll and accounting services. This also includes funds we receive for mowing lawns that are cited as code violations.

101-000-658.00 Ordinance Fines. These are fines people pay the City for ordinance violations.

101-000-664.03 Unrealized Gain on Investments. This reflects the temporary change in market value on investments.

101-000-665.00 Interest. This is interest earned on City savings and investment accounts.

101-000-667.00 Rents. This is for rent received from the Mowry Agency at the Depot.

101-000-671.00 Other Revenues. This is for non-regular funds that may come into the City like fountain maintenance, donations, etc.

101-000-673.00 Sale of Fixed Assets. This represents the revenue received from the sale of any capital assets (vehicles, equipment, etc.) that the City might sell.

101-000-676.00 Reimbursement and Restitutions. This is for refunds the City may receive from accounts paid, such as our general liability insurance refund.

101-000-676.01 Retiree Health Care. We allow retirees to purchase health insurance through the City’s group policy, but they have to pay the premium.

CITY COUNCIL
DEPARTMENT 101
EXPENSES

101-101-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-101-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-101-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-101-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-101-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-101-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-101-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-101-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-101-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-101-819.00 Conference Costs. Reflects the cost paid by the City to send employees from the department to work related, educational conferences.

101-101-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

**CITY MANAGER
DEPARTMENT 172
EXPENSES**

101-172-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-172-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-172-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-172-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-172-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-172-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-172-718.00 Disability Insurance. Represents the premiums paid by the City for the disability coverage for the employees of the department.

101-172-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-172-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-172-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-172-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-172-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-172-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-172-744.00 Postage. Reflects expenditures for mailings, including the mailing of bills, general correspondence, packages, etc.

101-172-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-172-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-172-804.05 Printing and Copying – Boards & Commissions. Reflects the cost of preparing packets for the various City Boards, Commissions and for the City Council.

101-172-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-172-857.00 Travel. Reflects the cost of employee travel to meetings, trainings, etc. when their personal vehicle is used or when they must incur out-of-pocket expenses on behalf of the City (like to purchase gasoline for a City car when on the road, etc.).

101-172-885.00 Training. The costs incurred for employee training.

101-172-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-172-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

101-172-959.00 Civic and Community Event Reimbursement. Reflects the reimbursement to employees who incur out-of-pocket costs for attending key meetings on behalf of the city.

**ASSESSING
DEPARTMENT 209
EXPENSES**

101-209-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-209-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-209-802.00 Contractual Services. These are for contractual payments paid to the City of Marshall for the Assessing services.

101-209-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-209-806.00 Board of Review. The cost to compensate the members who serve on the Board of Review.

101-209-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

**ATTORNEY
DEPARTMENT 210
EXPENSES**

101-210-801.00 Professional Services. Reflects the funds spent to retain professional legal services that fall outside the scope of the City Attorney.

101-210-801.01 Professional Services - Harkness. Represents the contractual cost paid for the retention of the City Attorney's legal services.

101-210-802.00 Contractual Services. These are for contractual payments paid to the City of Marshall for the Assessing services.

101-210-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-210-806.00 Board of Review. The cost to compensate the members who serve on the Board of Review.

101-210-816.01 Witness Fees. The reimbursement paid to witnesses to compensate or cover their expenses for appearing in court.

101-210-900.00 Publishing. The charges incurred to have required public notices published in the media.

CITY CLERK
DEPARTMENT 215
EXPENSES

101-215-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-215-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-215-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-215-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-215-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-215-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-215-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-215-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-215-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-215-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-215-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-215-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-215-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-215-744.00 Postage. Reflects expenditures for mailings, including the mailing of bills, general correspondence, packages, etc.

101-215-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-215-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-215-805.00 Elections. Reflects the cost to the City for holding an election as required by the State. Includes election worker compensation, cost of all supplies, ballots, etc.

101-215-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-215-885.00 Training. The costs incurred for employee training.

101-215-900.00 Publishing. The charges incurred to have required public notices published in the media.

101-215-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-172-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

HUMAN RESOURCES

DEPARTMENT 226

EXPENSES

101-226-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-226-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-226-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-226-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-226-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-226-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-226-718.00 Disability Insurance. Represents the premiums paid by the City for the disability coverage for the employees of the department.

101-226-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-226-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-226-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-226-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-226-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-226-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-226-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-226-837.00 Medical. Represents the costs paid by the City for pre-employment physicals and other required medical related expenses.

101-226-857.00 Travel. Reflects the cost of employee travel to meetings, trainings, etc. when their personal vehicle is used or when they must incur out-of-pocket expenses on behalf of the City (like to purchase gasoline for a City car when on the road, etc.).

101-226-885.00 Training. The costs incurred for employee training.

101-226-900.00 Publishing. The charges incurred to have required public notices published in the media.

FINANCE/TREASURER

DEPARTMENT 260

EXPENSES

101-260-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-260-703.00 Part Time Wages. Represents the salaries and wages paid to part time employees within the department.

101-260-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-260-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-260-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-260-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-260-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-260-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-260-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-260-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-260-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-260-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-260-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-260-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-260-744.00 Postage. Reflects expenditures for mailings, including the mailing of bills, general correspondence, packages, etc.

101-260-801.00 Professional Services. Reflects the cost incurred to engage the services of the independent auditing firm.

101-260-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-260-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-260-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-260-857.00 Travel. Reflects the cost of employee travel to meetings, trainings, etc. when their personal vehicle is used or when they must incur out-of-pocket expenses on behalf of the City (like to purchase gasoline for a City car when on the road, etc.).

101-260-885.00 Training. The costs incurred for employee training.

101-260-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-260-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

MUNCIPAL BUILDING
DEPARTMENT 265
EXPENSES

101-265-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-265-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-265-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-265-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-265-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-265-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-265-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-265-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-265-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-265-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-265-741.00 Uniforms. Reflects the costs paid by the City for employee uniforms.

101-265-750.00 Safety Materials (OSHA). Represents the costs incurred to ensure adequate safety equipment, supplies and information is on-hand.

101-265-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-265-785.00 Buildings and Grounds Repair & Maintenance. Reflects the costs incurred to maintain the buildings and grounds in a safe and respectable manner.

101-265-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-265-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-265-900.00 Publishing. The charges incurred to have required public notices published in the media.

101-265-921.00 Gas. Reflects the cost of gas used by the department for heating.

101-265-922.00 Electricity. Reflects the cost of electricity used by the department.

101-265-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-265-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-265-976.00 Buildings, Additions and Improvements. Reflects the costs incurred by the City any capital expenditures for new buildings or additions, or any significant renovations and improvements to existing buildings and grounds.

CEMETERY
DEPARTMENT 276
EXPENSES

101-276-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-276-703.00 Part Time Wages. Represents the salaries and wages paid to part time employees within the department.

101-276-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-276-707.00 On Call Pay. Represents compensation to employees who are required to be available on call. This is a union contract requirement.

101-276-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-276-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-276-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-276-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-276-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-276-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-276-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-276-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-276-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-276-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-276-741.00 Uniforms. Reflects the costs paid by the City for employee uniforms.

101-276-746.00 Tools and Equipment. Costs incurred for the purchase of necessary tools and equipment.

101-276-750.00 Safety Materials (OSHA). Represents the costs incurred to ensure adequate safety equipment, supplies and information is on-hand.

101-276-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-276-778.00 Gasoline. The cost incurred for gasoline and fuel for the vehicles and equipment used by the department.

101-276-780.00 Vehicle & Equipment Maintenance Supplies. The costs incurred to maintain the vehicles and equipment used by the department in a good, safe and operational manner.

101-276-785.00 Buildings and Grounds Repair & Maintenance. Reflects the costs incurred to maintain the buildings and grounds in a safe and respectable manner.

101-276-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-276-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-276-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-276-885.00 Training. The costs incurred for employee training.

101-276-900.00 Publishing. The charges incurred to have required public notices published in the media.

101-276-921.00 Gas. Reflects the cost of gas used by the department for heating.

101-276-922.00 Electricity. Reflects the cost of electricity used by the department.

101-276-941.00 Building Rental. To cover the cost of the departments allocated share of the use of the Street department/Equipment Pool garage.

101-276-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-276-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-276-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

101-276-999.00 Transfer Out. Represents money transferred to another City Fund.

**PUBLIC SAFETY
DEPARTMENT 345
EXPENSES**

101-345-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-345-703.00 Part Time Wages. Represents the salaries and wages paid to part time employees within the department.

101-345-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-345-705.00 Sick Time Incentive Pay. Represents compensation paid as part of a union contract item as an attendance incentive.

101-345-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-345-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-345-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-345-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-345-718.00 Disability Insurance. Represents the premiums paid by the City for the disability coverage for the employees of the department.

101-345-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-345-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-345-725.00 Clothing Allowance. The amount the city paid to the employees to cover the purchase of their uniforms/clothing.

101-345-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-345-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-345-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-345-741.00 Uniforms. Reflects the costs paid by the City for employee uniforms.

101-345-744.00 Postage. Reflects expenditures for mailings, including the mailing of bills, general correspondence, packages, etc.

101-345-746.00 Tools and Equipment. Costs incurred for the purchase of necessary tools and equipment.

101-345-750.00 Safety Materials (OSHA). Represents the costs incurred to ensure adequate safety equipment, supplies and information is on-hand.

101-345-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-345-778.00 Gasoline. The cost incurred for gasoline and fuel for the vehicles and equipment used by the department.

101-345-780.00 Vehicle & Equipment Maintenance Supplies. The costs incurred to maintain the vehicles and equipment used by the department in a good, safe and operational manner.

101-345-785.00 Buildings and Grounds Repair & Maintenance. Reflects the costs incurred to maintain the buildings and grounds in a safe and respectable manner.

101-345-791.00 Investigative Expenses. Reflects the cost incurred related to investigations.

101-345-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-345-802.04 Contractual Services – County Dispatch. The contractual payments made to the County for dispatch services.

101-345-802.08 Contractual Services – Animal Control. Primarily reflects the contractual payments made to Irwin Ave. veterinary for dog lodging, etc.

101-345-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-345-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-345-857.00 Travel. Reflects the cost of employee travel to meetings, trainings, etc. when their personal vehicle is used or when they must incur out-of-pocket expenses on behalf of the City (like to purchase gasoline for a City car when on the road, etc.).

101-345-885.00 Training. The costs incurred for employee training.

101-345-941.00 Building Rental. To cover the cost of the departments allocated share of the use of the Fire Barn (shared with Huron Valley Ambulance).

101-345-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-345-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.

101-345-977.00 Equipment. The cost for the purchase of new equipment.

101-345-980.00 Office Equipment & Furniture. The cost for the purchase of new office equipment and furniture.

101-345-981.00 Vehicles. The cost to purchase new vehicles or to substantially improve an existing vehicle.

101-345-999.00 Transfer Out. Represents money transferred to another City Fund.

CODE ENFORCEMENT

DEPARTMENT 422

EXPENSES

101-422-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-422-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-422-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-422-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-422-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-422-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-422-718.00 Disability Insurance. Represents the premiums paid by the City for the disability coverage for the employees of the department.

101-422-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-422-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-422-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-422-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-422-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-422-727.00 Office Equipment. Reflects the funds spent on office equipment such as computers, printers, etc.

101-422-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-422-744.00 Postage. Reflects expenditures for mailings, including the mailing of bills, general correspondence, packages, etc.

101-422-750.00 Safety Materials (OSHA). Represents the costs incurred to ensure adequate safety equipment, supplies and information is on-hand.

101-422-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-422-778.00 Gasoline. The cost incurred for gasoline and fuel for the vehicles and equipment used by the department.

101-422-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-422-802.10 Contractual Services – Cornerstone. The contractual payments made to the Cornerstone for building inspection services.

101-422-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-422-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-422-857.00 Travel. Reflects the cost of employee travel to meetings, trainings, etc. when their personal vehicle is used or when they must incur out-of-pocket expenses on behalf of the City (like to purchase gasoline for a City car when on the road, etc.).

101-422-885.00 Training. The costs incurred for employee training.

101-422-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-422-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

**CITY MAINTENANCE
DEPARTMENT 442
EXPENSES**

101-442-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-442-703.00 Part Time Wages. Represents the salaries and wages paid to part time employees within the department.

101-442-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-442-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-442-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-442-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-442-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-442-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-442-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-442-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-442-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-442-726.00 Office Supplies. Reflects the funds spent on office supplies such as paper, envelopes, folders, files, labels, pens, pencils, etc.

101-442-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-442-785.00 Buildings and Grounds Repair & Maintenance. Reflects the costs incurred to maintain the buildings and grounds in a safe and respectable manner.

101-442-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-442-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-442-922.00 Electricity. Reflects the cost of electricity used by the department.

101-442-941.00 Building Rental. To cover the cost of the departments allocated share of the use of the Street department/Equipment Pool garage.

101-442-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-442-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-442-999.00 Transfer Out. Represents money transferred to another City Fund.

TREE TRIMMING
DEPARTMENT 444
EXPENSES

101-444-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-444-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-444-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-444-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-444-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-444-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-444-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-444-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-444-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-444-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-444-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-444-885.00 Training. The costs incurred for employee training.

101-444-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

**ENGINEERING
DEPARTMENT 447
EXPENSES**

101-447-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-447-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-447-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-447-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-447-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-447-718.00 Disability Insurance. Represents the premiums paid by the City for the disability coverage for the employees of the department.

101-447-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-447-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-447-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-447-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-447-801.00 Professional Services. Reflects the cost incurred to contract for professional services which include legal, auditing and engineering services.

101-447-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

**EPA LANDFILL
DEPARTMENT 526
EXPENSES**

101-526-802.00 Contractual Services. These are for the contractual payments made for the maintaining and testing related to the monitoring wells in and around the old landfill. Payments are made to the engineering firm of Hull and Associates. The payments are shared 50/50 with Decker Manufacturing.

PARKS
DEPARTMENT 775
EXPENSES

101-775-702.00 Salaries and Wages. Represents the salaries and wages paid to full time employees within the department.

101-775-703.00 Part Time Wages. Represents the salaries and wages paid to part time employees within the department.

101-775-704.00 Overtime. Represents any overtime pay paid to the employees within the department.

101-775-707.00 On Call Pay. Represents compensation to employees who are required to be available on call. This is a union contract requirement.

101-775-714.00 Medicare. Represents the City's portion of the Medicare expenses related to the salaries and wages earned by the employees of the department.

101-775-715.00 FICA. Represents the City's portion of the FICA expenses related to the salaries and wages earned by the employees of the department.

101-775-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the employees of the department.

101-775-717.00 Life Insurance. Represents the premiums paid by the City for the life insurance coverage for the employees of the department.

101-775-719.00 Pension Contribution. MERS 401, 7 percent of wages of applicable employees.

101-775-720.00 Workers Compensation. Represents the premiums paid by the City for the Workers Compensation coverage for the employees of the department.

101-775-721.00 Unemployment Insurance. Represents the premiums paid by the City for the Unemployment insurance for the employees of the department.

101-775-723.00 Retiree Health Savings. 2 percent of wages of applicable employees, up to \$1000 per year each.

101-775-741.00 Uniforms. Reflects the costs paid by the City for employee uniforms.

101-775-746.00 Tools and Equipment. Costs incurred for the purchase of necessary tools and equipment.

101-775-750.00 Safety Materials (OSHA). Represents the costs incurred to ensure adequate safety equipment, supplies and information is on-hand.

101-775-776.00 Materials and Supplies. Reflects funds spent on materials and supplies for the department.

101-775-778.00 Gasoline. The cost incurred for gasoline and fuel for the vehicles and equipment used by the department.

101-775-780.00 Vehicle & Equipment Maintenance Supplies. The costs incurred to maintain the vehicles and equipment used by the department in a good, safe and operational manner.

101-775-785.00 Buildings and Grounds Repair & Maintenance. Reflects the costs incurred to maintain the buildings and grounds in a safe and respectable manner.

101-775-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

101-775-851.00 Telephone. Reflects the charges for all phones, landline and cellular, used by the department.

101-775-885.00 Training. The costs incurred for employee training.

101-775-921.00 Gas. Reflects the cost of gas used by the department for heating.

101-775-922.00 Electricity. Reflects the cost of electricity used by the department.

101-775-941.00 Building Rental. To cover the cost of the departments allocated share of the use of the Street department/Equipment Pool garage.

101-775-943.00 Equipment Rental. This is to reimburse the Equipment Pool for vehicle and equipment use.

101-775-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-775-976.00 Buildings, Additions and Improvements. Reflects the costs incurred by the City any capital expenditures for new buildings or additions, or any significant renovations and improvements to existing buildings and grounds.

101-775-977.00 Equipment. The cost for the purchase of new equipment.

101-775-999.00 Transfer Out. Represents money transferred to another City Fund.

GENERAL APPROPRIATIONS

DEPARTMENT 895

EXPENSES

101-895-716.00 Hospitalization. Represents the premiums paid by the City for the healthcare coverage for the past retirees, however, this same amount is then billed out to the insured (the retirees) so the net cost to the City is zero.

101-895-726.00 Office Supplies. Reflects the funds spent on office supplies for the items used City-wide such as copier paper, envelopes, folders, files, etc.

101-895-728.00 Dues, Books, Periodicals. Reflects the funds spent on association membership dues and subscriptions, news publications, municipal publications, etc.

101-895-744.00 Postage. Reflects expenditures for City-wide mailings costs. This is primarily to cover the postage purchased for the mail machine used by all departments within the City.

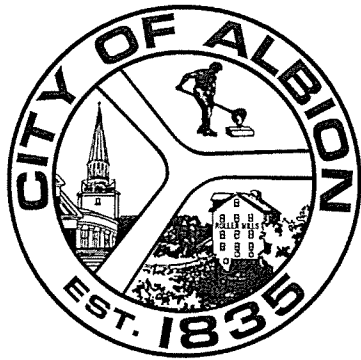
101-895-801.00 Professional Services. Reflects the cost incurred to contract for professional services which include legal, auditing and engineering services, and which benefit a large portion, if not all, of the City departments.

101-895-802.00 Contractual Services. These are primarily for all of the City's maintenance agreements, etc. for IT support (computers and network), software support, etc. It also includes the cost for the City's internet cable, some office equipment lease agreement costs (main copier, mail machine), etc.

101-895-804.00 Printing and Copying. Reflects costs incurred for printing pamphlets, booklets, mailings, envelopes, forms, etc.

101-895-950.00 Insurance and Bonds. Reflects the department's allocated share of the City-wide umbrella policy for property and liability coverage.

101-895-955.00 Miscellaneous. Reflects the costs incurred by the City for any other general, miscellaneous type expenses that are generally immaterial in nature, and that do not fall into any of the other various expense type categories.



MAJOR & LOCAL STREETS

Major & Local Street Funds

Section 6

Major Street Fund (202)

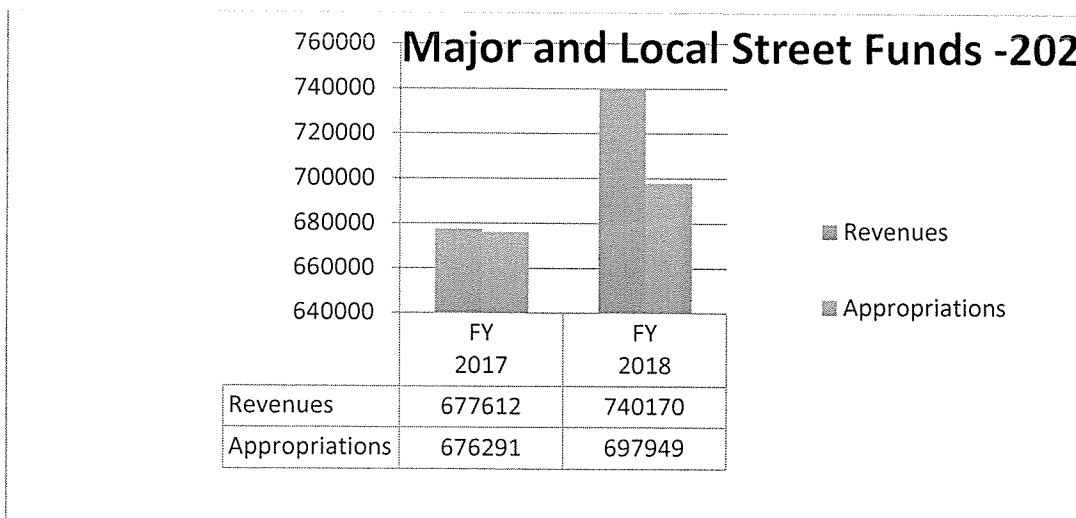
MDOT classifies all of the City's streets as either major or local, The Major Street Fund is for the operation and maintenance of the City's 18.67 miles of major streets. In addition, there are 4 miles of State Trucklines in the City. Under and agreement with MDOT, the City maintains the State Trunklines and MDOT provides the City an annual reimbursement of the costs.

Primary funding for the Major Street Fund are from the Act 51 weight and gas tax revenues. The gas tax has not been increased for many years. Recently adopted changes by the Michigan Legislature project have increased funding starting in 2017.

State Grants-Others (202-000-569.00) is the additional funds from the State to assist communities with hard winters. Funds are allotted in four payments: November, December, January, and February. It is not known if the state will continue this program. These funds were divided between the Major and Local Street Funds.

The Non-Motorized Vehicle Fund (Dept. 454) was a new fund in 2016. The City is required to spend funds received from gas and weight tax money on non-motorized vehicle projects. MDOT requires one (1%) percent on a ten (10) year rolling cycle of funds collected to be used on non-motorized vehicles projects, such as bike lanes, sidewalks, or trails. The City is currently in compliance but needs to consider expending a portion of these funds each year.

There is not a projected use of the fund balance for FY 2018. The ending fund balance is estimated at \$503,685.



Local Street Fund (203)

The City maintains 27.96 mile of local streets. Under MDOTs major and local street funding program, local streets (203.000.579.00) are projected to receive \$224,887 in Fiscal Year 20178 (an increase of \$26,137). Historically, the City of Albion has transferred a significant amount of funds from the Major Street Fund to the Local Street Fund in order to cover operating and maintenance cost. The transfer included in the FY 2018 budget from the Major Street Fund is \$190,000. A \$15,614 operations surplus is projected for FY 2018 and an ending Fund Balance of \$178,075.

Street Improvement Fund (450)

In 2003, the voters approved a 5-year 3.0 mill levy for street improvements. The voter renewed this special street millage in 2006, 2010, and 2015. The current millage for street improvements expires in 2020. Street projects with a local match requirement use this fund.

The 2017 Downtown Street Project reconstructed M-99/Superior Street and installed all new pavers for the street. The local match amount for the 2017 Downtown Street Project was estimated at \$85,500. The total project cost is \$2.1 million.

With projected revenues of \$268,300 in FY 2018 and expenditures of \$268,300, the ending fund balance will be \$193,587.

Sidewalk Program Fund (367)

Resolution #2000-19 was passed by Council on May 1, 2000, to create a 50-50 cost sharing between the property owner and the City to encourage the repair of sidewalks. Because of the City lack of sufficient funds, few repairs were completed under this sidewalk program. This was a four year trial program, which ended on December 31, 2003.

In 2008, the City Council approved Resolution #2008-08, providing for a ten (10) year city-wide fixed cost special assessment program to address necessary public sidewalk repairs and maintenance. The estimated cost of this improvement program was \$1.9 million initially. The program is funded by a fixed per parcel assessment of \$50 annually for a period of ten (10) years under Chapter 70 of the Code of the City of Albion. The resolution provided for exemptions to be considered on a case by case basis.

The plan was to both increase the value of individual properties in the city and would relieve individual owners of the individual burden of sidewalk repair and replacement of the sidewalks that abut their property. The sidewalk assessment ended in 2017. The FY 2018 budget reflects \$200,000 in appropriations and an ending fund balance is \$235,044.

Sidewalk Program History

	2008	2009	2010	2011	2012	2013	2014	2015	2016	
	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	PROJECTED	TOTAL
REVENUES:										
SIDEWALK ASSESSMENTS	139,110	173,119	171,927	170,550	168,014	172,475	163,525	162,017	140,000	1,460,737
PROPERTY TAX CHARGEBACKS	0	0	0	-4,415	-7,963	-10,409	-7,242	-7,908	-8,000	-45,937
PENALTY & INTEREST ON TAXES	0	0	0	0	0	0	425	442	50	917
INTEREST	<u>446</u>	<u>546</u>	<u>522</u>	<u>485</u>	<u>659</u>	<u>621</u>	<u>881</u>	<u>1,662</u>	<u>1,800</u>	<u>7,622</u>
	139,556	173,665	172,449	166,620	160,710	162,687	157,589	156,213	133,850	1,423,339
APPROPRIATIONS:										
PROFESSIONAL SERVICES	0	21	2,023	0	7,487	48,911	305	0	5,000	63,747
CONTRACTUAL SERVICES	149,702	154,005	123,550	160,972	137,242	43,510	38,378	95,218	120,000	1,022,577
Contractual (DIG Project)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,199</u>	<u>19,673</u>	<u>0</u>	<u>0</u>	<u>32,872</u>
	149,702	154,026	125,573	160,972	144,729	105,620	58,356	95,218	125,000	1,119,196

MDOT Reconstruction Fund (452)

This fund was established to account for major street reconstruction work, in order to track the costs separately from the maintenance costs in the Major and Local Street Funds. Approximately, every three years, the City of Albion receives a grant for major street reconstruction. The latest projects completed was Berrien Street in 2011 and West Erie Street in 2014. The West Erie Street Project was approximately \$170,000 less than projected in part due to the bids being sent out early and receiving good rates from the contractors. The next project is in 2019. The fund carries a fund balance of \$141,105 for FY 2018.

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
202-000-540.00	STATE GRANTS	15,174	15,170	11,378	10,100	15,170	15,170	15,170
202-000-540.00	STATE GRANTS - OTHERS	24,544	0	0	0	0	0	0
202-000-569.00	METRO RIGHT-OF-WAYS - PUB ACT.	32,644	32,000	31,868	31,868	32,000	32,000	32,000
202-000-576.00	STATE SHARED: GAS & WEIGHT TAX	474,864	592,000	476,043	592,000	649,000	649,000	649,000
202-000-579.00	CHARGES FOR SERVICES RENDERED	0	0	0	3,000	0	0	0
202-000-626.00	INTEREST	2,069	1,825	2,112	2,500	2,500	2,500	2,500
202-000-665.00	OTHER REVENUES	51	0	0	0	0	0	0
202-000-671.00	REIMBURSEMENTS & RESTITUTIONS	1,819	1,500	1,144	1,144	1,500	1,500	1,500
202-000-676.00								
TOTAL ESTIMATED REVENUES		551,165	642,495	522,545	640,612	700,170	700,170	700,170
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		551,165	642,495	522,545	640,612	700,170	700,170	700,170

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 454-ACT 51 NON-MOTORIZED APPROPRIATIONS								
202-454-802.00	CONTRACTUAL SERVICES	6,467	0	0	23,800	17,500	17,500	17,500
2016 - PAID FOR SIDEWALK RAMPS AND APPROACH AT FITCH ST.								
2017 - PAID FOR SIDEWALK RAMPS AND APPROACH AT CASS, FORD RD & TERPENNING.								
2018 - ANTICIPATED SIDEWALK RAMP AND APPROACH REPLACEMENT WITH WITH STREET IMPROVEMENT PROJECT(S).								
TOTAL APPROPRIATIONS		6,467	0	0	23,800	17,500	17,500	17,500
NET OF REVENUES/APPROPRIATIONS - 454-ACT 51 NON-MOTOF		(6,467)	0	0	(23,800)	(17,500)	(17,500)	(17,500)

BUDGET REPORT FOR CITY OF ALBION
Fund: 202 MAJOR STREETS FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 461-MAINTENANCE								
APPROPRIATIONS								
202-461-702.00	SALARIES AND WAGES	105,427	131,500	112,891	137,750	142,500	142,500	143,201
202-461-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	53	53	3,000	3,000	3,000
202-461-703.00	PART TIME WAGES	2,585	4,500	2,691	3,600	0	0	0
202-461-704.00	OVERTIME	1,838	4,500	1,706	3,800	3,425	3,425	3,425
202-461-706.00	LICENSING INCENTIVE	150	300	0	300	300	300	300
202-461-707.00	ON CALL PAY	2,260	2,520	2,060	2,520	2,975	2,975	2,975
202-461-714.00	MEDICARE	1,586	1,963	1,682	2,053	2,290	2,290	2,300
202-461-715.00	FICA	6,778	8,395	7,193	8,765	9,790	9,790	9,833
202-461-716.00	HOSPITALIZATION INSURANCE	40,002	49,451	49,164	59,500	64,300	64,300	64,300
202-461-717.00	LIFE INSURANCE	332	380	364	420	440	440	440
202-461-718.00	DISABILITY INSURANCE	259	260	227	260	315	315	315
202-461-719.00	PENSION CONTRIBUTION	2,340	3,488	2,440	3,000	4,500	4,500	4,500
202-461-719.01	MERS DB CONTRIBUTION	2,727	6,560	7,028	7,790	7,750	7,750	7,800
202-461-720.00	WORKERS COMPENSATION	0	5,607	5,010	5,795	9,600	9,600	9,639
202-461-721.00	UNEMPLOYMENT INSURANCE	16	475	16	241	245	245	245
202-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,894	2,556	2,043	2,650	2,675	2,675	2,675
202-461-724.00	VEHICLE ALLOWANCE	211	632	579	632	755	755	755
202-461-741.00	UNIFORMS	2,397	2,800	2,032	2,800	2,400	2,400	2,400
202-461-750.00	SAFETY MATERIALS (OSHA)	80	500	0	500	500	500	500
202-461-776.00	MATERIALS AND SUPPLIES	30,163	42,000	34,051	37,000	42,000	42,000	42,000
202-461-802.00	CONTRACTUAL SERVICES	8,204	9,000	8,734	10,260	9,000	9,000	9,000
202-461-840.00	ADMINISTRATION FEES	19,983	19,983	16,653	19,983	19,983	19,983	19,983
202-461-885.00	TRAINING	0	100	10	90	100	100	100
202-461-922.00	ELECTRICITY	2,684	4,000	1,569	2,400	4,000	4,000	4,000
202-461-941.00	BUILDING RENTAL	14,000	14,000	11,667	14,000	14,000	14,000	14,000
202-461-943.00	EQUIPMENT RENTAL	26,984	35,000	24,601	27,000	35,000	35,000	35,000
202-461-950.00	INSURANCE AND BONDS	10,165	10,950	8,582	10,350	10,950	10,950	10,950
TOTAL APPROPRIATIONS		283,065	361,420	303,046	363,512	392,793	392,793	393,636
NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE		(283,065)	(361,420)	(303,046)	(363,512)	(392,793)	(392,793)	(393,636)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 465-TRAFFIC SERVICES								
APPROPRIATIONS								
202-465-702.00	SALARIES AND WAGES	195	1,250	762	1,250	1,300	1,300	1,300
202-465-703.00	PART TIME WAGES	0	0	35	0	0	0	0
202-465-704.00	OVERTIME	56	100	63	100	135	135	135
202-465-714.00	MEDICARE	3	8	12	17	22	22	22
202-465-715.00	FICA	15	71	51	71	91	91	91
202-465-716.00	HOSPITALIZATION INSURANCE	112	220	275	550	700	700	700
202-465-717.00	LIFE INSURANCE	0	10	2	10	10	10	10
202-465-719.00	PENSION CONTRIBUTION	2	23	16	40	65	65	65
202-465-719.01	MERS DB CONTRIBUTION	0	0	60	80	100	100	100
202-465-720.00	WORKERS COMPENSATION	0	15	44	75	115	115	115
202-465-721.00	UNEMPLOYMENT INSURANCE	0	17	0	10	10	10	10
202-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	5	22	17	25	35	35	35
202-465-776.00	MATERIALS AND SUPPLIES	0	2,000	1,194	1,600	2,000	2,000	2,000
202-465-943.00	EQUIPMENT RENTAL	142	600	441	575	600	600	600
TOTAL APPROPRIATIONS		530	4,336	2,972	4,403	5,183	5,183	5,183
NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICES		(530)	(4,336)	(2,972)	(4,403)	(5,183)	(5,183)	(5,183)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 467-WINTER MAINTENANCE								
APPROPRIATIONS								
202-467-702.00	SALARIES AND WAGES	3,242	4,750	2,370	4,750	4,750	4,750	4,750
202-467-704.00	OVERTIME	1,259	4,750	78	4,750	4,750	4,750	4,750
202-467-714.00	MEDICARE	62	160	34	160	160	160	160
202-467-715.00	FICA	265	600	143	600	600	600	600
202-467-716.00	HOSPITALIZATION INSURANCE	2,062	4,500	1,240	4,500	4,500	4,500	4,500
202-467-717.00	LIFE INSURANCE	15	30	12	30	30	30	30
202-467-719.00	PENSION CONTRIBUTION	157	500	108	500	500	500	500
202-467-719.01	MEMBERS DB CONTRIBUTION	0	0	93	300	300	300	300
202-467-720.00	WORKERS COMPENSATION	0	50	119	250	250	250	250
202-467-721.00	UNEMPLOYMENT INSURANCE	2	75	1	75	75	75	75
202-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	90	150	49	200	200	200	200
202-467-776.00	MATERIALS AND SUPPLIES	0	1,500	0	1,500	1,500	1,500	1,500
202-467-943.00	EQUIPMENT RENTAL	13,229	11,500	8,837	11,800	11,500	11,500	11,500
TOTAL APPROPRIATIONS		20,383	28,565	13,084	29,415	29,115	29,115	29,115
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENANCE		(20,383)	(28,565)	(13,084)	(29,415)	(29,115)	(29,115)	(29,115)

BUDGET REPORT FOR CITY OF ALBION
Fund: 202 MAJOR STREETS FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 486-I-94 TRUNKLINE								
APPROPRIATIONS								
202-486-702.00	SALARIES AND WAGES	1,087	1,450	874	1,450	1,485	1,485	1,485
202-486-703.00	PART TIME WAGES	0	0	47	85	0	0	0
202-486-704.00	OVERTIME	2,206	1,650	287	1,650	2,350	2,350	2,350
202-486-714.00	MEDICARE	46	45	17	45	56	56	56
202-486-715.00	FICA	195	170	72	190	235	235	235
202-486-716.00	HOSPITALIZATION INSURANCE	1,299	1,050	428	700	800	800	800
202-486-717.00	LIFE INSURANCE	10	10	5	10	10	10	10
202-486-719.00	PENSION CONTRIBUTION	104	85	33	85	130	130	130
202-486-719.01	MERS DB CONTRIBUTION	0	0	72	120	150	150	150
202-486-720.00	WORKERS COMPENSATION	0	35	59	95	120	120	120
202-486-721.00	UNEMPLOYMENT INSURANCE	1	25	1	10	10	10	10
202-486-723.00	RETIREE HEALTH SAVINGS CONTRIB	66	65	23	35	40	40	40
202-486-776.00	MATERIALS AND SUPPLIES	6,217	8,500	5,553	7,500	8,500	8,500	8,500
202-486-840.00	ADMINISTRATION FEES	1,817	1,817	1,514	1,817	1,817	1,817	1,817
202-486-943.00	EQUIPMENT RENTAL	9,098	7,000	4,114	5,500	7,000	7,000	7,000
TOTAL APPROPRIATIONS		22,146	21,902	13,099	19,292	22,703	22,703	22,703
NET OF REVENUES/APPROPRIATIONS - 486-I-94 TRUNKLINE		(22,146)	(21,902)	(13,099)	(19,292)	(22,703)	(22,703)	(22,703)

BUDGET REPORT FOR CITY OF ALBION

Fund: 202 MAJOR STREETS FUND

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 487-M-99 TRUNKLINE								
ESTIMATED REVENUES								
202-487-577.00	ROUTINE MAINTENANCE	57,318	35,000	37,152	37,000	40,000	40,000	40,000
TOTAL ESTIMATED REVENUES		57,318	35,000	37,152	37,000	40,000	40,000	40,000
APPROPRIATIONS								
202-487-702.00	SALARIES AND WAGES	1,400	2,550	930	2,550	2,700	2,700	2,700
202-487-704.00	OVERTIME	1,500	1,750	222	1,750	1,750	1,750	1,750
202-487-714.00	MEDICARE	40	55	16	65	65	65	65
202-487-715.00	FICA	171	220	68	270	275	275	275
202-487-716.00	HOSPITALIZATION INSURANCE	1,249	1,850	458	1,425	1,500	1,500	1,500
202-487-717.00	LIFE INSURANCE	10	20	4	10	10	10	10
202-487-719.00	PENSION CONTRIBUTION	74	122	36	75	120	120	120
202-487-719.01	MERS DB CONTRIBUTION	0	0	75	150	155	155	155
202-487-720.00	WORKERS COMPENSATION	0	20	56	90	225	225	225
202-487-721.00	UNEMPLOYMENT INSURANCE	1	25	0	10	10	10	10
202-487-723.00	RETIREE HEALTH SAVINGS CONTRIB	58	65	23	55	65	65	65
202-487-776.00	MATERIALS AND SUPPLIES	4,226	5,500	3,851	5,200	5,500	5,500	5,500
202-487-840.00	ADMINISTRATION FEES	1,817	1,817	1,514	1,817	1,817	1,817	1,817
202-487-943.00	EQUIPMENT RENTAL	8,743	8,500	4,725	7,000	8,500	8,500	8,500
TOTAL APPROPRIATIONS		19,289	22,494	11,978	20,467	22,692	22,692	22,692
NET OF REVENUES/APPROPRIATIONS - 487-M-99 TRUNKLINE								
		38,029	12,506	25,174	16,533	17,308	17,308	17,308

BUDGET REPORT FOR CITY OF ALBION
Fund: 202 MAJOR STREETS FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 488-M-199 TRUNKLINE								
APPROPRIATIONS								
202-488-702.00	SALARIES AND WAGES	436	1,000	672	1,250	1,250	1,250	1,250
202-488-703.00	PART TIME WAGES	0	0	71	150	0	0	0
202-488-704.00	OVERTIME	1,128	1,000	90	1,000	1,250	1,250	1,250
202-488-714.00	MEDICARE	22	20	12	35	38	38	38
202-488-715.00	FICA	92	80	49	140	155	155	155
202-488-716.00	HOSPITALIZATION INSURANCE	661	600	324	750	775	775	775
202-488-717.00	LIFE INSURANCE	5	6	3	10	10	10	10
202-488-719.00	PENSION CONTRIBUTION	48	55	26	50	55	55	55
202-488-719.01	MERS DB CONTRIBUTION	0	0	41	80	90	90	90
202-488-720.00	WORKERS COMPENSATION	0	35	41	75	105	105	105
202-488-721.00	UNEMPLOYMENT INSURANCE	0	30	0	5	15	15	15
202-488-723.00	RETIREE HEALTH SAVINGS CONTRIB	31	40	15	40	60	60	60
202-488-776.00	MATERIALS AND SUPPLIES	1,071	3,500	1,939	3,000	3,500	3,500	3,500
202-488-840.00	ADMINISTRATION FEES	1,817	1,817	1,514	1,817	1,817	1,817	1,817
202-488-943.00	EQUIPMENT RENTAL	4,663	5,000	2,645	4,000	5,000	5,000	5,000
TOTAL APPROPRIATIONS		9,974	13,183	7,442	12,402	14,120	14,120	14,120
NET OF REVENUES/APPROPRIATIONS - 488-M-199 TRUNKLINE		(9,974)	(13,183)	(7,442)	(12,402)	(14,120)	(14,120)	(14,120)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
202-965-999.00	TRANSFER OUT	139,366	123,000	203,000	203,000	193,000	193,000	193,000
TRANSFER TO LOCAL STREETS:								
2015 = \$125,000								
2016 = \$136,366								
2017 = \$200,000								
2018 = \$190,000								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$3,000 PER YEAR								
TOTAL APPROPRIATIONS								
		139,366	123,000	203,000	203,000	193,000	193,000	193,000
		(139,366)	(123,000)	(203,000)	(203,000)	(193,000)	(193,000)	(193,000)
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT								
ESTIMATED REVENUES - FUND 202								
APPROPRIATIONS - FUND 202								
NET OF REVENUES/APPROPRIATIONS - FUND 202								
		608,483	677,495	559,697	677,612	740,170	740,170	740,170
		501,220	574,900	554,621	676,291	697,106	697,106	697,949
		107,263	102,595	5,076	1,321	43,064	43,064	42,221
BEGINNING FUND BALANCE								
		352,878	460,143	460,143	460,143	461,464	461,464	461,464
ENDING FUND BALANCE								
		460,141	562,738	465,219	461,464	504,528	504,528	503,685

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
203-000-540.00	STATE GRANTS	5,250	5,250	3,938	3,500	5,250	5,250	5,250
203-000-569.00	STATE GRANTS - OTHERS	24,544	0	0	0	0	0	0
203-000-579.00	STATE SHARED: GAS & WEIGHT TAX	164,303	198,750	164,747	198,750	224,887	224,887	224,887
203-000-626.00	CHARGES FOR SERVICES RENDERED	1,050	0	2,067	2,760	0	0	0
203-000-665.00	INTEREST	916	850	440	600	850	850	850
203-000-671.00	OTHER REVENUES	0	0	30	30	0	0	0
203-000-676.00	REIMBURSEMENTS & RESTITUTIONS	1,856	1,275	3,801	1,530	1,275	1,275	1,275
TOTAL ESTIMATED REVENUES		197,919	206,125	175,023	207,170	232,262	232,262	232,262
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		197,919	206,125	175,023	207,170	232,262	232,262	232,262

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 461-MAINTENANCE								
APPROPRIATIONS								
203-461-702.00	SALARIES AND WAGES	86,885	78,160	106,600	121,555	133,580	133,580	134,281
203-461-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	53	53	0	0	0
203-461-703.00	PART TIME WAGES	7,321	9,500	5,311	7,000	0	0	0
203-461-704.00	OVERTIME	4,549	8,120	2,808	5,750	5,500	5,500	5,500
203-461-714.00	MEDICARE	1,378	1,275	1,600	1,890	2,100	2,100	2,110
203-461-715.00	FICA	5,892	5,450	6,842	7,900	8,975	8,975	9,018
203-461-716.00	HOSPITALIZATION INSURANCE	35,355	35,500	47,840	56,500	57,800	57,800	57,800
203-461-717.00	LIFE INSURANCE	253	250	369	400	405	405	405
203-461-718.00	DISABILITY INSURANCE	259	285	227	285	315	315	315
203-461-719.00	PENSION CONTRIBUTION	2,402	2,825	2,749	3,300	4,010	4,010	4,010
203-461-719.01	PERS DB CONTRIBUTION	2,727	4,550	5,627	6,290	7,030	7,030	7,080
203-461-720.00	WORKERS COMPENSATION	0	4,375	4,672	5,210	8,585	8,585	8,624
203-461-721.00	UNEMPLOYMENT INSURANCE	16	375	19	150	225	225	225
203-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,506	1,750	1,873	2,250	2,400	2,400	2,400
203-461-724.00	VEHICLE ALLOWANCE	211	650	579	635	755	755	755
203-461-776.00	MATERIALS AND SUPPLIES	21,513	32,000	30,391	35,000	34,000	34,000	34,000
203-461-802.00	CONTRACTUAL SERVICES	737	4,000	3,686	4,900	5,000	5,000	5,000
203-461-840.00	ADMINISTRATION FEES	14,533	14,533	11,511	14,533	14,533	14,533	14,533
203-461-941.00	BUILDING RENTAL	14,000	14,000	11,667	14,000	14,000	14,000	14,000
203-461-943.00	EQUIPMENT RENTAL	51,739	55,000	49,205	55,000	55,000	55,000	55,000
203-461-950.00	INSURANCE AND BONDS	10,026	10,500	8,466	10,200	10,500	10,500	10,500
203-461-955.00	MISCELLANEOUS	0	400	0	400	400	400	400
TOTAL APPROPRIATIONS		261,302	283,498	302,095	353,201	365,113	365,113	365,956
NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE		(261,302)	(283,498)	(302,095)	(353,201)	(365,113)	(365,113)	(365,956)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 465-TRAFFIC SERVICES								
APPROPRIATIONS								
203-465-702.00	SALARIES AND WAGES	956	750	1,843	2,350	2,620	2,620	2,620
203-465-703.00	PART TIME WAGES	54	200	82	200	0	0	0
203-465-704.00	OVERTIME	0	50	14	50	60	60	60
203-465-714.00	MEDICARE	14	10	27	35	40	40	40
203-465-715.00	FICA	60	20	115	140	175	175	175
203-465-716.00	HOSPITALIZATION INSURANCE	371	350	925	1,200	1,400	1,400	1,400
203-465-717.00	LIFE INSURANCE	3	10	4	10	10	10	10
203-465-719.00	PENSION CONTRIBUTION	21	20	55	85	110	110	110
203-465-719.01	MERS DB CONTRIBUTION	0	0	102	145	162	162	162
203-465-720.00	WORKERS COMPENSATION	0	15	100	145	225	225	225
203-465-721.00	UNEMPLOYMENT INSURANCE	0	5	1	10	10	10	10
203-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	19	10	36	50	65	65	65
203-465-776.00	MATERIALS AND SUPPLIES	0	1,000	1,214	1,600	1,500	1,500	1,500
203-465-943.00	EQUIPMENT RENTAL	592	450	1,328	1,600	1,000	1,000	1,000
TOTAL APPROPRIATIONS		2,090	2,890	5,846	7,620	7,377	7,377	7,377
NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICES		(2,090)	(2,890)	(5,846)	(7,620)	(7,377)	(7,377)	(7,377)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 467-WINTER MAINTENANCE								
APPROPRIATIONS								
203-467-702.00	SALARIES AND WAGES	3,203	4,500	2,459	4,500	6,000	6,000	6,000
203-467-703.00	PART TIME WAGES	188	0	0	0	0	0	0
203-467-704.00	OVERTIME	898	3,500	225	3,500	3,250	3,250	3,250
203-467-714.00	MEDICARE	59	75	37	100	130	130	130
203-467-715.00	FICA	254	475	157	475	560	560	560
203-467-716.00	HOSPITALIZATION INSURANCE	1,788	3,500	1,428	3,500	3,500	3,500	3,500
203-467-717.00	LIFE INSURANCE	10	30	12	20	25	25	25
203-467-719.00	PENSION CONTRIBUTION	142	350	138	350	350	350	350
203-467-719.01	MERS DB CONTRIBUTION	0	0	97	175	300	300	300
203-467-720.00	WORKERS COMPENSATION	0	250	134	250	505	505	505
203-467-721.00	UNEMPLOYMENT INSURANCE	2	25	1	10	15	15	15
203-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	82	150	54	145	180	180	180
203-467-776.00	MATERIALS AND SUPPLIES	0	1,000	0	1,000	1,000	1,000	1,000
203-467-943.00	EQUIPMENT RENTAL	8,418	14,500	10,541	14,200	14,500	14,500	14,500
TOTAL APPROPRIATIONS		15,044	28,355	15,283	28,225	30,315	30,315	30,315
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENANCE		(15,044)	(28,355)	(15,283)	(28,225)	(30,315)	(30,315)	(30,315)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
203-930-699.00	TRANSFER IN	136,366	120,000	200,000	200,000	190,000	190,000	190,000
TRANSFER IN FROM MAJOR STREETS FUND:								
2014 = \$115,000								
2015 = \$125,000								
2016 = \$136,366								
2017 = \$200,000								
2018 = \$190,000								
TOTAL ESTIMATED REVENUES		136,366	120,000	200,000	200,000	190,000	190,000	190,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		136,366	120,000	200,000	200,000	190,000	190,000	190,000

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 965--TRANSFER OUT								
APPROPRIATIONS								
203-965-999.00	TRANSFER OUT	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TRANSFER TO DPW DEBT SERVICE FUND = \$3,000 PER YEAR								
TOTAL APPROPRIATIONS								
		3,000	3,000	3,000	3,000	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 965--TRANSFER OUT								
		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
ESTIMATED REVENUES - FUND 203								
		334,285	326,125	375,023	407,170	422,262	422,262	422,262
APPROPRIATIONS - FUND 203								
		281,436	317,743	326,224	392,046	405,805	405,805	406,648
NET OF REVENUES/APPROPRIATIONS - FUND 203								
		52,849	8,382	48,799	15,124	16,457	16,457	15,614
BEGINNING FUND BALANCE								
		89,486	142,337	142,337	142,337	157,461	157,461	157,461
ENDING FUND BALANCE								
		142,335	150,719	191,136	157,461	173,918	173,918	173,075

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APER'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
367-000-408.00	SIDEWALK ASSESSMENTS	156,619	135,000	140,215	140,215	0	0	0
2018 - THE LAST YEAR FOR THE SIDEWALK PROGRAM WAS 2017.								
367-000-408.01	PROPERTY TAX CHARGEBACKS	(6,889)	(8,000)	(3,090)	(8,000)	(5,000)	(5,000)	(5,000)
367-000-445.00	PENALTY & INTEREST ON TAXES	2,110	50	(61)	(61)	0	0	0
367-000-665.00	INTEREST	2,243	1,200	1,691	1,750	1,500	1,500	1,500
TOTAL ESTIMATED REVENUES		154,083	128,250	138,755	133,904	(3,500)	(3,500)	(3,500)
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL								
		154,083	128,250	138,755	133,904	(3,500)	(3,500)	(3,500)
Dept 443-SIDEWALK PROGRAM								
APPROPRIATIONS								
367-443-801.00	PROFESSIONAL SERVICES	360	5,000	0	5,000	30,000	30,000	30,000
367-443-802.00	CONTRACTUAL SERVICES	110,047	118,250	450	500	170,000	170,000	170,000
2018 - ESTIMATING USING APPROX. HALF OF THE AMOUNT IN THE FUND IN 2018 AND THE BALANCE IN 2019.								
367-443-965.00	TRANSFER OUT	0	5,000	0	0	0	0	0
2014 - TRANSFER TO LOCAL STREET IMPROVEMENTS FUND = \$36,832								
2015 - TRANSFER TO MDOT STREET RECONSTRUCTION = \$14,125								
2016 - TRANSFER TO LOCAL STREET IMPROVEMENTS FUND = \$8,000								
2017 - TRANSFER TO STREET IMPROVEMENT FUND = \$5,000								
TOTAL APPROPRIATIONS								
		110,407	128,250	450	5,500	200,000	200,000	200,000
NET OF REVENUES/APPROPRIATIONS - 443-TRANSFER OUT		(110,407)	(128,250)	(450)	(5,500)	(200,000)	(200,000)	(200,000)
ESTIMATED REVENUES - FUND 367								
APPROPRIATIONS - FUND 367		154,083	128,250	138,755	133,904	(3,500)	(3,500)	(3,500)
NET OF REVENUES/APPROPRIATIONS - FUND 367		110,407	128,250	450	5,500	200,000	200,000	200,000
BEGINNING FUND BALANCE		43,676	0	138,305	128,404	(203,500)	(203,500)	(203,500)
ENDING FUND BALANCE		266,465	310,140	310,140	310,140	438,544	438,544	438,544
		310,141	310,140	448,445	438,544	235,044	235,044	235,044

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
450-000-402.00	CURRENT PROPERTY TAXES	234,529	205,500	220,366	223,000	223,500	223,500	223,500
450-000-402.01	PROPERTY TAX CHARGEBACKS	(5,564)	(13,500)	(1,389)	(7,500)	(5,000)	(5,000)	(5,000)
450-000-410.00	DELINQUENT PERSONAL PROPERTY T	995	2,250	808	7,808	500	500	500
450-000-424.00	PAYMENTS IN LIEU OF TAXES	2,466	2,500	7,363	7,363	5,000	5,000	5,000
450-000-445.00	PENALTY & INTEREST ON TAXES	2,486	2,000	1,447	1,950	2,000	2,000	2,000
450-000-573.00	LOCAL COMMUNITY STABILIZATION STA	23,534	5,500	0	12,500	15,000	15,000	15,000
450-000-665.00	INTEREST	0	0	1,902	2,300	2,300	2,300	2,300
450-000-676.00	REIMBURSEMENTS & RESTITUTIONS	15,075	0	0	0	0	0	0
2016 -- INCLUDES A \$10,830 IS A REIMBURSEMENT FROM THE STATE.								
TOTAL ESTIMATED REVENUES		273,521	202,250	230,497	240,421	243,300	243,300	243,300
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		273,521	202,250	230,497	240,421	243,300	243,300	243,300

BUDGET REPORT FOR CITY OF ALBION
Fund: 450 STREET IMPROVEMENTS FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 500-STREET IMPROVEMENTS MISC EXP								
APPROPRIATIONS								
450-500-801.00	PROFESSIONAL SERVICES	850	26,250	2,015	5,000	43,300	43,300	43,300
450-500-802.00	CONTRACTUAL SERVICES	0	150,000	0	0	200,000	200,000	200,000
2018 - PROPOSED ST REPAIR - NOTHING PLANNED OR APPROVED YET.								
TOTAL APPROPRIATIONS		850	176,250	2,015	5,000	243,300	243,300	243,300
NET OF REVENUES/APPROPRIATIONS - 500-STREET IMPROVEME		(850)	(176,250)	(2,015)	(5,000)	(243,300)	(243,300)	(243,300)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 501-FITCH, SHERIDAN CT - LOCAL ST REPAIR								
APPROPRIATIONS								
450-501-801.00	PROFESSIONAL SERVICES	20,728	0	0	0	0	0	0
450-501-802.00	CONTRACTUAL SERVICES	156,583	0	0	0	0	0	0
TOTAL APPROPRIATIONS		177,311	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 501-FITCH, SHERIDAN		(177,311)	0	0	0	0	0	0

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 502-ALBION COLLEGE LOCAL ST PROJECTS								
ESTIMATED REVENUES								
450-502-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	27,500	30,000	25,000	25,000	25,000
TOTAL ESTIMATED REVENUES		0	0	27,500	30,000	25,000	25,000	25,000
APPROPRIATIONS								
450-502-801.00	CONTRACTUAL SERVICES	4,245	0	27,500	30,000	25,000	25,000	25,000
TOTAL APPROPRIATIONS		4,245	0	27,500	30,000	25,000	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - 502-ALBION COLLEGE I		(4,245)	0	0	0	0	0	0

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 504-FORD RD & TERPENNING - 2017 IMPROVEMENT								
APPROPRIATIONS								
450-504-801.00	PROFESSIONAL SERVICES	0	0	25,020	32,500	0	0	0
450-504-802.00	CONTRACTUAL SERVICES	0	0	281,354	370,000	0	0	0
2017 - FORD RD, TERPENNING & CASS FROM SUPERIOR ST TO BRIDGE.								
TOTAL APPROPRIATIONS		0	0	306,374	402,500	0	0	0
NET OF REVENUES/APPROPRIATIONS - 504-FORD RD & TERPEN		0	0	(306,374)	(402,500)	0	0	0

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
450-965-999.00	TRANSFER OUT	0	26,000	30,500	30,500	0	0	0
2017 - TRANSFER TO MDOT ST IMPROVEMENT - \$30,500 FOR SUPERIOR ST.								
TOTAL APPROPRIATIONS		0	26,000	30,500	30,500	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		0	(26,000)	(30,500)	(30,500)	0	0	0
ESTIMATED REVENUES - FUND 450		273,521	202,250	257,997	270,421	268,300	268,300	268,300
APPROPRIATIONS - FUND 450		182,406	202,250	366,389	468,000	268,300	268,300	268,300
NET OF REVENUES/APPROPRIATIONS - FUND 450		91,115	0	(108,392)	(197,579)	0	0	0
BEGINNING FUND BALANCE		300,049	391,166	391,166	391,166	193,587	193,587	193,587
ENDING FUND BALANCE		391,164	391,166	282,774	193,587	193,587	193,587	193,587

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 516-SUPERIOR STREET CONSTRUCTION								
ESTIMATED REVENUES		0	1,154,000	0	1,060,052	0	0	0
452-516-502.00 FEDERAL GRANTS								
2017 - FEDERAL TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT								
452-516-540.00 STATE GRANTS		0	263,300	0	241,665	0	0	0
2017 - FROM MDOT								
TOTAL ESTIMATED REVENUES		0	1,417,300	0	1,301,717	0	0	0
APPROPRIATIONS								
452-516-802.00 CONTRACTUAL SERVICES		0	1,443,300	118,759	1,432,217	0	0	0
TOTAL APPROPRIATIONS		0	1,443,300	118,759	1,432,217	0	0	0
NET OF REVENUES/APPROPRIATIONS - 516-SUPERIOR STREET		0	(26,000)	(118,759)	(130,500)	0	0	0
Dept 517-WATSON STREET								
ESTIMATED REVENUES		0	26,000	0	0	0	0	0
452-517-699.00 TRANSFER IN		0	26,000	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	26,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 517-WATSON STREET		0	26,000	0	0	0	0	0
Dept 930-TRANSFER IN								
ESTIMATED REVENUES		0	0	130,500	130,500	0	0	0
452-930-699.00 TRANSFER IN								
2015 - TRANSFER IN FROM STREET IMPROVEMENTS FUND (450) = \$218,646								
TRANSFER IN FROM SIDEWALK FUND (367) = \$14,125								
2017 - \$100,000 FROM WATER FUND FOR NEW LINES UNDER SUPERIOR ST.								
\$26,000 FROM FUND 450 - STREET IMPROVEMENT FOR PARKING LANES								
\$ 4,500 FROM FUND 450 - STREET IMPROVEMENT FOR EXTRAS ON CASS								
ST. BETWEEN MDOT PROJECT AND BRIDGE.								
TOTAL ESTIMATED REVENUES		0	0	130,500	130,500	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
ESTIMATED REVENUES - FUND 452		0	1,443,300	130,500	1,432,217	0	0	0
APPROPRIATIONS - FUND 452		0	1,443,300	118,759	1,432,217	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 452		0	0	11,741	0	0	0	0
BEGINNING FUND BALANCE		141,105	141,105	141,105	141,105	141,105	141,105	141,105
ENDING FUND BALANCE		141,105	141,105	152,846	141,105	141,105	141,105	141,105

MAJOR STREET FUND

202

This fund accounts for the revenues and expenditures for the care of the City's Major Streets.

REVENUES

202-000-540.00 State Grants. The City receives funding annually from the State of Michigan for maintenance of City Streets.

202-000-576.00 Metro Act. Public utilities pay funds to the State of Michigan for operations within Road Right of Ways. The State then redistributes these funds to local communities based upon miles of road frontage that support public utilities.

202-000-579.00 State Shared Gas and Weight Tax. The State of Michigan receives sales taxes for every gallon of gas purchased in the state. They then redistribute these funds to local communities based upon the miles on Major Streets identified in the annual Act 51 report.

202-000-676.00 Reimbursements and Restitutions. This is the refund for the Major Street Fund's share of the City municipal liability insurance.

EXPENSES

202-XXX-702.00 Salaries and Wages. This is for the wages of the various City employees who provide maintenance on the City Streets including snow plowing, cold patching, etc.

202-XXX-704.00 Overtime. This is for overtime earned as identified in the collective bargaining agreement for maintenance of City Streets.

202-XXX-707.00 On-Call Pay. Street department employees are required to be "on call" outside traditional working hours to respond to emergencies. They are compensated for this interruption in their normal lives as identified in the collective bargaining agreement.

202-XXX-741.00 Uniforms. The City provides uniforms to its employees who are out in the public to identify them as City employees and present a uniform and professional appearance to our residents.

202-XXX-776.00 Materials and Supplies. This is for items like cold patch, crack sealing materials, striping paint, etc.

202-XXX-802.00 Contractual Services. These are for outside services the City cannot provide in-house, as well as payment to Norfolk Southern, tree work on M99 that was reimbursed by the State.

202-XXX-840.00 Administration Fees. These are fees the General Fund charges various accounts for things like payroll services, accounting, and accounts payable/receivable services.

202-XXX-922.00 Electricity. This is the electricity for City-owned traffic lights.

202-XXX-941.00 Building Rental. This is the amount the City charges the Major Streets Fund for the care and upkeep on the DPW building.

202-XXX-943.00 Equipment Rental. This is the rental amount for the equipment that is used for the care and maintenance of City Major Streets. These funds go to the Equipment Pool.

202-XXX-950.00 Insurance and Bonds. This is for the Major Streets' portion of the City's general liability insurance.

202-XXX-776.00 Materials and Supplies. This is for items like paint, signs, and regular maintenance supplies.

LOCAL STREETS FUND

203

This fund accounts for the revenues and expenditures for the care of the City's Local Streets.

REVENUES

203-000-540.00 State Grants. The City receives funding annually from the State of Michigan for maintenance of City Streets.

206-000-579.00 State Shared Gas and Weight Tax. The State of Michigan receives sales taxes for every gallon of gas purchased in the state. They then redistribute these funds to local communities based upon the miles of local streets identified in the annual Act 51 report.

203-000-676.00 Reimbursements and Restitutions. This is the refund for the Local Street Fund's share of the City municipal liability insurance.

EXPENSES

203-XXX-702.00 Salaries and Wages. This is for the wages of the various City employees who provide maintenance on the City Streets including snow plowing, cold patching, etc.

203-XXX-704.00 Overtime. This is for overtime earned as identified in the collective bargaining agreement for maintenance of City Streets.

203-XXX-707.00 On-Call Pay. Street department employees are required to be "on call" outside traditional working hours to respond to emergencies. They are compensated for this interruption in their normal lives as identified in the collective bargaining agreement.

203-XXX-741.00 Uniforms. The City provides uniforms to its employees who are out in the public to identify them as City employees and present a uniform and professional appearance to our residents.

203-XXX-776.00 Materials and Supplies. This is for items like cold patch, crack sealing materials, striping paint, etc.

203-XXX-802.00 Contractual Services. These are for outside services the City cannot provide in-house.

203-XXX-840.00 Administration Fees. These are fees the General Fund charges various accounts for things like payroll services, accounting, and accounts payable/receivable services.

203-XXX-922.00 Electricity. This is the electricity for City-owned traffic lights.

203-XXX-941.00 Building Rental. This is the amount the City charges the Local Streets Fund for the care and upkeep of the DPW building.

203-XXX-943.00 Equipment Rental. This is the rental amount for the equipment that is used for the care and maintenance of City Local Streets. These funds go to the Equipment Pool.

203-XXX-950.00 Insurance and Bonds. This is for the Local Streets portion of the City's general liability insurance.

203-XXX-776.00 Materials and Supplies. This is for items like paint, signs, and regular maintenance supplies.

SIDEWALK PROGRAM FUND

367

This is the sidewalk program the City charges an assessment. It is for sidewalk replacement.

REVENUE

367-000-408.00 Sidewalk Assessment. This is the assessment charged per parcel throughout the City for sidewalk replacement.

367-000-408.01 Property Tax Chargebacks. When an assessment is not paid, it is added to the tax bill for collection. The County makes the City whole by loaning the City the unpaid taxes. After three years when the taxes are not paid, the property reverts to the County. The County then demands repayment of the loans.

367-500-540.00 State Grant. These are funds we receive through State programs.

367-500-699.00 Transfer In.

EXPENSES

367-443-776.00 Materials and Supplies. These are supplies used in carrying out the program. They can include grass seed, dirt, fertilizer, etc.

367-443-801.00 Professional Services. These are for services like surveyors or engineering.

367-443-802.00 Contracted Services. These are for the cement contractors who actually pour the concrete.

STREET IMPROVEMENT FUND

450

This is to track the revenues and expenses for the Street Improvement Fund millage.

REVENUE

450-000-402.00 Current Property Taxes. These are funds received from the millage we assess all ad valorem properties in the City for street improvements. The amount is derived by taking the total taxable value and multiplying it against the millage levied.

450-000-402.01 Property Tax Chargebacks. When a property owner doesn't pay their taxes, the County makes the City whole by loaning it the unpaid taxes. After three years of not paying taxes, the property reverts to the County and the County demands repayment of the loans.

450-000-410.00 Delinquent Personal Property. When someone doesn't pay their personal property taxes the City must enact collection procedures.

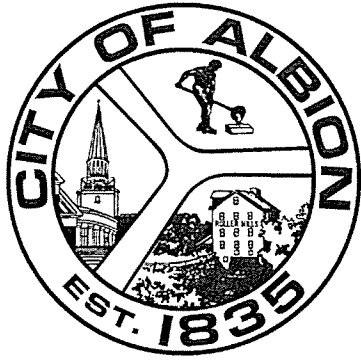
450-000-445.00 Penalty and Interest on Taxes. When property owners don't pay their taxes on time, the City receives a penalty and interest on the unpaid taxes.

450-000-665.00 Interest. This is interest earned on our fund balance.

EXPENSES

450-XXX-801.00 Professional Services. This is generally for engineering services.

450-XXX-802.00 Contractual Services. This is for the actual construction work done by others.



SPECIAL REVENUE FUNDS

Special Revenue Funds

Section 7

Recreation Fund (208)

For many years, Recreation was funded through the General Fund operating millage. In 2007, the voters approved a 3-year special 1.5 mill property tax levy to fund recreation activities. In 2015, the voters approved another 3-year renewal of the levy, which expires in 2018.

Since the Recreation Department has limited staffing, it contracts with the Forks Senior Center to provide activities for senior citizens in the community (\$8,700 for FY 2018). The Recreation Department works with the Albion Community Schools to provide sports and after school programming for students.

In FY 2014, a \$25,000 grant was received for local youth development. The grant funding period extends into 2015 support youth programming. In order to maintain existing levels of service, it will be necessary for the Recreation Department to aggressively seek additional funding through grants, donations, and sponsorships. The department is located in the Marshall Public Schools' Opportunity High School and offers programming onsite in the Albion Community Center. Charges for the use of the building will impact overall expenses.

The 2018 estimated revenues are \$160,665, which reflects a \$20,000 grant from the Cronin Foundation. The department operates a Recreation Center in the Marshall Opportunity High School. The Recreation Department is operated by part-time staff. The wages for part-time and seasonal staff is reduced. In 2018, the Director's position is being changed from part-time to full-time. The expenses for 2018 are \$160,387, which creates a \$278 fund surplus.

Equipment Rental (208-780-943.00) provides annual payments to the Equipment Pool. Since 2016, these funds will be applied towards the purchase of a new van. This is a 3-year installment payment plan with an approximate cost of \$9,000 per year.

Solid Waste Fund (226)

The Solid Waste Fund was established under Michigan statutes, which allow a City to levy up to 3.0 mills of property tax to address solid waste issues in the community. The City of Albion has for several years levied 2.0 mills under this statute. The Solid Waste Fund has experienced a significant decrease in revenues due to declining property taxes. The City Council authorized increasing the levy to the maximum allowed 3.0 mills in 2016. The City Council entered into an agreement for a Single Hauler contract for refuse and leaf collection services.

There are three primary service programs that are funded by the Solid Waste Fund:

Leaf Collection - Operated by the City to assist property owners with disposing of leaves from city trees in the berm area. This program, however, in practice is being used for the disposal of leaves from all trees. This is a labor intensive program over a short period of time, so the City has employed seasonal workers to assist with this operation. It is necessary to reevaluate the Leaf Collection Program and adopt a more cost effective and efficient service. In 2017, the Single Hauler Contract with Granger provided for residential yard waste services. Leaf collection by city crews is now focused on public property and parks.

Tree Dump – Operated by the City to allow property owner to dispose of grass clippings, brush, and other compostable yard waste. The property owner is responsible for transporting the items to the tree dump during its hours of operations at the site, which is located in back of the Waste Water Treatment Plant. Salaries and Wages (226-524-702) were increased in 2017 and 2018 to reflect the increased hours of operations.

Solid Waste – The City provides trash receptacles and trash clean up after festivals and other public events held in the City. This budget includes the disposal of brush and trimmings from tree work completed in the City's right-of-ways, cemetery, parks, and city-owned property.

There is a transfer out of \$14,000 to the General Fund for the disposal of trash, brush, grass, limbs and \$10,000 for Trash/Dumpsters. The projected ending fund balance for FY 2017 is \$191,342. The impact on the fund balance in 2018 is \$11,042, with an ending balance of \$166,476.

Community Development Block Grant (CDBG) (250)

The CDBG Fund was established many years ago to handle the revolving loan portion of the housing rehabilitation programs that were operated by the City. The loans are for Fifty (50) years at zero percent interest. The Community Action Agency handles these loans for the City in 2012 and 2013. In FY 2014, the City contracted for home rehabilitation services (\$154,750). Due to the fact that several of these loans are extremely old and considered uncollectable, some of these loans have been classified as uncollectable debts. Efforts will still continue to collect on these old loans. The remaining balance of \$33,314.

Drug Law Enforcement Fund (265)

The Drug Law Enforcement Fund received revenues from Federal, State, and Local Law Enforcement Agencies related to drug forfeiture activities and grants. The funds are used for appropriate operating and equipment costs related for the Public Safety Department and to reimburse various governmental entities. For 2018, estimated revenues are \$47,950, with a projected ending fund balance of \$2,158.

Albion Building Authority (275)

The Albion Building Authority (ABA) was created under MCL Section 123.951, et seq. Albion adopted its authority's articles of incorporation on May 17, 1978 with Resolution 5-D-78. The ABA is governed by a five member Commission, which are selected by the City Council. One member is required to be a tenant of Maple Grove Apartment. The responsibilities of the ABA include, but are not limited to, the acquisition, ownership, maintenance, furnishing, equipping, improving or renovating of an existing building or facility or the construction of a new building or facility. Currently, the ABA manages Maple Grove Apartments, a City-owned housing project for elderly and/or handicapped persons.

Funding for the ABA is generated from rental income, sale of properties and grants. The ABA works with the DDA, EDC, the City, and non-profit organizations to assist in making improvements to existing facilities and to develop new facilities. Some previous projects have included: the Albion River Trail, the Albion Family Health Center, the EDC/DDA Building, the Stoffer Plaza Parking lot project. The projects in 2015 was a Food Hub at 112 E. Erie Street and in 2016, the Ismon House located at 300 S. Clinton St. Other properties include: 201 N. Clinton, 101 N. Gale St., and the Fire Barn that used by Public Safety and Huron Valley Ambulance.

The ABA is making plans to sell the building located at 309 N. Superior St. in 2018. The FY 2018 appropriations of \$37,805, exceed revenues by \$3,824. The Ending Fund Balance is \$110,567.

Maple Grove Apartments (277)

HUD entered into a 20 year lease for the Maple Grove Apartments. The agreement required establishing a separate fund for Maple Grove Apartments and a separate capital reserve account to handle major maintenance and future improvements. A management company is contracted to manage the property.

For FY 2017, Buildings, Additions and Improvements (277-701-976.00) was budgeted \$60,000 for new windows. In 2017, \$25,000 is budgeted for new closet doors for units, bath and dining room improvements; \$10,000 for new doors; and \$5,000 for miscellaneous upgrades. Nothing is budgeted for 2018.

Administration Fees (277-701-840.00) is increased \$10,000 for the additional services provided by the City Administration.

There is a transfer out of \$64,750 (277-905-999.00) to the Debt Service Fund (369) for the Albion Building Authority Bonds for the Fire Barn/Remodeling Bond Issue. The FY 2018 ending fund balance is projected at \$533,635.

BUDGET REPORT FOR CITY OF ALBION

Fund: 208 RECREATION FUND

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 780-RECREATION								
ESTIMATED REVENUES								
208-780-402.00	CURRENT PROPERTY TAXES	119,906	103,900	112,405	112,750	111,750	111,750	111,750
208-780-402.01	PROPERTY TAX CHARGEBACKS	(2,782)	(2,900)	(695)	(2,000)	(1,000)	(1,000)	(1,000)
208-780-410.00	DELINQUENT PERSONAL PROP TAXES	488	400	404	404	350	350	350
208-780-424.00	PAYMENTS IN LIEU OF TAXES	1,233	1,750	3,682	3,682	3,600	3,600	3,600
208-780-445.00	PENALTY & INTEREST ON TAXES	1,243	1,050	723	725	1,200	1,200	1,200
208-780-573.00	LOCAL COMMUNITY STABILIZATION STA.	11,767	2,000	0	7,500	9,250	9,250	9,250
208-780-590.00	LOCAL GRANTS	6,393	0	2,050	2,050	0	0	20,000
2018 - PROPOSED CRONIN FOUNDATION GRANT.								
208-780-608.00	RECREATION FEES	19,067	12,500	13,686	13,200	13,500	13,500	13,500
208-780-665.00	INTEREST	288	170	274	315	315	315	315
208-780-667.00	RENTS	30	100	0	0	0	0	0
208-780-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	1,400	0	225	225	0	0	0
208-780-675.01	CONTRIB - INDIVID - VAN	0	0	494	365	0	0	0
208-780-676.00	REIMBURSEMENTS & RESTITUTIONS	1,411	0	1,775	1,775	1,700	1,700	1,700
TOTAL ESTIMATED REVENUES		160,444	118,970	135,023	140,991	140,665	140,665	160,665
APPROPRIATIONS								
208-780-702.00	SALARIES AND WAGES	0	0	0	0	26,300	26,300	26,300
208-780-703.00	PART TIME WAGES	80,424	69,900	67,625	81,500	57,500	57,500	57,500
208-780-714.00	MEDICARE	1,166	1,075	981	1,180	1,250	1,250	1,250
208-780-715.00	FICA	4,986	4,595	4,193	4,950	5,250	5,250	5,250
208-780-717.00	LIFE INSURANCE	0	0	0	0	222	222	222
208-780-719.00	PENSION CONTRIBUTION	0	0	0	0	1,850	1,850	1,850
208-780-720.00	WORKERS COMPENSATION	0	1,556	1,412	1,675	2,750	2,750	2,750
208-780-721.00	UNEMPLOYMENT INSURANCE	22	750	27	50	300	300	300
208-780-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	0	0	0	530	530	530
208-780-726.00	OFFICE SUPPLY	106	300	263	400	350	350	350
208-780-728.00	DUES, BOOKS, PERIODICAL	57	100	12	80	50	50	50
208-780-776.00	MATERIALS AND SUPPLIES	675	1,000	0	750	250	250	250
208-780-780.00	GASOLINE	706	1,000	733	1,250	1,000	1,000	1,000
208-780-780.00	VEHICLE & EQUIP MAINT SUPPLIES	190	450	238	450	350	350	350
208-780-802.00	CONTRACTUAL SERVICES	4,400	3,500	2,500	4,000	3,000	3,000	3,000
208-780-840.00	ADMINISTRATION FEES	7,266	7,485	6,238	7,485	7,785	7,785	7,785
208-780-851.00	TELEPHONE	1,834	0	1,529	1,700	1,600	1,600	1,600
208-780-857.00	TRAVEL	543	250	0	250	100	100	100
208-780-882.00	PROGRAM EXPENSES	8,899	8,500	5,579	8,500	7,500	7,500	27,500
2018 - INCLUDES \$7,500 FOR REGULAR PROGRAM FEES AND \$20,000 FOR THE CRONIN FOUNDATION PROGRAM (RELATED TO THE GRANT REVENUE ABOVE).								
208-780-882.01	SENIOR CENTER	8,700	8,700	8,700	8,700	8,700	8,700	8,700
208-780-885.00	TRAINING	448	0	0	0	0	0	0
208-780-906.00	ENTRANCE FEES	415	1,250	200	1,250	950	950	950
208-780-922.00	ELECTRICITY	1,549	1,500	1,713	1,925	1,650	1,650	1,650
208-780-943.00	EQUIPMENT RENTAL	9,500	9,500	7,917	9,500	9,500	9,500	9,500
208-780-950.00	INSURANCE AND BONDS	1,648	1,750	1,372	1,650	1,450	1,450	1,450
208-780-955.00	MISCELLANEOUS	266	250	107	250	200	200	200
TOTAL APPROPRIATIONS		133,800	123,411	111,339	137,495	140,387	140,387	160,387
NET OF REVENUES/APPROPRIATIONS - 780-RECREATION								
		26,644	(4,441)	23,684	3,496	278	278	278

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 781-POSITIVE YOUTH DEVELOPMENT								
ESTIMATED REVENUES								
208-781-590.00	LOCAL GRANTS	10,000	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		10,000	0	0	0	0	0	0
APPROPRIATIONS								
208-781-882.00	PROGRAM EXPENSES	10,580	0	0	0	0	0	0
TOTAL APPROPRIATIONS		10,580	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 781-POSITIVE YOUTH I		(580)	0	0	0	0	0	0

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 782-JUNIOR OPTMISTS - JOOI								
208-782-590.00	ESTIMATED REVENUES							
208-782-590.00	LOCAL GRANTS	300	0	0	0	0	0	0
208-782-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	50	50	0	0	0
	TOTAL ESTIMATED REVENUES	300	0	50	50	0	0	0
208-782-882.00	APPROPRIATIONS							
208-782-882.00	PROGRAM EXPENSES	215	0	424	500	0	0	0
	TOTAL APPROPRIATIONS	215	0	424	500	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 782-JUNIOR OPTMISTS	85	0	(374)	(450)	0	0	0
208-782-882.00	ESTIMATED REVENUES - FUND 208	170,744	118,970	135,073	141,041	140,665	140,665	160,665
208-782-882.00	APPROPRIATIONS - FUND 208	144,595	123,411	111,763	137,995	140,387	140,387	160,387
	NET OF REVENUES/APPROPRIATIONS - FUND 208	26,149	(4,441)	23,310	3,046	278	278	278
	BEGINNING FUND BALANCE	31,669	57,819	57,819	57,819	60,865	60,865	60,865
	ENDING FUND BALANCE	57,818	53,378	81,129	60,865	61,143	61,143	61,143

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
226-000-402.00	CURRENT PROPERTY TAXES	225,214	208,500	220,366	220,366	200,000	200,000	200,000
226-000-402.01	PROPERTY TAX CHARGEBACKS	(3,709)	(7,500)	(1,184)	(5,000)	0	0	0
226-000-410.00	DELINQUENT PERSONAL PROPERTY T	1,664	500	539	539	600	600	600
226-000-424.00	PAYMENTS IN LIEU OF TAXES	1,644	2,000	5,670	5,670	2,000	2,000	2,000
226-000-441.00	LOCAL COMMUNITY STABILIZATION SHAI	0	0	0	11,500	15,000	15,000	15,000
226-000-445.00	PENALTY & INTEREST ON TAXES	1,903	1,250	1,447	1,700	1,300	1,300	1,300
226-000-573.00	LOCAL COMMUNITY STABILIZATION STA	15,690	5,750	0	0	0	0	0
226-000-590.00	LOCAL GRANTS	500	500	500	500	500	500	500
226-000-664.03	UNREALIZED GAIN ON INVESTMENT	187	250	60	50	250	250	250
226-000-665.00	INTEREST	1,443	1,250	1,467	1,675	1,250	1,250	1,250
226-000-676.00	REIMBURSEMENTS & RESTITUTIONS	(386)	500	0	0	500	500	500
TOTAL ESTIMATED REVENUES		243,150	213,000	228,865	237,000	221,400	221,400	221,400
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		243,150	213,000	228,865	237,000	221,400	221,400	221,400

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 523-LEAF PICKUP								
APPROPRIATIONS								
226-523-702.00	SALARIES AND WAGES	12,714	16,500	3,799	10,500	5,500	5,500	5,500
226-523-703.00	PART TIME WAGES	5,198	9,750	1,833	2,500	500	500	500
226-523-704.00	OVERTIME	995	250	0	750	400	400	400
226-523-714.00	MEDICARE	265	400	80	125	55	55	55
226-523-715.00	FICA	1,134	1,750	340	900	350	350	350
226-523-716.00	HOSPITALIZATION INSURANCE	5,914	9,000	1,318	5,290	2,325	2,325	2,325
226-523-717.00	LIFE INSURANCE	35	50	5	25	10	10	10
226-523-719.00	PENSION CONTRIBUTION	402	1,950	110	500	250	250	250
226-523-719.01	MERS DB CONTRIBUTION	0	0	210	550	250	250	250
226-523-720.00	WORKERS COMPENSATION	0	1,050	290	600	475	475	475
226-523-721.00	UNEMPLOYMENT INSURANCE	1	40	2	25	20	20	20
226-523-723.00	RETIREE HEALTH SAVINGS CONTRIB	266	600	73	325	150	150	150
226-523-776.00	MATERIALS AND SUPPLIES	0	450	0	450	250	250	250
226-523-900.00	PUBLISHING	0	400	0	400	400	400	400
226-523-943.00	EQUIPMENT RENTAL	25,876	17,500	5,769	12,500	9,000	9,000	9,000
FOR 2017 AND 2018, A DECISION WAS MADE TO LEAVE SOME MONEY BUDGETED								
IN LEAF PICKUP SINCE WE ARE UNCERTAIN AT THIS TIME WHAT COSTS MAY BE								
INCURRED BY THE CITY AS WE TRANSITION TO THE NEW LEAF REMOVAL								
PRACTICE.								
TOTAL APPROPRIATIONS								
		52,800	59,690	13,829	35,440	19,935	19,935	19,935
NET OF REVENUES/APPROPRIATIONS - 523-LEAF PICKUP								
		(52,800)	(59,690)	(13,829)	(35,440)	(19,935)	(19,935)	(19,935)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 524-TREE DUMP								
APPROPRIATIONS								
226-524-702.00	SALARIES AND WAGES	694	2,000	817	5,000	5,100	5,100	5,100
226-524-704.00	OVERTIME	1,637	2,500	1,462	3,500	3,575	3,575	3,575
226-524-714.00	MEDICARE	32	60	31	125	127	127	127
226-524-715.00	FICA	137	250	134	535	540	540	540
226-524-716.00	HOSPITALIZATION INSURANCE	994	1,560	1,067	3,825	3,975	3,975	3,975
226-524-717.00	LIFE INSURANCE	7	10	9	25	25	25	25
226-524-719.00	PENSION CONTRIBUTION	41	60	21	300	340	340	340
226-524-719.01	MERS DB CONTRIBUTION	0	0	198	465	535	535	535
226-524-720.00	WORKERS COMPENSATION	0	250	113	400	590	590	590
226-524-721.00	UNEMPLOYMENT INSURANCE	0	15	0	20	25	25	25
226-524-723.00	RETIREE HEALTH SAVINGS CONTRIB	47	75	46	172	175	175	175
226-524-741.00	UNIFORMS	250	250	125	200	200	200	200
226-524-802.00	CONTRACTUAL SERVICES	0	0	600	600	200	200	200
226-524-900.00	PUBLISHING	223	300	0	150	200	200	200
226-524-943.00	EQUIPMENT RENTAL	2,008	2,150	1,844	6,500	5,500	5,500	5,500
FOR 2017, A SIGNIFICANT INCREASE IS BEING PROJECTED AS THE CITY PLANS TO HAVE THE TREE DUMP OPEN THE ENTIRE MONTH OF NOVEMBER TO ACCEPT RESIDENTIAL LEAVES. IT MAY OR MAY NOT BE STAFFED DEPENDING ON HOW MANY ISSUES ARE ENCOUNTERED AS RESIDENTS DUMP LEAVES.								
TOTAL APPROPRIATIONS		6,070	9,480	6,467	21,817	21,107	21,107	21,107
NET OF REVENUES/APPROPRIATIONS - 524-TREE DUMP		(6,070)	(9,480)	(6,467)	(21,817)	(21,107)	(21,107)	(21,107)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 528-SOLID WASTE								
APPROPRIATIONS								
226-528-702.00	SALARIES AND WAGES	18,010	22,620	14,590	22,620	24,200	24,200	24,394
226-528-703.00	PART TIME WAGES	648	1,000	294	1,000	0	0	22,620
226-528-704.00	OVERTIME	3,335	4,700	3,650	5,500	5,500	5,500	5,500
226-528-714.00	MEDICARE	304	390	257	415	420	420	751
226-528-715.00	FICA	1,301	1,650	1,099	1,760	1,790	1,790	3,204
226-528-716.00	HOSPITALIZATION INSURANCE	8,748	10,850	7,366	10,850	11,400	11,400	11,400
226-528-717.00	LIFE INSURANCE	79	160	67	160	160	160	160
226-528-718.00	DISABILITY INSURANCE	1	75	0	0	0	0	0
226-528-719.00	PENSION CONTRIBUTION	311	1,250	293	950	1,100	1,100	1,100
226-528-719.01	MERS DB CONTRIBUTION	0	4,500	559	2,000	1,600	1,600	1,600
226-528-720.00	WORKERS COMPENSATION	0	1,050	385	1,400	2,145	2,145	2,373
226-528-721.00	UNEMPLOYMENT INSURANCE	3	60	2	40	45	45	120
226-528-723.00	RETIREE HEALTH SAVINGS CONTRIB	421	750	364	570	580	580	584
226-528-744.00	POSTAGE	0	0	125	450	400	400	400
226-528-776.00	MATERIALS AND SUPPLIES	0	250	0	250	250	250	250
226-528-802.00	CONTRACTUAL SERVICES	37,908	45,000	37,466	45,000	45,000	45,000	45,000
INCLUDES:								
- \$7,000 TO COUNTY FOR ANNUAL RECYCLING CENTER COST;								
- \$10,000 TO MATCH THE GENERAL FUND FOR TREE TRIMMING (CLEAN UP).								
- \$10,500 FOR THE ANNUAL SUMMER CLEAN UP/RECYCLING DAY								
- \$10,000 IN 2017 TO THE COUNTY FOR THE CITY SHARE OF THE COST TO								
DEMO HOUSES (AND A SIMILAR AMT BUDGETED IN 2018 IN CASE FUTURE								
DEMOLITIONS GRANTS ARE ACQUIRED).								
- \$7,500 FOR EMERGENCY REMOVAL OF FIRE DAMAGED STRUCTURES								
AND/OR OTHER SOLID WASTE HEALTH AND SAFETY CONCERNS.								
226-528-840.00	ADMINISTRATION FEES	7,500	7,725	6,438	7,725	8,035	8,035	8,035
2017 - REFLECTS A 3% INCREASE OVER PRECEEDING YEAR.								
2018 - REFLECTS A 4% INCREASE OVER PRECEEDING YEAR.								
226-528-900.00	PUBLISHING	0	150	224	150	150	150	150
226-528-922.00	ELECTRICITY	492	750	361	500	500	500	500
226-528-941.00	BUILDING RENTAL	6,675	6,675	5,563	6,675	6,675	6,675	6,675
226-528-943.00	EQUIPMENT RENTAL	8,549	11,500	4,300	8,500	9,000	9,000	9,000
TOTAL APPROPRIATIONS								
		94,285	121,105	83,403	116,515	118,950	118,950	143,816
NET OF REVENUES/APPROPRIATIONS - 528-SOLID WASTE								
		(94,285)	(121,105)	(83,403)	(116,515)	(118,950)	(118,950)	(143,816)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 965--TRANSFER OUT								
226-965-999.00	TRANSFER OUT	11,500	25,500	25,500	25,500	25,500	25,500	25,500
2016:								
	\$12,500 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.							
	\$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.							
	\$1,500 FOR DPW BLDG PMT							
2017:								
	\$14,000 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.							
	\$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.							
	\$1,500 FOR DPW BLDG PMT							
2018:								
	\$14,000 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.							
	\$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.							
	\$1,500 FOR DPW BLDG PMT							
TOTAL APPROPRIATIONS		11,500	25,500	25,500	25,500	25,500	25,500	25,500
NET OF REVENUES/APPROPRIATIONS - 965--TRANSFER OUT		(11,500)	(25,500)	(25,500)	(25,500)	(25,500)	(25,500)	(25,500)
ESTIMATED REVENUES - FUND 226		243,150	213,000	228,865	237,000	221,400	221,400	221,400
APPROPRIATIONS - FUND 226		164,655	215,775	129,199	199,272	185,492	185,492	210,358
NET OF REVENUES/APPROPRIATIONS - FUND 226		78,495	(2,775)	99,666	37,728	35,908	35,908	11,042
BEGINNING FUND BALANCE		39,214	117,706	117,706	117,706	155,434	155,434	155,434
ENDING FUND BALANCE		117,709	114,931	217,372	155,434	191,342	191,342	166,476

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
250-000-665.00	INTEREST	80	75	86	100	120	120	120
250-000-671.00	OTHER REVENUES	1,000	0	18,129	18,129	0	0	0
2017 - PAY OFF OF 114 W. WALNUT ST MORTGAGE LOAN.								
TOTAL ESTIMATED REVENUES		1,080	75	18,215	18,229	120	120	120
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		1,080	75	18,215	18,229	120	120	120
Dept 707-CDBG								
APPROPRIATIONS								
250-707-955.00	MISCELLANEOUS	71,822	0	0	0	0	0	0
2015 - \$87,400 TO INCREASE THE ALLOWANCE ACCOUNT								
2016 - \$71,900 TO INCREASE THE ALLOWANCE ACCOUNT								
TOTAL APPROPRIATIONS		71,822	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 707-CDBG		(71,822)	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 250		1,080	75	18,215	18,229	120	120	120
APPROPRIATIONS - FUND 250		71,822	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 250		(70,742)	75	18,215	18,229	120	120	120
BEGINNING FUND BALANCE		85,707	14,965	14,965	14,965	33,194	33,194	33,194
ENDING FUND BALANCE		14,965	15,040	33,180	33,194	33,314	33,314	33,314

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
265-000-665.00	INTEREST	0	0	159	165	50	50	50
265-000-671.00	OTHER REVENUES	1,840	2,000	20,565	20,565	20,000	20,000	20,000
265-000-676.00	REIMBURSEMENTS & RESTITUTIONS	6,445	2,900	2,351	2,150	2,900	2,900	2,900
265-000-678.00	K-9	0	0	4,470	4,470	0	0	0
TOTAL ESTIMATED REVENUES		8,285	4,900	27,545	27,350	22,950	22,950	22,950
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		8,285	4,900	27,545	27,350	22,950	22,950	22,950

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 333-DRUG LAW ENFORCEMENT								
APPROPRIATIONS								
265-333-741.00	UNIFORMS	345	350	2,452	2,452	500	500	500
265-333-746.00	TOOLS AND EQUIPMENT	10,624	1,000	600	419	1,000	1,000	1,000
265-333-778.00	GASOLINE	780	1,000	2,987	2,784	0	2,000	2,000
265-333-780.00	VEHICLE & EQUIP MAINT SUPPLIES	1,437	2,500	9,576	9,546	2,500	2,500	2,500
265-333-790.00	K-9	463	1,200	1,936	2,250	1,200	1,200	1,200
265-333-802.00	CONTRACTUAL SERVICES	12,602	9,500	21,192	23,000	0	5,000	5,000
265-333-815.00	INFORMANT FEES	0	750	0	0	500	500	500
265-333-827.00	CONTROLLED SUBSTANCE PURCHASE	1,200	1,000	2,000	1,500	1,500	1,500	1,500
265-333-851.00	TELEPHONE	11,818	10,000	9,777	10,000	10,000	10,000	10,000
265-333-885.00	TRAINING	2,461	1,250	2,496	2,496	1,250	1,250	1,250
265-333-888.00	FORFEITURE EXPENSE	899	0	(1)	0	0	0	0
265-333-921.00	GAS	0	0	1,054	1,200	1,200	1,200	1,200
265-333-922.00	ELECTRICITY	0	0	381	450	450	450	450
265-333-923.00	WATER	0	0	148	200	150	150	150
265-333-977.00	EQUIPMENT	4,915	500	16,853	16,853	15,000	5,000	5,000
265-333-981.00	VEHICLES	0	0	325	325	0	0	0
TOTAL APPROPRIATIONS		47,544	29,050	71,776	73,475	35,250	32,250	32,250
NET OF REVENUES/APPROPRIATIONS - 333-DRUG LAW ENFORCE		(47,544)	(29,050)	(71,776)	(73,475)	(35,250)	(32,250)	(32,250)

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 400-FED DRUG LAW ENFOR - REIMBUR								
ESTIMATED REVENUES								
265-400-671.00	OTHER REVENUES	42,928	47,500	13,988	25,000	25,000	25,000	25,000
265-400-676.00	REIMBURSEMENTS & RESTITUTIONS	1,402	1,529	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	44,330	49,029	13,988	25,000	25,000	25,000	25,000
APPROPRIATIONS								
265-400-778.00	GASOLINE	871	1,000	851	1,000	1,000	1,000	1,000
265-400-780.00	VEHICLE & EQUIP MAINT SUPPLIES	1,531	1,500	1,296	1,500	1,500	1,500	1,500
265-400-802.00	CONTRACTUAL SERVICES	15,008	17,000	3,000	4,000	5,000	9,000	9,000
265-400-885.00	TRAINING	5,129	1,500	0	0	0	0	0
265-400-977.00	EQUIPMENT	0	0	6,071	3,000	1,500	1,500	1,500
265-400-981.00	VEHICLES	7,914	5,750	7,492	9,500	9,500	9,500	9,500
	TOTAL APPROPRIATIONS	30,453	26,750	18,710	18,796	18,500	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - 400-FED DRUG LAW ENF								
		13,877	22,279	(4,722)	6,204	6,500	2,500	2,500
ESTIMATED REVENUES - FUND 265								
		52,615	53,929	41,533	52,350	47,950	47,950	47,950
APPROPRIATIONS - FUND 265								
		77,997	55,800	90,486	92,271	53,750	54,750	54,750
		(25,382)	(1,871)	(48,953)	(39,921)	(5,800)	(6,800)	(6,800)
NET OF REVENUES/APPROPRIATIONS - FUND 265								
		74,263	48,879	48,879	48,879	8,958	8,958	8,958
	BEGINNING FUND BALANCE	48,881	47,008	(74)	8,958	3,158	2,158	2,158
	ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
275-000-591.00	INTEREST REV - EDC LOAN	1,411	1,207	1,207	1,207	993	993	993
275-000-665.00	INTEREST	369	350	385	425	500	500	500
275-000-671.00	OTHER REVENUES	2,800	2,800	2,800	2,800	2,800	2,800	2,800
FROM ADAMS SIGN FOR BILLBOARD RENTAL BT TRAIN STATION - \$2,800/YR								
275-000-673.00	SALE OF FIXED ASSETS	32,200	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		36,780	4,357	4,392	4,432	4,293	4,293	4,293
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		36,780	4,357	4,392	4,432	4,293	4,293	4,293

BUDGET REPORT FOR CITY OF ALBION

Fund: 275 ALBION BUILDING AUTHORITY FUND

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 260-FINANCE DEPT AND/OR ABA GENERAL APPROPRIATIONS								
275-260-801.00	PROFESSIONAL SERVICES	1,092	750	0	750	0	0	0
275-260-802.00	CONTRACTUAL SERVICES	1,205	1,500	0	1,500	1,000	1,000	1,000
275-260-840.00	ADMINISTRATION FEES	5,450	5,615	4,211	5,615	5,840	5,840	5,840
2017 - REFLECTS A 3% INCREASE OVER PRECEEDING YEAR.								
2018 - REFLECTS A 4% INCREASE OVER PRECEEDING YEAR.								
275-260-955.00	MISCELLANEOUS	699	2,000	556	1,500	100	100	100
HISTORICALLY THIS IS WHERE THE \$50 SIDEWALK ASSESSMENT WAS PAID FOR ALL OF THE ABA PROPERTIES. 2017 IS THE LAST YEAR FOR THIS PROGRAM.								
TOTAL APPROPRIATIONS		8,446	9,865	4,767	9,365	6,940	6,940	6,940
NET OF REVENUES/APPROPRIATIONS - 260-FINANCE DEPT ANI		(8,446)	(9,865)	(4,767)	(9,365)	(6,940)	(6,940)	(6,940)

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 264-EDC BUILDING								
ESTIMATED REVENUES								
275-264-667.00	RENTS	10,880	10,880	16,473	16,880	0	0	0
2017 - \$906.67/MO FROM EDC, \$500/MO FROM ALBION COMMUNITY FOUNDATION.								
2018 - ASSUMES NO OCCUPANCY AND BLDG BEING LISTED FOR SALE.								
275-264-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	10,112	10,112	0	0	0
2017 - REC'D \$10,112 FROM INSURANCE FOR WATER DAMAGE.								
TOTAL ESTIMATED REVENUES		10,880	10,880	26,585	26,992	0	0	0
APPROPRIATIONS								
275-264-785.00	BUILDING & GROUNDS REPAIR & MA	685	3,000	11,177	13,000	0	0	0
2017 - INCREASE DUE TO REPAIR FOR WATER DAMAGE - APPROX \$10,000).								
275-264-801.00	PROFESSIONAL SERVICES	684	0	0	0	0	0	0
275-264-802.00	CONTRACTUAL SERVICES	0	500	198	500	0	0	0
275-264-921.00	GAS	1,506	2,600	1,446	2,600	1,750	1,750	1,750
275-264-922.00	ELECTRICITY	4,110	4,500	3,612	4,750	3,150	3,150	3,150
275-264-923.00	WATER	529	550	383	600	400	400	400
DESPITE ANTICIPATED BLDG VACANCY, IT IS ASSUMED ABA WILL CONTINUE TO								
PAY UTILITIES UNTIL PROPERTY SELLS. 2018 INCLUDES 9 MOS OF UTILITY BILLS.								
275-264-950.00	INSURANCE AND BONDS	767	820	634	825	600	600	600
TOTAL APPROPRIATIONS		8,281	11,970	17,450	22,275	5,900	5,900	5,900
NET OF REVENUES/APPROPRIATIONS - 264-EDC BUILDING		2,599	(1,090)	9,135	4,717	(5,900)	(5,900)	(5,900)

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 265-MUNICIPAL BLDG AND/OR 201 N CLINTON ST								
275-265-667.00	RENTS	0	1,500	11	12	12	12	12
2017 & 2018 - \$1 PER MONTH RENT REVENUE FROM A .G. EDWARDS.								
275-265-671.00	OTHER REVENUES	0	0	1,375	1,500	1,500	1,500	1,500
2017 & 2018 - A.G. EDWARDS PAYS \$125/MO IN LIEU OF PROPERTY TAXES.								
TOTAL ESTIMATED REVENUES		0	1,500	1,386	1,512	1,512	1,512	1,512
APPROPRIATIONS								
275-265-801.00	PROFESSIONAL SERVICES	861	0	542	650	0	0	0
275-265-921.00	GAS	647	0	167	167	0	0	0
275-265-922.00	ELECTRICITY	565	0	38	38	0	0	0
A.G.EDWARDS TO PAY ALL UTILITIES, HOWEVER, THERE ARE SOME DEC 2016 CHARGES THAT WERE PAID IN 2017 BEFORE TENANT WAS IN THE BLDG.								
275-265-950.00	INSURANCE AND BONDS	176	190	147	190	190	190	190
2017 - REPRESENTS PROPERTY OWNER INSURANCE ON BUILDING.								
275-265-955.00	MISCELLANEOUS	0	0	544	1,085	1,100	1,100	1,100
FOR SUMMER AND WINTER PROPERTY TAXES								
TOTAL APPROPRIATIONS		2,249	190	1,438	2,130	1,290	1,290	1,290
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG F		(2,249)	1,310	(52)	(618)	222	222	222

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 270-101 N GALE ST								
ESTIMATED REVENUES								
275-270-667.00	RENTS	7,000	7,000	0	0	0	0	0
PRIOR TO 2017 - RENT PMT REC'D PUBLIC SAFETY FOR USE OF THIS BUILDING.								
TOTAL ESTIMATED REVENUES		7,000	7,000	0	0	0	0	0
APPROPRIATIONS								
275-270-785.00	BUILDING & GROUNDS REPAIR & MA	0	1,500	0	0	0	0	0
275-270-801.00	PROFESSIONAL SERVICES	54	0	0	0	0	0	0
275-270-802.00	CONTRACTUAL SERVICES	0	500	0	0	0	0	0
275-270-921.00	GAS	1,230	3,250	0	0	0	0	0
275-270-922.00	ELECTRICITY	368	675	0	0	0	0	0
275-270-923.00	WATER	192	200	0	0	0	0	0
275-270-950.00	INSURANCE AND BONDS	104	115	0	0	0	0	0
PUBLIC SAFETY TO COVER EXPENSES BEGINNING 1-01-2017 IN LIEU OF PAYING RENT.								
275-270-955.00	MISCELLANEOUS	0	50	0	0	0	0	0
TOTAL APPROPRIATIONS		1,948	6,290	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 270-101 N GALE ST		5,052	710	0	0	0	0	0

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 271-FIRE/AMBULANCE BUILDING								
ESTIMATED REVENUES								
275-271-667.00	RENTS	36,000	36,000	36,000	36,000	36,000	36,000	36,000
\$21,600 FROM ADPS								
\$14,400 FROM HURON VALLEY AMBULANCE								
275-271-667.01	RENT ADJUSTMENTS	(6,736)	(6,000)	0	(6,000)	(4,000)	(4,000)	(4,000)
HURON VALLEY AMBULANCE RENT REFUND PER AGREEMENT:								
2013 = \$14,290 IS FOR 2011 & 2012								
2015 = \$7757 IS FOR 2013 & 2014								
2016 = \$4617 IS FOR 2015								
2017 = AMOUNT IS ESTIMATED.								
2018 = AMOUNT IS ESTIMATED.								
TOTAL ESTIMATED REVENUES								
		29,264	30,000	36,000	30,000	32,000	32,000	32,000
APPROPRIATIONS								
275-271-776.00	MATERIALS AND SUPPLIES	1,427	2,000	1,475	2,000	2,500	2,500	2,500
275-271-785.00	BUILDING & GROUNDS REPAIR & MA	1,440	4,500	2,077	4,500	4,500	4,500	4,500
275-271-802.00	CONTRACTUAL SERVICES	989	2,250	784	2,250	2,250	2,250	2,250
275-271-921.00	GAS	2,779	5,750	2,873	5,750	5,750	5,750	5,750
275-271-922.00	ELECTRICITY	5,716	7,500	5,258	7,500	7,500	7,500	7,500
275-271-923.00	WATER	1,959	2,000	1,371	2,000	2,000	2,000	2,000
275-271-950.00	INSURANCE AND BONDS	924	1,000	774	1,000	1,100	1,100	1,100
TOTAL APPROPRIATIONS								
		15,234	25,000	14,612	25,000	25,600	25,600	25,600
NET OF REVENUES/APPROPRIATIONS - 271-FIRE/AMBULANCE F								
		14,030	5,000	21,388	5,000	6,400	6,400	6,400

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 273								
ESTIMATED REVENUES								
275-273-667.00	RENTS	1	0	1	0	0	0	0
TOTAL ESTIMATED REVENUES		1	0	1	0	0	0	0
APPROPRIATIONS								
275-273-785.00	BUILDING & GROUNDS REPAIR & MA	362	500	0	0	0	0	0
275-273-802.00	CONTRACTUAL SERVICES	23,204	0	0	0	0	0	0
2015 - FOOD HUB CONSTRUCTION								
2016 - FOOD HUB CONSTRUCTION CONTINUED. COMPLETED IN 2016.								
275-273-921.00	GAS	810	0	0	0	0	0	0
2017 - GOING FORWARD, GAS BILLS TO BE PAID BY THE FOOD HUB.								
275-273-922.00	ELECTRICITY	1,565	400	762	1,000	1,000	1,000	1,000
2017 - ELECTRICITY TO DECLINE AS FOOD HUB ASSUMES RESPONSIBILITY FOR MOST OF THE ELECTRIC BILLS - ABA ONLY PAYS THE UPSTAIRS APTS BILLS,								
275-273-923.00	WATER	196	500	13	13	0	0	0
275-273-950.00	INSURANCE AND BONDS	692	700	680	800	900	900	900
TOTAL APPROPRIATIONS		26,829	2,100	1,455	1,813	1,900	1,900	1,900
NET OF REVENUES/APPROPRIATIONS - 273-112 E ERIE ST		(26,828)	(2,100)	(1,454)	(1,813)	(1,900)	(1,900)	(1,900)
ESTIMATED REVENUES - FUND 275		83,925	53,737	68,364	62,936	37,805	37,805	37,805
APPROPRIATIONS - FUND 275		62,987	55,415	39,722	60,583	41,630	41,630	41,630
NET OF REVENUES/APPROPRIATIONS - FUND 275		20,938	(1,678)	28,642	2,353	(3,825)	(3,825)	(3,825)
BEGINNING FUND BALANCE		91,101	112,039	112,039	112,039	114,392	114,392	114,392
ENDING FUND BALANCE		112,039	110,361	140,681	114,392	110,567	110,567	110,567

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
277-000-665.00	INTEREST	1,181	900	1,018	1,200	1,000	1,000	1,000
277-000-667.00	RENTS	215,183	212,404	156,720	205,000	215,000	215,000	215,000
277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL								
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		455,448	431,208	343,698	442,516	443,000	443,000	443,000
Dept 701-ABA SEC 8 MAPLE GROVE								
APPROPRIATIONS								
277-701-726.00	OFFICE SUPPLY	3,265	2,500	3,183	3,800	3,500	3,500	3,500
277-701-727.00	OFFICE EQUIPMENT	982	2,500	61	2,500	2,500	2,500	2,500
277-701-728.00	DUES, BOOKS, PERIODICAL	0	1,000	0	750	500	500	500
277-701-744.00	POSTAGE	166	100	147	275	100	100	100
277-701-776.00	MATERIALS AND SUPPLIES	10,659	12,500	4,018	12,500	12,500	12,500	12,500
277-701-780.00	VEHICLE & EQUIP MAINT SUPPLIES	40	300	0	100	100	100	100
277-701-785.00	BUILDING & GROUNDS REPAIR & MA	41,067	41,000	36,587	41,000	41,000	41,000	41,000
277-701-801.00	PROFESSIONAL SERVICES	2,534	500	10,221	1,500	500	500	500
277-701-802.00	CONTRACTUAL SERVICES	111,123	160,000	137,834	160,000	165,000	165,000	165,000
277-701-819.00	CONFERENCE COSTS	0	600	0	600	600	600	600
277-701-840.00	ADMINISTRATION FEES	48,995	49,950	33,619	49,950	50,957	59,950	59,950
2017 - \$25,170 PAID TO CITY OF ALBION (REPRESENTS A 3% INCREASE OVER 2016) ;								
\$24,780 PAID TO SNYDER MNGMT.								
2018 - \$35,170 PAID TO CITY OF ALBION (REPRESENTS A \$10,000 INCREASE OVER								
2017); PLUS \$24,780 PAID TO SNYDER MNGMT.								
277-701-851.00	TELEPHONE	2,072	3,200	2,170	3,200	2,500	2,500	2,500
277-701-885.00	TRAINING	2,747	1,500	1,918	2,500	1,500	1,500	1,500
277-701-900.00	PUBLISHING	3,132	2,500	2,912	3,650	2,500	2,500	2,500
277-701-921.00	GAS	11,235	18,000	11,255	17,000	18,000	18,000	18,000
277-701-922.00	ELECTRICITY	15,227	17,500	14,717	17,000	18,500	18,500	18,500
277-701-923.00	WATER	8,744	9,200	8,145	9,200	10,000	10,000	10,000
277-701-950.00	INSURANCE AND BONDS	5,235	6,000	4,435	5,000	6,000	6,000	6,000
277-701-955.00	MISCELLANEOUS	916	500	280	500	500	500	500
277-701-976.00	BUILDINGS, ADDITIONS & IMPROVE	76,069	40,000	0	40,000	0	0	0
2017 - \$25,000 FOR NEW CLOSET DOORS FOR UNITS, BATH, & DINING ROOM;								
\$10,000 NEW DOORS; \$5,000 MISC UPGRADES								
277-701-977.00	EQUIPMENT	57	5,000	0	5,000	1,500	1,500	1,500
TOTAL APPROPRIATIONS		344,265	374,350	271,502	376,525	338,257	347,250	347,250
NET OF REVENUES/APPROPRIATIONS - 701-ABA SEC 8 MAPLE		(344,265)	(374,350)	(271,502)	(376,525)	(338,257)	(347,250)	(347,250)
Dept 905-DEBT SERVICE - BONDS								
APPROPRIATIONS								
277-905-999.00	TRANSFER OUT	64,963	62,488	62,488	62,488	64,750	64,750	64,750
TO DEBT SERVICE FUND 369 - ALBION BLDG AUTHORITY BONDS TO COVER DEBT SERVICE FOR THE FIRE/REMODELING BOND ISSUE. BONDS MATURE 4/1/2019.								
TOTAL APPROPRIATIONS		64,963	62,488	62,488	62,488	64,750	64,750	64,750
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E		(64,963)	(62,488)	(62,488)	(62,488)	(64,750)	(64,750)	(64,750)
ESTIMATED REVENUES - FUND 277								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
277-000-665.00	INTEREST	1,181	900	1,018	1,200	1,000	1,000	1,000
277-000-667.00	RENTS	215,183	212,404	156,720	205,000	215,000	215,000	215,000
277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E								
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E		455,448	431,208	343,698	442,516	443,000	443,000	443,000
ESTIMATED REVENUES - FUND 277								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
277-000-665.00	INTEREST	1,181	900	1,018	1,200	1,000	1,000	1,000
277-000-667.00	RENTS	215,183	212,404	156,720	205,000	215,000	215,000	215,000
277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E								
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E		455,448	431,208	343,698	442,516	443,000	443,000	443,000
ESTIMATED REVENUES - FUND 277								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
277-000-665.00	INTEREST	1,181	900	1,018	1,200	1,000	1,000	1,000
277-000-667.00	RENTS	215,183	212,404	156,720	205,000	215,000	215,000	215,000
277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
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ESTIMATED REVENUES - FUND 277								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
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277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
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ESTIMATED REVENUES - FUND 277								
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277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
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TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
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277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
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277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E								
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E		455,448	431,208	343,698	442,516	443,000	443,000	443,000
ESTIMATED REVENUES - FUND 277								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
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277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,516	443,000	443,000	443,000
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E								
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ESTIMATED REVENUES - FUND 277								
277-000-502.00	FEDERAL GRANTS	228,634	212,404	180,361	230,000	220,000	220,000	220,000
277-000-665.00	INTEREST	1,181	900	1,018	1,200	1,000	1,000	1,000
277-000-667.00	RENTS	215,183	212,404	156,720	205,000	215,000	215,000	215,000
277-000-671.00	OTHER REVENUES	5,898	4,500	4,783	5,500	6,000	6,000	6,000
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,552	1,000	816	816	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		455,448	431,208	343,698	442,5			

RECREATION

208

This is for the City's recreation functions. This fund is supported by an independent millage.

REVENUE

208-780-402.00 Current Property Taxes. This is the revenue raised by the independent recreation millage renewed by the voters in 2015 for 3 additional years.

208-780-402.01 Property Tax Chargebacks. If property taxes are not paid for three years, the property reverts to the County. During those three years the county will have made the City whole by loaning the delinquent taxes to the City. When the property reverts to the County, the County demands repayment of the loan. This is called a chargeback.

208-780-410.00 Delinquent Personal Property Taxes. This is personal property taxes that were delinquent but recovered.

208-780-445.00 Penalty and Interest on Taxes. If taxes are unpaid but not turned over to the County, the City receives interest and penalties on those delinquent taxes.

208-666-502.00 Federal Grants. These are funds that may be available through federal programs.

208-780-590.00 Local Grants. These are funds received from local charities like the Community Foundations.

208-780-608.00 Recreation Fees. These are fees people pay to participate in the individual programs.

EXPENSES

208-XXX-703.00 Part Time Wages. These are the wages for the recreation staff.

208-XXX-776.00 Materials and Supplies. These are supplies used to run the recreation programs.

208-XXX-778.00 Gasoline. This is for gas for the City-owned recreation vehicles (4).

208-XXX-802.00 Contractual Services. These are for guest speakers and/or special instructors.

208-XXX-840.00 Administration Fees. These are the fees the General Fund charges various accounts for accounting, payroll, A/P and A/R services.

208-XXX-882.00 Program Expenses. These are expenses for things like referees, trophies, meals, etc.

208-XXX-882.01 Senior Center. This is our contribution to the Forks Senior Center.

208-XXX-906.00 Entrance Fees. These are fees to enter tournaments and leagues.

208-XXX-943.00 Equipment Rental. These are expenses we reimburse the Equipment Pool, for equipment used in our recreation programs, like the City-owned vans.

208-XXX-950.00 Insurance and Bonds. This is Recreation's portion of the City's general liability insurance

SOLID WASTE FUND

226

This is for the millage that goes for solid waste removal and recycling. Some activities are recycling, tree dump, leaf pick-up, etc.

REVENUES

226-000-402.00 CURRENT PROPERTY TAXES. This is the money received from the property taxes levied against all Ad Valorem properties in the City. This amount is derived by taking the total taxable value in the City and multiplying it against the millage.

226-000-402.01 PROPERTY TAX CHARGEBACKS. When property owners don't pay their taxes for three years, the County takes possession of the property. For the three years the taxes were not paid, the County made the City whole by loaning the unpaid taxes amount to the City. Once the property reverts to the County, the County demands repayment of those loans.

226-000-445.00 PENALTY AND INTEREST ON TAXES. If taxes are not paid on time, but do not go to the County for collection, the property owner pays the City a penalty and interest on the unpaid taxes.

226-000-665.00 INTEREST. This is interest earned on the fund balance in the Solid Waste Fund.

226-930-699.00 Transfer In. This is a transfer in from the Solid Waste fund balance to ensure we can pay our proposed expenses.

EXPENSES

226-XXX-702.00 Salaries and Wages. These are for the wages of the various employees engaged in the solid waste programs, i.e. tree dump, leaf pick up, recycling, etc.

226-XXX-703.00 Part Time Wages. These are the wages for the seasonal employees we hire to assist with leaf pick-up.

226-XXX-704.00 Overtime.

226-XXX-776.00 Materials and Supplies. This is for small items we may need in carrying out our solid waste/recycling programs.

226-XXX-943.00 Equipment Rental. These are fees charged to this activity for the use of City-owned equipment used in carrying out our solid waste programs.

226-XXX-741.00 Uniforms. This is an allowance for our employees to have uniforms when they are out in public that identify them as City employees.

226-XXX-802.00 Contractual Services. These are outside contractors used for services we cannot provide in-house.

226-XXX-840.00 Administration Fees. These are the fees the General Fund charges our component units for reimbursement for services like accounting, payroll, etc.

226-965-999.00 Transfer Out. These are transfers to other activities supported by the Solid Waste Fund i.e. recycling in City Hall, DPW building, and debt that houses the equipment used in these activities.

CDBG FUND

250

This is the Community Development Block Grant the City received to assist low income persons with home rehabilitation. It is administered via a contract with Community Action. These loans are for fifty (50) years at zero percent interest. The City Council recently made these funds available City-wide.

REVENUE

250-000-665.00 Interest. This is interest earned on bank deposits.

250-930-699.00 Transfer In. We annually anticipate using the remaining funds left in this account. We will only transfer in the amount actually used.

EXPENSES

250-707-802.00 Contractual Services. These are for the licensed contractors who would perform the actual rehabilitation work. We annually anticipate using all of our remaining funds.

DRUG LAW ENFORCEMENT FUNDS

265

This is to track the revenues and expenses of the drug enforcement activities of the City. The City works with Federal, State, and local law enforcement agencies and funds are paid to and reimbursed from various government entities.

REVENUE

265-000-661.00 Forfeitures – State.

265-000-676.00 Reimbursements & Restitutions.

265-400-671.00 Other Revenues.

EXPENSES

265-333-827.00 Controlled Substance Purchase.

ALBION BUILDING AUTHORITY FUND

275

This is to track the revenues and expenses of all properties owned by the Albion Building Authority.

REVENUE

275-000-591.00 Interest Revenue – EDC Loan.

275-000-665.00 Interest.

275-000-671.00 Other Revenues.

275-000-676.00 Reimbursements & Restitutions.

275-264-667.00 Rents. (EDC Building)

275-270-667.00 Rents. (N. Gale St.)

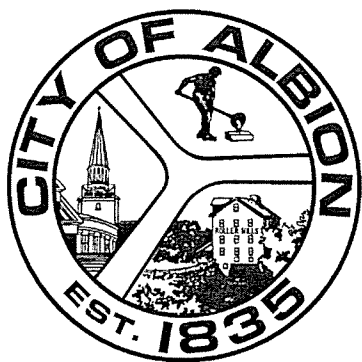
275-271-667.00 Rents. Received for Fire & Ambulance Building from Public Safety and Huron Valley Ambulance.

275-271-667.01 Rent Adjustments.

EXPENSES

275-XXX-802.00 Contractual Services.

275-906-999.00 Transfer Out. Transfer to 201 N. Clinton St. and 111 Center St. debt services.



ENTERPRISE

Enterprise Funds - Sewer Fund

Section 8

Sewer Fund (590)

The Sewer Fund was established to handle all of the accounting for the operations of the sanitary sewer system. This includes the wastewater treatment plant, sanitary sewer lift stations and all of the collection mains throughout the City. The Sewer Fund is an enterprise fund. Large equipment purchases and/or projects are capitalized. The primary revenue source for the Sewer Fund are the fees charged to users of the sanitary sewer system. Additional revenues may be generated from grants and service fees.

Typically, the sewer and water rates are evaluated and adopted for a multiple period of years. The water and sewer rates were re-evaluated in 2015 and recommended changes were adopted Mayor and City Council in December. The SAW grant has provided funding (FY 2017: \$526,500) from 2015-2017 to evaluate the Sewer System assets, establish a GIS mapping system, and evaluate future rate increases to meet capital improvements.

In recent years, several significant sanitary sewer system projects were completed:

- Standby emergency power generator was installed at the Waste Water Treatment Plant
- Energy improvements at the plant (windows, doors, lighting, and a more efficient treatment process was installed in the settling basins)
- A significant sanitary sewer extension was installed in the 425 property in Sheridan Township.

These improvements were partially funded by an EPA grant obtained through Calhoun County, as well as an energy improvement bond that was sold by the City. The total improvements to the Sanitary Sewer System were approximately \$1.5 million. The City is in a good position for future development as there is a significant amount of unused capacity in the Sanitary Sewer System. An additional \$85,000 was authorized to replace a second pump.

For Fiscal Year 2017, the MEDC \$950,000 grant will replace a digester and pumps. A special appropriation for 2018 was awarded by the State of Michigan for upgrading the water tower.

The 2018 appropriations of \$1,140,800, exceed revenues by \$335,362 and will require a planned use of the fund balance. This leaves a fund balance of \$4,824,424.

Enterprise Funds - Water Fund

Water Fund (591)

The Water Fund was established to handle all of the accounting for the operations of the Water System. This includes the Water Treatment Plant, Water Tower, and all of the transmission mains and fire hydrants throughout the City. The Water Fund is an enterprise fund. Large equipment purchases and/or projects are capitalized. The primary revenue source for the Water Fund are the fees charged to users of the water system. Additional revenues may be generated from grants and service fees.

In 1997, the City issued bonds to construct a water treatment plant on 26-1/2 Mile Road. Both a revenue bond and a general obligation bond were sold to finance this project. The revenue bond payments are raised through the user fee rate structure. The General Obligation Bond payment is raised through a special property tax millage rate.

It is anticipated that the interior and exterior of the water tower will need to be painted at an estimated cost of up to \$500,000. In addition, the City has an aging infrastructure. There are several areas where aging water mains need to be replaced or upsized. As much as feasible, the replacement of water mains is completed in conjunction with the street reconstruction. The City is in a good position for future development as there is a significant amount of unused capacity in the Water System. The budget does not yet reflect an increase in the Demand Meter Charges that will be requested in 2018.

For Fiscal Year 2018, Transfers Out reflect \$10,168 to the Energy Bond Debt Service Fund and \$1,500 to the DPW Building Debt Service Fund. Appropriations of \$918,250, exceed revenues and impact the fund balance by \$92,220. The FY 2018 ending fund balance is \$5,221,525.

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
590-000-607.00	CHARGES FOR SERVICES-FEES	10,875	3,500	0	0	0	0	0
590-000-633.00	UB CHRGS FOR SRVC - CITY	1,181,365	1,160,000	1,030,619	1,093,000	1,110,000	1,110,000	1,110,000
590-000-660.00	LATE FEES/ON-OFF CHARGES	29,330	26,500	21,497	21,500	20,000	20,000	20,000
590-000-665.00	INTEREST	2,794	1,750	4,670	4,600	5,300	5,300	5,300
590-000-671.00	OTHER REVENUES	(2,564)	(5,000)	0	0	0	0	0
590-000-676.00	REIMBURSEMENTS & RESTITUTIONS	5,153	4,500	16,086	16,086	5,500	5,500	5,500
TOTAL ESTIMATED REVENUES		1,226,953	1,191,250	1,072,872	1,135,186	1,140,800	1,140,800	1,140,800
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		1,226,953	1,191,250	1,072,872	1,135,186	1,140,800	1,140,800	1,140,800

BUDGET REPORT FOR CITY OF ALBION
Fund: 590 SEWER FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 536-SEWER UTILITY OPERATIONS								
APPROPRIATIONS								
590-536-702.00	SALARIES AND WAGES	338,652	351,900	287,033	341,500	380,300	380,300	381,713
590-536-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	178	178	2,500	2,500	2,500
590-536-704.00	OVERTIME	21,105	19,600	24,342	32,500	22,350	22,350	22,350
590-536-706.00	LICENSING INCENTIVE	5,000	7,500	0	7,500	7,500	7,500	7,500
590-536-707.00	ON CALL PAY	2,340	2,520	2,380	2,520	3,025	3,025	3,025
590-536-714.00	MEDICARE	5,127	5,531	4,381	5,530	5,915	5,915	5,935
590-536-715.00	FICA	21,920	23,651	18,731	23,655	25,300	25,300	25,387
590-536-716.00	HOSPITALIZATION INSURANCE	125,162	131,500	119,759	140,100	160,750	160,750	160,750
590-536-717.00	LIFE INSURANCE	1,021	1,050	930	1,050	1,170	1,170	1,170
590-536-718.00	DISABILITY INSURANCE	259	275	227	275	275	275	275
590-536-719.00	PENSION CONTRIBUTION	7,305	9,510	6,580	9,400	10,525	10,525	10,525
590-536-719.01	MEMS DB CONTRIBUTION	5,244	21,485	20,811	23,500	25,050	25,050	25,164
590-536-720.00	WORKERS COMPENSATION	0	5,828	3,753	6,041	8,230	8,230	8,258
590-536-721.00	UNEMPLOYMENT INSURANCE	51	1,290	47	425	685	685	685
590-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	6,901	7,500	5,983	7,500	7,765	7,765	7,765
590-536-724.00	VEHICLE ALLOWANCE	211	760	579	635	635	635	635
590-536-726.00	OFFICE SUPPLY	1,199	1,500	1,165	1,500	1,500	1,500	1,500
590-536-727.00	OFFICE EQUIPMENT	0	300	1,377	1,500	1,500	1,500	1,500
590-536-728.00	DUES, BOOKS, PERIODICAL	95	100	0	100	100	100	100
590-536-741.00	UNIFORMS	3,203	4,200	2,566	3,200	3,700	3,700	3,700
590-536-744.00	POSTAGE	4,245	3,600	3,593	3,800	4,000	4,000	4,000
590-536-746.00	TOOLS AND EQUIPMENT	347	4,500	4,774	4,100	4,500	4,500	4,500
590-536-750.00	SAFETY MATERIALS (OSHA)	170	500	177	500	500	500	500
590-536-776.00	MATERIALS AND SUPPLIES	17,096	20,000	21,614	20,000	20,000	20,000	20,000
590-536-777.00	CHEMICALS	25,203	26,000	25,726	22,000	26,000	26,000	26,000
590-536-778.00	GASOLINE	3,750	8,000	3,601	4,000	5,500	5,500	5,500
590-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	10,112	12,000	11,461	13,000	13,000	13,000	13,000
590-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	3,051	10,000	11,060	16,000	16,000	16,000	16,000
590-536-785.00	BUILDING & GROUNDS REPAIR & MA	6,923	6,000	245	3,100	6,000	6,000	6,000
590-536-801.00	PROFESSIONAL SERVICES	0	3,500	2,773	4,300	4,500	4,500	4,500
590-536-802.00	CONTRACTUAL SERVICES	29,849	46,500	36,114	146,500	48,500	48,500	48,500
2017 - \$100,000 FOR DE-WATERING AS PART OF THE THE DIGESTER PROJECT.								
THIS WAS PREVIOUSLY APPROVED BY COUNCIL.								
590-536-804.00	PRINTING AND COPYING	77	375	258	400	400	400	400
590-536-807.00	INDUSTRIAL PRE-TREATMENT	0	1,000	0	1,000	1,000	1,000	1,000
590-536-808.00	SLUDGE TREATMENT	42,768	41,000	35,509	41,000	41,000	41,000	41,000
590-536-819.00	CONFERENCE COSTS	0	200	105	105	400	400	400
590-536-840.00	ADMINISTRATION FEES	40,000	40,000	33,333	40,000	41,600	41,600	41,600
2017 - REFLECTS A 3% INCREASE OVER PRECEEDING YEAR.								
2017 - REFLECTS A 4% INCREASE OVER PRECEEDING YEAR.								
590-536-851.00	TELEPHONE	3,608	4,500	3,145	3,700	4,200	4,200	4,200
590-536-885.00	TRAINING	637	1,300	330	400	1,700	1,700	1,700
590-536-921.00	GAS	15,268	24,000	14,437	22,000	22,000	22,000	22,000
590-536-922.00	ELECTRICITY	92,818	108,500	88,277	106,500	106,500	106,500	106,500
590-536-941.00	BUILDING RENTAL	6,675	6,675	5,563	6,675	6,675	6,675	6,675
590-536-943.00	EQUIPMENT RENTAL	0	750	298	600	750	750	750
590-536-950.00	INSURANCE AND BONDS	24,647	26,100	20,457	25,000	26,100	26,100	26,100
590-536-955.00	MISCELLANEOUS	340	750	2,603	3,500	3,700	3,700	3,700
590-536-968.00	DEPRECIATION	236,376	245,000	194,757	245,000	245,000	245,000	245,000
TOTAL APPROPRIATIONS								
		1,108,755	1,236,750	1,021,032	1,341,789	1,318,300	1,318,300	1,319,962
NET OF REVENUES/APPROPRIATIONS - 536-SEWER UTILITY OF								
		(1,108,755)	(1,236,750)	(1,021,032)	(1,341,789)	(1,318,300)	(1,318,300)	(1,319,962)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 542-WWTP ENERGY IMPROVEMENTS								
APPROPRIATIONS								
590-542-802.00	CONTRACTUAL SERVICES	7,827	7,800	6,633	7,500	7,800	7,800	7,800
THIS IS WHERE WE PAY HONEYWELL FOR THE ON-GOING ENERGY MONITORING SERVICES.								
TOTAL APPROPRIATIONS		7,827	7,800	6,633	7,500	7,800	7,800	7,800
NET OF REVENUES/APPROPRIATIONS - 542-WWTP ENERGY IMPF		(7,827)	(7,800)	(6,633)	(7,500)	(7,800)	(7,800)	(7,800)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 544-SAW GRANT PROJECT								
ESTIMATED REVENUES								
590-544-540.00	STATE GRANTS	591,504	526,500	479,354	635,494	0	0	0
SAW GRANT - TOTAL AWARD AMT. - \$1,624,000. ESTIMATED COMPLETION TIME - 3 YRS. (2015 THROUGH 2017). WE ARE ANTICIPATING THIS WILL BE WRAPPED UP BY 2017 YR END, SO NOTHING WAS REFLECTED IN 2018.								
TOTAL ESTIMATED REVENUES		591,504	526,500	479,354	635,494	0	0	0
APPROPRIATIONS								
590-544-801.00	PROFESSIONAL SERVICES	589,742	526,500	479,354	635,494	0	0	0
2015 - RECEIVED \$397,002 OF THE TOTAL \$1,624,000 GRANT. 2016 - RECEIVED \$591,504 OF THE TOTAL \$1,624,000 GRANT. 2017 - EXPECTED TO RECEIVE THE REMAINING \$635,494 BALANCE OF THE \$1,624,000 GRANT IN 2017. NO ACTIVITY ANTICIPATED BY 2018.								
590-544-802.00	CONTRACTUAL SERVICES	1,762	0	17,558	0	0	0	0
TOTAL APPROPRIATIONS		591,504	526,500	496,912	635,494	0	0	0
NET OF REVENUES/APPROPRIATIONS - 544-SAW GRANT PROJEC		0	0	(17,558)	0	0	0	0

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 546-MEDC GRANT - DIGESTER, PUMP, ETC.								
ESTIMATED REVENUES								
590-546-540.00	STATE GRANTS	0	950,000	498,679	950,000	0	0	0
2017 - MEDC GRANT FOR DIGESTER, PUMPS, ETC.								
TOTAL ESTIMATED REVENUES								
		0	950,000	498,679	950,000	0	0	0
APPROPRIATIONS								
590-546-801.00	PROFESSIONAL SERVICES	0	75,000	548,892	950,000	0	0	0
590-546-802.00	CONTRACTUAL SERVICES	0	1,035,000	0	0	0	0	0
THIS FOOTNOTE COVERS BOTH ACCTS 801.00 AND 802.00 ABOVE: 2017 - AMOUNT COVERED BY GRANT = \$950,000; REPLACE 2ND PUMP = \$85,000 THE \$75,000 BUDGETED IN 801 WAS IN ERROR - AT THIS TIME LAST YR WE THOUGHT WE MIGHT HAVE OUT-OF-POCKET ENGINEERING COSTS. 2018 - WE REALIZED THE \$85,000 FOR THE 2ND PUMP WILL BE CAPITALIZED SO IT WILL BE REFLECTED IN THE ASSETS ON THE BALANCE SHEET.								
TOTAL APPROPRIATIONS								
		0	1,110,000	548,892	950,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 546-MEDC GRANT - DIC								
		0	(160,000)	(50,213)	0	0	0	0

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 965--TRANSFER OUT								
APPROPRIATIONS								
590-965-999.00	TRANSFER OUT	151,447	148,400	148,400	148,400	148,400	148,400	148,400
2016 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$151,500								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
2017 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$146,900								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
2018 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$146,900								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
HONEYWELL ENERGY BOND MATURES 10-1-2024. DPW BLDG LOAN MATURES 7-1-2023.								
TOTAL APPROPRIATIONS								
		151,447	148,400	148,400	148,400	148,400	148,400	148,400
		(151,447)	(148,400)	(148,400)	(148,400)	(148,400)	(148,400)	(148,400)
NET OF REVENUES/APPROPRIATIONS - 965--TRANSFER OUT								
ESTIMATED REVENUES - FUND 590		1,818,457	2,667,750	2,050,905	2,720,680	1,140,800	1,140,800	1,140,800
APPROPRIATIONS - FUND 590		1,859,533	3,029,450	2,221,869	3,083,183	1,474,500	1,474,500	1,476,162
NET OF REVENUES/APPROPRIATIONS - FUND 590		(41,076)	(361,700)	(170,964)	(362,503)	(333,700)	(333,700)	(335,362)
BEGINNING FUND BALANCE		4,563,364	4,522,289	4,522,289	4,522,289	4,159,786	4,159,786	4,159,786
ENDING FUND BALANCE		4,522,288	4,160,589	4,351,325	4,159,786	3,826,086	3,826,086	3,824,424

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
591-000-607.00	CHARGES FOR SERVICES-FEES	14,375	2,500	1,594	2,400	2,500	2,500	2,500
591-000-607.00	CHARGES FOR SERVICES RENDERED	2,703	0	2,059	1,859	1,500	1,500	1,500
591-000-626.00	UB CHRGS FOR SRVC - CITY	910,105	875,000	820,732	870,000	870,000	870,000	870,000
591-000-633.00	LATE FEES/ON-OFF CHARGES	22,387	19,500	18,508	17,350	18,500	18,500	18,500
591-000-660.00	UNREALIZED GAIN ON INVESTMENT	360	1,200	(193)	0	0	0	0
591-000-664.03	INTEREST	7,667	6,350	7,690	7,900	9,500	9,500	9,500
591-000-665.00	OTHER REVENUES	14,713	12,500	16,549	16,250	15,000	15,000	15,000
591-000-671.00	REIMBURSEMENTS & RESTITUTIONS	1,571	1,250	1,604	1,604	1,250	1,250	1,250
591-000-676.00	TOTAL ESTIMATED REVENUES	973,881	918,300	868,543	917,170	918,250	918,250	918,250
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL								
Dept 536-WATER UTILITY OPERATIONS								
APPROPRIATIONS								
591-536-702.00	SALARIES AND WAGES	222,876	238,101	174,156	205,800	211,500	211,500	211,862
591-536-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	178	0	1,200	1,200	1,200
591-536-703.00	PART TIME WAGES	54	250	0	0	0	0	0
591-536-704.00	OVERTIME	17,498	18,000	18,125	24,900	20,100	20,100	20,100
591-536-706.00	LICENSING INCENTIVE	2,500	3,000	0	3,000	5,000	5,000	5,000
591-536-707.00	ON CALL PAY	1,460	1,260	980	1,260	1,550	1,550	1,550
591-536-714.00	MEDICARE	3,275	3,800	2,673	3,365	3,400	3,400	3,405
591-536-715.00	FICA	14,008	16,200	11,433	14,375	14,425	14,425	14,448
591-536-716.00	HOSPITALIZATION INSURANCE	102,429	109,050	86,866	102,500	104,500	104,500	104,500
591-536-717.00	LIFE INSURANCE	673	730	596	675	675	675	675
591-536-718.00	DISABILITY INSURANCE	259	227	227	275	275	275	275
591-536-719.00	PENSION CONTRIBUTION	4,552	6,845	4,399	5,775	5,075	5,075	5,075
591-536-719.01	MERS DB CONTRIBUTION	5,243	13,300	11,801	13,500	14,350	14,350	14,350
591-536-720.00	WORKERS COMPENSATION	0	0	4,218	5,870	9,115	9,115	9,119
591-536-721.00	UNEMPLOYMENT INSURANCE	30	875	23	225	400	400	400
591-536-723.00	RETIRE HEALTH SAVINGS CONTRIB	4,316	4,830	3,570	4,250	4,301	4,301	4,301
591-536-724.00	VEHICLE ALLOWANCE	211	650	579	635	635	635	635
591-536-726.00	OFFICE SUPPLY	1,602	1,000	553	550	1,000	1,000	1,000
591-536-727.00	OFFICE EQUIPMENT	0	100	0	100	100	100	100
591-536-728.00	DUES, BOOKS, PERIODICAL	91	100	102	150	150	150	150
591-536-741.00	UNIFORMS	1,742	2,200	1,586	1,800	2,000	2,000	2,000
591-536-744.00	POSTAGE	3,630	3,900	3,598	3,800	3,900	3,900	3,900
591-536-746.00	TOOLS AND EQUIPMENT	1,385	3,000	1,867	1,538	2,500	2,500	2,500
591-536-750.00	SAFETY MATERIALS (OSHA)	319	400	424	350	400	400	400
591-536-776.00	MATERIALS AND SUPPLIES	9,476	11,000	14,166	17,700	12,000	12,000	12,000
591-536-777.00	CHEMICALS	39,514	45,000	36,385	43,000	45,000	45,000	45,000
591-536-778.00	GASOLINE	9,085	9,000	8,533	10,000	10,000	10,000	10,000
591-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	6,084	6,000	8,222	8,700	6,500	6,500	6,500
591-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	5,092	15,000	1,749	2,700	12,000	12,000	12,000
591-536-783.00	DISTRIBUTION MAINTENANCE SUPPL	33,885	99,500	45,152	65,000	45,000	45,000	45,000
2017 - REPRESENTS \$40,000 IN REGULAR MAINTENANCE AND \$15,000 FOR THE REPAIR/CLEANING OF A WELL PUMP THAT IS CURRENTLY DOWN.								
591-536-785.00	BUILDING & GROUNDS REPAIR & MA	854	3,500	553	900	3,000	3,000	3,000
591-536-801.00	PROFESSIONAL SERVICES	195	15,000	4,047	8,000	15,000	15,000	15,000
591-536-802.00	CONTRACTUAL SERVICES	43,713	50,000	32,559	40,000	50,000	50,000	50,000
591-536-804.00	PRINTING AND COPYING	100	100	258	400	500	500	500
591-536-819.00	CONFERENCE COSTS	0	400	105	200	500	500	500
591-536-840.00	ADMINISTRATION FEES	40,000	41,050	34,208	41,050	41,050	41,050	41,050
2017 - REPRESENTS A 3% INCREASE OVER PRECEEDING YEAR.								
2018 - REPRESENTS A 4% INCREASE OVER PRECEEDING YEAR.								
591-536-851.00	TELEPHONE	5,358	6,000	4,830	5,200	6,000	6,000	6,000
591-536-885.00	TRAINING	332	1,000	720	1,000	1,000	1,000	1,000
591-536-900.00	PUBLISHING	0	150	0	150	150	150	150
591-536-921.00	GAS	5,274	15,500	5,489	8,000	12,000	12,000	12,000

BUDGET REPORT FOR CITY OF ALBION
Fund: 591 WATER FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 536-WATER UTILITY OPERATIONS								
APPROPRIATIONS								
591-536-922.00	ELECTRICITY	79,038	85,500	63,428	81,000	85,500	85,500	85,500
591-536-941.00	BUILDING RENTAL	6,675	6,675	5,563	6,675	6,675	6,675	6,675
STREET DEPT GARAGE RENT - \$6,675/YR.								
591-536-943.00	EQUIPMENT RENTAL	9,573	16,000	11,411	11,500	16,000	16,000	16,000
591-536-950.00	INSURANCE AND BONDS	10,026	10,600	8,308	10,100	10,600	10,600	10,600
591-536-955.00	MISCELLANEOUS	230	550	2,563	3,500	600	600	600
591-536-968.00	DEPRECIATION	215,613	212,500	174,869	212,500	212,500	212,500	212,500
TOTAL APPROPRIATIONS		908,270	1,077,876	791,072	971,968	998,126	998,126	998,520
NET OF REVENUES/APPROPRIATIONS - 536-WATER UTILITY OF								
		(908,270)	(1,077,876)	(791,072)	(971,968)	(998,126)	(998,126)	(998,520)
Dept 540-WELLHEAD PROTECTION								
APPROPRIATIONS								
591-540-776.00	MATERIALS AND SUPPLIES	0	500	0	500	500	500	500
TOTAL APPROPRIATIONS		0	500	0	500	500	500	500
NET OF REVENUES/APPROPRIATIONS - 540-WELLHEAD PROTECT								
		0	(500)	0	(500)	(500)	(500)	(500)
Dept 905-DEBT SERVICE-BONDS								
APPROPRIATIONS								
591-905-995.00	INTEREST	6,240	3,224	3,224	3,224	0	0	0
WATER SUPPLY REVENUE BONDS WITH CAPITAL ONE BANK - MATURES								
10/01/2017 SO NO INTEREST EXPENSE REFLECTED IN 2018.								
591-905-996.00	PAYING AGENT FEES	0	750	0	750	0	0	0
TOTAL APPROPRIATIONS		6,240	3,974	3,224	3,974	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BON								
		(6,240)	(3,974)	(3,224)	(3,974)	0	0	0
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
591-965-999.00	TRANSFER OUT	11,668	11,450	111,450	111,450	11,450	11,450	11,450
2017 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$10,168								
- TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
- TRANSFER \$100,000 TO MDOT STREET IMPROVEMENT FOR NEW WATER								
LINES INSTALLED UNDER THE NEW SUPERIOR STREET BRICKS.								
2018 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$10,168								
- TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
TOTAL APPROPRIATIONS		11,668	11,450	111,450	111,450	11,450	11,450	11,450
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT								
		(11,668)	(11,450)	(111,450)	(111,450)	(11,450)	(11,450)	(11,450)
ESTIMATED REVENUES - FUND 591								
APPROPRIATIONS - FUND 591		973,881	918,300	868,543	917,170	918,250	918,250	918,250
NET OF REVENUES/APPROPRIATIONS - FUND 591		926,178	1,093,800	905,746	1,087,892	1,010,076	1,010,470	1,010,470
		47,703	(175,500)	(37,203)	(170,722)	(91,826)	(91,826)	(92,220)
BEGINNING FUND BALANCE								
		5,436,763	5,484,467	5,484,467	5,313,745	5,313,745	5,313,745	5,313,745
ENDING FUND BALANCE								
		5,484,466	5,308,967	5,447,264	5,313,745	5,221,919	5,221,919	5,221,525

SEWER FUND

590

This is to track the revenues and expenses of the Sewer Fund.

REVENUES

590-000-607, 626, 628. 00 Charges for Services. These are the commodity charges we receive for sewer usage. A 5% rate adjustment is included.

590-000-660.00 Late Fees/ On Off Charges. These are charges we assess against property owners who don't pay their bills on time or have their service disconnected.

590-000-676.00 Reimbursements and Restitutions. This is the refund of the Sewer Fund's portion of the City general liability insurance.

590-930-699.00 Transfer In. There is no projected transfer in from Sewer Fund balance this year.

EXPENSES

590-965-999.00 Transfer Out. This is to pay the Sewer Fund's share of the DPW building bond for storing equipment and the Energy Bond debt.

WATER FUND

591

This is to track the revenues and expenses of the Water Department.

REVENUE

591-000-632.00 & 633.00 Charges for Services. This is the commodity charge we charge for water usage. A 3% rate adjustment is included.

591-000-660.00 Late Fee/On Off Charges. When someone doesn't pay their bill on time or the water is turned on/off, we charge a fee.

591-000-665.00 Interest. This is interest earned on our fund balance.

591-000-671.00 Other Revenues. When a property owner doesn't pay their utility bill, it is added to the tax roll and turned over to the County. The County then makes us whole via the revolving loan fund.

591-000-676.00 Reimbursements and Restitution. This is the Water Fund's share of the refund of our general liability insurance premium.

EXPENSES

591-536-702.00 – 707.00 Salaries and Wages. This is the wages of the City staff that operate the water treatment and distribution system.

591-536-777.00 Chemicals. This is for the chemicals used to treat our water.

591-536-782.00 New Services. This is the cost of parts to install a new user to the system.

591-536-783.00 Distribution Maintenance Supplies. This is the cost of supplies used to maintain or repair our distribution system.

591-536-801.00 Professional Services. These are generally engineering services.

591-536-802.00 Contractual Services. These are for outside services we generally cannot provide in-house.

591-536-840.00 Administration Fees. These are fees the General Fund charges our component units for services like accounting, payroll, etc.

591-536-941.00 Building Rental. This is the Water Fund's share of the DPW Building that houses the equipment used to work on the distribution system.

591-536-943.00 Equipment Rental. This is to reimburse the Equipment Fund for the use of equipment used in maintaining the distribution system.

591-536-950.00 Insurance and Bonds. This is the Water Fund's share of the city general liability insurance.

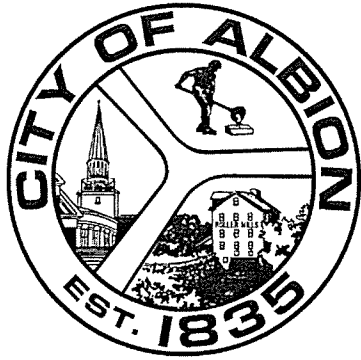
591-536-968.00 Depreciation. This is a non-cash expense used to reduce the value of the physical plant and distribution system.

Debt Service Bonds.

591-905-991.00 Principal. This is the annual principal payment outstanding for the water bond.

591-905-995.00 Interest. This is the annual interest due on the outstanding water bond.

591-965-999.00 Transfer Out. This is to transfer funds from the water fund to the DPW building Debt (\$1500) Energy Bond Debt (\$10,239).



INTERNAL SERVICE

Internal Service Fund

Equipment Pool

Section 9

Equipment Pool (661)

The Equipment Pool was established to handle the operations and management of the Department of Public Works (DPW) street garage facility. The fund also handles the rental and replacement of the City's equipment (licensed vehicles and construction equipment). In general, the rental rates for the use of equipment are aligned with MDOTs equipment rental rates. The Equipment Pool covers all costs for repair, maintenance, and replacement of the equipment.

A Building Rental Rate is charged to all funds (users) that participate in the program or are benefitted by the equipment in the program. The Building Rental Income is applied towards the cost of operating and maintaining the DPW street garage.

When purchasing large or expensive pieces of equipment (ex. dump truck or loader), the practice has been to finance the purchase over a period of 5 to 10 years. Since the Equipment Pool is an enterprise fund, the value of the equipment is capitalized. The budget reflects the interest charges on the equipment purchase, but not the principal payment. The principal is accounted for on the balance sheet. This impacts the fund balance, but will not show up in the annual financial statement of revenues and expenses.

The FY 2018 has a Transfer Out of \$17,850 for the Energy / 425/ Generator Bond Payment and \$3,000 for the DPW Building Fund Service Fund. Revenues for 2018 are \$268,575, which exceed the appropriations by \$44,203 and will require the use of the fund balance. The FY 2018 Ending Fund Balance is \$169,510.

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
661-000-665.00	INTEREST	768	550	824	900	1,050	1,050	1,050
661-000-667.00	RENTS	60,072	60,025	50,147	60,025	60,025	60,025	60,025
661-000-669.00	EQUIPMENT RENT	228,289	215,000	178,731	203,000	205,000	205,000	205,000
661-000-671.00	OTHER REVENUES	0	0	5,118	0	0	0	0
661-000-673.00	SALE OF FIXED ASSETS	4,774	1,000	0	0	0	0	0
661-000-676.00	REIMBURSEMENTS & RESTITUTIONS	8,003	2,150	27,159	27,159	2,500	2,500	2,500
TOTAL ESTIMATED REVENUES		301,906	278,725	261,979	296,202	268,575	268,575	268,575
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL								
		301,906	278,725	261,979	296,202	268,575	268,575	268,575
Dept 770-EQUIPMENT POOL								
APPROPRIATIONS								
661-770-702.00	SALARIES AND WAGES	29,562	47,500	36,364	44,600	47,500	47,500	47,641
661-770-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	13	13	500	500	500
661-770-704.00	OVERTIME	978	1,500	314	1,500	1,200	1,200	1,200
661-770-714.00	MEDICARE	410	725	510	725	740	740	742
661-770-715.00	FICA	1,753	3,050	2,183	3,050	3,175	3,175	3,184
661-770-716.00	HOSPITALIZATION INSURANCE	21,330	21,850	14,289	21,850	26,500	26,500	26,500
661-770-717.00	LIFE INSURANCE	135	160	99	160	160	160	160
661-770-719.00	PENSION CONTRIBUTION	215	180	239	250	2,975	2,975	2,975
661-770-719.01	MERS DB CONTRIBUTION	2,727	4,550	3,341	4,240	1,230	1,230	1,242
661-770-720.00	WORKERS COMPENSATION	0	1,480	1,136	1,480	2,175	2,175	2,184
661-770-721.00	UNEMPLOYMENT INSURANCE	7	200	6	95	100	100	100
661-770-723.00	RETIREE HEALTH SAVINGS CONTRIB	563	1,045	686	1,045	1,045	1,045	1,045
661-770-726.00	OFFICE SUPPLY	1,150	1,000	1,321	1,900	1,000	1,000	1,000
661-770-741.00	UNIFORMS	482	800	466	700	750	750	750
661-770-750.00	SAFETY MATERIALS (OSHA)	455	600	539	800	600	600	600
661-770-776.00	MATERIALS AND SUPPLIES	21,098	12,500	8,115	12,500	12,500	12,500	12,500
661-770-778.00	GASOLINE	17,539	17,500	17,475	21,500	21,000	21,000	21,000
661-770-780.00	VEHICLE & EQUIP MAINT SUPPLIES	59,921	55,000	35,731	62,500	55,000	55,000	55,000
661-770-785.00	BUILDING & GROUNDS REPAIR & MA	1,950	3,500	2,041	3,500	3,500	3,500	3,500
661-770-802.00	CONTRACTUAL SERVICES	6,955	5,000	8,309	10,000	7,500	7,500	7,500
661-770-804.00	PRINTING AND COPYING	0	20	57	90	75	75	75
661-770-840.00	ADMINISTRATION FEES	10,900	11,230	9,358	11,230	11,680	11,680	11,680
2017 - REPRESENTS A 3% INCREASE OVER PRECEEDING YEAR.								
2018 - REPRESENTS A 4% INCREASE OVER PRECEEDING YEAR.								
WESTERN EQUIPMENT FINANCE - PURCHASE OF TWO 2016 GRAVELLY								
COMMERCIAL MOWERS. COST - \$23,260. MONTHLY PMTS OF \$679.19								
MATURES 7/25/2019.								
661-770-851.00	TELEPHONE	2,908	2,900	2,949	3,300	3,400	3,400	3,400
661-770-885.00	TRAINING	0	100	0	100	100	100	100
661-770-900.00	PUBLISHING	102	150	0	150	100	100	100
661-770-921.00	GAS	4,980	11,000	5,148	9,000	10,000	10,000	10,000
661-770-922.00	ELECTRICITY	5,634	5,800	6,134	7,400	7,500	7,500	7,500
661-770-943.00	EQUIPMENT RENTAL	4,379	500	7,529	8,650	8,650	8,650	8,650
WESTERN EQUIPMENT FINANCE - PURCHASE OF TWO 2016 GRAVELLY								
COMMERCIAL MOWERS. COST - \$23,260. MONTHLY PMTS OF \$679.19								
MATURES 7/25/2019.								
661-770-950.00	INSURANCE AND BONDS	14,273	15,250	11,953	14,500	15,000	15,000	15,000
661-770-955.00	MISCELLANEOUS	213	500	12	25	500	500	500
661-770-968.00	DEPRECIATION	50,668	50,500	37,718	48,500	48,500	48,500	48,500
TOTAL APPROPRIATIONS		260,687	276,090	214,035	295,053	294,655	294,655	294,828
		(260,687)	(276,090)	(214,035)	(295,053)	(294,655)	(294,655)	(294,828)
NET OF REVENUES/APPROPRIATIONS - 770-EQUIPMENT POOL								
Dept 905-DEBT SERVICE - BONDS								
APPROPRIATIONS								
661-905-995.00	INTEREST	158	222	220	220	100	100	100

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 905-DEBT SERVICE - BONDS								
APPROPRIATIONS								
HOMESTEAD SAVINGS BANK LOAN FOR 2016 RECREATION PASSENGER								
VAN. COST - \$25,422; SEMI-ANNUAL PMTS MAR AND SEPT.								
MATURES 9/14/2018.								
TOTAL APPROPRIATIONS		158	222	220	220	100	100	100
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - F		(158)	(222)	(220)	(220)	(100)	(100)	(100)
Dept 906-DEBT SERVICE - LOANS								
APPROPRIATIONS								
661-906-995.00	INTEREST	(26)	971	0	0	0	0	0
WESTERN EQUIPMENT FINANCE - PURCHASE OF TWO 2016 GRAVELY								
COMMERCIAL MOWERS. COST - \$23,260. MONTHLY PMTS OF \$679.19								
MATURES 7/25/2019. NOTE: WE HAD INITIALLY TREATED THIS AS A CAPITAL LEASE, HOWEVER, DURING THE 2016 AUDIT THE AUDITORS SAID TO TREAT								
IT AS AN OPERATING LEASE. SO 100% OF PMT WILL BE REPORTED AS LEASE								
EXPENSE STARTING IN 2017.								
TOTAL APPROPRIATIONS		(26)	971	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE - I		26	(971)	0	0	0	0	0
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
661-965-999.00	TRANSFER OUT	18,159	17,850	17,850	17,850	17,850	17,850	17,850
TO COVER ANNUAL DEBT PMTS (ALL YEARS):								
TRANSFER TO DEW BLDG DEBT SERVICE FUND = \$3,000								
\$14,850 TO ENERGY/425/GENERATOR BOND PMT								
TOTAL APPROPRIATIONS		18,159	17,850	17,850	17,850	17,850	17,850	17,850
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(18,159)	(17,850)	(17,850)	(17,850)	(17,850)	(17,850)	(17,850)
ESTIMATED REVENUES - FUND 661								
APPROPRIATIONS - FUND 661								
NET OF REVENUES/APPROPRIATIONS - FUND 661								
BEGINNING FUND BALANCE		207,704	230,634	230,634	230,634	213,713	213,713	213,713
ENDING FUND BALANCE		230,632	214,226	260,508	213,713	169,683	169,683	169,510

EQUIPMENT POOL FUND

661

REVENUES

661-000-669.00 Equipment Rent. This is the amount we charge other component units for use of the trucks and equipment.

661-000-676.00 Reimbursement and Restitutions. This is the Equipment Pool's share of the refund for the City's general liability insurance.

EXPENSES

661-770-702.00 & 704.00 Salaries and Wages. These are the wages of various employees who work and/or operate the equipment.

661-770-776.00 Materials and Supplies. This is the cost of materials used to maintain the equipment.

661-770-778.00 Gasoline. This is the cost of gas used to operate the equipment.

661-770-780.00 Vehicle & Equipment Maintenance Supplies. This is the cost of maintaining the vehicles.

661-770-785.00 Buildings & Grounds Maintenance. This is the cost of maintaining the DPW building.

661-770-802.00 Contractual Services. This is the cost to provide services we cannot perform in-house.

661-770-840.00 Administration Fees. This is the fee the General Fund charges component units for services like accounting, payroll, etc.

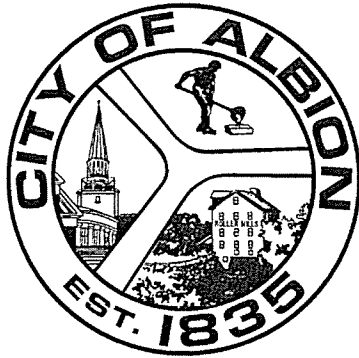
661-770-921.00 Gas. This is to heat the building.

661-770-950.00 Insurance and Bonds. This is the Equipment Pool's share of the general liability insurance and property insurance.

661-770-968.00 Depreciation. This is a non-cash expense used to reduce the value of the equipment as it ages.

661-905-995.00 Debt Services Loans-Interest. This is to pay the annual payment on the dump truck loan.

661-965-999.00 Transfer Out. This is to pay the Equipment Pool's share of the DPW building debt (\$3,000) and energy bond debt (\$15,265).



OTHER FUNDS

EDC & DDA

OTHER FUNDS

Section 10

Economic Development Corporation (EDC) (244)

The Economic Development Corporation (EDC) was established by adoption of articles of incorporation dated July 29, 1977. The statutory authority for the adoption is found at MCL Section 125.1601, et seq. The purpose of the EDC is to strengthen and revitalize the local economy by alleviating and preventing conditions of unemployment, ultimate responsibility for attracting, assisting and retaining local industries and commercial enterprises, providing means and methods for encouragement of attracting new and expanding current industries and commercial business.

The Economic Development Corporation and the Tax Increment Finance Authority are separate legal entities, which for purposes of coordination were merged by action of the City Council May 3, 1982. The Brownfield Redevelopment Authority (BRA) is also a separate legal entity. The EDC was designated by City Council as the BRA governing body on Dec. 4, 2000.

The EDC receives funding from the TIFA fund, rental revenues from property owned and managed by the EDC and grant funds. The EDC has received funding from the Environmental Protection Agency (EPA) to conduct site investigations of contaminated properties with the goal of making the sites productive again (FY 2014: \$134,230 and FY 2015: \$33,000). This revenue sources is not reflected in 2016 and 2017.

FY 2018 Reimbursements & Restitutions (244-000-676.00) is the \$60,000 annual grant from Albion College/Albion Reinvestment Corp. (ARC). The FY 2018 ending fund balance is \$53,497.

Business Incubator Fund (246)

The Business Incubator Fund was established for the operations and management of the incubator building. The goal of the operation is to assist start-up businesses that have difficulty covering the overhead and costs of starting a new business. The objective is to get the businesses up and running. As they become profitable, the business is moved to their own facility.

During recent years, it has become necessary to make major repairs/improvements to the roof of the building. In order to cover the cost, the City Council approved a loan from the Cemetery Trust for approximately \$60,000, which is to be paid back over a period of ten (10) years at an interest rate of five (5%) percent. The Incubator Building is owned by the City, however, is rented to the EDC for One (\$1.00) Dollar a year.

The FY 2015 - 2017 revenues and expenses are impacted by the Food Hub, which is receiving federal, state, and local grants and rent revenue for the renovation of the building and new equipment purchases. The Food Hub is added as a separate department (731). Once the Food Hub is operational, it is anticipated to generate rental income.

Per an agreement, the ABA is currently paying the utility bills for this property. With the opening of the Food Hub, it will be taking over the utility bills. The contractual service account (731) has been used for the renovation of the building.

The FY 2018 transfer in from TIFA is \$35,000, of which \$19,000 is in the form of a loan. The FY 2018 ending fund balance is \$1,946.

Tax Increment Finance Authority (TIFA) Fund (247)

The TIFA is established under state statute. The primary responsibility is the economic development in the TIFA tax capture area (industrial park on the west side of the City). The TIFA district is able to capture property tax growth in the TIFA from Calhoun County, Kalamazoo Community College, and the Albion District Library.

FY 2018, the ending fund balance is \$149,516.

Revolving Loan Fund (296)

The Revolving Loan Fund was established to account for monies paid back to the EDC from loan made to local businesses. Most of these funds were originally obtained from various grant programs. There are policies in place that set the criteria for making loans to local businesses. The projected ending fund balance for FY 2018 is \$690,460.

Downtown Development Authority (DDA) (248)

The DDA is created to conduct downtown development activities in accordance with the provisions of PA 197 of 1975, as amended, including, but not limited to, the creation and implementation of a development plan, etc. This is a municipal corporation, which the City created in April 1988 when the Council adopted Ordinance 88-2. (Now Code Sections 34-26 through 34-33). The DDA area is comprised of several blocks centered in the downtown business central district. The DDA is able to capture property tax growth in the DDA area.

Due to Michigan's Personal Property Tax Reform, several businesses in the DDA district are no longer required to pay personal property tax. The DDA is projecting a \$0 tax capture in 2017. The State reimbursement as a result of the new personal property tax reform law is estimated at \$15,500.

The Community Promotions (248-735-880.00) by the DDA include an annual Car Show event and in the past has offered Façade Grants. The original adopted FY 2018 DDA budget does not reflect any funding for the Façade Grant program.

The Ismon House is owned by the DDA and operated by the Friends of the Ismon House. In 2016, the Ismon House was awarded a \$120,000 Michigan Heritage Restoration Program grant to renovate the 2nd and 3rd floors of the building. This is projected to be a \$200,000 project. The additional funding for the project consists of \$50,000 from the Albion Trust and \$30,000 from the Friends of the Ismon House. Because this is a reimbursement grant, the project required a temporary loan from the City of Albion for the upfront construction costs. The advance has been repaid. The 3rd floor renovation is completed. There is ongoing fundraising efforts to complete the 2nd floor.

The FY 2018 ending fund balance for the DDA is \$64,962.

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
244-000-590.00	LOCAL GRANTS	0	35,000	39,000	18,000	21,000	21,000	21,000
244-000-665.00	INTEREST	232	0	341	341	0	0	0
244-000-667.00	RENTS	77,400	77,400	77,400	77,400	77,400	77,400	77,400
244-000-671.00	OTHER REVENUES	768	60,000	0	60,000	20,000	20,000	20,000
244-000-676.00	REIMBURSEMENTS & RESTITUTIONS	25,893	0	10,244	10,248	60,000	60,000	60,000
TOTAL ESTIMATED REVENUES		104,293	172,400	126,985	165,989	178,400	178,400	178,400
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		104,293	172,400	126,985	165,989	178,400	178,400	178,400

BUDGET REPORT FOR CITY OF ALBION
Fund: 244 ECONOMIC DEVELOPMENT FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 728-EDC								
APPROPRIATIONS		53,648	94,053	52,977	62,500	89,938	89,938	89,938
244-728-702.00	SALARIES AND WAGES	1,000	0	0	0	0	0	0
244-728-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	827	661	777	925	1,326	1,326	1,326
244-728-714.00	MEDICARE	3,536	2,824	3,322	3,940	5,669	5,669	5,669
244-728-715.00	FICA	6,955	7,915	7,004	8,035	9,361	9,361	9,361
244-728-716.00	HOSPITALIZATION INSURANCE	1,170	144	179	219	283	283	283
244-728-717.00	LIFE INSURANCE	1,429	2,914	3,498	4,150	5,823	5,823	5,823
244-728-719.00	PENSION CONTRIBUTION	0	155	182	220	473	473	473
244-728-720.00	WORKERS COMPENSATION	7	98	8	108	133	133	133
244-728-721.00	UNEMPLOYMENT INSURANCE	884	631	848	1,005	1,549	1,549	1,549
244-728-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,940	1,500	1,375	1,500	1,500	1,500	1,500
244-728-724.00	CAR ALLOWANCE	523	650	666	820	850	850	850
244-728-726.00	OFFICE SUPPLY	0	500	0	0	2,500	2,500	2,500
244-728-727.00	OFFICE EQUIPMENT	1,613	1,625	1,245	1,310	1,625	1,625	1,625
244-728-728.00	DUES, BOOKS, PERIODICAL	71	100	16	100	100	100	100
244-728-744.00	POSTAGE	11,740	10,000	6,467	8,000	10,000	10,000	10,000
244-728-785.00	BUILDING & GROUNDS REPAIR & MA	13,819	3,500	3,462	5,000	7,500	7,500	7,500
244-728-801.00	PROFESSIONAL SERVICES	31,120	17,000	12,097	16,500	13,000	13,000	13,000
244-728-802.00	CONTRACTUAL SERVICES	0	0	85	85	0	0	0
244-728-819.00	CONFERENCE COSTS	2,500	2,500	2,083	2,500	2,600	2,600	2,600
244-728-840.00	ADMINISTRATION FEES	2,598	3,000	2,356	3,400	3,000	3,000	3,000
244-728-851.00	TELEPHONE	67	500	95	245	500	500	500
244-728-857.00	TRAVEL	0	500	0	0	750	750	750
244-728-885.00	TRAINING	1,000	1,000	2,000	2,000	1,200	1,200	1,200
244-728-941.00	BUILDING RENTAL	0	4,000	1,247	4,000	4,000	4,000	4,000
244-728-950.00	INSURANCE AND BONDS	3,351	2,000	838	1,700	5,000	5,000	5,000
244-728-967.00	ECONOMIC DEVELOPMENT	4,070	4,274	4,274	4,274	4,500	4,500	4,500
244-728-991.00	PRINCIPAL	1,411	1,207	1,207	1,207	1,000	1,000	1,000
244-728-995.00	INTEREST							
PMTS TO ABA. LOAN PURPOSE WAS TO ASSUME								
LAND CONTRACT. MATAURES 1/10/2021								
TOTAL APPROPRIATIONS		145,319	163,251	108,308	133,743	174,180	174,180	174,180
NET OF REVENUES/APPROPRIATIONS - 728-EDC		(145,319)	(163,251)	(108,308)	(133,743)	(174,180)	(174,180)	(174,180)

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
244-930-699.00	TRANSFER IN	43,135	0	0	0	0	0	0
TRANSFER IN FROM TIFA:								
	2014 - \$87,841							
	2015 - \$39,965							
	2016 - \$43,135							
TOTAL ESTIMATED REVENUES								
		43,135	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
		43,135	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 244								
	APPROPRIATIONS - FUND 244	147,428	172,400	126,985	165,989	178,400	178,400	178,400
	NET OF REVENUES/APPROPRIATIONS - FUND 244	145,319	163,251	108,308	133,743	174,180	174,180	174,180
		2,109	9,149	18,677	32,246	4,220	4,220	4,220
	BEGINNING FUND BALANCE	14,921	17,031	17,031	17,031	49,277	49,277	49,277
	ENDING FUND BALANCE	17,030	26,180	35,708	49,277	53,497	53,497	53,497

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
246-000-665.00	INTEREST	459	200	177	177	200	200	200
TOTAL ESTIMATED REVENUES		459	200	177	177	200	200	200
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		459	200	177	177	200	200	200

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 729--BUSINESS INCUBATOR REVENUES								
ESTIMATED REVENUES								
246-729-667.00	RENTS	30,992	30,000	37,864	36,000	30,000	30,000	30,000
246-729-671.00	OTHER REVENUES	0	0	0	0	5,400	5,400	5,400
246-729-676.00	REIMBURSEMENTS & RESTITUTIONS	8,598	8,000	10,830	12,000	8,000	8,000	8,000
TOTAL ESTIMATED REVENUES		39,590	38,000	48,694	48,000	43,400	43,400	43,400
APPROPRIATIONS								
246-729-702.00	SALARIES AND WAGES	8,750	11,875	10,505	11,876	11,875	11,875	11,875
246-729-714.00	MEDICARE	124	172	150	172	172	172	172
246-729-715.00	FICA	529	736	640	736	736	736	736
246-729-716.00	HOSPITALIZATION INSURANCE	1,884	1,910	1,889	1,950	1,910	1,910	1,910
246-729-717.00	LIFE INSURANCE	55	56	51	56	56	56	56
246-729-719.00	PENSION CONTRIBUTION	613	831	735	832	831	831	831
246-729-720.00	WORKERS COMPENSATION	0	38	34	39	58	58	58
246-729-721.00	UNEMPLOYMENT INSURANCE	1	38	1	38	19	19	19
246-729-723.00	RETIREE HEALTH SAVINGS CONTRIB	175	238	210	238	238	238	238
246-729-726.00	MATERIALS AND SUPPLIES	237	300	250	450	500	500	500
246-729-735.00	BUILDING & GROUNDS REPAIR & MA	15,213	7,500	7,864	9,460	9,000	9,000	9,000
246-729-801.00	PROFESSIONAL SERVICES	0	500	108	500	1,000	1,000	1,000
246-729-821.00	GAS	2,434	5,000	1,745	4,200	2,000	2,000	2,000
246-729-922.00	ELECTRICITY	8,237	8,800	13,449	17,500	8,800	8,800	8,800
246-729-923.00	WATER	389	450	273	450	450	450	450
246-729-941.00	BUILDING RENTAL	500	500	500	501	600	600	600
246-729-950.00	INSURANCE AND BONDS	3,031	3,150	3,123	3,124	3,300	3,300	3,300
TOTAL APPROPRIATIONS		42,172	42,094	41,327	52,122	41,545	41,545	41,545
NET OF REVENUES/APPROPRIATIONS - 729-BUSINESS INCUBA					(4,122)	1,855	1,855	1,855

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 730-ROOF REPAIRS - 2011								
APPROPRIATIONS								
246-730-995.00	INTEREST	1,793	1,494	1,195	2,000	2,000	2,000	2,000
PMTS TO THE CEMETERY TRUST FUND.								
LOAN PURPOSE WAS TO MAKE ROOF REPAIRS.								
(PRINCIPAL PORTION REFLECTED ON THE								
BALANCE SHEET). MATURES 2/01/2021								
TOTAL APPROPRIATIONS		1,793	1,494	1,195	2,000	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 730-ROOF REPAIRS - 2		(1,793)	(1,494)	(1,195)	(2,000)	(2,000)	(2,000)	(2,000)

BUDGET REPORT FOR CITY OF ALBION
Fund: 246 INCUBATOR FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 731-FOOD HUB								
ESTIMATED REVENUES								
246-731-502.00	FEDERAL GRANTS	16,664	31,690	13,804	13,804	17,984	17,984	17,984
246-731-590.00	LOCAL GRANTS	57,131	0	11,646	11,646	4,250	4,250	4,250
246-731-631.02	FARMERS MARKET STALL FEES	1,140	1,200	1,971	1,971	1,600	1,600	1,600
246-731-631.03	FARMERS MARKET SPONSORS	0	500	0	0	500	500	500
246-731-631.04	SR PROJECT FRESH & MKRT FRESH	1,139	2,500	241	1,700	2,000	2,000	2,000
246-731-667.00	RENTS	1,636	5,000	3,262	3,262	5,000	5,000	5,000
246-731-671.00	OTHER REVENUES	500	48,000	399	399	53,000	53,000	53,000
246-731-676.00	REIMBURSEMENTS & RESTITUTIONS	3,782	0	397	25	0	0	0
TOTAL ESTIMATED REVENUES		81,992	88,890	31,720	32,807	84,334	84,334	84,334
APPROPRIATIONS								
246-731-702.00	SALARIES AND WAGES	30,731	34,000	12,738	12,739	0	0	0
246-731-703.00	PART TIME WAGES	2,074	0	17,139	21,700	40,783	40,783	40,783
246-731-714.00	MEDICARE	464	493	430	508	508	508	508
246-731-715.00	FICA	1,984	2,108	1,840	2,135	2,173	2,173	2,173
246-731-716.00	HOSPITALIZATION INSURANCE	7,390	7,639	3,066	3,067	0	0	0
246-731-717.00	LIFE INSURANCE	167	222	74	74	0	0	0
246-731-719.00	PENSION CONTRIBUTION	2,151	2,380	778	779	0	0	0
246-731-720.00	WORKERS COMPENSATION	0	109	96	111	172	172	172
246-731-721.00	UNEMPLOYMENT INSURANCE	6	150	13	40	150	150	150
246-731-723.00	RETIREE HEALTH SAVINGS CONTRIB	615	680	255	255	0	0	0
246-731-726.00	OFFICE SUPPLY	492	350	511	550	600	600	600
246-731-727.00	OFFICE EQUIPMENT	143	250	0	250	250	250	250
246-731-728.00	DUES, BOOKS, PERIODICAL	198	100	0	100	250	250	250
246-731-744.00	POSTAGE	0	25	16	50	50	50	50
246-731-776.00	MATERIALS AND SUPPLIES	2,583	500	567	1,100	1,000	1,000	1,000
246-731-785.00	BUILDING & GROUNDS REPAIR & MA	3,683	2,500	2,496	4,190	3,000	3,000	3,000
246-731-801.00	PROFESSIONAL SERVICES	399	500	0	250	500	500	500
246-731-802.00	CONTRACTUAL SERVICES	39,095	4,600	2,183	3,000	3,000	3,000	3,000
246-731-802.03	CONTRACTUAL SERVICES - FARMERS MRI	1,148	2,500	1,816	2,800	2,000	2,000	2,000
246-731-819.00	CONFERENCE COSTS	420	250	180	500	1,000	1,000	1,000
246-731-840.00	ADMINISTRATION FEES	0	2,880	2,400	2,880	2,995	2,995	2,995
246-731-851.00	TELEPHONE	2,994	3,500	1,976	2,300	2,500	2,500	2,500
246-731-857.00	TRAVEL	187	350	0	100	350	350	350
246-731-921.00	GAS	1,128	3,600	1,438	3,600	3,600	3,600	3,600
246-731-922.00	ELECTRICITY	3,334	6,000	3,545	5,100	6,000	6,000	6,000
246-731-923.00	WATER	1,039	1,200	784	1,307	1,300	1,300	1,300
246-731-941.00	BUILDING RENTAL	1	0	1	1	1	1	1
246-731-950.00	INSURANCE AND BONDS	1,625	4,000	2,899	4,000	4,000	4,000	4,000
246-731-967.00	ECONOMIC DEVELOPMENT	450	8,000	2,304	3,400	8,000	8,000	8,000
TOTAL APPROPRIATIONS		104,501	88,886	59,545	76,286	84,182	84,182	84,182
NET OF REVENUES/APPROPRIATIONS - 731-FOOD HUB								
		(22,509)	4	(27,825)	(43,479)	152	152	152

BUDGET REPORT FOR CITY OF ALBION
Fund: 246 INCUBATOR FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
246-930-699.00	TRANSFER IN	15,665	6,000	6,000	35,000	0	0	0
TRANSFER IN FROM TIFA:								
2014 - \$ 6,796								
2016 - \$15,665								
2017 - \$35,000								
(\$19,000 OF WHICH MAY BE IN THE FORM OF A LOAN).								
TOTAL ESTIMATED REVENUES								
		15,665	6,000	6,000	35,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
		15,665	6,000	6,000	35,000	0	0	0
ESTIMATED REVENUES - FUND 246								
		137,706	133,090	86,591	115,984	127,934	127,934	127,934
APPROPRIATIONS - FUND 246								
		148,466	132,474	102,067	130,408	127,727	127,727	127,727
NET OF REVENUES/APPROPRIATIONS - FUND 246								
		(10,760)	616	(15,476)	(14,424)	207	207	207
BEGINNING FUND BALANCE								
		26,921	16,163	16,163	16,163	1,739	1,739	1,739
ENDING FUND BALANCE								
		16,161	16,779	687	1,739	1,946	1,946	1,946

BUDGET REPORT FOR CITY OF ALBION
Fund: 247 TIFA FUND

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
247-000-402.00	CURRENT PROPERTY TAXES	184,244	215,000	93,376	122,659	97,299	97,299	97,299
247-000-573.00	LOCAL COMMUNITY STABILIZATION STA:	80,029	0	0	41,503	41,503	41,503	41,503
247-000-665.00	INTEREST	814	200	726	725	200	200	200
247-000-676.00	REIMBURSEMENTS & RESTITUTIONS	349	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		265,436	215,200	94,104	164,887	139,002	139,002	139,002
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		265,436	215,200	94,104	164,887	139,002	139,002	139,002

BUDGET REPORT FOR CITY OF ALBION
Fund: 247 TIFA FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 730-TIFA								
APPROPRIATIONS								
247-730-702.00	SALARIES AND WAGES	91,701	117,171	93,365	105,427	91,248	91,248	91,248
247-730-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	0	0	192	192	192
247-730-714.00	MEDICARE	1,376	1,778	1,401	1,599	1,393	1,393	1,393
247-730-715.00	FICA	5,886	7,602	5,990	6,768	5,956	5,956	5,956
247-730-716.00	HOSPITALIZATION INSURANCE	12,414	20,810	16,063	18,430	15,744	15,744	15,744
247-730-717.00	LIFE INSURANCE	2,247	309	290	319	238	238	238
247-730-718.00	DISABILITY INSURANCE	389	388	340	390	49	49	49
247-730-719.00	PENSION CONTRIBUTION	2,543	7,893	6,464	7,325	6,385	6,385	6,385
247-730-719.01	MERS DB CONTRIBUTION	0	0	0	29	0	0	0
247-730-720.00	WORKERS COMPENSATION	0	745	313	375	470	470	470
247-730-721.00	UNEMPLOYMENT INSURANCE	10	209	4	174	80	80	80
247-730-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,347	1,377	1,090	1,193	1,055	1,055	1,055
247-730-724.00	VEHICLE ALLOWANCE	4,375	5,446	4,992	5,447	4,620	4,620	4,620
247-730-727.00	OFFICE EQUIPMENT	2,014	0	0	0	0	0	0
247-730-785.00	BUILDING & GROUNDS REPAIR & MA	6,634	7,000	5,838	7,300	7,000	7,000	7,000
247-730-801.00	PROFESSIONAL SERVICES	473	2,500	198	1,200	2,500	2,500	2,500
247-730-802.00	CONTRACTUAL SERVICES	327	500	333	350	400	400	400
247-730-840.00	ADMINISTRATION FEES	5,996	5,996	4,997	5,997	6,236	6,236	6,236
247-730-851.00	TELEPHONE	623	780	0	0	0	0	0
247-730-922.00	ELECTRICITY	308	360	281	320	360	360	360
247-730-941.00	BUILDING RENTAL	9,380	9,380	9,380	9,381	10,200	10,200	10,200
247-730-991.00	PRINCIPAL	2,908	2,908	2,974	2,974	0	0	0
REVITALIZATION LOAN FROM DEQ - 971 AUSTIN AVE. - MATURES IN 2017.								
247-730-995.00	INTEREST	132	200	67	67	0	0	0
247-730-999.00	TRANSFER OUT	58,800	6,000	6,000	35,000	0	0	0
2015: TRANSFER TO EDC - \$39,965								
2016: TRANSFER TO EDC - \$43,135								
2016: TRANSFER TO INCUBATOR - \$15,665								
2016: TRANSFER TO INCUBATOR FUND - \$6,000								
2017: TRANSFER TO INCUBATOR FUND - \$35,000								
(\$19,000 OF WHICH MAY BE IN THE FORM OF A LOAN)								
TOTAL APPROPRIATIONS		207,883	199,352	160,380	210,065	154,126	154,126	154,126
NET OF REVENUES/APPROPRIATIONS - 730-TIFA		(207,883)	(199,352)	(160,380)	(210,065)	(154,126)	(154,126)	(154,126)
ESTIMATED REVENUES - FUND 247								
APPROPRIATIONS - FUND 247		265,436	215,200	94,104	164,887	139,002	139,002	139,002
NET OF REVENUES/APPROPRIATIONS - FUND 247		207,883	199,352	160,380	210,065	154,126	154,126	154,126
BEGINNING FUND BALANCE		152,265	209,818	209,818	209,818	164,640	164,640	164,640
ENDING FUND BALANCE		209,818	225,666	143,542	164,640	149,516	149,516	149,516

BUDGET REPORT FOR CITY OF ALBION
Fund: 296 REVOLVING LOAN FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOMM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
296-000-665.00	INTEREST	12,127	7,320	8,001	8,206	4,095	4,095	4,095
TOTAL ESTIMATED REVENUES		12,127	7,320	8,001	8,206	4,095	4,095	4,095
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL								
		12,127	7,320	8,001	8,206	4,095	4,095	4,095
Dept 740-REVOLVING LOAN								
APPROPRIATIONS								
296-740-702.00	SALARIES AND WAGES	3,530	4,750	4,202	4,751	1,188	1,188	1,188
296-740-714.00	MEDICARE	50	69	60	69	17	17	17
296-740-715.00	FICA	214	295	256	295	74	74	74
296-740-716.00	HOSPITALIZATION INSURANCE	758	764	676	776	191	191	191
296-740-717.00	LIFE INSURANCE	22	22	20	23	6	6	6
296-740-719.00	PENSION CONTRIBUTION	246	333	294	333	83	83	83
296-740-720.00	WORKERS COMPENSATION	0	15	14	16	6	6	6
296-740-721.00	UNEMPLOYMENT INSURANCE	1	15	0	15	2	2	2
296-740-723.00	RETIREE HEALTH SAVINGS CONTRIB	71	95	84	96	24	24	24
296-740-802.00	CONTRACTUAL SERVICES	35	35	35	35	35	35	35
TOTAL APPROPRIATIONS		4,927	6,393	5,641	6,409	1,626	1,626	1,626
NET OF REVENUES/APPROPRIATIONS - 740-REVOLVING LOAN		(4,927)	(6,393)	(5,641)	(6,409)	(1,626)	(1,626)	(1,626)
ESTIMATED REVENUES - FUND 296								
		12,127	7,320	8,001	8,206	4,095	4,095	4,095
APPROPRIATIONS - FUND 296								
		4,927	6,393	5,641	6,409	1,626	1,626	1,626
NET OF REVENUES/APPROPRIATIONS - FUND 296		7,200	927	2,360	1,797	2,469	2,469	2,469
BEGINNING FUND BALANCE								
		678,994	686,194	686,194	686,194	687,991	687,991	687,991
ENDING FUND BALANCE		686,194	687,121	688,554	687,991	690,460	690,460	690,460

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
248-000-402.00	CURRENT PROPERTY TAXES	8,863	0	0	0	0	0	0
2016 - DDA NET CAPTURE IS NEGATIVE SO -0- CAPTURE IS REFLECTED, HOWEVER, DDA DID RECEIVE THE 2015 TAX SETTLEMENT FROM THE COUNTY IN 2016. 2017 - DDA NET CAPTURE IS NEGATIVE SO -0- CAPTURE IS REFLECTED. 2018 - DDA NET CAPTURE IS EXPECTED TO BE NEGATIVE SO -0- CAPTURE IS REFLECTED.								
248-000-402.10	CURRENT PROP TAXES - STATE REIMBU	11,684	10,500	0	14,500	15,500	15,500	15,500
REPRESENTS THE REIMBURSEMENT FROM THE STATE AS A RESULT OF THE NEW PERSONAL PROPERTY TAX REFORM LAW.								
248-000-665.00	INTEREST	152	150	234	300	300	300	300
TOTAL ESTIMATED REVENUES		20,699	10,650	234	14,800	15,800	15,800	15,800
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		20,699	10,650	234	14,800	15,800	15,800	15,800

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 693-PEABODY BUILDING PROJECT								
ESTIMATED REVENUES								
248-693-540.00	STATE GRANTS	0	0	0	250,000	578,800	578,800	578,800
TOTAL ESTIMATED REVENUES		0	0	0	250,000	578,800	578,800	578,800
APPROPRIATIONS								
248-693-802.00	CONTRACTUAL SERVICES	0	0	0	250,000	550,000	550,000	550,000
248-693-955.00	MISCELLANEOUS	0	0	0	0	28,800	28,800	28,800
REPRESENTS THE GRANT PASS THROUGH FOR THE PEABODY BLDG PROJECT.								
THE GRANT MONEY WILL COME INTO THE CITY AND WILL BE PASSED ON TO THE								
CONTRACTOR. NOT CERTAIN OF THE EXACT SPLIT IN FUNDS RECEIVED AND								
PASSED ON IS EACH FISCAL YEAR, BUT THE TOTAL GRANT AMOUNT IS FOR								
\$828,800. \$800,000 IS FOR THE BLDG RENOVATION AND \$28,800 IS FOR FEES.								
TOTAL APPROPRIATIONS		0	0	0	250,000	578,800	578,800	578,800
NET OF REVENUES/APPROPRIATIONS - 693-PEABODY BUILDING		0	0	0	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION
Fund: 248 DCA FUND

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 735-DDA								
APPROPRIATIONS								
248-735-744.00	POSTAGE	0	50	0	50	100	100	100
248-735-776.00	MATERIALS AND SUPPLIES	0	200	0	200	200	200	200
248-735-802.00	CONTRACTUAL SERVICES	0	0	35	100	125	125	125
248-735-840.00	ADMINISTRATION FEES	2,200	2,270	1,892	2,270	2,361	2,361	2,361
2017 - REPRESENTS A 3% INCREASE OVER PRECEDING YEAR.								
2018 - REPRESENTS A 4% INCREASE OVER PRECEDING YEAR.								
248-735-880.00	COMMUNITY PROMOTIONS	1,635	2,700	1,401	2,700	2,500	2,500	2,500
COVERS THE ANNUAL SUMMER CAR SHOW.								
248-735-950.00	INSURANCE AND BONDS	1,253	1,350	1,058	1,300	1,350	1,350	1,350
248-735-955.00	MISCELLANEOUS	51	0	51	51	51	51	51
TOTAL APPROPRIATIONS								
		5,139	6,570	4,437	6,671	6,687	6,687	6,687
NET OF REVENUES/APPROPRIATIONS - 735-DDA								
		(5,139)	(6,570)	(4,437)	(6,671)	(6,687)	(6,687)	(6,687)

BUDGET REPORT FOR CITY OF ALBION
 Fund: 248 DCA FUND

Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 806-ISMAN HOUSE RENOVATION								
ESTIMATED REVENUES								
248-806-540.00	STATE GRANTS	126,182	0	0	0	0	0	0
248-806-580.00	CONTRIBUTION FROM LOCAL UNITS	35,135	0	0	0	0	0	0
248-806-699.00	TRANSFER IN	50,000	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		211,317	0	0	0	0	0	0
APPROPRIATIONS								
248-806-802.00	CONTRACTUAL SERVICES	211,317	0	0	0	0	0	0
2016 - THIS WAS FOR THE ISMAN HOUSE RENOVATION - THE GRANT MONEY PASSED THROUGH THE CITY.								
TOTAL APPROPRIATIONS		211,317	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 806-ISMAN HOUSE RENC		0	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 248								
APPROPRIATIONS - FUND 248		232,016	10,650	234	264,800	594,600	594,600	594,600
NET OF REVENUES/APPROPRIATIONS - FUND 248		216,456	6,570	4,437	256,671	585,487	585,487	585,487
BEGINNING FUND BALANCE		15,560	4,080	(4,203)	8,129	9,113	9,113	9,113
ENDING FUND BALANCE		32,160	47,720	47,720	47,720	55,849	55,849	55,849
		47,720	51,800	43,517	55,849	64,962	64,962	64,962

ECONOMIC DEVELOPMENT FUND

244

The Economic Development Fund is for those activities related to attracting, recruiting, and growing business in the City.

REVENUE

244-000-502.01 EPA Grant. These are grant funds the EDC receives from the EPA for identifying and mitigating contamination for potential development sites.

244-000-667.00 Rents. This is rental income received from OSSUR which rents the building in the industrial park.

EXPENSES

244-728-702.00 -705.00 Salaries and Wages. This is for part of the salaries and wages for the director and assistant who run the EDC, Brownfield Authority, Tax Increment Finance Authority, and Revolving Loan Fund.

244-728-724.00 Car Allowance. This is for the Director to use her personal vehicle in the course of EDC business.

244-728-728.00 Dues, Books, Periodicals. This is for resource materials for the EDC to keep them abreast of changes in State Law as well as opportunities that may exist to bring/keep business in the City. It is also for membership in economic development-related organizations.

244-728-785.00 Buildings, Grounds Maintenance, and Repairs. This is for the care and maintenance of the EDC building where the offices are as well as some of the care and maintenance of other buildings owned by the EDC.

244-728-801.00 Professional Services. These are for the services of auditors, attorneys, etc.

244-728-802.00 Contractual Services. These are for services like environmental consultants, environmental clean-up crews, etc.

244-728-819.00 Conference Costs. These are for the director and assistant to participate in economic development conferences and seminars.

244-728-840.00 Administration Fees. These are fees charged by the General Fund to the component units for things like payroll services and accounting/check writing services.

244-728-941.00 Building Rental. This is for the bond on the OSSUR building.

244-728-967.00 Economic Development. This is for promotional economic development activities.

244-728-991.00 & 995.00 Principal/Interest. This is for the land swap with the ABA for Neicko/Van Deist land transfer.

BUSINESS INCUBATOR FUND

246

This is to track the revenues and expenses for the City-owned building called the “Business Incubator.” The purpose of this building/activity is to help new businesses grow to the point they can survive on their own and relocate, hopefully, to another location in the City.

REVENUE

246-000-667.00 Rents. These are funds earned from the businesses that currently occupy the incubator.

246-000-676.00 Reimbursements & Restitutions. The incubator pays the utility bills and is reimbursed by the tenants.

246-930-699.00 Transfer In. This is a transfer in from fund balance to cover the cost of their operating expenses.

EXPENSES

246-729-702.00 Salaries and Wages. This is a portion of the Assistant EDC Director's wages to cover her cost in managing the incubator.

246-XXX-728.00 Dues, Books. And Periodicals. This is to cover the cost of professional magazines and memberships in economic development organizations.

246-XXX-776.00 Materials and Supplies. This is for supplies needed in managing and maintaining the Incubator.

246-XXX-785.00 Buildings and Grounds Repair & Maintenance. This is for maintenance of the Incubator.

246-XXX-801.00 Professional Services. This is for maintenance services we cannot provide ourselves.

246-XXX-950.00 Insurance and Bonds. This is for the Incubator's share of the City's general liability insurance.

246-731-999.00 Transfer Out. This is a transfer to the EDC to reimburse them for some of their administrative services provided in managing the incubator.

TIFA FUNDS

247

This is to track the revenues and expenses of the Tax Increment Finance Authority which exist to promote business attraction and expansion in the City.

REVENUE

247-000-402.00 Current Property Taxes. These are tax dollars received by the TIFA over and above the baseline assessment.

247-000-402.01 Property Tax Chargebacks. When a property owner doesn't pay their taxes for three years the property reverts to the County. During those three years the County makes the City whole by loaning the unpaid taxes to the City. When the property reverts to the County, the County demands repayment of those loans.

247-930-699.00 Transfer In. This is a transfer in from fund balance to allow the TIFA to cover its operating expenses.

EXPENSES

247-730-702.00 Salary and Wages. This is a portion of the EDC Directors and Assistant wages associated with this activity.

247-730-724.00 Vehicle Allowance. This is to reimburse the Director for the use of her personal vehicle while performing work on behalf of the TIFA/EDC.

247-730-785.00 Buildings and Grounds Maintenance and Repair. This is for the care and maintenance of the EDC buildings that are associated with this activity.

247-730-801.00 Professional Services. These are for services for any auditors, accountants, attorneys, etc. associated with this activity.

247-730-802.00 Contractual Services. These are typically for those services we cannot provide in-house like environmental consultants, engineers, etc.

247-730-840.00 Administration Fees. These are fees charged by the General Fund to our component units for services like accounting, payroll, etc.

247-730-941.00 Building Rental. This is for TIFA's share of rent on the EDC building.

247-730-967.00 Economic Development. These are usually promotional-type activities to attract and retain business in the City.

247-730-991.00 & 995.00 Principal and Interest. This is for the DEQ Revitalization Loan for infrastructure improvements in the industrial park.

247-730-999.00 Transfer Out. These are funds transferred to the EDC to compensate the EDC for services rendered in managing the TIFA.

REVOLVING LOAN FUND

296

These are funds the City received to encourage economic development and expansion. They are managed by the EDC.

REVENUES

296-000-665.00 Interest. This is interest earned on the fund balance.

EXPENSES

296-740-702.00 Salaries and Wages. This is for a portion of the EDC Director's and Assistant's wages for managing this program.

296-740-802.00 Contractual Services. These would be for services we cannot provide in-house like survey work, environmental engineer, etc.

296-740-840.00 Administration Fees. These are fees the General Fund charges our component units for accounting, payroll, etc.

296-740-941.00 Building Rental. This is for the Revolving Loan Funds share of the EDC building rent.

DDA FUND

248

This is to track the revenues and expenses of the Downtown Development Authority.

REVENUES

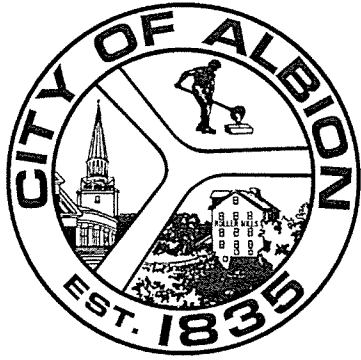
248-000-402.00 Current Property Taxes. The DDA receives its funding from the incremental increase in property values over the baseline amount.

EXPENSES

BOHM THEATER/CDBG. The State grants are run through the DDA.

248-793-870.00 FAÇADE GRANTS. The DDA is continuing with the façade grants.

NOTE: The DDA has adopted the Clinton Street Plaza project as their next big investment and is saving money to go towards grant funding as the local match.



TRUSTS

Trusts

Section 11

Trust and Agency Fund Accounts represent funds that have been set aside for some specified future purpose. The use of these funds for other activities is generally restricted based on the purpose for which the fund was initially established.

Cemetery Trust Fund (711)

This fund was established for the future maintenance and improvement of the City owned Riverside Cemetery. In FY 2018, \$30,000 is being transferred from this fund to the Cemetery operating fund.

In 2011, the Cemetery Trust Fund loaned approximately \$60,000 to the EDC for the repair of the roof on the Incubator Building. The EDC is repaying the loan over a ten year period with 5% interest. In FY 2014, \$10,400 was transferred out for Cemetery Roof Repair and \$25,980 for the purchase of a tractor.

Previously, a cemetery lot that was purchased included an additional fee for perpetual care. These fees would be periodically transferred into the Cemetery Fund to assist with the maintenance of the Cemetery. These perpetual care fees are no longer charged, which causes this fund to have no sustainable incoming revenue. The City may need to reevaluate reinstituting fees for perpetual care. The only incoming revenue is interest generated from the loan payment received from the Incubator Fund from money that was borrowed to fix the roof and minimum bank interest.

The FY 2018 ending fund balance is \$235,492.

Public Safety Pension Trust (732)

This fund represents the operations and management of the pension system for Public Safety. An annual actuarial report is developed by an outside auditor. The fund is well over 100% funded, which is exceptional for a municipality. This is a defined pension account.

The projected FY 2018 ending fund balance is \$21,277,642.

Albion Trust (735)

The Albion Trust was established to handle expenditures that are applied towards City activities (Maple Grove, City operation, etc.). In 2016, the Ismon House has requested \$50,000 as a grant match to assist in funding the renovation of the 2nd and 3rd Floor. The funds are related to the bonds for the Fire Barn and Maple Grove. The fund expired in 2016 and was reestablished by Council in 2017. The projected ending fund balance for FY 2016 is \$1,107,905.

Retiree Health Care Fund (737)

The Retiree Health Care Fund was established in 2001, as a self-administered retiree health care plan to cover the City's future cost for retiree health care under current and past City contracts and policies.

The funds were deducted from employees' wages and deposited into this fund to be used at the employee's retirement for health care. These deductions for the retiree health care were discontinued in 2013, as they no longer met the IRS requirements for this type of plan. The employee's deductions deposited into this fund were paid back in 2013.

A few years ago, the City established the Health Retirement Account (HRA) for most employees except Public Safety. The employee contributes two (2%) percent of their wages into the fund. The City matches this amount up to \$1,000 each year.

Some retirees are still eligible for an annual stipend towards the cost of retiree health care from this fund. The amount these employees are receiving monthly is approximately \$20 to \$50. Most eligible retirees are also Medicare eligible.

The balance in this account will last several years and will accommodate the City's obligations to the employees that remain in the plan. The projected ending fund balance for FY 2018 is \$43,421.

BUDGET REPORT FOR CITY OF ALBION
Fund: 711 CEMETERY TRUST FUND
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
711-000-664.03	UNREALIZED GAIN ON INVESTMENT	(30)	250	(162)	(250)	(350)	(350)	(350)
711-000-665.00	INTEREST	3,726	2,750	2,953	2,950	2,900	2,900	2,900
TOTAL ESTIMATED REVENUES		3,696	3,000	2,791	2,700	2,550	2,550	2,550
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		3,696	3,000	2,791	2,700	2,550	2,550	2,550
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
711-965-999.00	TRANSFER OUT	17,000	20,000	20,000	20,000	30,000	30,000	30,000
TRANSFER TO CEMETERY FOR OPERATIONS - 2018 WILL INCREASE TO \$30,000 UP FROM THE \$20,000 REFLECTED IN 2017.								
TOTAL APPROPRIATIONS		17,000	20,000	20,000	20,000	30,000	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(17,000)	(20,000)	(20,000)	(20,000)	(30,000)	(30,000)	(30,000)
ESTIMATED REVENUES - FUND 711		3,696	3,000	2,791	2,700	2,550	2,550	2,550
APPROPRIATIONS - FUND 711		17,000	20,000	20,000	20,000	30,000	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		(13,304)	(17,000)	(17,209)	(17,300)	(27,450)	(27,450)	(27,450)
BEGINNING FUND BALANCE		293,547	280,242	280,242	280,242	262,942	262,942	262,942
ENDING FUND BALANCE		280,243	263,242	263,033	262,942	235,492	235,492	235,492

BUDGET REPORT FOR CITY OF ALBION
Fund: 732 PUBLIC SAFETY PENSION TRUST
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000--GENERAL								
ESTIMATED REVENUES								
732-000-664.03	UNREALIZED GAIN ON INVESTMENT	593,700	500,000	802,603	840,000	815,000	815,000	815,000
732-000-665.00	INTEREST	85,001	150	198,431	212,000	220,000	220,000	220,000
732-000-666.00	DIVIDENDS	550,488	400,000	141,555	175,000	175,000	175,000	175,000
732-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	34,757	30,000	25,029	30,000	35,000	35,000	35,000
732-000-676.00	REIMBURSEMENTS & RESTITUTIONS	117	0	0	0	0	0	0
732-000-693.00	GAIN ON SALE OF ASSETS	638,253	325,000	66,157	67,500	76,000	76,000	76,000
TOTAL ESTIMATED REVENUES		1,902,316	1,255,150	1,233,775	1,324,500	1,321,000	1,321,000	1,321,000
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL								
		1,902,316	1,255,150	1,233,775	1,324,500	1,321,000	1,321,000	1,321,000
Dept 896--PENSION BENEFITS								
APPROPRIATIONS								
732-896-728.00	DUES, BOOKS, PERIODICAL	100	250	80	250	250	250	250
732-896-801.00	PROFESSIONAL SERVICES	7,100	8,500	7,100	8,500	9,500	9,500	9,500
732-896-802.00	CONTRACTUAL SERVICES	206,831	215,000	111,359	235,000	235,000	235,000	235,000
732-896-819.00	CONFERENCE COSTS	2,868	5,500	0	5,500	5,500	5,500	5,500
732-896-874.00	RETIREMENT BENEFITS	708,464	695,000	370,958	775,000	795,000	795,000	795,000
732-896-885.00	TRAINING	0	0	120	120	0	0	0
732-896-960.00	LOSS ON SALE OF ASSETS	222,836	300,000	67,737	300,000	275,000	275,000	275,000
TOTAL APPROPRIATIONS		1,148,199	1,224,250	557,354	1,324,370	1,320,250	1,320,250	1,320,250
NET OF REVENUES/APPROPRIATIONS - 896-PENSION BENEFITS		(1,148,199)	(1,224,250)	(557,354)	(1,324,370)	(1,320,250)	(1,320,250)	(1,320,250)
ESTIMATED REVENUES - FUND 732								
		1,902,316	1,255,150	1,233,775	1,324,500	1,321,000	1,321,000	1,321,000
APPROPRIATIONS - FUND 732								
		1,148,199	1,224,250	557,354	1,324,370	1,320,250	1,320,250	1,320,250
NET OF REVENUES/APPROPRIATIONS - FUND 732		754,117	30,900	676,421	130	750	750	750
BEGINNING FUND BALANCE								
		20,474,935	21,276,762	21,276,762	21,276,762	21,276,892	21,276,892	21,276,892
FUND BALANCE ADJUSTMENTS								
		47,710	0	0	0	0	0	0
ENDING FUND BALANCE		21,276,762	21,307,662	21,953,183	21,276,892	21,277,642	21,277,642	21,277,642

BUDGET REPORT FOR CITY OF ALBION
Fund: 735 ALBION TRUST
Calculations as of 11/30/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 ORIGINAL BUDGET	2017 ACTIVITY THRU 11/30/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET	2018 MGR RECOM'D BUDGET	2018 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
735-000-664.03	UNREALIZED GAIN ON INVESTMENT	3,051	3,500	440	250	500	500	500
735-000-665.00	INTEREST	27,954	20,000	13,413	20,000	20,000	20,000	20,000
TOTAL ESTIMATED REVENUES		31,005	23,500	13,853	20,250	20,500	20,500	20,500
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		31,005	23,500	13,853	20,250	20,500	20,500	20,500
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
735-965-999.00	TRANSFER OUT	50,000	0	0	0	0	0	0
2015 - TRANSFER TO FOOD HUB = \$150,000								
2016 - TRANSFER TO ISMON HOUSE = \$50,000								
TOTAL APPROPRIATIONS		50,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(50,000)	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 735		31,005	23,500	13,853	20,250	20,500	20,500	20,500
APPROPRIATIONS - FUND 735		50,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 735		(18,995)	23,500	13,853	20,250	20,500	20,500	20,500
BEGINNING FUND BALANCE		1,086,150	1,067,155	1,067,155	1,067,155	1,087,405	1,087,405	1,087,405
ENDING FUND BALANCE		1,067,155	1,090,655	1,081,008	1,087,405	1,107,905	1,107,905	1,107,905

CEMETERY TRUST FUND

711

This is to track the Revenues and Expenses for the Cemetery Trust Fund.

REVENUES

711-000-665.00 Interest. This is interest earned on our loan to the EDC Roof and fund balance.

711-000-699.00 Transfer In. These are funds transferred in from the fund balance to assist the cemetery in meeting its operating expenses.

EXPENSES

248-905-999.00 Transfer Out. Operations of cemetery covered under general fund.

PUBLIC SAFETY PENSION TRUST

732

This is to track the activities in the Public Safety Pension. This fund is managed by a separate board.

ALBION TRUST

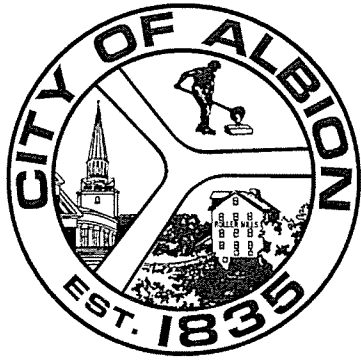
735

This is to track the activity of the Albion Trust. This trust is managed by an independent board.

RETIREE HEALTH CARE FUND

737

This is a program where some employees are eligible for retiree health care stipend until they reach Medicare eligibility, then they get a Medicare supplement. Most employees opted out of this program in 2013 and the City reimbursed their contribution into this fund.



MISCELLANEOUS

MISCELLANEOUS

- ❖ **2017 Comprehensive Plan**
- ❖ **2017-2022 Capital Improvement Plan**
- ❖ **History - Albion, Michigan**
- ❖ **Census Information**
- ❖ **Voter Precincts**



ALBION

2017 COMPREHENSIVE PLAN

City of Albion
112 W Cass St. Albion, MI 49224
www.cityofalbionmi.gov

Appendix 1: 2017 Comprehensive Plan Goals and Objectives

Goals and objectives are not ranked, because each is a high priority. Progress will be reviewed by the Planning Commission on a quarterly basis.

Goal 1

Retain and attract jobs to Albion by supporting business growth, development, and attraction

Objectives:

- Encourage broader participation with local stakeholders (public, private, non-profit, higher education, civic, and business) in the formulation of Albion's economic diversification strategy (1-3 years)
- Work with the EDC to strengthen Albion's workforce development network and connect Albion's talent base with employment opportunities (e.g. partnering with Michigan Works, Albion College Career & Internship Center, etc.) (1-3 years)
- Continue support for programs and initiatives that foster entrepreneurship (e.g. promote Albion business incubators and encourage entrepreneurship among all segments of the population, including minorities, women, youth,) (1-10 years)
- Work closely with the Albion EDC, Chamber and other partner entities to support local businesses with a proactive business retention and development strategy (1-3 years)
- Work with the Albion EDC, businesses, developers, and others to encourage reuse and redevelopment of brownfield sites (1-10 years)
- Highlight the progress of Albion's economic development strategy within the framework of the City's comprehensive marketing strategy (1-10)
- Take all of the necessary steps to have Albion certified by the Michigan Economic Development Corporation as a Redevelopment Ready Community (1-2 years)

Goal 2

Deliver high-quality municipal services that improve the quality of life in Albion

Objectives:

- Take all of the necessary steps to have Albion certified by the Michigan Economic Development Corporation as a Redevelopment Ready Community (1-2 years)
- Develop/formalize a Public Services Plan to determine needed enhancements in city administration, public safety, community health, and overall municipal services. (1-5 years)
- Develop a Capital Improvements Plan to enhance and maintain quality technological and physical infrastructure. Infrastructure includes: Roads and sidewalks; parking; water, sewer, and storm sewer utilities, dam and millrace removal (1 year)
- Evaluate and implement appropriate fiber optic communications and other emerging technology infrastructure in order to address the current and future needs of the community's diverse array of stakeholders (1-5 years)

Goal 3

Achieve consistency between the existing zoning code and the City's long-term goals for housing, commercial, and industrial development

Objectives:

- Evaluate and implement changes in the zoning code and map that are necessary to achieve desired land use patterns and align with the goals of the Comprehensive Plan (1-2 years)
- Adopt and update standards in the zoning ordinance to improve non-motorized transportation and promote and encourage green infrastructure (1-2 years)
- Take all of the necessary steps to have Albion certified by the Michigan Economic Development Corporation as a Redevelopment Ready Community (1-2 years)

Goal 4

Strengthen and beautify Albion's neighborhoods

Objectives:

- Develop and implement a neighborhood revitalization strategy to eliminate blight, improve public safety and environmental health, and strengthen residential areas as well as former industrial sites that are in close proximity to neighborhoods (1-10 years)
- Work with private and nonprofit housing developers and others to encourage infill forms of development and the redevelopment of vacant, underutilized and brownfield sites (1-10 years)
- Expand, diversify and market housing options to meet the needs of residents of varying life stages, life styles and income levels (e.g. Senior/retirement living, College corridor neighborhood, downtown lofts, affordable and low income housing, etc.) (1-10 years)
- Develop and implement a certification/registration program for rental and vacant properties (1-2 years)
- Identify neighborhood groups who can serve as ambassadors and champions for their respective areas (1-3 years)
- Highlight progress and achievements as part of the City's comprehensive marketing strategy (1-10 years)

Goal 5

Stabilize the downtown, enhance its historic character, and support its economic growth

Objectives:

- Find creative ways to increase the number of Downtown Development Authority (DDA) initiatives (1-3 years)
- Explore the establishment of a Local Historic District study committee (1 year)
- Analyze and evaluate the City's parking situation and create a plan for improving parking management and balancing parking space supply with demand (1-3 years)
- Maintain a robust nonprofit sector, while monitoring the balance between nonprofit and revenue generating development in the downtown district, in order to expand and build the tax base (1-3 years)
- Attract commercial development to the downtown that will serve the needs of the community and complement the existing mix of businesses (e.g. restaurants, retail, entertainment, etc.) (3-5 years)
- Continue to create incentives and attractions for residents, college students and tourists to visit the downtown (e.g. Hotel, Bohm Theater, Kids N Stuff, the Ludington Center) (1-5 years)
- Highlight progress of downtown development efforts within the context of the City's comprehensive marketing strategy (1-10 years)

Goal 6

Support and strengthen a Pre K-16 education system for the community

Objectives:

- Continue joint meetings with Marshall Public Schools, Albion College, other area schools and community partners to assess, document and support a comprehensive, "post-annexation" K-16 education strategy (ongoing)
- Strengthen and promote City programs (summer and after school tutoring, the arts, recreational programs, etc.) that support youth in and around Albion (1-5 years)
- Utilize Albion College and other institutions of higher education to support college preparation and access. Strengthen the Albion College Access Network. (1-3 years)
- Highlight progress and successes in the educational arena as part of the City's comprehensive marketing strategy (1-10 years)

Goal 7

Build capacity and a network of organizations and services to address poverty and meet the needs of residents who cannot afford basic services

Objectives:

- Update comprehensive community needs assessments and asset maps to identify assets and determine needs (1-2 years)

Goal 8

Improve Albion's transportation network to accommodate and promote various modes, including walking, biking, automobiles, passenger rail and public transportation

Objectives:

- Develop a motorized public transportation plan working in conjunction with the Calhoun County Transit system, Albion-Marshall Connector and other strategic partners (1-5 years)
- Develop a non-motorized travel plan (1-5 years)
- Encourage walking, biking and other recreation by strengthening Albion's non-motorized trail network within the city as well as its connections with the region's non-motorized network (e.g. Iron-Belle Trail, North Country Trail, Kalamazoo River Water Trail, etc.) (1-3 years)
- Establish Albion as a "Trail Town" (1-2 years)
- Fortify relationships with MDOT, AMTRAK, Greyhound and regional transportation partners and authorities to coordinate improvements to major streets and public transit systems (1-5 years)
- Highlight progress, achievements, and testimonials as part of the City's comprehensive marketing strategy (1-10 years)

Goal 9

Focus planning and resources to enhance and transform the city's major corridors

Objectives:

- Develop a Corridor Improvement Plan that strengthens the visual and physical connections between the Downtown Commercial District, Albion College, the I-94 Business Corridor, and Austin Avenue, and the south entrance on M-99. (1-5 years)
- Enhance the City's major gateways (as described above) with appropriate landscaping, streetscaping, and signage (1-10 years)
- Explore the possibility of establishing a Corridor Improvement Authority (1-2 years)
- Work with surrounding communities to extend/connect Albion's major corridors to the region (e.g. establishing an MLK corridor between Albion and Marshall, and complementing corridors with non-motorized, regional trail systems) (1-5 years)
- Highlight progress and achievements as part of the City's comprehensive marketing strategy (1-10 years)

Goal 10

Forge local, regional and global collaborations that support the City of Albion -- its people, its needs and its opportunities.

Objectives

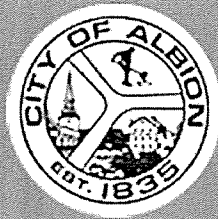
- Work in collaboration with local and regional partners and AmeriCorps VISTA volunteers to assess community needs, increase organizational capacity and expand access to education, health care, quality food, economic opportunity and the overall quality of life for all residents (1-3 years)
- Develop a local food culture through increased access to healthy food and nutrition education that utilizes community resources including businesses, farms, community gardens, farmers market, food hub, and other organizations (1-5 years)
- Strengthen and increase the number of strategic collaborations with global partners (e.g. Noisy-le-Roi and Bailly, France, the Albion College/Global Liberal Arts Alliance, etc.) that bring international perspective and attention to Albion (1- 5 years)
- Develop and utilize a *Partnership & Collaboration Agreement* with appropriate community partners (tbd) to further define goals, objectives and roles (1-3 years)
- Develop a comprehensive marketing strategy, working in collaboration with partner entities, to promote Albion as a desirable place in which to live, play, study, and invest (1-5 years)

Goal 11

Support networks and systems that promote healthy living

Objectives:

- Partner with the Food Hub and other local organizations to increase access to healthy, affordable, and nutritious food (1-3 years)
- Partner with the Food Hub and other local organizations to promote food security and public health by encouraging and supporting locally-based food production and distribution, e.g. the Farmers Market and community gardens (1-5 years)
- Partner with various healthcare providers, patient advocacy groups, transportation services, AmeriCorps VISTA, and other stakeholders to support healthcare access and wellness programming in Albion (1-3 years)
- Enhance safe walking and cycling routes for citizens through transportation, land use, and design decisions (1-5 years)



The City of
ALBION

Capital Improvement Plan FY 2017-2022

Adopted by Albion City Council:
04.03.2017

Adopted by Albion City
Planning Commission
03.21.2017

Overview

A Capital Improvement Plan (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure improvements. The purpose of a CIP is to facilitate the orderly planning of infrastructure improvements; to maintain, preserve, and protect the community of Albion's existing infrastructure system; and to provide for the acquisition or scheduled replacement of equipment to ensure the efficient delivery of services to the community. The CIP is also utilized to ensure that capital improvements are fiscally sound and consistent with the goals and policies of the governing body and the residents of the community.

A comprehensive Capital Improvement Plan is an essential tool for the planning and development of the social, physical, and economic wellbeing of the community. This process is a necessary step in an organized effort to strengthen the quality of public facilities and services; provide a framework for the realization of community goals and objectives; and provide a sound basis on which to build a healthy and vibrant community.

The CIP informs Albion residents and stakeholders on how the municipality plans to address significant capital needs over the next six years. The CIP outlines the community's needs including details on the timing, sequence, and location of capital projects. The CIP can also influence growth because infrastructure can impact development patterns.

Some of the many benefits that the CIP provides for the residents and stakeholders include:

- ◇ Optimize the uses of revenue
- ◇ Focus attention on community goals, needs, and capabilities
- ◇ Guide future growth and development
- ◇ Encourage efficient government
- ◇ Improve intergovernmental and regional cooperation
- ◇ Help maintain a sound and stable financial program
- ◇ Enhance opportunities for the participation in federal and/or state grant programs
- ◇ Assisting in stabilization of tax levies over a period of years

The projects identified in the CIP represent the community's plan to serve residents and anticipate the needs of a dynamic community. Projects are guided by various development plans and policies established by the Albion Planning Commission, City Council, and administration .

Plans and policies include: Comprehensive Plan, Recreation Master Plan, Economic Development Plan, Downtown Development Plan, Goals and Objectives of Council, administrative policies, Non-Motorized Transportation Plan

Mission Statement

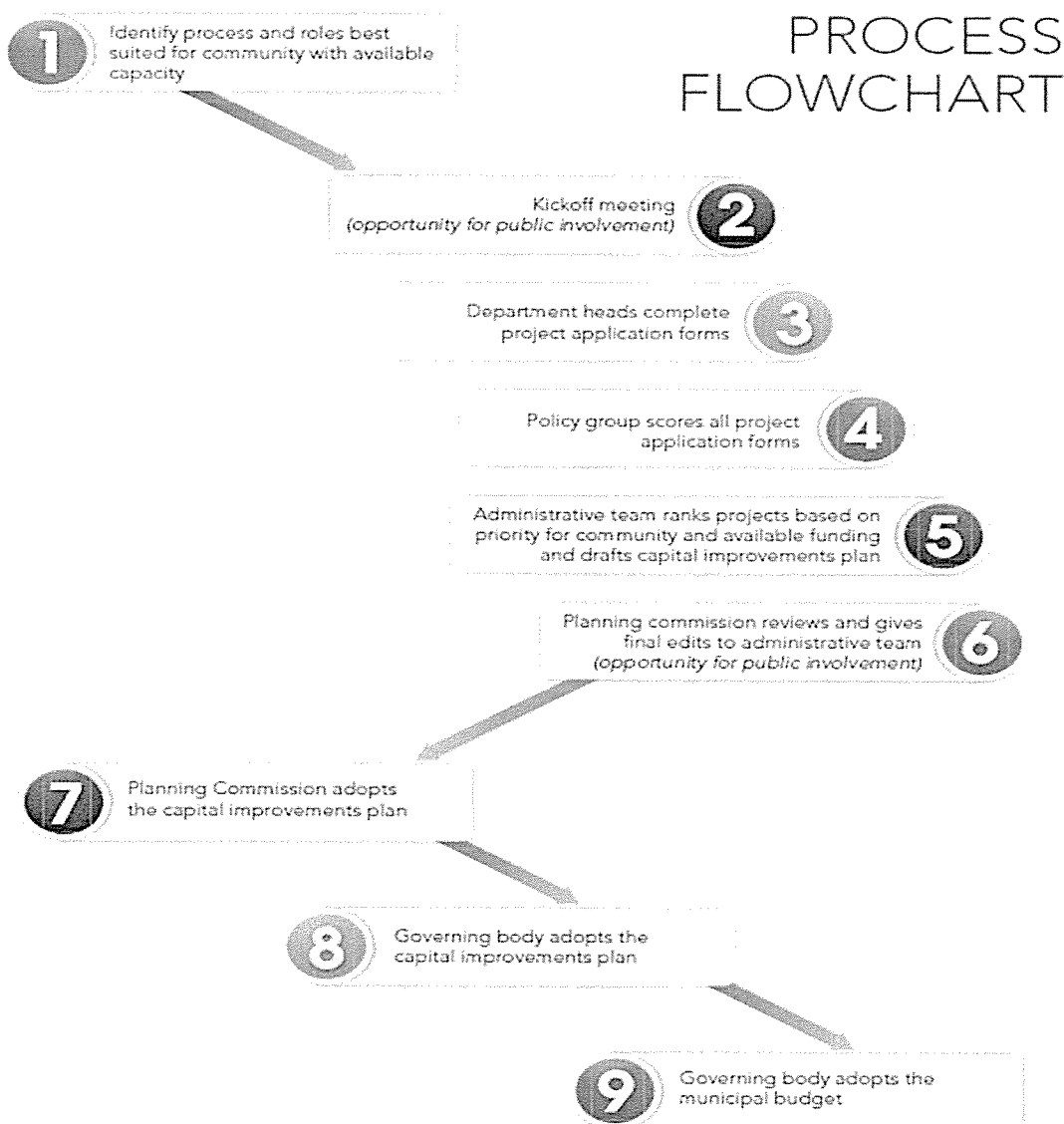
Preparation of the CIP is done under the authority of the Michigan Planning Enabling Act (PA 33 of 2008). The goal of the CIP should be to implement the Comprehensive Plan and to assist in the community's financial planning.

The act states, "The Capital improvements program shall show those public structures and improvements in the general order of their priority, that in the (planning) commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period."

The CIP is dynamic. Each year all projects included within the CIP are reviewed, a call for new projects is made, and adjustments are made to existing projects arising from changes in the amount of funding required, conditions, or time line. A new year of programming is also added each year to replace the year funded in the annual operating budget.

The CIP program should continue to develop over time by adding features to gradually improve quality and sophistication. Greater attention shall be devoted to provide more detailed information about individual project requests, program planning, fiscal analysis, fiscal policies, and developing debt strategy.

The following flowchart provides a general outline of the process that the City of Albion is following:



The Capital Improvement Plan and Budget Process

The Capital Improvement Plan (CIP) plays a significant role in the implementation of a Comprehensive Plan by providing the link between planning and budgeting for capital projects. The CIP process precedes the budget process and is used to develop the capital project portion of the annual budget. Approval of the CIP by the Planning Commission does not mean that they grant final approval of all projects contained within the plan. Rather by approving the CIP, the planning commission acknowledges that these projects represent a reasonable interpretation of the upcoming needs for the community and that projects contained in the first year of the plan are suitable for inclusion in the upcoming budget.

Priority rankings do not necessarily correspond to funding sequence. For example, a road-widening project which is ranked lower than a park project may be funded before the park project because the road project has access to a restricted revenue source, whereas a park project may have to compete for funding from other revenue sources. A project's funding depends upon a number of factors—not only its merit, but also its location, cost, funding source, and logistics.

The community of Albion should strive to maximize resources by maintaining a balance between operating and capital budgets. A continuous relationship exists between the CIP and the annual budget. A direct link can be seen between the two documents, as there should be in a strategic planning environment.

Budget appropriations lapse at the end of the fiscal year as the operating budget is funded with recurring annual revenues such as taxes, licenses, fines, user fees, and interest income.

Process

Capital Improvement Plan Policy Group: reviews the policy, develops the project ranking and weighting criteria, rates and weights project applications, reviews funding options, and presents the recommendation to the Administrative Group. The following were invited to be part of the Policy Group:

- ◊ Planning Commission Representatives: George Strander & Tom Pitt
- ◊ Mayor: Garrett Brown
- ◊ City Council Representative: Sonya Brown
- ◊ City Manager: Sheryl Mitchell
- ◊ Assistant City Manager: Stacey Levin
- ◊ Director of Planning, Building, and Code Enforcement: John Tracy
- ◊ Recreation Director: Larry Williams
- ◊ Director of Public Services: Jim Lenardson
- ◊ Deputy Director of Public Services: Harry Longon
- ◊ Director of Finance: Tom Mead
- ◊ Chief of Public Safety: Scott Kipp

A wide range and variety of capital improvements are included in the CIP. Listed below are several criteria to aid in the review of potential projects:

- ◊ Required to fill any federal or state judicial administrative requirements
- ◊ Relationship to source and availability of funds
- ◊ Impact on annual operating and maintenance costs
- ◊ Relationship to overall fiscal policy and capabilities
- ◊ Project's readiness for implementation
- ◊ Relationship to overall community needs
- ◊ Relationship to other projects

CITY OF ALBION

CAPITAL IMPROVEMENT PLAN—EXECUTIVE SUMMARY

2017 Fiscal Year		
Project	Cost	Funding Source
Watermain Replacement	\$5,316,725	BI, SDWRF, FB, USDA-RD
Parking Lots—Downtown	\$1,200,000	USDA-RD
Street Restoration/Replacement	\$209,000	A51, LMF
Albion River Trail Expansion I	\$398,000	MDNR NRTF, Enbridge, AC
Hot Patcher	\$80,000	USDA-RD, LL, EPFB, OR

2018 Fiscal Year		
Project	Cost	Funding Source
Wastewater Influent Screen	\$800,000	USDA-RD, LL, BI, OR
Digester Building & Equipment Rehabilitation	\$1,800,000	USDA-RD, BI, OR
Irwin Ave. Construction Project	\$2,230,000	ICE, CF, LSM
Replace/Restore N. Albion St. Bridge	TBD	TBD
WWTP Multiple Roof Replacements	\$120,000	USDA-RD, OR, BI
Roof Replacement at Water Plant	\$30,000	WFB
Amtrak Platform	\$300,000	Amtrak, MDOT
Street Dept. Roof Replacement	TBD	TBD
Vactor Truck Purchase	\$350,000	USDA-RD, LL, EPFB, OR
City Hall Rehab	\$1,900,000	TBD
Repair Seawall along Kalamazoo River	TBD	TBD
Replace Roof—Cemetery Office	\$20,000	CTF, FB
Front-end Loader	\$250,000	USDA-RD, LL, EPFB, OR
Street Sweeper	\$275,000	USDA-RD, LL, EPFB
Fiber Optic	TBD	TBD
Purchase Asphalt Repair Truck—Durapaver	\$147,000	USDA-RD, LL, EPFB, FB
K-9 Police Cars	\$80,000	OR

2019 Fiscal Year		
Project	Cost	Funding Source
Secondary Clarifier	\$800,000	USDA-RD, BI, OR
Gravity Thickener	\$340,000	USDA-RD, SDWRF, OR, BI
Filter Building and Equipment Repairs	\$640,000	USDA-RD, OR, BI
WWTP Secondary Building Rehab	\$1,550,000	USDA-RD, OR, FB
Staking Pavilion—Victory Park	TBD	TBD
Replace Dump Truck	\$250,000	USDA-RD, LL, FB
Backhoe Replacement	\$250,000	USDA-RD, LL, EPFB, FB, OR
Motorola AX8000 Radios	\$160,000	AFFG, OR
Albion River Trail Expansion II	\$340,000	MDNR NRTF, BCCF, EB, FKLRSB, A51, PD
Safe Walks to Schools—Sidewalk Program	TBD	State Funding, Federal Funding

2020 Fiscal Year		
Project	Cost	Funding Source
Sludge Holding Tanks	\$160,000	USDA-RD, SDWRF, BI, OR, FB
Ferric Feed System Replacement	\$270,000	USDA-RD, SDWRF, BI
WWTP—Multiple Roof Replacements-Pump & Filter Bldg	\$200,000	BI, FB
SCBA Pack Replacement	\$90,000	AFFG, OR
Rieger Park Staking Shelter	TBD	TBD
Purchase Used Bucket Truck	\$40,000	TBD

2021 Fiscal Year		
Project	Cost	Funding Source
Fire Engine	\$500,000	GGF, AFFG, CPF

2022 Fiscal Year		
Project	Cost	Funding Source
Dam & Mill Race Removal (Repair)	TBD	DEQ, MDNRT

Codes and Abbreviations

A51	Act 51 Funding
AC	Albion College
AFFG	Assistance to Fire Fighters Grant
BCCF	Battle Creek Community Foundation
BI	Bond Issue
CF	Category F Funds
CPF	Capital Project Fund
CTF	Cemetery Trust Fund
EB	Enbridge
EPFB	Equipment Pool Fund Balance
FB	Fund Balance
FKLRSB	FireKeepers Local Revenue Sharing Board
G	Grant (unspecified)
GF	General Fund
ICE	Infrastructure Capacity Enhancement Grant
LL	Local Loan
LMF	Local Millage Fund
LSM	Local Street Millage
MDOT	Michigan Department of Transportation
MDNR NRTF	Michigan Department of Natural Resources—Natural Resources Trust Fund
OR	Operating Revenues
SAW	Stormwater, Asset Management, and Wastewater Grant
SDWRF	State Drinking Water Revolving Fund
TBD	To Be Determined
USDA-RD	United States Department of Agriculture-Rural Development Grant/Loan
WFB	Water Fund Balance

HISTORY – ALBION, MICHIGAN

It was the summer of 1821 when fifty-five Potawatomi Chiefs gathered to sign the Treaty of Chicago which granted the part of the country that included what was to become southern Michigan, to the United States. The first recorded history of Albion began with the signing of this treaty.

In the spring of 1833, Paul Tenney Peabody and his wife, Eleanor, brought their family from New York and erected a simple log shack thatched with marsh grass near the confluence, or forks, of the north and south branches of Kalamazoo River. Since that time, the area has been commonly known as The Forks, and the name was eventually attached to the annual city-wide street festival for which the town has become famous. The river provided power for mills, and Albion quickly became a mill town (flour and wood) as well as an agricultural market. A railroad line arrived in 1852, fostering the development of other industries. Albion incorporated as a village in 1855 and as a city in 1885.

The Albion Malleable Iron Company, a vibrant locally owned and controlled factory which was in existence from 1888 until 1967, was the major economic factor in Albion's history in the early 20th century because it brought hundreds of residents to the town and formed the basis of Albion's diverse population. Folks originally from Italy, Poland, Holland, Mexico, and many other countries came to work and settle in Albion, as did a large African-American population from the South.

The presence of several other major manufacturers since the 19th century gave Albion the reputation of a factory town. This has changed with the closure of several manufacturers, and Albion's culture is changing to that of a college town with a strong interest in technology and sustainability issues.

The Festival of the Forks is a celebration of Albion's historic heritage and rich ethnic diversity, traditionally featuring culinary, musical and visual arts. Each year showcases different musical performers and special events such as pet shows, parades and art exhibits. Under the auspices of the Greater Albion Chamber of Commerce, the Festival of the Forks is an annual reunion of current and former residents of the greater Albion area in celebration of the creativity and diversity of its people.

The Albion Historical Society was founded in 1955 to preserve and display the heritage of this small community with a very rich history. The first Mother's Day is believed to have originated in Albion in the late 1800's, the Purple Gang of Detroit operated here during Prohibition, and The Sweetheart of Sigma Chi - the most beloved and popular of college fraternity songs – was penned on the Albion College campus in 1911. It is the birthplace of food writer, MLK Fisher, and the burial place of legendary World War II-era journalist Gwen Dew. At least one station of the Underground Railroad operated in Albion prior to the Civil War.

The Society operates the Gardner House Museum, a Victorian house built around 1875 and filled with antique tools, artifacts, pictures and furniture. The Albion Historical Society transferred its photograph

archives to the Albion District Library's Local History Room in 1997. The collection includes many rare late 19th and early 20th century photographs of local families, businesses and organizations.

Albion's home-grown historian, Frank Passic, writes books and on-line articles about the city's vibrant past, and also leads an annual historical tour of the city-owned Riverside Cemetery.

A downtown Albion architectural landmark, the Bohm Theater, was originally built to present movies and vaudeville shows, and opened its doors on Christmas day 1929. Closed for a number of years, and badly deteriorated, the theater is being restored, thanks to a number of grants. One, a \$25,000 grant from the State Farm Neighborhood Assist campaign, was determined through an online voting contest through Facebook. A wonderful example of Albion's community spirit, the Bohm Theatre project received more than 69,000 votes in the State Farm contest to finish fourth among 200 entries from the United States and Canada.

Albion's history is that of a city that forged both metal and minds, creating a dynamic community of hardworking people from all backgrounds and ethnicities.

Albion District Library – Local History Room

501 S. Superior St., Albion MI 49224 517-629-3993

<http://www.albionlibrary.org/>

Albion Historical Society

509 S. Superior Street, Albion, MI 49224 517-629-5100

<http://www.albionhistoricalsociety.org/>

Frank Passic, Historian

<http://www.albionmich.com/history/>

Read more about Albion in the following books, available in the Library's Local History Room:

History of Calhoun County, Michigan, 1830-1877 (1877)

Portrait and Biographical Review of Calhoun County, Michigan (1891)

History of Calhoun County, Michigan by Washington Gardner (1913)

Albion's Milestones and Memories, compiled by Miriam E. Krenerick (1932)

Albion College, 1835-1960: A History by Robert Gildart (1961)

A Young Man in Albion Village, transcribed by Audrey K. Wilder (1975)

An Ethnic History of Albion by Judy Powell (1978)

The Albion College Sesquicentennial History, 1835-1985
by Keith J. Fennimore (1985)

A Michigan Childhood: The Diaries of Madelon Louisa Stockwell
edited by Leslie Dick (1988)

A Short History of Albion, Michigan by Mary Reed Bobbitt (1990)

History of Albion, Michigan: From the Archives by Frank Passic (1991)

A History of the Albion Public Schools by Frank Passic (1991)



DP05

ACS DEMOGRAPHIC AND HOUSING ESTIMATES

2012-2016 American Community Survey 5-Year Estimates

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Data and Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Tell us what you think. Provide feedback to help make American Community Survey data more useful for you.

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

Subject	Albion city, Michigan			
	Estimate	Margin of Error	Percent	Percent Margin of Error
SEX AND AGE				
Total population	8,293	+/-29	8,293	(X)
Male	4,085	+/-146	49.3%	+/-1.8
Female	4,208	+/-152	50.7%	+/-1.8
Under 5 years	481	+/-157	5.8%	+/-1.9
5 to 9 years	500	+/-136	6.0%	+/-1.6
10 to 14 years	435	+/-118	5.2%	+/-1.4
15 to 19 years	1,258	+/-166	15.2%	+/-2.0
20 to 24 years	1,036	+/-192	12.5%	+/-2.3
25 to 34 years	868	+/-132	10.5%	+/-1.6
35 to 44 years	656	+/-151	7.9%	+/-1.8
45 to 54 years	854	+/-135	10.3%	+/-1.6
55 to 59 years	509	+/-94	6.1%	+/-1.1
60 to 64 years	455	+/-107	5.5%	+/-1.3
65 to 74 years	627	+/-116	7.6%	+/-1.4
75 to 84 years	352	+/-95	4.2%	+/-1.1
85 years and over	262	+/-74	3.2%	+/-0.9
Median age (years)	30.0	+/-2.4	(X)	(X)
18 years and over	6,639	+/-243	80.1%	+/-3.0
21 years and over	5,256	+/-266	63.4%	+/-3.2
62 years and over	1,469	+/-178	17.7%	+/-2.1
65 years and over	1,241	+/-150	15.0%	+/-1.8
18 years and over	6,639	+/-243	6,639	(X)
Male	3,177	+/-182	47.9%	+/-2.0
Female	3,462	+/-182	52.1%	+/-2.0
65 years and over	1,241	+/-150	1,241	(X)
Male	517	+/-93	41.7%	+/-5.2

Subject	Albion city, Michigan			
	Estimate	Margin of Error	Percent	Percent Margin of Error
Female	724	+/-105	58.3%	+/-5.2
RACE				
Total population	8,293	+/-29	8,293	(X)
One race	7,943	+/-155	95.8%	+/-1.9
Two or more races	350	+/-154	4.2%	+/-1.9
One race	7,943	+/-155	95.8%	+/-1.9
White	5,426	+/-341	65.4%	+/-4.1
Black or African American	2,377	+/-298	28.7%	+/-3.6
American Indian and Alaska Native	60	+/-53	0.7%	+/-0.6
Cherokee tribal grouping	10	+/-13	0.1%	+/-0.2
Chippewa tribal grouping	12	+/-22	0.1%	+/-0.3
Navajo tribal grouping	0	+/-14	0.0%	+/-0.3
Sioux tribal grouping	0	+/-14	0.0%	+/-0.3
Asian	44	+/-39	0.5%	+/-0.5
Asian Indian	4	+/-8	0.0%	+/-0.1
Chinese	17	+/-16	0.2%	+/-0.2
Filipino	0	+/-14	0.0%	+/-0.3
Japanese	4	+/-8	0.0%	+/-0.1
Korean	0	+/-14	0.0%	+/-0.3
Vietnamese	0	+/-14	0.0%	+/-0.3
Other Asian	19	+/-30	0.2%	+/-0.4
Native Hawaiian and Other Pacific Islander	0	+/-14	0.0%	+/-0.3
Native Hawaiian	0	+/-14	0.0%	+/-0.3
Guamanian or Chamorro	0	+/-14	0.0%	+/-0.3
Samoan	0	+/-14	0.0%	+/-0.3
Other Pacific Islander	0	+/-14	0.0%	+/-0.3
Some other race	36	+/-37	0.4%	+/-0.4
Two or more races	350	+/-154	4.2%	+/-1.9
White and Black or African American	286	+/-141	3.4%	+/-1.7
White and American Indian and Alaska Native	15	+/-21	0.2%	+/-0.3
White and Asian	0	+/-14	0.0%	+/-0.3
Black or African American and American Indian and Alaska Native	10	+/-14	0.1%	+/-0.2
Race alone or in combination with one or more other races				
Total population	8,293	+/-29	8,293	(X)
White	5,736	+/-309	69.2%	+/-3.7
Black or African American	2,703	+/-323	32.6%	+/-3.9
American Indian and Alaska Native	94	+/-63	1.1%	+/-0.8
Asian	44	+/-39	0.5%	+/-0.5
Native Hawaiian and Other Pacific Islander	9	+/-12	0.1%	+/-0.1
Some other race	66	+/-55	0.8%	+/-0.7
HISPANIC OR LATINO AND RACE				
Total population	8,293	+/-29	8,293	(X)
Hispanic or Latino (of any race)	407	+/-132	4.9%	+/-1.6
Mexican	293	+/-122	3.5%	+/-1.5
Puerto Rican	73	+/-60	0.9%	+/-0.7
Cuban	0	+/-14	0.0%	+/-0.3
Other Hispanic or Latino	41	+/-43	0.5%	+/-0.5
Not Hispanic or Latino	7,886	+/-135	95.1%	+/-1.6
White alone	5,157	+/-339	62.2%	+/-4.1
Black or African American alone	2,337	+/-287	28.2%	+/-3.5
American Indian and Alaska Native alone	60	+/-53	0.7%	+/-0.6
Asian alone	44	+/-39	0.5%	+/-0.5
Native Hawaiian and Other Pacific Islander alone	0	+/-14	0.0%	+/-0.3

Subject	Albion city, Michigan			
	Estimate	Margin of Error	Percent	Percent Margin of Error
Some other race alone	0	+/-14	0.0%	+/-0.3
Two or more races	288	+/-148	3.5%	+/-1.8
Two races including Some other race	11	+/-19	0.1%	+/-0.2
Two races excluding Some other race, and Three or more races	277	+/-149	3.3%	+/-1.8
Total housing units	3,677	+/-229	(X)	(X)
CITIZEN, VOTING AGE POPULATION				
Citizen, 18 and over population	6,588	+/-243	6,588	(X)
Male	3,147	+/-182	47.8%	+/-2.1
Female	3,441	+/-182	52.2%	+/-2.1

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see Accuracy of the Data). The effect of nonsampling error is not represented in these tables.

For more information on understanding race and Hispanic origin data, please see the Census 2010 Brief entitled, Overview of Race and Hispanic Origin: 2010, issued March 2011. (pdf format)

While the 2012-2016 American Community Survey (ACS) data generally reflect the February 2013 Office of Management and Budget (OMB) definitions of metropolitan and micropolitan statistical areas; in certain instances the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB definitions due to differences in the effective dates of the geographic entities.

Estimates of urban and rural population, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

Explanation of Symbols:

1. An '***' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
2. An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.
3. An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
4. An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
5. An '***' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
6. An '*****' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
7. An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
8. An '(X)' means that the estimate is not applicable or not available.

VOTER PRECINCTS

(August 2012)

