

# CITY OF ALBION, MICHIGAN

## Fiscal Year 2017 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

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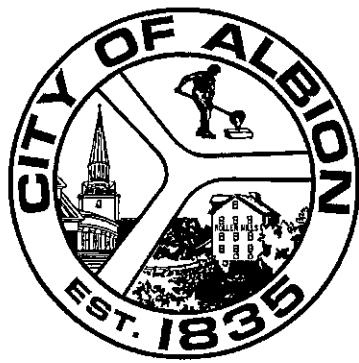
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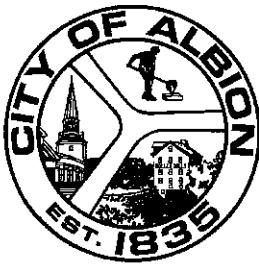
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# **CITY MANAGER'S BUDGET MEMO**



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

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

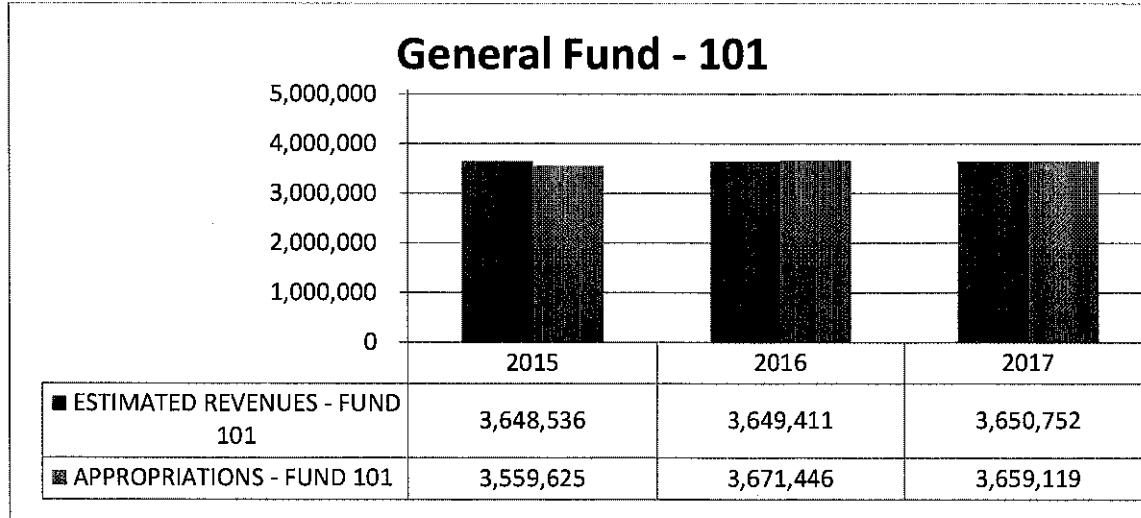
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**MEMO**

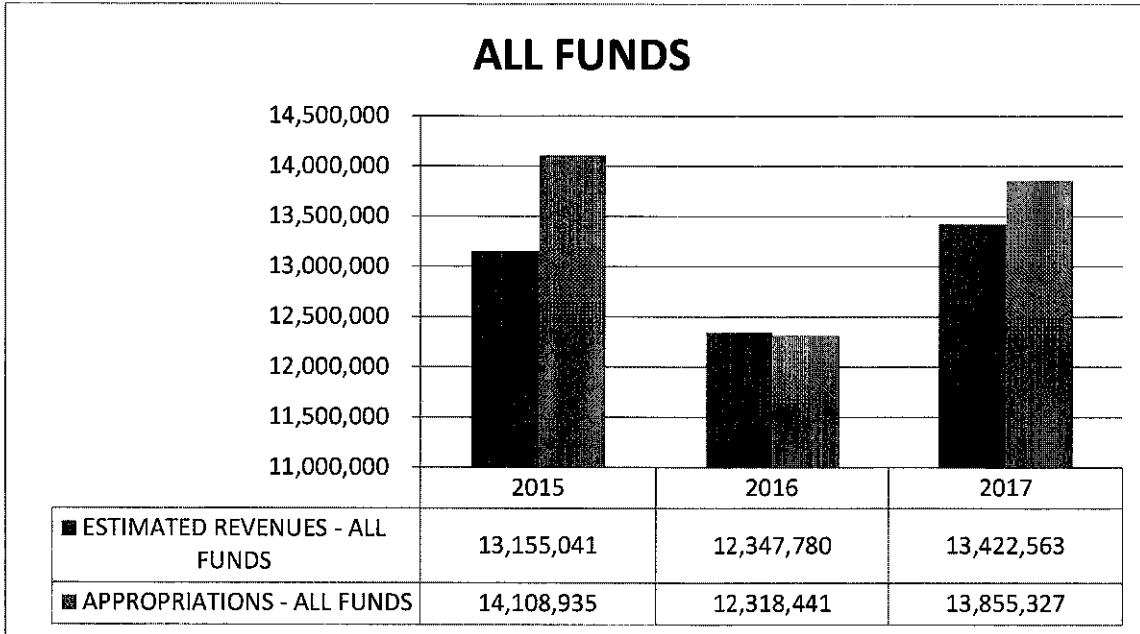
**TO:** Honorable Mayor, City Council, and Citizens of Albion  
**FR:** Sheryl L. Mitchell, City Manager  
**DA:** December 19, 2016  
**RE:** **Fiscal Year 2017 Budget**

Attached is the Fiscal Year 2017 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.

The Fiscal Year General Fund Estimated Revenues and Appropriations are balanced, with estimated Revenues of \$3,650,752, Appropriations of \$3,659,119, and \$8,367 from Fund Balance.



The total budget for all funds is \$13,422,563 in Revenues and \$13,855,327 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 2015 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 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.

**Community Strengths.** The Mayor and City Council identified that the City of Albion has many strengths and assets, including:

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• The people</li> <li>• Revitalization of downtown</li> <li>• Replacing sidewalks</li> <li>• Safe community – outstanding police/fire services</li> </ul> | <ul style="list-style-type: none"> <li>• Parks</li> <li>• Collaborative community partnerships</li> <li>• Government Services</li> <li>• Balanced Budget / Fund Balance</li> </ul> |
|--|--|

**Objectives.** The Mayor and City Council identified the strategic objectives and desired outcomes for the City of Albion to achieve economic health, a sustainable infrastructure, high quality neighborhoods/housing, a vibrant community atmosphere, high government performance, and for maintaining a safe community. These priorities were then evaluated

based on their degree of urgency and importance. The following were identified as areas of primary focus based on this evaluation:

- **Infrastructure** (funding for roads, water mains/sewer, water tower, sidewalks)
- **Blight removal** (abandoned houses, demolitions, code enforcement, sale of vacant lots)
- **Economic vitality** (jobs, economic development, new businesses downtown)
- **Vibrant neighborhoods** (neighborhood associations, affordable quality housing)
- **Government effectiveness** (cross training, delinquent tax collection, collaborations, innovations and use of technology, placemaking)

### **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 5, 2016. 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](http://www.munetrix.com)) and the City’s website ([www.cityofalbionmi.gov](http://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 19, 2016, to adopt the Fiscal Year 2017 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 2016 budget, based on current revenue and expenditure projections. The Fiscal Year 2017 Budget goes into effect on January 1, 2017.

**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.

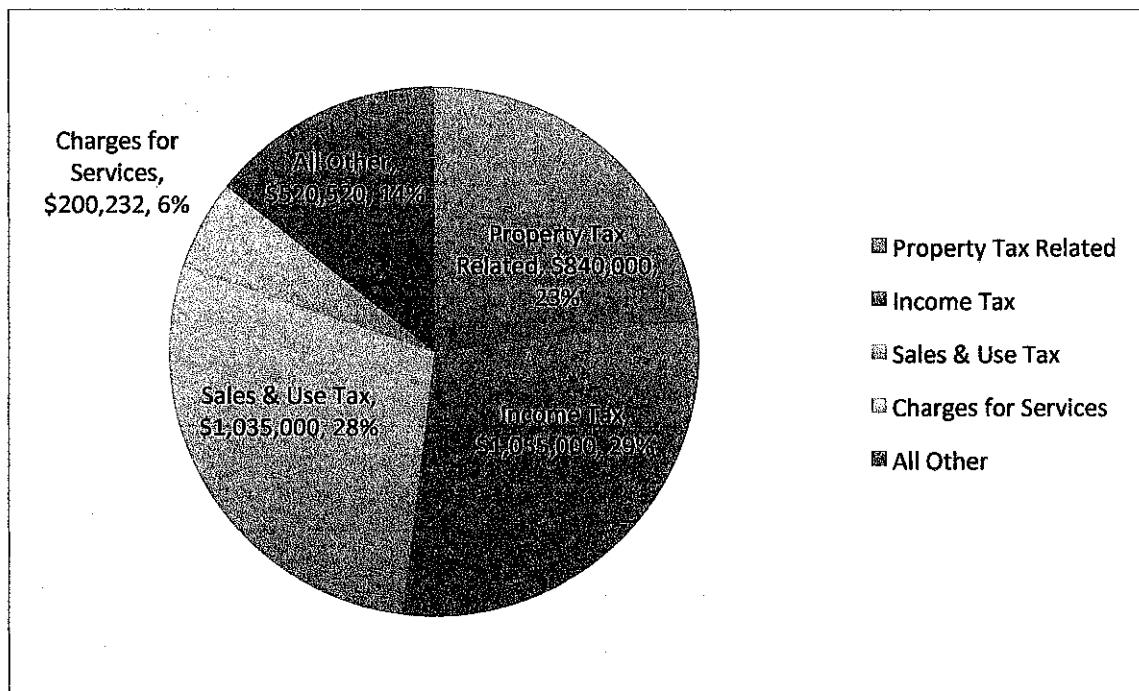
**Use of Fund Balances** – The Government Finance Officers' Association (GFOA) recommends that government entities retain a fund balance that reflects at least two (2) months of annual expenditures (approximately 15-17%). This allows a financial cushion against sudden and unexpected fiscal emergencies 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 projected ending fund balance for the General Fund is \$1,140,223 (31% fund balance). And, the Fiscal Year 2017 Budget projects an ending Fund Balance for the General Fund of \$1,131,856 (31% fund balance).

GENERAL FUND APPROPRIATIONS & BALANCE			
	2015	2016	2017
APPROPRIATIONS - FUND 101	3,559,625	3,671,446	3,659,119
ENDING FUND BALANCE	1,162,255	1,140,223	1,131,856

Several factors, however, have significantly impacted the projected Fiscal Year 2017 General Fund Budget:

• <b>Decline in Property Taxes</b>	\$ 45,000	(-5.1%)
• <b>Lincolnshire Homes PILOT payment</b>	\$ 10,000	(new)
• <b>Increase in Income Taxes</b>	\$110,000	(+11.6%)
• <b>Local Community Stabilization-State</b>	\$ 20,000	(+40.0%)
• <b>Charges for Services-Admin Fees</b>	\$ 5,800	( +3.0%)



The planned use of fund balance for Fiscal Year 2017 is \$8,367. This could be impacted based on the outcome of the labor negotiations with the four unions representing employees.

## **FISCAL YEAR 2017 BUDGET**

The Fiscal Year 2017 Budget was developed to support the Mission Statement, Guiding Goals, and Strategic Objectives for the City of Albion.

The Fiscal Year 2017 General Fund Estimated Revenues and Appropriations are balanced, with estimated Revenues of \$3,650,752 and Appropriations of \$3,659,119. The ending balance for the General Fund is \$1,131,856. The total budget for all funds is \$13,422,563 in Revenues and \$13,855,327 in Appropriations, are summarized below.

<b><u>Fund</u></b>	<b><u>Revenues</u></b>	<b><u>Appropriations</u></b>
General Fund	\$ 3,650,752	\$ 3,659,119
Special Revenue Funds	\$ 3,648,339	\$ 3,553,682
Debt Service Funds	\$ 438,147	\$ 469,103
Enterprise Funds	\$ 3,586,050	\$ 4,123,250
Internal Service Fund	\$ 278,725	\$ 295,133
Other Funds	\$ 538,660	\$ 508,040
Trust Funds	\$ 1,281,890	\$ 1,247,000
<b>TOTAL ALL FUNDS</b>	<b>\$13,422,563</b>	<b>\$13,855,327</b>

### **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

### **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 2015 Activity
- b. FY 2016 Budget Activity (Through 11/30/2016)
- c. FY 2016 Projected Activity (Through 12/31/2016)
- d. FY 2017 Requested Budget (from the department)
- e. FY 2017 City Manager Recommended Budget
- f. FY 2017 Council Approved Budget (subject to any adopted amendments)

# **CITY OF ALBION**

## **MANAGEMENT TEAM**

<b>Sheryl L. Mitchell</b>	<b>City Manager</b>
<b>Thomas Mead</b>	<b>Treasurer/Finance Director</b>
<b>Scott Kipp</b>	<b>Chief of Public Safety</b>
<b>Jim Lenardson</b>	<b>Director of Public Services</b>
<b>Harry Longon</b>	<b>Deputy Director, Public Services</b>
<b>John Tracy</b>	<b>Director, Planning, Building &amp; Code</b>
<b>Jill Domingo</b>	<b>City Clerk</b>
<b>Stacey Levin</b>	<b>Program &amp; Office Manager</b>
<b>Larry Williams</b>	<b>Director, Recreation</b>

*City of Albion  
Schedule of Budgets Presented To Council*

APPENDIX A

Fund #	Dept #	Fund Name	Date	Budget	Budget	Council
			Presented	Council	Draft	"To Council"
To Council	Packet Date	Completed	Form	Form		
<b>Wednesday, November 16, 2016 @ 7:00pm - Budget Summaries - General Fund</b>						
<b>Revenues -- Taxes</b>						
<b>Organizational Structure - Current Positions</b>						
<b>GENERAL FUND</b>						
101	101	City Council	11/16/2016	11/10/2016	X	X ✓
101	172	City Manager	11/16/2016	11/10/2016	X	X ✓
101	209	Assessing	11/16/2016	11/10/2016	X	X ✓
101	210	Attorney	11/16/2016	11/10/2016	X	X ✓
101	215	City Clerk	11/16/2016	11/10/2016	X	X ✓
101	226	Human Resources	11/16/2016	11/10/2016	X	X ✓
101	260	Finance / Treasurer	11/16/2016	11/10/2016	X	X ✓
101	265	Municipal Building	11/16/2016	11/10/2016	X	X ✓
101	276	Cemetery	11/16/2016	11/10/2016	X	X ✓
101	345	Public Safety	11/16/2016	11/10/2016	X	X ✓
101	422	Code Enforcement	11/16/2016	11/10/2016	X	X ✓
101	442	City Maintenance	11/16/2016	11/10/2016	X	X ✓
101	444	Tree Trimming	11/16/2016	11/10/2016	X	X ✓
101	447	Engineering	11/16/2016	11/10/2016	X	X ✓
101	526	EPA Landfill	11/16/2016	11/10/2016	X	X ✓
101	775	Parks	11/16/2016	11/10/2016	X	X ✓
101	778	Holland Park	11/16/2016	11/10/2016	X	X ✓
101	895	General Appropriations	11/16/2016	11/10/2016	X	X ✓
<b>SIDEWALK PROGRAM</b>						
367		Sidewalk Program		11/10/2016	X	X ✓
<b>BONDS</b>						
363		Energy/425/Generator Bonds	11/16/2016	11/10/2016	X	X ✓
364		GO Bond for Water Projects	11/16/2016	11/10/2016	X	X ✓
369		Albion Building Authority Bonds	11/16/2016	11/10/2016	X	X ✓
374		DPW Building Debt	11/16/2016	11/10/2016	X	X ✓
<b>TRUSTS</b>						
711		Cemetery Trust	11/16/2016	11/10/2016	X	X ✓
735		Albion Trust	11/16/2016	11/10/2016	X	X ✓
737		Retiree Health Care	11/16/2016	11/10/2016	X	X ✓
<b>Monday, November 21, 2016 @ 8:00pm - Budget Summar</b>						
248		DDA	11/21/2016	11/16/2016	X	X ✓
275		Albion Building Authority	11/21/2016	11/16/2016	X	X ✓
277		Maple Grove Apartments	11/21/2016	11/16/2016	X	X ✓
208		Recreation Fund	11/21/2016	11/16/2016	X	X ✓

***City of Albion***  
***Schedule of Budgets Presented To Council***

<u>Fund #</u>	<u>Dept #</u>	<u>Fund Name</u>	Date		Budget	Budget	Council
			<u>Presented</u>	<u>Council</u>	<u>Draft</u>	"To Council"	<u>Approval</u>
<u>To Council</u>	<u>Packet Date</u>	<u>Completed</u>	<u>Form</u>	<u>Form</u>			
250		Community Development Block Grants	11/21/2016	11/16/2016	X	X	X ✓
265		Drug Law Enforcement	11/21/2016	11/16/2016	X	X	X ✓
732		Public Safety Pension Trust	11/21/2016	11/16/2016	X	X	X ✓
<b>Wednesday, November 30, 2016 @ 7:00pm - Budget Summary</b>							
<b>EDC/TIF</b>							
244		Economic Development	11/30/2016	11/23/2016	X	X	X ✓
247		TIFA	11/30/2016	11/23/2016	X	X	X ✓
296		Revolving Loan	11/30/2016	11/23/2016	X	X	X ✓
246		Business Incubator	11/30/2016	11/23/2016	X	X	X ✓
<b>STREETS</b>							
202		Major Streets	11/30/2016	11/23/2016	X	X	X ✓
203		Local Streets	11/30/2016	11/23/2016	X	X	X ✓
450		Street Improvement Fund	11/30/2016	11/23/2016	X	X	X ✓
452		MDOT Street Reconstruction	11/30/2016	11/23/2016	X	X	X ✓
<b>PUBLIC SERVICES</b>							
226		Solid Waste	11/30/2016	11/23/2016	X	X	X ✓
590		Sewer Fund	11/30/2016	11/23/2016	X	X	X ✓
591		Water Fund	11/30/2016	11/23/2016	X	X	X ✓
661		Equipment Pool	11/30/2016	11/23/2016	X	X	X ✓
<b>Personnel &amp; Salaries/Wages</b>							
<b>Fee Schedules</b>							
<b>Budget Wrap Up</b>							
<b>Monday, December 5, 2016 @ 7:00 pm- Public Hearing</b>							
<b>Monday, December 19, 2016 - Adoption of Budget</b>							
Budget Resolution - FY 2017							
Levy of General Operating Millage							
Budget Resolution - FY 2016 Amendment							

**NOTICE OF PUBLIC HEARING  
CITY OF ALBION, MI  
DECEMBER 5, 2016**

The City Council of the City of Albion will hold a Public Hearing on the proposed FY 2017 Annual Municipal Operating Budget for all funds of the City as recommended by the City Manager at the City Council meeting on Monday, December 5, 2016 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 2017 budget includes the levy of a general operating millage of 11.9736 mills for General Fund Operations; and the second year levy of a voter approved 3 year renewal in the property tax rate of 1.5 mills for Recreation; and the second 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 and 1.58 mills for Water Debt. 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 Pol
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.

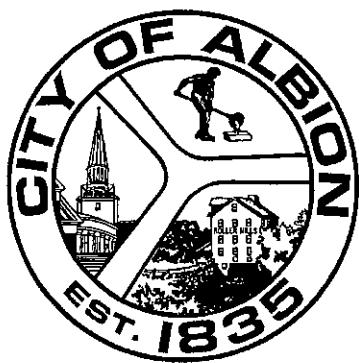
**101-XXX-976.00 Buildings, Additions and Improvements.** Reflects the costs incurred by the City any capital expenditures for new buildings or additions, or any significant renovations and improvements to existing buildings and grounds.

**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 #2016-74

### Fiscal Year 2017 Budget Appropriation

**History:** The City of Albion published notice of a public hearing on the proposed budget in the Albion Recorder on December 1, 2016, and a public hearing on the proposed budget for Fiscal Year 2016 was held on December 5, 2016.

The City of Albion adopts the Fiscal Year 2017 Budget, commencing on January 1, 2017 and ending on December 31, 2017, 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 2017, 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>
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#### **GENERAL FUND**

##### 101      **GENERAL FUND REVENUES**

Property Tax Related	840,000
Income Tax	1,055,000
Sales & Use Tax	1,035,000
Charges for Services	200,232
All Other	<u>520,520</u>
<b>Total General Fund Revenues</b>	<b><u>3,650,752</u></b>

##### **GENERAL FUND APPROPRIATIONS**

101-101	City Council	36,810
101-172	City Manager	107,260
101-209	Assessing	50,300
101-210	Attorney	92,725
101-215	Clerk	99,585
101-226	Human Resources	20,510
101-260	Finance/Treasurer	318,225
101-265	Municipal Building	71,915
101-276	Cemetery	160,985
101-345	Public Safety	1,903,689
101-422	Code Enforcement	174,870
101-442	City Maintenance	209,195
101-444	Tree Trimming	11,664
101-447	Engineering	7,954
101-526	EPA Landfill	8,000
101-775	Parks	200,732
101-778	Holland Park Transformation	27,100
101-895	General Appropriation	<u>157,600</u>
	<b>Total General Fund</b>	<b><u>3,659,119</u></b>

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
<b>SPECIAL REVENUE FUNDS</b>			
202	Major Street	677,495	574,900
203	Local Street	326,125	317,743
450	Street Improvement	202,250	202,250
367	Sidewalk Program	128,250	128,250
452	MDOT Reconstruction Fund	1,443,300	1,443,300
208	Recreation	118,970	123,411
226	Solid Waste	213,000	215,775
250	CDBG	75	-
265	Drug Law Enforcement	53,929	55,800
275	Albion Building Authority	53,737	55,415
277	Maple Grove	431,208	436,838
<b>Total Special Revenue Funds</b>		<b>3,648,339</b>	<b>3,553,682</b>
<b>DEBT SERVICE FUNDS</b>			
364	GO Bonds	110,400	142,912
370	ABA - 201 N. Clinton Street	-	-
371	ABA - 111 Center Street	-	-
	ABA - Maple Grove/Amb-Fire	-	-
369	Bond	132,147	130,591
374	DPW Building Dept	15,000	15,000
363	Energy Bond	180,600	180,600
<b>Total Debt Service Funds</b>		<b>438,147</b>	<b>469,103</b>
<b>ENTERPRISE FUNDS</b>			
590	Sewer	2,667,750	3,029,450
591	Water	918,300	1,093,800
<b>Total Enterprise Funds</b>		<b>3,586,050</b>	<b>4,123,250</b>
<b>INTERNAL SERVICE FUND</b>			
661	Equipment Fund	278,725	295,133
<b>Total Internal Service Fund</b>		<b>278,725</b>	<b>295,133</b>
<b>OTHER FUNDS</b>			
244	EDC	172,400	163,251
246	Business Incubator	133,090	132,474
247	TIFA	215,200	199,352
296	Revolving Loan	7,320	6,393
248	DDA	10,650	6,570
<b>Total Other Funds</b>		<b>538,660</b>	<b>508,040</b>

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
<b>TRUST FUNDS</b>			
711	Cemetery Trust	3,000	20,000
732	Public Safety Pension Trust	1,255,150	1,224,250
735	Albion Trust	23,500	-
737	Retiree Health Care	240	2,750
	<b>Total Trust Funds</b>	<b>1,281,890</b>	<b>1,247,000</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$ 13,422,563</b>	<b>\$13,855,327</b>

**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 3135 S. State Street, Suite 108 Ann Arbor, MI 48108
Merit Bank 100 E. Michigan Avenue Jackson, MI 49201	The Bank of New York Trust Company 719 Griswold Street, Suite 930 Detroit, MI 49226
Homestead Savings Bank 415 S. Superior Street Albion, MI 49224	Multi-Bank Securities, Inc. 24280 Woodward Avenue Pleasant Ridge, MI 48069
American Federal Credit Union 718 E. Michigan Avenue Jackson, MI 49201	

**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, 2016, in a Regular Session of the Albion City Council and this is a true copy of that resolution.

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Absent \_\_\_\_\_

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Jill Domingo, City Clerk

## 2017 PROJECTED MILLAGE SUMMARY

Taxing Unit	SUMMER BILL		WINTER BILL	
	Homestead	Non-Homestead	Homestead	Non-Homestead
<b>CITY OF ALBION</b>				
City Operating	11.9736	11.9736		
City Streets	3.0000	3.0000		
City Solid Waste	3.0000	3.0000		
City Debt Service	1.5800	1.5800		
City Recreation Fund	1.5000	1.5000		
<b>Total City of Albion</b>	<b>21.0536</b>	<b>21.0536</b>		
STATE EDUCATION TAX (SET)	6.0000	6.0000		
COUNTY OPERATING SUMMER	5.3779	5.3779		
KCC SUMMER	1.8068	1.8068		
<b>TOTAL SUMMER TAX</b>	<b>34.2383</b>	<b>34.2383</b>		
<b>CALHOUN COUNTY WINTER</b>				
County Veterans		0.1000	0.1000	
County Senior Citizen		0.7452	0.7452	
County Medical Care		0.2482	0.2482	
<b>Total County Winter Tax</b>		<b>1.0934</b>	<b>1.0934</b>	
<b>MARSHALL PUBLIC SCHOOLS</b>				
School Operating			18.0000	
School Building/Sinking Fund		1.0000	1.0000	
School Debt		2.5200	2.5200	
<b>Total Albion Public Schools</b>		<b>3.5200</b>	<b>21.5200</b>	
KCC WINTER		1.80680	1.80680	
<b>CALHOUN INTERMEDIATE SCHOOL DISTRICT</b>				
CISD Operating		0.25190	0.25190	
CISD Vocational Education		1.45380	1.45380	
CISD Special Education		4.50000	4.50000	
<b>Total Calhoun Intermediate School District</b>		<b>6.20570</b>	<b>6.20570</b>	
ALBION DISTRICT LIBRARY		2.25	2.25	
<b>TOTAL WINTER TAX</b>		<b>14.8759</b>	<b>32.8759</b>	

Totals - Summer/Winter Bills	SUMMER BILL		WINTER BILL	
	Homestead	Non-Homestead	Homestead	Non-Homestead
	34.2383	34.2383	14.8759	32.8759

Totals - Homestead/Non-Homestead	HOMESTEAD		NON-HOMESTEAD	
	Summer	Winter	Summer	Winter
	34.2383	14.8759	34.2383	32.8759
<b>TOTAL MILLS</b>	<b>49.1142</b>		<b>67.1142</b>	

**CITY OF ALBION, MICHIGAN**  
**2017 FEE SCHEDULES**  
**Effective Date – January 1, 2017**

<b>Description</b>	<b>Fee</b>
<b>GENERAL</b>	
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 <sup>st</sup> page +15 cents ea add'tl pg
Assessment Cards Copying Charges (3)	\$3/1 <sup>st</sup> page + 50 cents ea add'tl pg
Balance Request Form (Taxes, Water, etc.)	\$5.00/parcel
Faxing Charges	\$3/1 <sup>st</sup> page + 50 cents ea add'tl pg
Bicycle Licenses (no charge)	--
<b>CLERK</b>	
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 <sup>st</sup> 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 <sup>st</sup> page + 50 cents ea add'tl pg
Voter Registration List	30 cents per page
Voter Registration List Mailing Labels	50 cents per page
<b>PUBLIC SAFETY</b>	
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

<b>Description</b>	<b>Fee</b>
<b>CEMETERY</b>	
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
<b>PARKS &amp; RECREATION</b>	
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>	
<b>WATER &amp; SEWER</b>		
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	

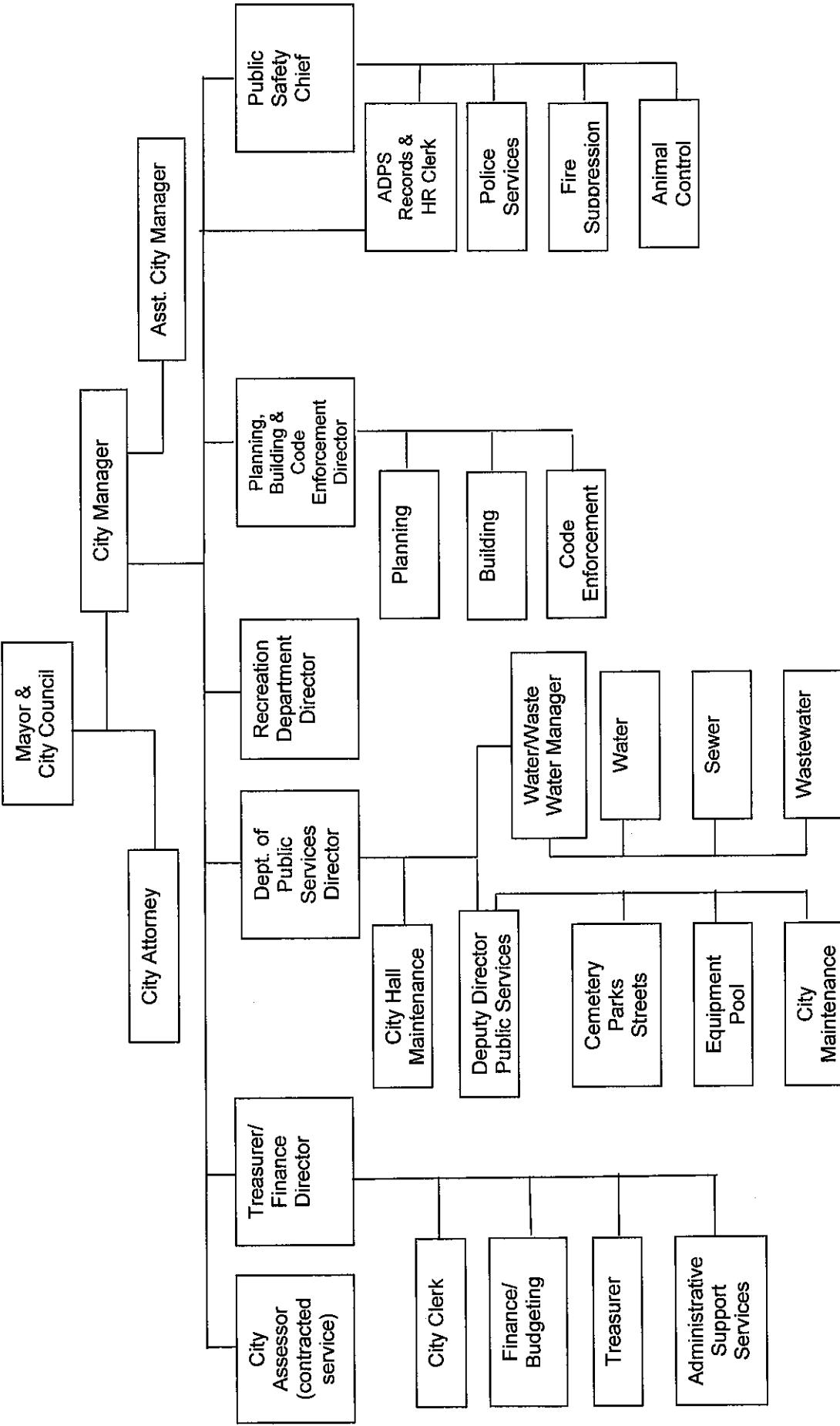
<b>Description</b>	<b>Fee</b>
Sewer Demand Charge per Billing, 10" Service (06-30-06)	\$2,760.00
Sewer Consumption Charge (per 100 cubic feet), City Resident (01-01-12)	\$2.36
Sewer Consumption (Flat Rate), City Resident, (See rate schedule in Treasurer's office)	
Sewer Consumption Charge (per 100 cubic feet), Non Resident, Non Franchise Area (See rate schedule in Treasurer's Office)	
<b>DEPARTMENT OF PUBLIC WORKS</b>	
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
<b>PLANNING DEPARTMENT:</b>	
Permit to Raise Chickens (Good for 2 years)	\$25.00
<b>Zoning Permits:</b>	
<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
<b>Rezoning Applications:</b>	
Rezoning Application	\$350.00
Text Amendment	\$250.00
<b>Site Plan Review:</b>	
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

<b>Plus Consultant Charges</b>	<b>Actual Costs</b>
<b>Description</b>	<b>Fee</b>
<b>Special Use Permits</b>	
Base Fee	
Single Family Uses	\$200.00
Other Uses	\$200.00
Plus Consultant Charges	Actual Costs
<b>Zoning Board of Appeals:</b>	
Variance Application (Including Zoning Permit Fee)	
Single Family Uses	\$200.00
Other Uses	\$200.00
<b>Sign Appeals Board</b>	
Variance Application (Including Zoning Permit Fee)	
Single Family Uses	\$175.00
Other Uses	\$175.00
<b>Publications, Maps, Copies:</b>	
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
<b>BUILDING DEPARTMENT</b> (**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
<b>BUILDING BOARD OF APPEALS</b>	
Tree Ordinance Appeal	\$50.00
Outdoor Café or Sidewalk Café Appeal	\$50.00
All Other Appeals	
(1) Residential	\$50.00
(2) Multi-family, Commercial, Industrial	\$50.00
<b>ASSESSING DEPARTMENT</b>	
Property Transfer Affidavit Fine	\$5.00 per day up to \$200.00
<b>Land Division/Combination</b>	
Property Splits & Combos	\$55.00 per lot
Meet & Bounds Description	\$90.00
(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 Devise	\$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 <sup>st</sup> 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 - 2017



**City of Albion**  
**Full-Time Staffing History**

	<u>2006</u>	<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>
Administration	2	2	2	2	2	2	2	2	2	2	2	2
City Manager – HR												
ADPS Records/HR Clerk												
Assessing	1	1	1	1	1	0	0	0	0	0	0	0
Treasurer/Finance	6	6	6	6	6	6	6	5	4	5	5	5
Clerk	0	0	0	0	0	0	0	0	1	1	1	1
Engineering & Public Services	1	1	1	1	1	1	1	1	1	1	2	2
Planning & Code Enforcement	2	2	2	1	1	1	1	1	1	1	1	1
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	32	29	29	25	21	19	19	18	18	19*	19
Street Department	10	10	10	9	8	10	8	8	7	7	7	7
Water Department	5	5	5	5	5	5	5	5	4	5	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	1	3 *	3 *
<b>TOTAL</b>	<b>74</b>	<b>74</b>	<b>71</b>	<b>69</b>	<b>67</b>	<b>60</b>	<b>55</b>	<b>54</b>	<b>51</b>	<b>52</b>	<b>55</b>	<b>56</b>

- Public Safety: includes one (1) part-time position
- Recreation: includes three (3) 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.

## 2017 Salary Spread %

Position	City Mngr	Finance	EDC TIFA	HR	Cemetery	Planning	Assessing	Parks	Mun Bldg	Public Safety	City Maint	Code Enf	Eng Serv	Major Street	Local Street	Solid Waste	Water	Sewer	Equip Pool
City Manager	26.32		15.77	5.26										10.53	10.53		10.53	10.53	
Director of Public Services		9.184		2.041				2.041	5.102			2.041		12.245	12.245		25.51	25.51	2.041
Deputy Director of Public Services		9.2		3				3	3			3		3	33.3	33.3			9.2
Administrative Support Services	6.316			2.105				2.105						21.053	21.053			21.053	5.263
Accounting Clerk																		50	50
Public Safety Records/HR				20						80									
Planning & Building Director		5												75			20		
Wastewater/ Water Manager																	50	50	

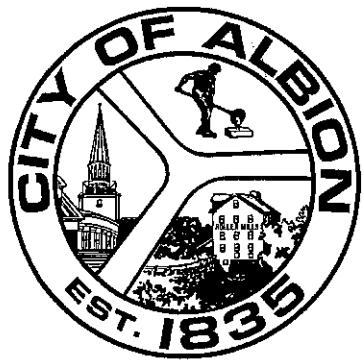
Title	Salary/Annual Wage
City Manager	2017 96,000
Director of Public Services	69,603
Deputy Director of Public Services	59,719
Administrative Support Services	34,110
Accounting Clerk	37,632
Public Safety Records & Human Resources	30,332
Planning & Building Director	47,500
Wastewater/Water Manager	55,000

**City of Albion**  
**Salary/Wage Changes**

<b>Position</b>	<b>Base Salary/Wage</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
City Manager	92,000	87,000.00	89,000.00	\$96,000.00
Administrative & Human Resources Manager	42,376	*42,806.40	43,659.20	--
Asst. City Manager	--	--	--	\$44,532.00
Public Safety Records/HR Clerk				
Start	--	--	27,695.21	\$28,249.11
Step 1	--	--	28,015.28	\$28,575.59
Step 2	--	--	30,332.32	\$30,938.97
Step 3	--	--	31,848.94	\$32,485.92
Step 4	--	--	33,441.38	\$34,110.21
Step 5	--	--	34,110.21	\$34,792.41
Recreation Director	40,000	40,400.00	--	--
Treasurer/Finance Director	65,000	65,650.00	66,963.00	68,302.26
Planning & Building Director	--	*43,500.00	44,370.00	\$47,500.00
Clerk	45,000	45,450.00	46,359.00	\$48,500.00
Accountant Income Tax				
Start	34,299	34,641.99	34,641.99	34,641.99
Step 1	35,158	35,509.58	35,509.58	35,509.58
Step 2	36,211	37,285.06	37,285.06	37,285.06
Step 3	37,661	39,149.31	39,149.31	39,149.31
Step 4	38,790	41,106.78	41,106.78	41,106.78
Step 5	--	41,928.91	41,928.91	41,928.91
Administrative Support Services				
Start	27,421	27,695.21	27,695.21	27,695.21
Step 1	28,728	28,015.28	28,015.28	28,015.28
Step 2	30,032	30,332.32	30,332.32	30,332.32
Step 3	30,784	31,848.94	31,848.94	31,848.94
Step 4	31,552	33,441.38	33,441.38	33,441.38
Step 5	--	34,110.21	34,110.21	34,110.21
Accountant – Payroll				
Start	--	--	34,641.99	34,641.99
Step 1	--	--	35,509.58	35,509.58
Step 2	--	--	37,285.06	37,285.06
Step 3	--	--	39,149.31	39,149.31
Step 4	--	--	41,106.78	41,106.78
Step 5	--	--	41,928.91	41,928.91
Accountant - General				
Start	32,812	33,140.12	33,140.12	33,140.12
Step 1	33,795	34,132.95	34,132.95	34,132.95
Step 2	34,808	35,839.60	35,839.60	35,839.60
Step 3	35,853	37,631.58	37,631.58	37,631.58
Step 4	36,937	39,513.16	39,513.16	39,513.16
Step 5	--	40,303.42	40,303.42	40,303.42

<b>Position</b>	<b>Base Salary/Wage</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Director of Public Safety	66,980	67,649.80	69,002.76	70,382.82
Public Safety Lieutenant				
2 years	48,015	50,909.04	51,935.52	52,983.84
3 years	50,390	53,442.48	54,512.64	55,604.64
4 years	52,925	56,128.80	57,242.64	58,378.32
Public Safety Sergeant				
Start	41,441	43,942.08	44,815.68	45,711.12
1 year	43,630	46,278.96	47,196.24	48,135.36
2 years	45,781	48,550.32	49,511.28	50,494.08
3 years	48,015	50,909.04	51,935.52	52,983.84
4 years	50,390	53,442.48	54,512.64	55,604.64
Public Safety Officer				
PSO – Trainee	21,945	23,272.67	23,738.12	24,212.88
PSO – 1	30,479	32,332.98	32,979.64	33,639.23
PSO – 2	32,917	34,908.48	35,606.65	36,318.78
PSO Start	36,440	38,644.62	39,417.51	40,205.86
Step 1	38,225	40,537.61	41,348.36	42,175.33
Step 2	40,166	42,596.04	43,447.96	44,316.92
Step 3	42,228	44,782.79	45,678.45	46,592.02
Step 4	44,294	46,973.79	47,913.27	48,871.54
WWTP Chief Operator W-10				
Start	33,201	33,883.20	34,569.60	35,256.00
Step 1	33,904	34,486.40	35,172.80	35,880.00
Step 2	34,299	34,881.60	35,588.80	36,296.00
Step 3	34,861	35,464.00	36,171.20	36,899.20
Foreman (Street, Water, Sewer W-9)				
Heavy Equipment Operator, WWTP Operator (B), Mechanic, Cemetery Sexton W-9				
Start	32,989	33,571.20	34,236.80	34,923.20
Step 1	33,405	33,987.20	34,673.60	35,360.00
Step 2	33,946	34,528.00	35,214.40	35,921.60
Step 3	34,507	35,110.40	35,817.60	36,524.80
Foreman (Parks, Cemetery W-8)				
WWTP Operator (C), WWTP Lab Technician Operator W-8				
Start	32,427	33,009.60	33,675.20	34,340.80
Step 1	33,010	33,592.00	34,257.60	34,944.00
Step 2	33,467	34,049.60	34,736.00	35,422.40
Step 3	34,008	34,590.40	35,276.80	35,984.00
WWTP Operator (D), Pump Maintenance Specialist, Light Equipment Operator – W-7				
Start	32,198	32,760.00	33,425.60	34,091.20
Step 1	32,594	33,176.00	33,841.60	34,528.00
Step 2	33,259	33,841.60	34,528.00	35,214.40
Step 3	33,717	34,299.20	34,985.60	35,692.80

<b>Position</b>	<b>Base Salary/Wage</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
WWTP Operator, Sewer Maintenance Specialist/Operator W-6				
Start	31,949	32,510.40	33,155.20	33,820.80
Step 1	32,365	32,947.20	33,612.80	34,278.40
Step 2	33,010	33,592.00	34,257.60	34,944.00
Step 3	33,342	33,924.80	34,611.20	35,297.60
Meter Reader W-5				
Start	31,366	31,928.00	32,572.80	33,217.60
Step 1	31,533	32,094.40	32,739.20	33,384.00
Step 2	32,261	32,843.20	33,508.80	34,174.40
Step 3	32,802	33,384.00	34,049.60	34,736.00
Maintenance Worker (Parks, Cemetery, Streets) W-3				
Start	30,534	31,096.00	31,720.00	32,364.80
Step 1	31,013	31,574.40	32,198.40	32,843.20
Step 2	31,429	31,990.40	32,635.20	33,280.00
Step 3	31,970	32,531.20	33,176.00	33,841.60
General Foreman Position Utilities & Public Works W-11				
Start	36,504	37,128.00	37,876.80	38,625.60
Step 1	36,858	37,481.60	38,230.40	39,000.00
Step 2	37,211	37,835.20	38,584.00	39,353.60
Step 3	37,606	38,230.40	39,000.00	39,790.40
General Foreman WWTP W-12				
Start	--	--	41,184.00	42,016.00
Step 1	--	--	41,766.40	42,598.40
Step 2	--	--	42,369.60	43,222.40
Step 3	--	--	42,972.80	43,825.60
Director of Public Services	62,400	66,900.00	68,238.00	69,602.76
Deputy Director Public Services	--	*57,400.00	58,548.00	59,718.96
Superintendent Public Utilities	53,000	--	--	--
Superintendent Public Works	53,000			
Wastewater / Water Manager	--	--	--	55,000.00



# **DEBT SCHEDULES**

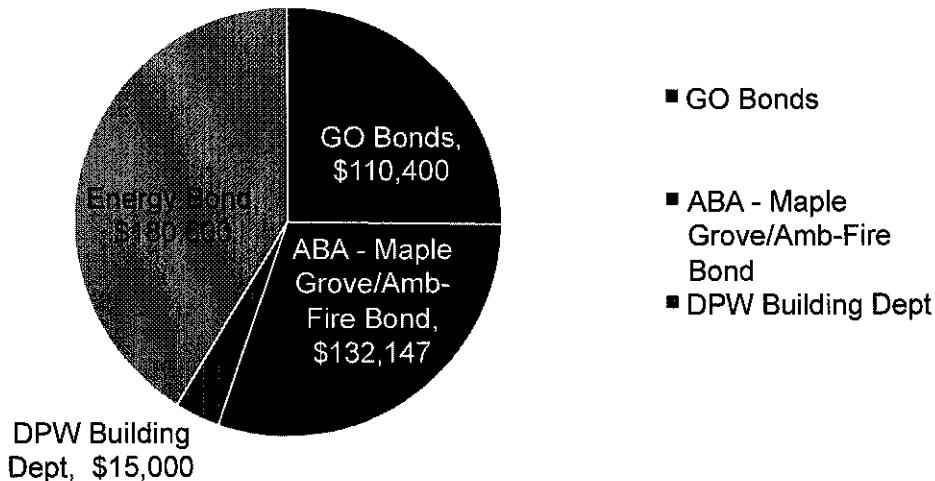
## **Debt Schedules**

### **Section 3**

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

<b>DEBT SERVICE FUNDS</b>			
<b>FUND #</b>	<b>FUND</b>	<b>REVENUES</b>	<b>APPROPRIATIONS</b>
364	GO Bonds	110,400	142,912
370	ABA - 201 N. Clinton Street	-	-
371	ABA - 111 Center Street	-	-
369	ABA - Maple Grove ABA – Ambulance/Fire Station Bond	132,147	130,591
374	DPW Building Dept	15,000	15,000
363	Energy Bond	180,600	180,600
	<b>Total Debt Service Funds</b>	<b>\$ 438,147</b>	<b>\$ 469,103</b>

## **DEBT SERVICE FUNDS**



GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 MGR RECOMM'D BUDGET	2017 COUNCIL APPR'D BUDGET	2017 APPR'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET			
Dept 000-GENERAL	ESTIMATED REVENUES							
364-000-402-.00	CURRENT PROPERTY TAXES	133,936	127,275	123,442	124,500	98,250	98,250	98,250
364-000-402.01	PROPERTY TAX CHARGEBACKS	{4,305}	(5,500)	(2,391)	(5,500)	(4,500)	(4,500)	(4,500)
364-000-410-.00	DELINQUENT PERSONAL PROPERTY T	0	0	413	413	500	500	500
364-000-424.00	PAYMENTS IN LIEU OF TAXES	818	550	1,069	1,069	1,250	1,250	1,250
364-000-445.00	PENALTY & INTEREST ON TAXES	1,130	900	931	900	900	900	900
364-000-573-.00	LOCAL COMMUNITY STABILIZATION STA:	6,610	1,950	9,977	12,000	2,000	2,000	2,000
364-000-607.00	CHARGES FOR SERVICES-FEES	11,185	11,500	12,103	12,500	12,000	12,000	12,000
TOTAL ESTIMATED REVENUES		149,374	136,675	145,544	135,832	110,400	110,400	110,400
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		149,374	136,675	145,544	135,832	110,400	110,400	110,400

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

Calculations as of 12/31/2016

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GL NUMBER	DESCRIPTION	2015	2016	2016	2017	MGR RECOM'D	2017	COUNCIL APP'R'D	BUDGET
		ACTIVITY BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	RECOM'D BUDGET	COUNCIL BUDGET		
<b>Dept. 905-DEBT SERVICE-BONDS</b>									
APPROPRIATIONS	PRINCIPAL	130,000	130,000	130,000	140,000	140,000	140,000	140,000	140,000
364-905-991.00	INTEREST	8,320	5,616	5,616	2,912	2,912	2,912	2,912	2,912
364-905-995.00									
TOTAL APPROPRIATIONS		138,320	135,616	135,616	142,912	142,912	142,912	142,912	142,912
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BON		(138,320)	(135,616)	(135,616)	(142,912)	(142,912)	(142,912)	(142,912)	(142,912)
ESTIMATED REVENUES - FUND 364		149,374	136,675	145,544	110,400	110,400	110,400	110,400	110,400
APPROPRIATIONS - FUND 364		138,320	135,616	135,616	142,912	142,912	142,912	142,912	142,912
NET OF REVENUES/APPROPRIATIONS - FUND 364		11,054	1,059	9,928	(32,512)	(32,512)	(32,512)	(32,512)	(32,512)
BEGINNING FUND BALANCE		21,253	32,307	32,307	42,235	42,235	42,235	42,235	42,235
ENDING FUND BALANCE		32,307	33,366	42,235	9,723	9,723	9,723	9,723	9,723

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
Dept: 000-GENERAL								
ESTIMATED REVENUES	369-000-671.00 OTHER REVENUES FROM HURON VALLEY AMBULANCE TO COVER DEBT SERVICE PAY.	24,354	24,963	24,963	24,963	25,587	25,587	25,587
TOTAL ESTIMATED REVENUES		24,354	24,963	24,963	24,963	25,587	25,587	25,587
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		24,354	24,963	24,963	24,963	25,587	25,587	25,587

GL NUMBER

DESCRIPTION

Calculations as of 12/31/2016		2015	2016	2016	2017	2017	2017
ACTIVITY	ORIGINAL BUDGET	ACTIVITY BUDGET	THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOMD BUDGET	COUNCIL APPR'D BUDGET
Dept 900-DEBT SERV - MAPLE GROVE BONDS APPROPRIATIONS	50,000	55,000	55,000	55,000	55,000	55,000	55,000
369-900-991.90 PRINCIPAL	11,950	9,713	9,713	9,713	7,238	7,238	7,238
369-900-995.00 INTEREST	250	250	250	250	250	250	250
369-900-996.00 PAYING AGENT FEES							250
<b>(NETTIES ON 4/7/2019)</b>							
TOTAL APPROPRIATIONS	62,200	64,963	64,963	64,963	62,488	62,488	62,488
NET OF REVENUES/APPROPRIATIONS - 900-DEBT SERV - MAPI	(62,200)	(64,963)	(64,963)	(64,963)	(62,488)	(62,488)	(62,488)

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOM'D	COUNCIL APPR'D	2017 BUDGET
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET				
<b>Dept 903-DEBT SERVICE - FIRE BARN BONDS</b>										
APPROPRIATIONS		30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000
369-903-911.00	PRINCIPAL	35,628	34,278	34,278	34,278	32,853	32,853	32,853	32,853	32,853
369-903-995.00	INTEREST	250	250	250	250	250	250	250	250	250
369-903-996.00	PAYING AGENT FEES									
<b>(APPROPRIATION 10/1/2016)</b>										
TOTAL APPROPRIATIONS		65,878	64,528	64,528	64,528	68,103	68,103	68,103	68,103	68,103
NET OF REVENUES/APPROPRIATIONS - 903-DEBT SERVICE - F		(65,878)	(64,528)	(64,528)	(64,528)	(68,103)	(68,103)	(68,103)	(68,103)	(68,103)

DEPT	GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/16	BUDGET	BUDGET	BUDGET
Dept 930-TRANSFER IN							BUDGET
ESTIMATED REVENUES		TRANSFER IN					
3369-930-699.00							
2015 - TRANSFER FROM MAPLE GROVE FOR BOND PAYMENTS = \$67,200		106,937	106,127				
2015 - TRANSFER FROM PUBLIC SAFETY FOR BOND PAYMENTS = \$42,357							
2016 - TRANSFER FROM MAPLE GROVE FOR BOND PAYMENTS = \$61,200							
2016 - TRANSFER FROM PUBLIC SAFETY FOR BOND PAYMENTS = \$41,327							
2017 - TRANSFER FROM MAPLE GROVE FOR BOND PAYMENTS = \$62,483							
2017 - TRANSFER FROM PUBLIC SAFETY FOR BOND PAYMENTS = \$44,012							
2015 - TRANSFER FROM MAPLE GROVE FOR BOND PAYMENTS = \$61,200							
2015 - TRANSFER FROM PUBLIC SAFETY FOR BOND PAYMENTS = \$42,357							
2016 - TRANSFER FROM MAPLE GROVE FOR BOND PAYMENTS = \$61,200							
2016 - TRANSFER FROM PUBLIC SAFETY FOR BOND PAYMENTS = \$41,927							
TOTAL ESTIMATED REVENUES		106,937	106,127	106,890	106,890	106,560	106,560
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		106,937	106,127	106,890	106,890	106,560	106,560
ESTIMATED REVENUES - FUND 369		131,291	131,090	131,853	131,853	132,147	132,147
APPROPRIATIONS - FUND 369		128,078	129,491	129,91	129,91	130,591	130,591
NET OF REVENUES/APPROPRIATIONS - FUND 369		3,213	1,599	2,362	2,362	1,556	1,556
BEGINNING FUND BALANCE							
BEGINNING FUND BALANCE		18,486	21,700	21,700	21,700	24,062	24,062
		21,699	23,299	24,062	24,062	25,618	25,618



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BUDGET REPORT FOR CITY OF ALBION  
Fund: 374 DPW BUILDING DEBT  
Dept: 930 DPW BUILDING DEBT

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Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2017	MGR RECOM'D	COUNCIL APR'D
		ACTIVITY BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	BUDGET
<b>Dept 930-DPW BUILDING DEBT</b>						
ESTIMATED REVENUES	TRANSFER IN FROM GEN FUND CEMETERY = \$750	15,000	15,000	15,000	15,000	15,000
374-930-699.00	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 WORMER = \$1,500					
	TRANSFER IN FROM EQUIPMENT POOL = \$3,000					
	TRANSFER IN FROM LEGAL STREETS = \$3,000					
TOTAL = \$15,000	(MATURITIES ON 7/01/2023)					
<b>TOTAL ESTIMATED REVENUES</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - 930-DPW BUILDING DEBT</b>						
ESTIMATED REVENUES - FUND 374	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
NET OF REVENUES/APPROPRIATIONS - FUND 374	0	0	0	0	0	0
BEGINNING FUND BALANCE	295	295	295	295	295	295
ENDING FUND BALANCE	295	295	295	295	295	295

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 363 ENERGY/425/GENERATOR BONDS

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	2017
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET
Dept 905-ENERGY/425/GENERATOR BONDS							
APPROPRIATIONS	PRINCIPAL	120,000	125,000	125,000	125,000	125,000	125,000
363-905-91.00	INTEREST	62,200	58,600	58,600	54,850	54,850	54,850
363-905-95.00	PAYING AGENT FEES	750	750	750	750	750	750
TOTAL APPROPRIATIONS		182,950	184,350	184,350	184,350	180,600	180,600
NET OF REVENUES/APPROPRIATIONS -	905-ENERGY/425/GENEF	(182,950)	(184,350)	(184,350)	(184,350)	(180,600)	(180,600)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017	
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY	ORIGINAL BUDGET	REQUESTED BUDGET	COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN ESTIMATED REVENUES	TRANSFER IN 363-930-699.00	185,644	186,144	184,350	186,144	180,600	180,600
2016 - TRANSFER IN FROM CEMETERY TRUST	\$65						
TRANSFER IN FROM CITY MAINTENANCE	-\$8,515						
TRANSFER IN FROM SERVER	-\$151,160						
TRANSFER IN FROM WATER	-\$10,259						
TRANSFER IN FROM EQUIPMENT POOL	-\$15,265						
TOTAL = \$186,144							
(NATURES ON 10/01/2014)							
2017 - TRANSFER IN FROM CEMETERY TRUST	\$50						
TRANSFER IN FROM CITY MAINTENANCE	-\$8,350						
TRANSFER IN FROM SEWER	-\$146,960						
TRANSFER IN FROM WATER	-\$9,950						
TRANSFER IN FROM EQUIPMENT POOL	-\$14,850						
TOTAL = \$180,600							
(NATURES ON 10/01/2014)							
TOTAL ESTIMATED REVENUES	185,644	186,144	184,350	186,144	180,600	180,600	180,600
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN	185,644	186,144	184,350	186,144	180,600	180,600	180,600
ESTIMATED REVENUES - FUND 363	186,144	186,144	184,350	186,144	180,600	180,600	180,600
APPROPRIATIONS - FUND 363	182,950	184,350	184,350	184,350	180,600	180,600	180,600
NET OF REVENUES/APPROPRIATIONS - FUND 363	2,694	1,794	0	1,794	0	0	0
BEGINNING FUND BALANCE	32,716	35,410	35,410	35,410	35,410	35,410	35,410
ENDING FUND BALANCE	35,410	37,204	35,410	37,204	35,410	35,410	35,410

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

**Bank Loans****Fiscal Years**

Name	2015	2016	2017	2018
ABA Loan:	5,481	5,481	5,481	5,481
Homestead Savings Bank - Recreation Van Purchase:		4,055	8,110	8,110
<b>Subtotal for Bank Loans</b>	<b>\$5,481</b>	<b>\$9,536</b>	<b>\$13,591</b>	<b>\$13,591</b>

**Bonds & contracts payable****Fiscal Years**

Name	2015	2016	2017	2018
2009 ABA Bonds (Maple Grove):	61,950	64,712	62,238	64,500
2009 Building Authority Bonds - Joint Ambulance & Fire Station:	65,628	64,278	67,852	66,102
2010 GO Limited Energy Bonds:	182,200	183,600	179,850	179,850
LIAP Liability:	3,041	3,041	3,041	
General Obligation Unlimited Tax Refunding Bond: Series 2013	138,320	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	154,256	151,240	158,224	
<b>Subtotal for Bonds &amp; contracts payable</b>	<b>\$620,394</b>	<b>\$617,487</b>	<b>\$629,117</b>	<b>\$325,452</b>

**Capital leases****Fiscal Years**

Name	2015	2016	2017	2018
Western Equipment Finance - DPW Gravely Mowers Lease:		4,075	8,150	8,150
<b>Subtotal for Capital leases</b>		<b>\$4,075</b>	<b>\$8,150</b>	<b>\$8,150</b>
<b>Total Principal &amp; Interest</b>	<b>\$625,875</b>	<b>\$631,098</b>	<b>\$650,858</b>	<b>\$347,194</b>

**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:** 5.00  
**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**

<b>Date Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-01-10	3,877.00	1,604.00	5,481.00	\$28,212.00
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/>				
<b>Totals</b>	<b>\$32,089.00</b>	<b>\$6,803.00</b>	<b>\$38,892.00</b>	

**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**

<b>Date Due</b>	<b>Interest Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
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/>					
<b>Totals</b>		<b>\$19,800.00</b>	<b>\$475.31</b>	<b>\$20,275.31</b>	

**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**

<b>Date Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-04-01	50,000.00	6,475.00	56,475.00	\$230,000.00
2015-10-01		5,475.00	5,475.00	\$230,000.00
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	
<hr/>				
<b>Totals</b>	<b>\$280,000.00</b>	<b>\$34,900.00</b>	<b>\$314,900.00</b>	

**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**

<b>Date Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-04-01		17,813.75	17,813.75	\$620,000.00
2015-10-01	30,000.00	17,813.75	47,813.75	\$590,000.00
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	
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Totals	\$620,000.00	\$313,512.50	\$933,512.50	

**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**

<b>Date Due</b>	<b>Interest Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-04-01			31,100.00	31,100.00	\$1,360,000.00
2015-10-01	3%	120,000.00	31,100.00	151,100.00	\$1,240,000.00
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	\$1,360,000.00	\$407,687.50	\$1,767,687.50
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**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**

<b>Date Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-03-31	2,844.35	196.33	3,040.68	\$5,882.07
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	
<b>Totals</b>	<b>\$8,726.42</b>	<b>\$395.66</b>		<b>\$9,122.08</b>

**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**

<b>Date Due</b>	<b>Interest Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-04-01	2.080%		4,160.00	4,160.00	\$400,000.00
2015-10-01	2.080%	130,000.00	4,160.00	134,160.00	\$270,000.00
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/>					
<b>Totals</b>		<b>\$400,000.00</b>	<b>\$16,848.00</b>	<b>\$416,848.00</b>	

**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**

<b>Date Due</b>	<b>Interest Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-07-01	3%	11,705.00	3,295.00	15,000.00	\$98,129.00
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	
<hr/>					
<b>Totals</b>		<b>\$109,834.00</b>	<b>\$16,089.00</b>	<b>\$125,923.00</b>	

**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**

<b>Date Due</b>	<b>Interest Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>Balance</b>
2015-04-01	2.080%		4,628.00	4,628.00	\$445,000.00
2015-10-01	2.080%	145,000.00	4,628.00	149,628.00	\$300,000.00
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/>					
<b>Totals</b>		<b>\$445,000.00</b>	<b>\$18,720.00</b>	<b>\$463,720.00</b>	

**City of Albion  
Complete Debt Report for  
Western Equipment Finance - DPW Gravely Mowers Lease:**

**Issuance Information**

**Debt Type:** Capital leases  
**Activity Type:** Business-type/Enterprise  
**Repayment Source:** Internal Service Funds  
**Issuance Date:** 2016-08-12  
**Issuance Amount:** \$23,260  
**Interest Rate:** 5.985  
**Maturing Through:** 2019  
**Principal Maturity Range:** \$567 - \$679  
**Purpose:** Purchase 2 Gravely Commercial Mowers for DPW  
**Fund Number:** 661

**Comments:** Purchase 2 Gravely Commercial Mowers (model 460 w/bagger & 472) for Equipment Pool. Total cost = \$23,260; 36 mo lease at \$679.19/mo. First mo lease pmt and \$250 Lease Fee due up front.

**Payment Schedule**

<b>Date Due</b>	<b>Interest Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>	<b>*Adjustments</b>	<b>Balance</b>
2016-08-12		679.19		679.19	250.00	\$22,330.81
2016-08-25	5.985%	567.82	111.37	679.19		\$21,762.99
2016-09-25	5.985%	570.65	108.54	679.19		\$21,192.35
2016-10-25	5.985%	573.49	105.70	679.19		\$20,618.85
2016-11-25	5.985%	576.35	102.84	679.19		\$20,042.50
2016-12-25	5.985%	579.23	99.96	679.19		\$19,463.27
2017-01-25	5.985%	582.12	97.07	679.19		\$18,881.16
2017-02-25	5.985%	585.02	94.17	679.19		\$18,296.14
2017-03-25	5.985%	587.94	91.25	679.19		\$17,708.20
2017-04-25	5.985%	590.87	88.32	679.19		\$17,117.33
2017-05-25	5.985%	593.82	85.37	679.19		\$16,523.51
2017-06-25	5.985%	596.78	82.41	679.19		\$15,926.73
2017-07-25	5.985%	599.76	79.43	679.19		\$15,326.98
2017-08-25	5.985%	602.75	76.44	679.19		\$14,724.23
2017-09-25	5.985%	605.75	73.44	679.19		\$14,118.48
2017-10-25	5.985%	608.77	70.42	679.19		\$13,509.70
2017-11-25	5.985%	611.81	67.38	679.19		\$12,897.89
2017-12-25	5.985%	614.86	64.33	679.19		\$12,283.03

2018-01-25	5.985%	617.93	61.26	679.19	\$11,665.10
2018-02-25	5.985%	621.01	58.18	679.19	\$11,044.09
2018-03-25	5.985%	624.11	55.08	679.19	\$10,419.98
2018-04-25	5.985%	627.22	51.97	679.19	\$9,792.76
2018-05-25	5.985%	630.35	48.84	679.19	\$9,162.41
2018-06-25	5.985%	633.49	45.70	679.19	\$8,528.92
2018-07-25	5.985%	636.65	42.54	679.19	\$7,892.27
2018-08-25	5.985%	639.83	39.36	679.19	\$7,252.44
2018-09-25	5.985%	643.02	36.17	679.19	\$6,609.42
2018-10-25	5.985%	646.23	32.96	679.19	\$5,963.20
2018-11-25	5.985%	649.45	29.74	679.19	\$5,313.75
2018-12-25	5.985%	652.69	26.50	679.19	\$4,661.06
2019-01-25	5.985%	655.94	23.25	679.19	\$4,005.12
2019-02-25	5.985%	659.21	19.98	679.19	\$3,345.91
2019-03-25	5.985%	662.50	16.69	679.19	\$2,683.40
2019-04-25	5.985%	665.81	13.38	679.19	\$2,017.60
2019-05-25	5.985%	669.13	10.06	679.19	\$1,348.47
2019-06-25	5.985%	672.46	6.73	679.19	\$676.00
2019-07-25	5.985%	676.01	3.37	679.38	\$0.00

Totals	\$23,010.02	\$2,120.20	\$25,130.22	\$250.00
--------	-------------	------------	-------------	----------

\*Adjustments are applied to the Principal amount and can be a positive or negative number. The value displayed is added to the ending balance. Therefore a positive number increases the ending balance and a negative number decreases the ending balance.



## **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.

**GO BOND FOR WATER PROJECTS**

**364**

## **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.

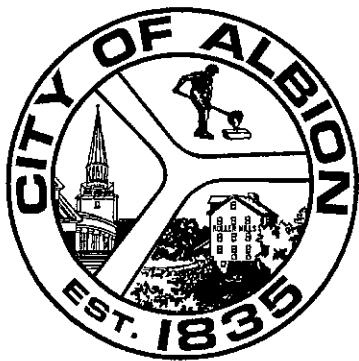
**363-930-699.00 Transfer In.** These are funds that are transferred into the bond account from other accounts that have received the benefit of the bond expenditures.

### **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



# FUND BALANCE PROJECTIONS

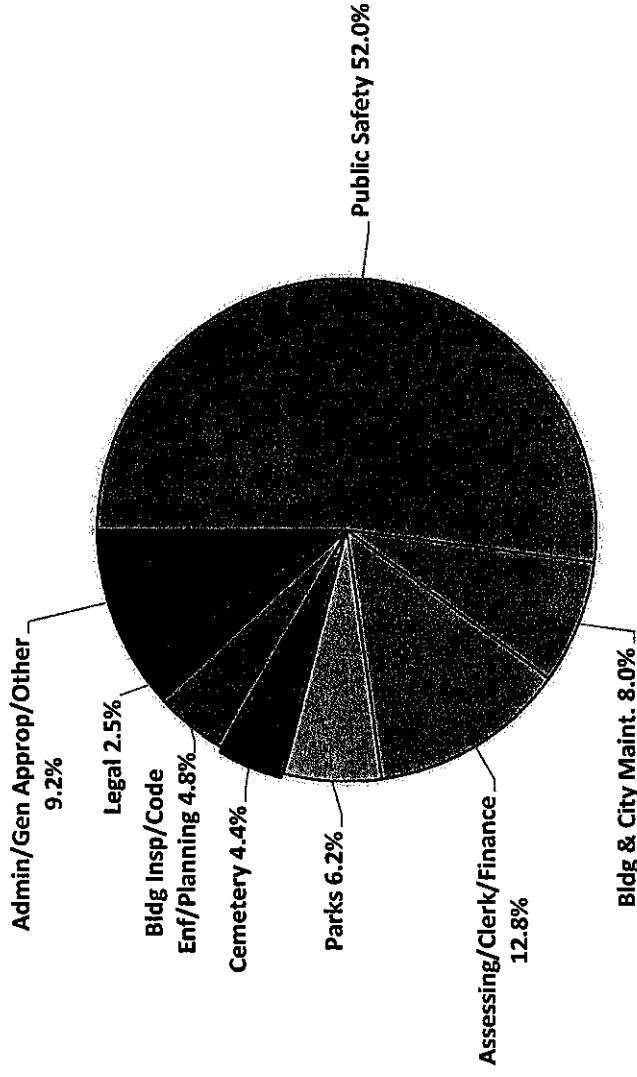
## 2016 / 2017

Fund #	Fund Name	12/31/2015	2016	12/31/2016	2017	12/31/2017
		Ending Fund Balance	Projected Change	Projected Fund Balance	Budgeted Change	Budgeted Fund Balance
101	General Fund	1,162,255	(22,035)	1,140,222	(8,367)	1,131,855
202	Major Streets	352,878	(3,217)	349,662	102,595	452,257
203	Local Streets	89,484	(7,567)	81,915	8,382	90,297
208	Recreation	31,668	2,470	34,139	(4,441)	29,698
226	Solid Waste	39,216	12,856	52,073	(2,775)	49,298
244	EDC	14,920	342	15,262	9,149	24,411
246	Incubator	26,921	(14,841)	12,079	616	12,695
247	TIFA	152,266	(2,868)	149,399	15,848	165,247
248	DDA	32,159	5,150	37,311	4,080	41,391
250	CDBG	85,707	(70,825)	14,881	75	14,956
265	Drug Law Enforcement	74,261	(32,128)	42,134	(1,871)	40,263
275	ABA	91,102	(4,867)	86,236	(1,678)	84,558
277	Maple Grove	452,911	902	453,813	(5,630)	448,183
296	Revloving Loan Fund	678,993	6,600	685,593	927	686,520
363	Energy/425/Gen Bonds	35,410	1,794	37,204	-	37,204
364	G.O. Water Proj Bonds	32,307	216	32,523	(32,512)	11
367	Sidewalk	266,464	850	267,314	-	267,314
369	ABA Bonds	21,699	2,362	24,061	1,556	25,617
374	DPW Bldg Debt Serv	295	-	295	-	295
450	Street Improve Bonds	300,048	34,441	334,490	-	334,490
452	MDOT St Constr	141,105	-	141,105	-	141,105
590	Sewer Fund	4,563,363	(130,807)	4,432,554	(361,700)	4,070,854
591	Water Fund	5,436,763	(23,976)	5,412,787	(175,500)	5,237,287
661	Equipment Pool	207,704	(6,325)	201,379	(16,408)	184,971
711	Cemetery Trust	293,546	(13,300)	280,246	(17,000)	263,246
732	PS Pension Trust	20,474,934	314,444	20,789,377	30,900	20,820,277
735	Albion Trust Fund	1,086,150	(23,000)	1,063,150	23,500	1,086,650
737	Retiree Health Care	50,363	(2,840)	47,523	(2,510)	45,013
Totals - All Funds		36,194,894	23,831	36,218,727	(432,764)	35,785,963

## 2017 Budgeted General Fund Expenses By Category/Department

Public Safety 52.0%	1,903,689
Bldg & City Maint. 8.0%	292,774
Assessing/Clerk/Finance 12.8%	468,110
Parks 6.2%	227,832
Cemetery 4.4%	160,985
Bldg Insp/Code Enf/Planning 4.8%	174,870
Legal 2.5%	92,725
Admin/Gen Approp/Other 9.2%	338,134
Total	3,659,119

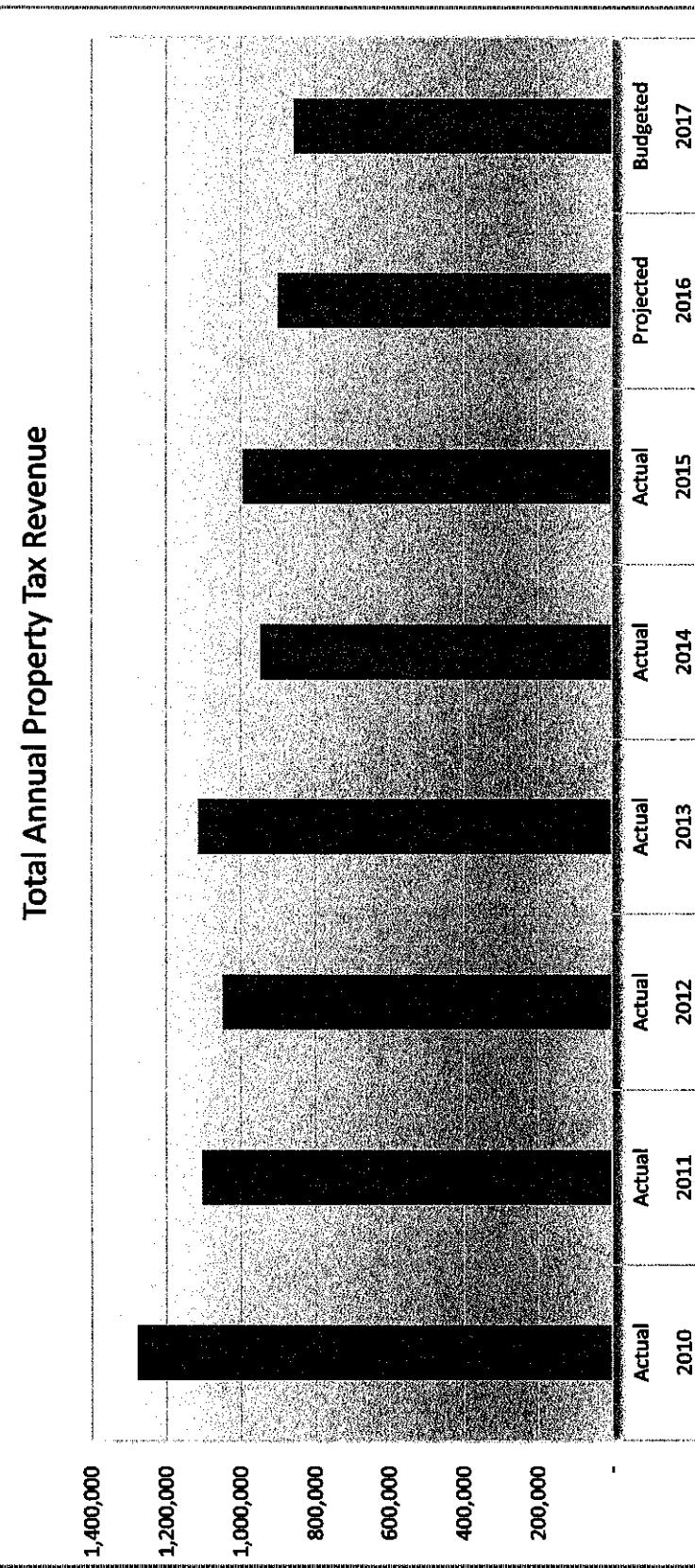
## 2017 BUDGETED GENERAL FUND EXPENSES BY DEPARTMENT



# Annual Property Tax Revenues

## Net of Chargebacks - Includes Related Admin Fee

	2010	2011	2012	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
1,277,515	1,102,149	1,047,535	1,112,470	945,762	992,116	898,750	857,000	

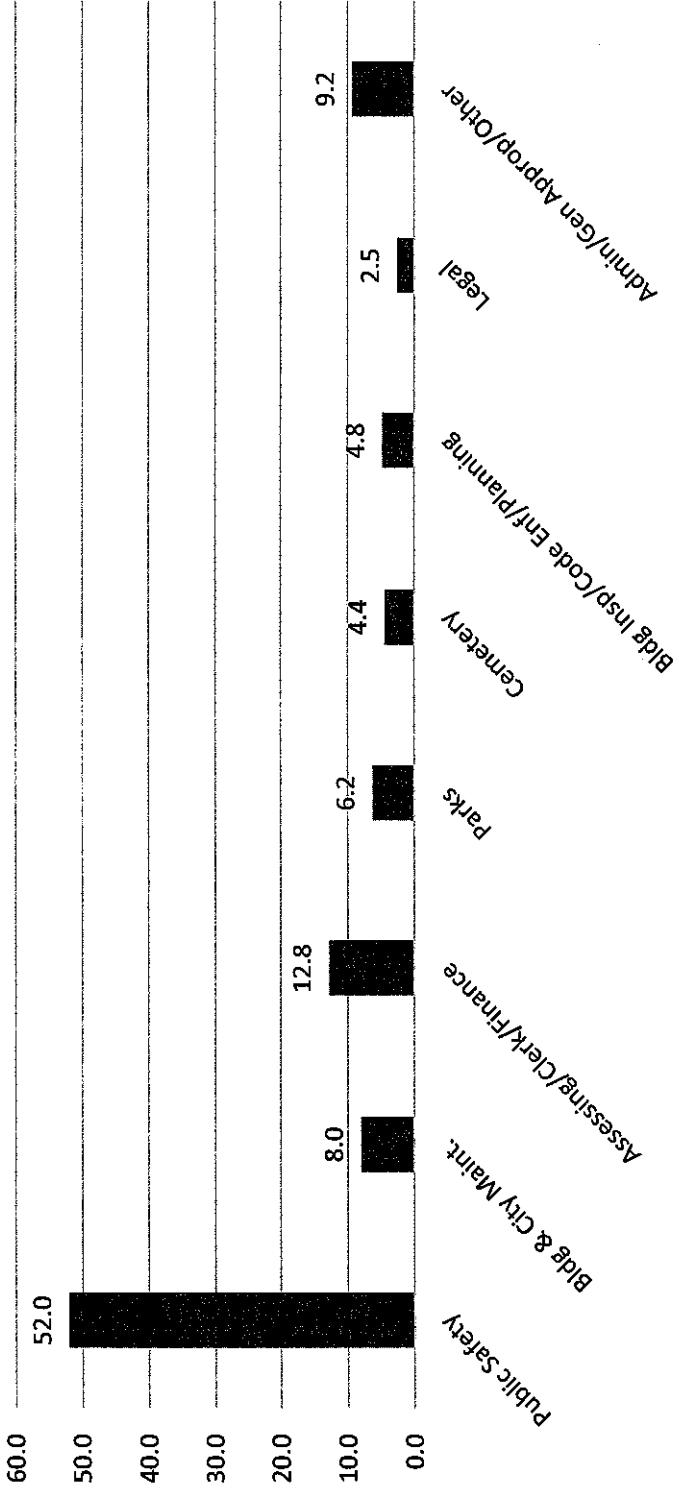


## Spending of Each General Fund \$1.00 Received

In Cents

	In Cents
Public Safety	52.0
Bldg & City Maint.	8.0
Assessing/Clerk/Finance	12.8
Parks	6.2
Cemetery	4.4
Bldg Insp/Code Enf/Planning	4.8
Legal	2.5
Admin/Gen Approp/Other	<u>9.2</u>
Total Cents	100.0

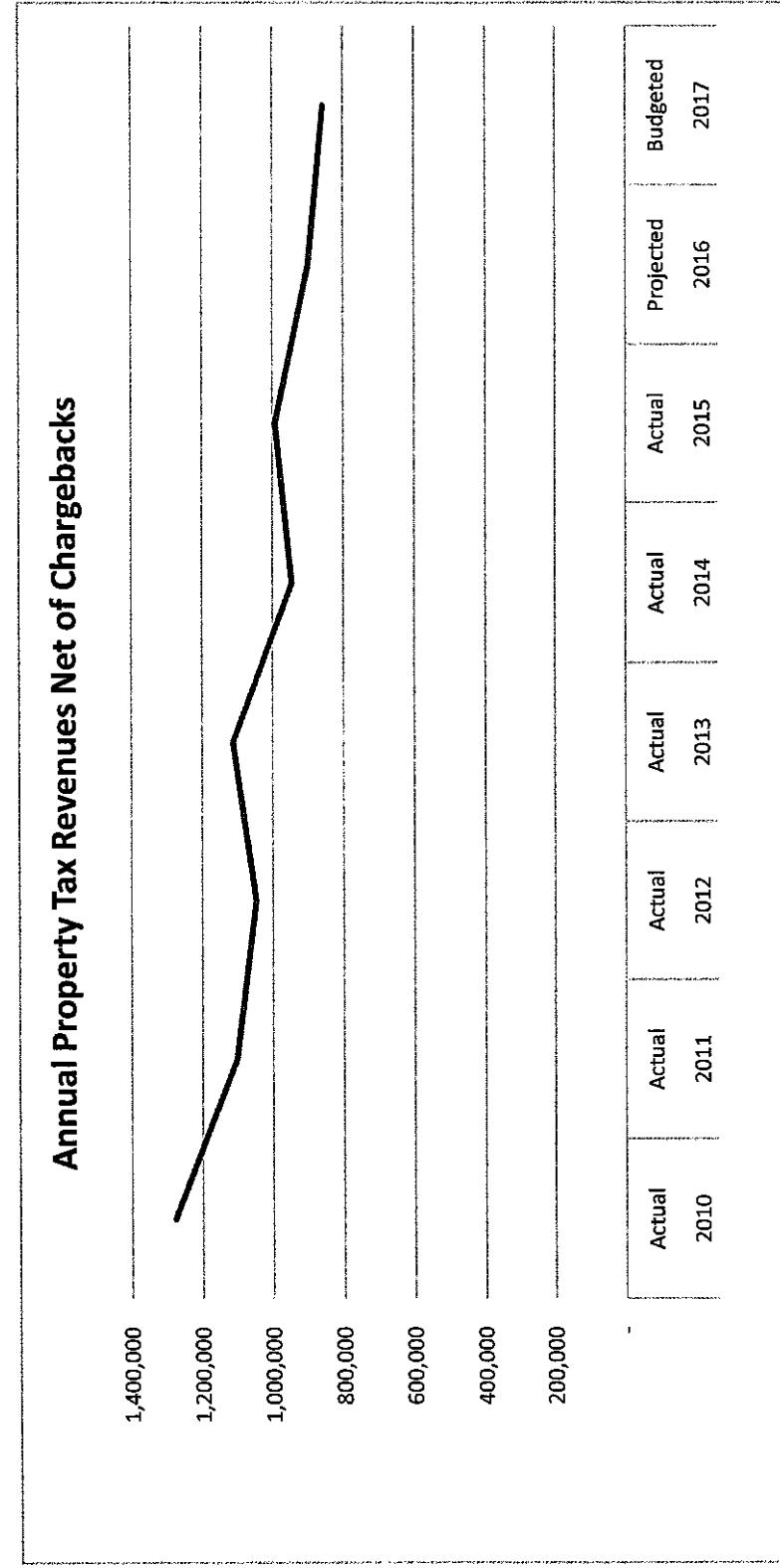
### Spending of Each General fund \$1.00 Received



# Annual Property Tax Revenues

## Net of Chargebacks - Includes Related Admin Fee

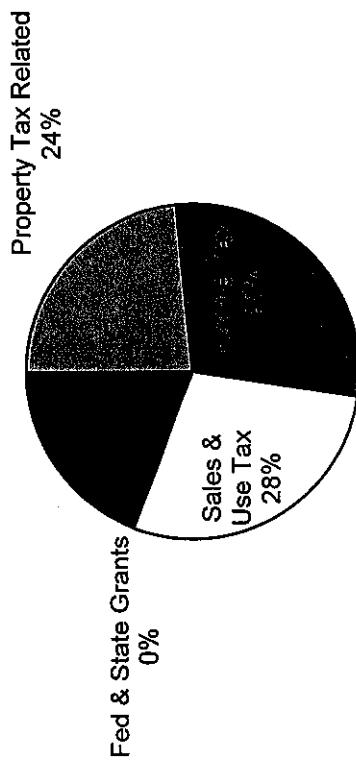
	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Projected</u>	<u>2017 Budgeted</u>
1,277,515	1,102,149	1,047,535	1,112,470	945,762	992,116	898,750		857,000



## 2017 Budgeted Revenue Sources

	Dollars:	Percent:
Property Tax Related	857,000	23.47%
Income Tax	1,055,000	28.90%
Sales & Use Tax	1,035,000	28.35%
Fed & State Grants	-	0.00%
All Other	703,752	19.28%
Total	3,650,752	100.00%

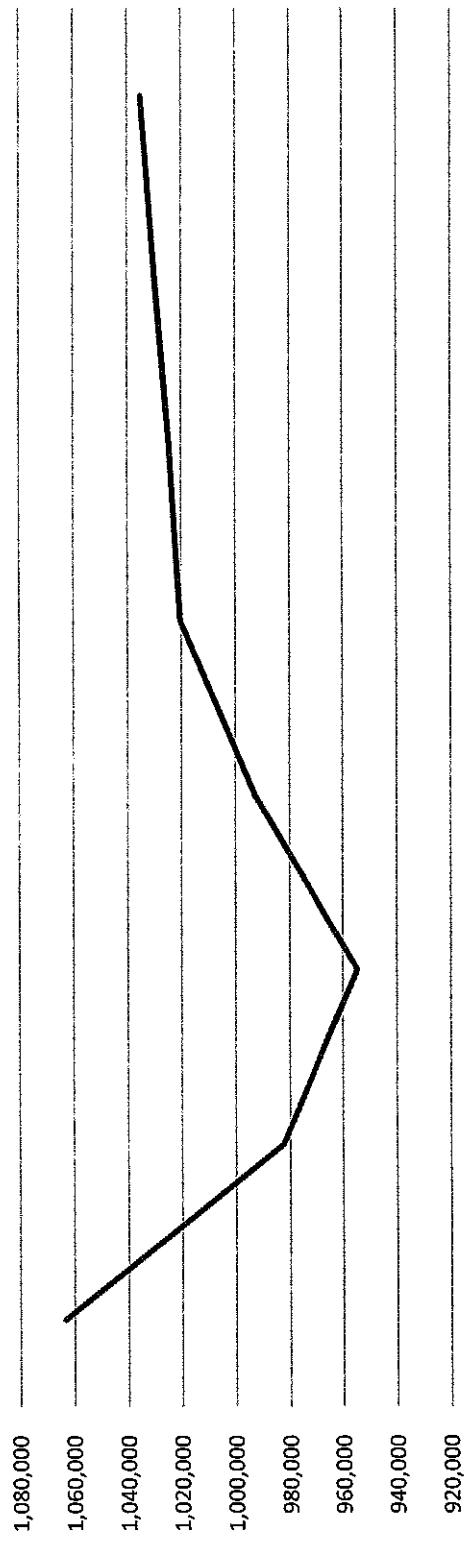
## 2016 Budgeted Revenue Sources



# Annual Sales & Use Tax Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budgeted
	1,063,371	982,367	954,583	992,635	1,020,273	1,024,400	1,029,897	1,035,000

## Annual Sales & Use Tax Revenue

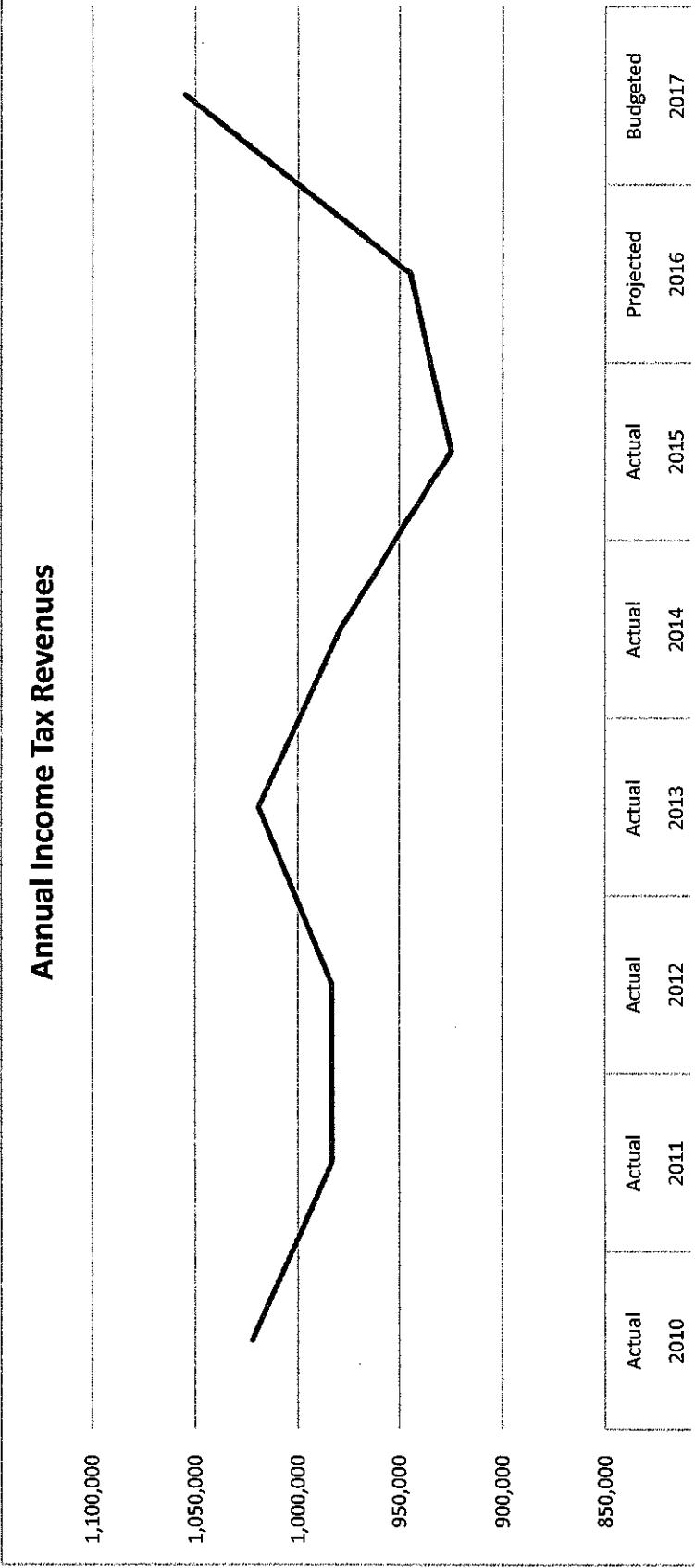


	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected	2017 Budgeted
	2010	2011	2012	2013	2014	2015	2016	2017

# Annual Income Tax Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budgeted
1,022,264	983,417	983,426	1,019,280	979,477	925,010	945,000	1,055,000	

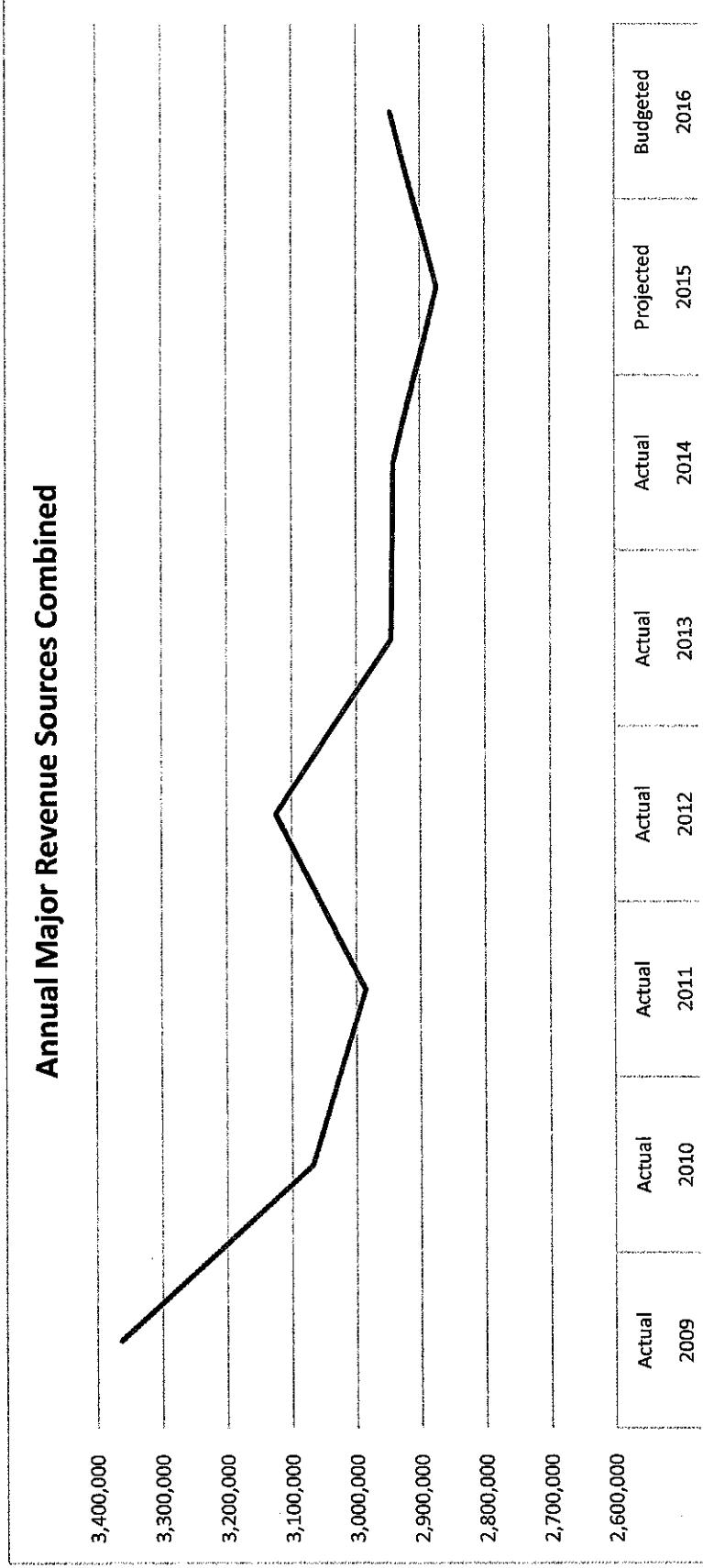
## Annual Income Tax Revenues

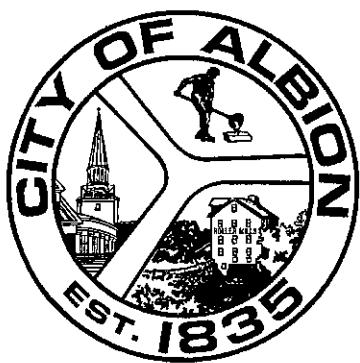


# Annual Revenues - 3 Major Revenue Sources Combined

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Projected</u>	<u>2016 Budgeted</u>
3,363,150	3,067,933	2,985,544	3,124,385	2,945,512	2,941,526	2,873,647	2,947,000	

**Annual Major Revenue Sources Combined**





# **GENERAL FUND**

# **GENERAL FUND**

## **Section 5**

The General Fund is the primary operating fund of the City of Albion. The primary sources of General Fund Revenues are Property Taxes (\$840,000), Income Taxes (\$1,055,000), and State Shared Revenue-Sales & Use Tax (\$1,035,000).

### **Key Revenue Assumptions**

The Fiscal Year 2017 General Fund reflects the following projections:

- The recommended budget reflects maintenance of the current operating millage rate
- The past 4 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 2016 are projected to decline \$45,000 (5.1%)
- The City will institute initiatives for more aggressive collection of delinquent personal property taxes and delinquent income taxes.
- State Shared - Sales and Use Tax is projected to increase \$17,000 (1.6%)
- 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 2017.
  
- **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 to keep service operational through Sept. 2016. Service is in jeopardy of termination without additional funding.

### **Key Personnel Assumptions**

- The FY 2017 budget reflects a two (2%) percent wage increase for all employees
- Health Insurance: Continuation of 90/10 medical insurance and Health Savings Account contributions (\$2,000/\$4,000).
- Restructure of positions to create: Public Safety Records/HR Clerk and Assistant City Manager positions.
- Settlement of Union Contracts (All four contracts expire December 31, 2017 - POLC, POAM, AFSCME, and TPOAM/ACA). The outcome of these negotiations could significantly impact the budget for FY 2017 and afterwards. Changes that have a financial impact will require a budget amendment.

## **FISCAL YEAR 2017 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 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 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 \$2,300 (a \$1,500 increase from 2016).

#### **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. 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. Training (101-172-885.00) to attend conference attendance has been reduced from \$1,500 to \$1,250 as a cost savings measure.

#### **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, 2017. There is approximately an additional \$2,000 savings in the current agreement.

#### **Attorney (Dept. 210)**

The professional services contract (101-210-801.01) with The Harkness Law Firm has 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.

#### **Clerk (Dept. 215)**

In 2016, there were four (4) elections held, Elections (101-215-805.00), Contractual Services (101-215-802.00), and Elections (101-215-805.00) are decreased to reflect this change from last year.

### **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). The FY 2015 budget reflected changing this position to a salaried position with an increase in salary to reflect additional responsibilities, however it was determined to leave this position unchanged. The amount of overtime was reduced by changing some of the responsibilities for supporting the Boards and Commissions to the Clerk. In 2017, the position is restructured and combined with the Albion Public Safety Department Records Clerk. The impact on the Human Resources budget is a reduction of \$11,649; the total compensation is divided 80/20 with the ADPS.

### **Finance/Treasurer (Dept. 260)**

Contractual Services (101-260-802.00) reflects an increase of \$50,000 to contract for assistance with Income Tax Collections. As a result, the Income Tax Revenues are projected to increase by 12% (110,000) or more each year.

### **Municipal Building (City Hall) (Dept. 265)**

The Municipal Building addresses ongoing issues with repairs and proper maintenance that have been deferred for many years. There is a slight increase (\$500) in Buildings & Grounds Repair & Maintenance (101-265-785.00), which admittedly will not adequately address all of the immediate and long-term needs for the building. There is also a reduction in Contractual Services (101-265-802.00) and the Gas expenses (101.265.921.00).

### **Cemetery (Dept. 276)**

Revenues reflect a \$17,000 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.

### **Public Safety (Dept. 345)**

Salaries & Wages (101-345-379.00) is increased \$55,290 to reflect filling vacant officer positions and the ADPS Records Clerk becoming a full-time position combined with Human Resources. Purchase of public safety vehicles (101-345-981.00) are spread over two years.

### **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.

### **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. 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 reduced to \$8,000.

### **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 the street reconstruction program has been reduced from \$6,500 in FY 2016 to \$4,000 for FY 2017.

### **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 \$8,000, 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). For FY 2017, there is a donation of \$22,000 that is carried over from a \$30,000 donation received in 2016. This will be used for the development of the Youth Activity area. There are ongoing fundraising efforts to restore the park and purchase new play equipment.

### **General Appropriations (Dept. 895)**

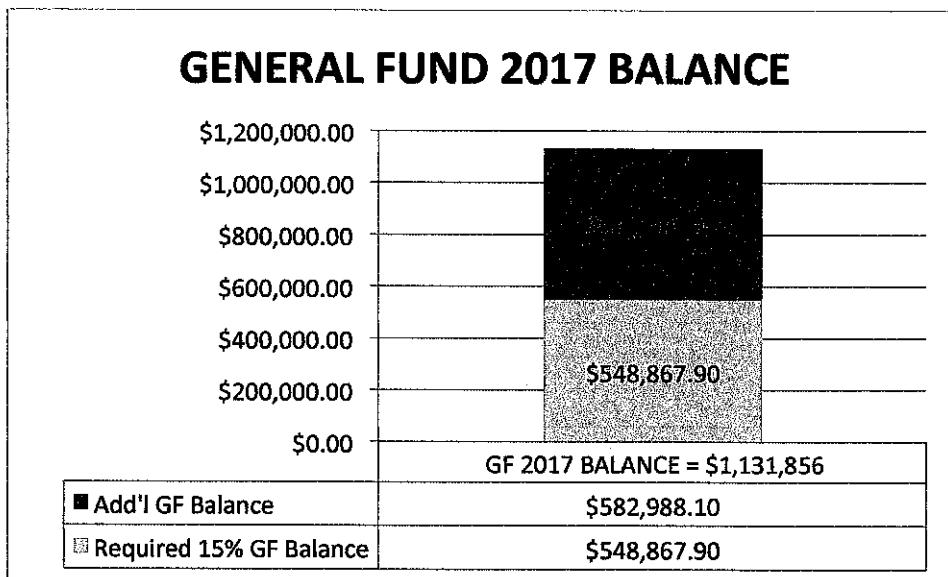
The General Appropriations budget is for expenditures that impact multiple areas and are not specific to one department or fund. Hospitalization Insurance (101-895-716.00) is the City's portion of retiree health care coverage. The retiree's reimbursement to the City is under General Fund Revenues – Retiree 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.

### **Transfers In (101-930-699.00)**

FY 2016, 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**

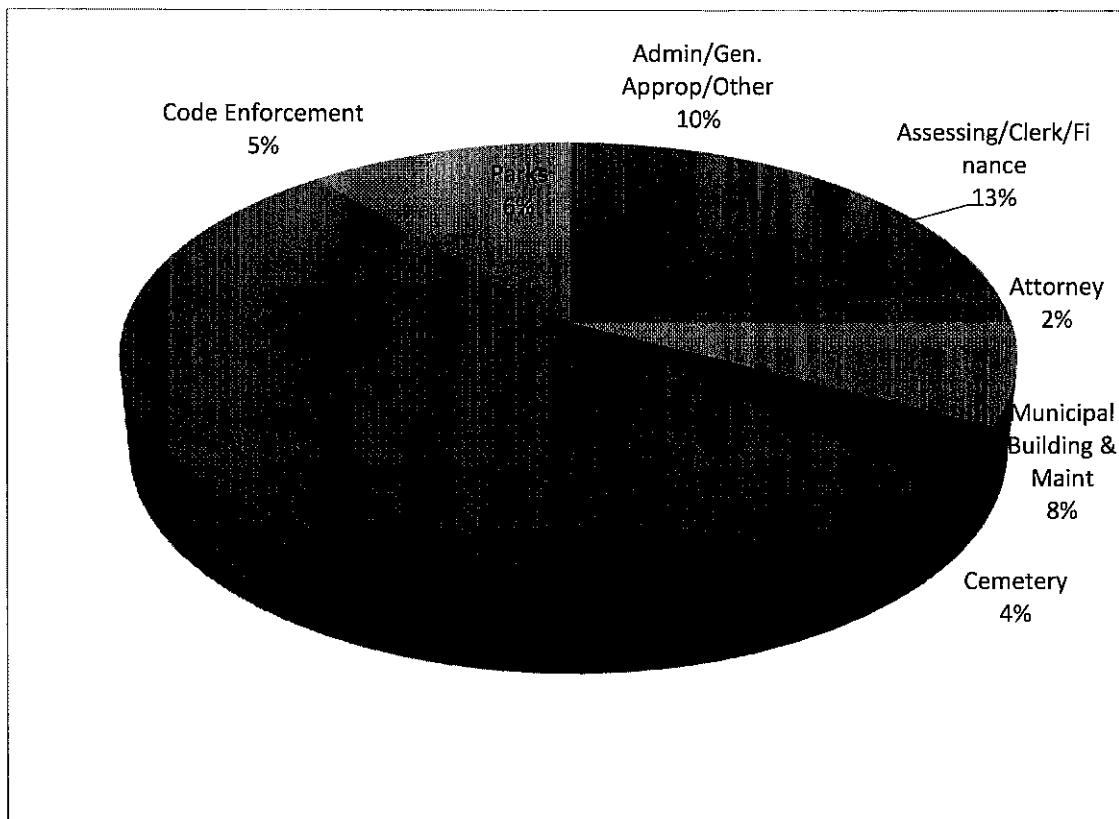
The FY 2017 estimated General Fund Revenues (\$3,650,752) are less than the General Fund Appropriations (\$3,659,119) by \$8,367. There requires a planned use of the Fund Balance for FY 2017. The budget is very tight and any new initiatives or changes in the Labor Agreements will require the identification of new funding sources or using the Fund Balance, which is projected at \$1,131,855 for FY 2017.



The minimum recommended fund balance of 15% would equate to \$548,867. The proposed impact on the FY 2017 Budget is nominal. The ending General Fund Balance of \$1,131,855 equates to 31% and exceeds the minimal recommended balance by \$582,988.

## **2017 PROJECTED GENERAL FUND EXPENSES BY CATEGORY/DEPARTMENT**

Admin/Gen. Appropriations/Other	<b>349,798</b>
Assessing/Clerk/Finance	<b>468,110</b>
Attorney	<b>92,725</b>
Municipal Building & Maint	<b>281,110</b>
Cemetery	<b>160,985</b>
Public Safety	<b>1,903,689</b>
Code Enforcement	<b>174,870</b>
Parks	<b>227,832</b>
<b>Total General Fund</b>	<b><u>3,659,119</u></b>

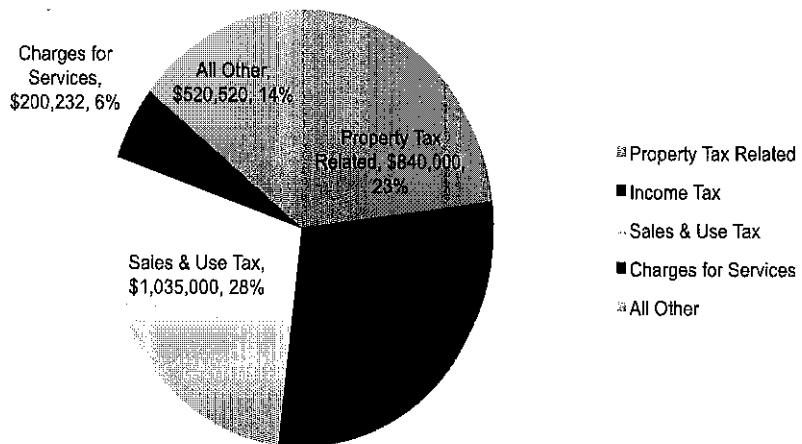


## **2016 BUDGETED REVENUE SOURCES**

<b>GENERAL FUND REVENUES</b>	<b>DOLLARS</b>	<b>PERCENT</b>
Property Tax Related	\$840,000	23.01%
Income Tax	\$1,055,000	28.90%
Sales & Use Tax	\$1,035,000	28.35%
Charges for Services	\$200,232	5.48%
All Other	\$520,520	14.26%
<b>Total General Fund Revenues</b>	<b>\$3,650,752</b>	<b>100.00%</b>

## **FY 2016/2017 General Fund**

- Total General Fund Revenues for 2017 are projected \$3,650,752. Relatively flat from 2016 Revenues of \$3,649,411.



- City Operating Millage rate 11.973600 is unchanged

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2015	2016	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APR'D BUDGET
Dept 000 GENERAL										
ESTIMATED REVENUES	CURRENT PROPERTY TAXES									
101-000-402.00	PROPERTY TAX CHARGEBACKS	975,316	902,000	883,149	885,000	835,000	840,000	840,000	(25,000)	(25,000)
101-000-402.01	DELINQUENT PERSONAL PROPERTY TAX PAYMENTS IN LIEU OF TAXES	(36,535) 0	(40,000) 5,500	(22,757) 3,887	(28,000) 5,000	(25,000) 5,000	(25,000) 5,000	(25,000) 5,000	0	0
101-000-410.00	A SUBSTANTIAL INCREASE IS RETAINED IN 2017 AS LINCOLNSHIRE STONHOMES IS NOT MAKING PILOT PAYMENTS. FORMERLY THERE WERE ONLY ADDITION HOUSING AND OAK MEADOWS WHO MADE PILOT PAYMENTS.	8,103	8,100	9,842	9,842	20,300	20,300	20,300	20,300	20,300
101-000-424.00										
101-000-438.00	INCOME TAXES	925,010	985,000	720,936	945,000	1,045,000	1,055,000	1,055,000	1,055,000	1,055,000
101-000-445.00	PENALTY & INTEREST ON TAXES	31,794	22,500	26,139	28,500	27,500	27,500	27,500	27,500	27,500
101-000-445.01	PROP TAX INTEREST CHARGEBACKS	(846)	(1,500)	(1,187)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
101-000-447.00	PROPERTY TAX ADMINISTRATION FEES	55,914	42,500	32,610	45,000	45,000	45,000	45,000	45,000	45,000
101-000-447.01	ADMIN FEE CHARGEBACKS	(2,579)	(3,250)	(1,453)	(3,250)	(3,250)	(3,000)	(3,000)	(3,000)	(3,000)
101-000-451.00	BUSINESS LICENSES AND PERMITS	2,448	2,500	2,030	2,000	2,000	2,000	2,000	2,000	2,000
101-000-452.00	FRANCHISE FEES - 5%	44,888	45,000	43,362	43,500	42,250	42,250	42,250	42,250	42,250
101-000-452.01	FRANCHISE FEES - 2%	17,955	17,850	17,345	17,500	16,500	16,500	16,500	16,500	16,500
101-000-476.00	NON-BUSINESS LICENSES & PERMIT	1,595	1,250	1,340	1,340	1,300	1,300	1,300	1,300	1,300
101-000-540.00	STATE GRANTS	409	0	0	0	0	0	0	0	0
101-000-573.00	LOCAL COMMUNITY STABILIZATION STAFF	38,803	18,500	93,871	50,000	50,000	50,000	50,000	50,000	50,000
THIS IS THE NEW REIMBURSEMENT FROM THE STATE TO OFFSET SOME OF THE REVENUE DECLINE FROM THE PERSONAL PROPERTY TAX REFORM LAW. IN 2015, THE STATE MADE AN ERROR AND SENT THE ADDITIONAL CORRECTED AMOUNT IN MTD 2016 TWO LATE TO RUMPT BACK INTO THE 2015 FISCAL YEAR. THE 2016 REIMBURSEMENT AMOUNT WAS \$71,592. AT THIS POINT WE CAN ONLY ESTIMATE HOW MUCH THE 2017 REIMBURSEMENT WILL BE.										
101-000-578.00	STATE SHARED: SALES & USE TAX	1,024,400	1,053,000	853,878	1,029,897	1,035,000	1,035,000	1,035,000	1,035,000	1,035,000
101-000-590.00	LOCAL GRANTS	0	0	2,500	2,500	0	0	0	0	0
101-000-609.00	RIGHT OF WAY FEES	180	50	210	180	100	100	100	100	100
101-000-626.00	CHARGES FOR SERVICES RENDERED	200,985	194,400	9,612	9,610	7,500	7,500	7,500	7,500	7,500
101-000-626.10	CHARGES FOR SERVICES - ADMIN FEES	0	0	173,221	194,400	194,400	194,400	194,400	194,400	194,400
101-000-673.00	2017 INCREASE REFLECTS A 3% ACROSS THE BOARD INCREASE IN THE ADMIN FEES CHARGED BY THE CITY.									
101-000-675.00	ORDNANCE FINES	15,222	16,500	6,415	12,500	12,500	12,500	12,500	12,500	12,500
101-000-676.03	UNREALIZED GAIN ON INVESTMENT	(56)	(500)	179	250	250	250	250	250	250
101-000-676.00	INTEREST	2,953	2,000	2,950	2,000	2,500	2,500	2,500	2,500	2,500
101-000-677.00	RENTS	3,600	3,600	3,650	3,600	3,600	3,600	3,600	3,600	3,600
101-000-671.00	OTHER REVENUES	13,054	1,200	6,519	1,192	1,200	1,200	1,200	1,200	1,200
101-000-673.00	SALE OF FIXED ASSETS	0	0	18,400	18,400	0	0	0	0	0
101-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDUALS	(1,746)	14,000	9,800	14,000	0	0	0	0	0
101-000-676.00	REIMBURSEMENTS & RESTITUTIONS	39,702	41,500	21,908	21,908	14,000	14,000	14,000	14,000	14,000
101-000-676.01	RETIREE HEALTH CARE	(30)	(30)	36,611	43,200	43,200	43,200	43,200	43,200	43,200
101-000-694.00	CASH OVER & SHORT			(7)	(30)	(30)	(30)	(30)	(30)	(30)
TOTAL ESTIMATED REVENUES		3,360,539	3,331,670	2,954,960	3,348,339	3,374,570	3,415,402	3,415,402	3,415,402	3,415,402
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		3,360,539	3,331,670	2,954,960	3,348,339	3,374,570	3,415,402	3,415,402	3,415,402	3,415,402

**2017 APPROPRIATIONS**  
**101-101-702.00**

**2017 INCREASE REQUESTED FOR COUNCIL MEMBERS -**  
**AND RELATED STIPENDS TURNED IN BY NEW COUNCIL MEMBERS.**

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET	2017 BUDGET
<b>Dept 101-CITY COUNCIL</b>									
APPROPRIATIONS	SALARIES AND WAGES	20,331	24,500	18,069	22,500	22,500	23,250	23,250	23,250
101-101-714.00	MEDICARE	296	345	262	325	325	325	325	325
101-101-715.00	FICA	1,265	1,600	1,120	1,360	1,360	1,360	1,360	1,360
101-101-717.00	LIFE INSURANCE	1,560	1,560	1,313	1,560	1,560	1,560	1,560	1,560
101-101-720.00	WORKERS COMPENSATION	34	0	0	0	65	65	65	65
101-101-726.00	OFFICE SUPPLY	593	450	468	500	500	500	500	500
101-101-728.00	DUES, BOOKS, PERIODICAL	6,297	6,300	6,725	6,300	6,300	6,300	6,300	6,300
101-101-802.00	CONTRACTUAL SERVICES	1,120	370	406	400	400	400	400	400
101-101-804.00	PRINTING AND COPYING	66	1,000	245	1,000	700	700	700	700
101-101-819.00	CONFERENCE COSTS	680	800	764	800	800	800	800	800
2017 COUNCIL REQUEST INCREASED BY \$1,500 TO A TOTAL OF \$2,300 TO	DO ADDITIONAL TRAINING FOR COUNCIL MEMBERS -	0	0	23	50	50	50	50	50
101-101-955.00	MISCELLANEOUS	0	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS		32,242	36,925	29,395	34,895	34,895	35,310	35,310	36,810
NET OF REVENUES/APPROPRIATIONS - 101-CITY COUNCIL		(32,242)	(36,925)	(29,395)	(34,895)	(34,895)	(35,310)	(35,310)	(36,810)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	2016 BUDGET	2016 AMENDED BUDGET	REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET	2017 APP'R'D BUDGET
					2016 ACTIVITY THRU 12/31/16				
<b>Dept. 172-CITY MANAGER</b>									
101-172-702.00	SALARIES AND WAGES		48,880	50,100	41,107	55,604	72,600	72,600	72,600
101-172-704.00	PART TIME WAGES		0	0	17,631	22,950	0	0	0
101-172-704.00	OVERTIME		435	500	250	500	500	500	500
101-172-711.00	MEDICARE		700	720	854	1,002	1,150	1,150	1,150
101-172-715.00	FICA		2,994	3,075	3,650	4,376	4,885	4,885	4,885
101-172-716.00	HOSPITALIZATION INSURANCE		8,724	9,250	6,800	9,250	12,250	12,250	12,250
101-172-717.00	LIFE INSURANCE		122	125	92	125	300	300	300
101-172-718.00	DISABILITY INSURANCE		791	675	580	686	665	665	665
101-172-719.00	PENSION CONTRIBUTION		3,370	3,485	2,605	3,555	5,500	5,500	5,500
101-172-720.00	WORKERS COMPENSATION		141	0	0	250	250	250	250
101-172-721.00	UNEMPLOYMENT INSURANCE		166	225	11	110	200	200	200
101-172-723.00	RETIREE HEALTH SAVINGS CONTRIB		785	825	618	842	1,265	1,265	1,265
101-172-724.00	VEHICLE ALLOWANCE		0	0	395	550	1,590	1,590	1,590
101-172-726.00	OFFICE SUPPLY		1,486	1,000	704	1,380	1,380	1,380	1,380
101-172-728.00	DUES, BOOKS, PERIODICAL		856	250	284	300	300	300	300
101-172-744.10	POSTAGE		6	50	52	75	75	75	75
101-172-802.00	CONTRACTUAL SERVICES		160	100	15	100	100	100	100
101-172-804.00	PRINTING AND COPYING		433	600	441	600	500	500	500
101-172-804.05	PRINTING & COPYING - BOARDS & COMF		31	150	0	150	150	150	150
101-172-851.00	TELEPHONE		2,429	1,750	1,533	1,750	1,650	1,650	1,650
101-172-857.00	TRAVEL		51	150	437	450	0	0	0
101-172-885.00	TRAINING		1,304	1,000	1,457	1,500	1,250	1,250	1,250
101-172-943.00	EQUIPMENT RENTAL		27	0	0	0	0	0	0
101-172-955.00	MISCELLANEOUS		39	0	49	200	200	200	200
101-172-959.00	CIVIC AND COMM. EVENT REIMBURSEMENT		48	500	505	500	500	500	500
<b>TOTAL APPROPRIATIONS</b>			<b>73,978</b>	<b>74,530</b>	<b>79,863</b>	<b>106,315</b>	<b>107,260</b>	<b>107,260</b>	<b>107,260</b>
<b>NET OF REVENUES/APPROPRIATIONS - 172-CITY MANAGER</b>			<b>(73,978)</b>	<b>(74,530)</b>	<b>(79,863)</b>	<b>(106,315)</b>	<b>(107,260)</b>	<b>(107,260)</b>	<b>(107,260)</b>

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16		
Dept 209-ASSESSING ESTIMATED REVENUES 101-209-607.00	CHARGES FOR SERVICES-FEES PROPOSED FINES ASSESSED FOR FAILURE TO FILE PROPERTY TRANSFER AFFIDAVITS	(3,687)	0	9,547	0	0
TOTAL ESTIMATED REVENUES		(3,687)	0	9,547	0	0
APPROPRIATIONS 101-209-726.00 101-209-727.00 101-209-802.00 101-209-804.00 101-209-806.00 101-209-831.00 101-209-935.00	OFFICE SUPPLY OFFICE EQUIPMENT CONTRACTUAL SERVICES PRINTING AND COPYING BOARD OF REVIEW TELEPHONE MISCELLANEOUS	89 0 48,000 99 1,100 303 (81)	150 300 47,500 0 1,650 350 0	541 0 42,486 134 1,650 164 0	650 300 47,500 150 1,650 250 0	500 250 47,500 150 1,650 250 0
TOTAL APPROPRIATIONS		49,510	49,950	43,975	50,500	50,300
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSING		(53,197)	(49,950)	(34,428)	(50,500)	(47,300)
						(47,300)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017	
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET
Dept 210-ATTORNEY APPROPRIATIONS	POSTAGE	0	0	7	25	25	25
101-210-744.00	PROFESSIONAL SERVICES ~ HARRNESS	9,511	9,500	3,616	6,000	8,500	6,000
101-210-801.00	CONTRACTUAL SERVICES	103,826	85,000	77,917	85,000	85,000	85,000
101-210-801.01	WITNESS FEES ~ HARRNESS	1,303	0	0	0	0	0
101-210-802.00	PUBLISHING	403	500	0	500	500	500
101-210-816.01		921	1,500	710	1,500	1,500	1,200
101-210-900.00		115,964	96,500	82,250	93,025	95,525	92,725
TOTAL APPROPRIATIONS		{115,964}	(96,500)	(82,250)	(93,025)	(95,525)	(92,725)
NET OF REVENUES/APPROPRIATIONS - 210-ATTORNEY							

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET			
Dept 215-CLERK									
ESTIMATED REVENUES									
101-215-607.00 CHARGES FOR SERVICES-FEES		120	0	154	5,046	115	100	100	100
101-215-676.00 REIMBURSEMENTS & RESTITUTIONS		5,693	0	5,200	5,161	0	0	0	0
TOTAL ESTIMATED REVENUES		5,813	0	5,200	5,161	100	100	100	100
APPROPRIATIONS									
101-215-702.00 SALARIES AND WAGES		47,381	46,150	41,960	47,073	48,500	48,500	48,500	48,500
101-215-704.00 OVERTIME		1	0	98	600	0	0	0	0
101-215-714.00 MEDICARE		658	700	585	714	715	715	715	715
101-215-715.00 FICA		2,814	2,800	2,502	2,856	3,000	3,000	3,000	3,000
101-215-716.00 HOSPITALIZATION INSURANCE		18,709	18,000	15,281	18,000	17,500	17,500	17,500	17,500
101-215-717.00 LIFE INSURANCE		226	250	204	250	250	250	250	250
101-215-719.00 PENSION CONTRIBUTION		3,190	3,200	2,888	3,264	3,375	3,375	3,375	3,375
101-215-720.00 WORKERS COMPENSATION		136	0	0	0	0	0	0	0
101-215-721.00 UNEMPLOYMENT INSURANCE		214	250	5	250	300	300	300	300
101-215-723.00 RETIREE HEALTH SAVINGS CONTRIB		925	950	839	969	970	970	970	970
101-215-726.00 OFFICE SUPPLY		492	600	660	600	600	600	600	600
101-215-727.00 OFFICE EQUIPMENT		0	200	0	0	200	200	200	200
101-215-728.00 DUES, BOOKS, PERIODICAL		230	300	227	250	300	300	300	300
101-215-744.00 POSTAGE		0	300	0	0	300	300	300	300
101-215-802.00 CONTRACTUAL SERVICES		1,919	7,000	3,325	6,500	2,500	2,500	2,500	2,500
101-215-804.00 PRINTING AND COPYING		0	2,500	0	2,500	2,500	2,500	2,500	2,500
101-215-805.00 ELECTIONS		6,517	15,000	26,171	23,500	12,000	12,000	12,000	12,000
101-215-851.00 TELEPHONE		0	500	0	0	250	250	250	250
101-215-885.00 TRAINING		1,478	1,500	1,036	1,500	1,500	1,500	1,500	1,500
101-215-900.00 PUBLISHING		5,264	4,000	3,812	4,000	4,500	4,500	4,500	4,500
101-215-950.00 INSURANCE AND BONDS		240	250	232	250	250	250	250	250
101-215-955.00 MISCELLANEOUS		0	75	0	0	75	75	75	75
TOTAL APPROPRIATIONS		90,394	104,525	99,825	110,576	99,585	99,585	99,585	99,585
NET OF REVENUES/APPROPRIATIONS - 215-CLERK		(84,581)	(104,525)	(94,625)	(105,415)	(99,485)	(99,485)	(99,485)	(99,485)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET	2017 APPR'D BUDGET
<b>Dept 226-HUMAN RESOURCES</b>									
APPROPRIATIONS	SALARIES AND WAGES	21,871	22,425	16,840	22,874	11,225	11,225	11,225	11,225
101-226-702.00	PART TIME WAGES	0	0	626	0	0	0	0	0
101-226-703.00	OVERTIME	290	100	28	103	100	100	100	100
101-226-704.00	MEDICARE	315	320	251	326	165	165	165	165
101-226-714.00	FLOA	1,349	1,380	1,073	1,408	705	705	705	705
101-226-715.00	HOSPITALIZATION INSURANCE	4,024	3,925	2,517	3,945	2,450	2,450	2,450	2,450
101-226-716.00	LIFE INSURANCE	56	65	37	65	35	35	35	35
101-226-717.00	DISABILITY INSURANCE	117	135	113	140	140	140	140	140
101-226-718.00	PENSION CONTRIBUTION	1,524	1,546	1,014	1,577	790	790	790	790
101-226-720.00	WORKERS COMPENSATION	62	0	0	0	40	40	40	40
101-226-721.00	UNEMPLOYMENT INSURANCE	90	110	2	110	40	40	40	40
101-226-723.00	RETIRE HEALTH SAVINGS CONTRIB	404	415	296	423	175	175	175	175
101-226-724.00	VEHICLE ALLOWANCE	0	0	79	110	320	320	320	320
101-226-726.00	OFFICE SUPPLY	156	150	165	200	175	175	175	175
101-226-727.00	OFFICE EQUIPMENT	109	0	0	0	0	0	0	0
101-226-802.00	CONTRACTUAL SERVICES	3,755	2,000	2,605	2,000	2,100	2,100	2,100	2,100
101-226-837.00	MEDICAL	929	1,500	930	1,500	1,500	1,500	1,500	1,500
101-226-837.00	TRAVEL	64	100	264	265	100	100	100	100
101-226-855.00	TRAINING	0	150	60	150	200	200	200	200
101-226-900.00	PUBLISHING	60	250	114	250	250	250	250	250
<b>TOTAL APPROPRIATIONS</b>		<b>35,175</b>	<b>34,571</b>	<b>27,114</b>	<b>36,926</b>	<b>20,410</b>	<b>20,510</b>	<b>20,510</b>	<b>(20,510)</b>
<b>NET OF REVENUES/APPROPRIATIONS - 226-HUMAN RESOURCES</b>		<b>(35,175)</b>	<b>(34,571)</b>	<b>(27,114)</b>	<b>(36,926)</b>	<b>(20,410)</b>	<b>(20,510)</b>	<b>(20,510)</b>	<b>(20,510)</b>

Calculations as of 12/31/2016

FUND: 101 GENERAL FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2016	AMENDED BUDGET	2016 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET	2017 APP'R'D BUDGET
					2015	2016	2017	2017	2017	2017
Dept. 265-MUNICIPAL BLDG / 201 N CLINTON ST										
APPROPRIATIONS	SALARIES AND WAGES	7,215	9,700	9,170	10,450	10,450	9,118	9,118	9,118	9,118
101-265-702.00	PART TIME WAGES	40	0	0	0	0	0	0	0	0
101-265-703.00	OVERTIME	137	250	70	258	300	300	300	300	300
101-265-704.00	MEDICARE	103	150	130	153	135	135	135	135	135
101-265-714.00	FICA	441	610	554	635	575	575	575	575	575
101-265-715.00	HOSPITALIZATION INSURANCE	2,802	3,200	2,760	3,200	2,535	2,535	2,535	2,535	2,535
101-265-716.00	LIFE INSURANCE	19	35	31	35	30	30	30	30	30
101-265-717.00	PENSION CONTRIBUTION	110	370	72	377	117	117	117	117	117
101-265-719.00	AFCSC MEPS CONTRIBUTION	0	0	0	0	385	385	385	385	385
101-265-719.01	WORKERS COMPENSATION	292	0	0	0	285	285	285	285	285
101-265-720.00	UNEMPLOYMENT INSURANCE	69	245	1	245	30	30	30	30	30
101-265-721.00	RETIREE HEALTH SAVINGS CONTRIB	125	115	164	205	155	155	155	155	155
101-265-723.00	UNIFORMS	125	200	0	200	100	100	100	100	100
101-265-741.00	SAFETY MATERIALS (OSHA)	79	300	300	300	300	300	300	300	300
101-265-750.00	MATERIALS AND SUPPLIES	324	750	343	750	650	650	650	650	650
101-265-776.00	BUILDING & GROUNDS REPAIR & MA	7,666	12,000	5,428	9,500	10,000	10,000	10,000	10,000	10,000
101-265-785.00	CONTRACTUAL SERVICES	16,727	16,050	17,307	20,000	18,000	18,000	18,000	18,000	18,000
101-265-851.00	TELEPHONE	1,261	1,500	793	1,000	1,200	1,200	1,200	1,200	1,200
101-265-900.00	PUBLISHING	0	100	0	100	100	100	100	100	100
101-265-921.00	GAS	8,722	11,500	4,884	8,500	10,000	9,000	9,000	9,000	9,000
101-265-922.00	ELECTRICITY	12,333	12,500	13,381	16,000	14,000	14,000	14,000	14,000	14,000
101-265-943.00	EQUIPMENT RENTAL	517	1,000	1,373	1,000	1,000	1,000	1,000	1,000	1,000
101-265-950.00	INSURANCE AND BONDS	3,258	3,400	3,156	3,400	3,400	3,400	3,400	3,400	3,400
101-265-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	500	0	500	500	500	500	500	500
TOTAL APPROPRIATIONS		62,365	74,475	58,917	76,308	72,915	71,915	71,915	71,915	71,915
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG /		(62,365)	(74,475)	(58,917)	(76,308)	(72,915)	(71,915)	(71,915)	(71,915)	(71,915)



Calculations as of 12/31/2016

Fund: 101 GENERAL FUND

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Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION
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GL NUMBER	DESCRIPTION	BUDGET, IN THOUSANDS OF DOLLARS, FOR THE FISCAL YEAR ENDING JUNE 30, 2018	BUDGET, IN THOUSANDS OF DOLLARS, FOR THE FISCAL YEAR ENDING JUNE 30, 2019
Dept 345-PUBLIC SAFETY			
ESTIMATED REVENUES			
101-345-477.00 LIQUOR LICENSES	3,494	4,000	4,141
101-345-507.00 FEDERAL GRANTS-PUBLIC SAFETY	1,600	0	1,483
101-345-543.00 STATE GRANTS: PUBLIC SAFETY	4,684	2,000	5,156
2016 - INCLUDES \$5,156 IN 4 SMALL MISC GRANTS AND A \$25,000 PROPOSED NEW GRANT TOWARDS A NEW PATROL CAR. CITY MATCH WILL BE PAID IN INSTALLMENTS IN 2017 AND 2018.			30,156
LOCAL GRANTS	1,000	0	439
CHARGES FOR SERVICES-FEES	1,541	1,000	1,000
PARKING FINES	11,396	18,000	12,300
OTHER REVENUES	831	1,500	6,512
CONTRIBUTIONS-PRIVATE INDIVIDU	25	0	0
REIMBURSEMENTS & RESTITUTIONS	45,126	5,000	33,862
QUIL COST RECOVERY	1,185	800	910
TOTAL ESTIMATED REVENUES	70,882	32,300	66,508
APPROPRIATIONS			
SALARIES AND WAGES	889,125	897,500	769,528
PART TIME WAGES	14,151	19,000	14,336
OVERTIME	140,173	150,000	93,113
101-345-704.00 SICK TIME INCENTIVE PAY	8,887	9,500	7,916
101-345-705.00 MEDICARE	14,311	15,150	12,514
101-345-714.00 FICA	877	1,178	1,099
HOSPITALIZATION INSURANCE	321,761	309,500	277,044
LIFE INSURANCE	2,110	1,757	2,110
DISABILITY INSURANCE	520	860	524
PENSION CONTRIBUTION	0	0	245
WORKERS COMPENSATION	22,900	0	0
UNEMPLOYMENT INSURANCE	3,414	4,250	85
RETIREE HEALTH SAVINGS CONTRIB	0	0	70
CLOTHING ALLOWANCE	13,428	9,400	4,872
OFFICE SUPPLY	1,735	1,500	1,62
OFFICE EQUIPMENT	1,609	500	834
DOES, BOOKS, PERIODICAL	680	512	542
UNIFORMS	4,767	12,000	11,782
POSTAGE	166	500	147
TOOLS AND EQUIPMENT	2,275	3,000	2,068
MATERIALS AND SUPPLIES	3,125	1,500	1,220
GASOLINE	25,169	28,000	17,392
VEHICLE & EQUIP MAINT SUPPLIES	47,677	30,000	5,416
VEHICLE MAINT. - CARS & LT DUTY TR	0	0	19,612
COMM'L TRUCK MAINT. - FIRE, PLOW,	0	0	22,500
BUILDING & GROUNDS REPAIR & MA	0	0	12,500
INVESTIGATIVE EXPENSES	1,711	1,500	772
PROFESSIONAL SERVICES	0	0	1,458
CONTRACTUAL SERVICES	46,276	50,000	48,018
COUNTY DISPATCH	155,233	160,000	141,727
ANIMAL CONTROL	6,218	8,000	7,514
PRINTING AND COPYING	0	500	164
TELEPHONE	6,528	5,500	3,336
TRAVEL	0	21	21
TRAINING	11,839	12,000	18,077
BUILDING RENTAL	21,600	21,600	21,600
TO ABA FOR RENTAL OF THE FIREARM			
INSURANCE AND BONDS	40,406	41,500	36,769
MISCELLANEOUS	56	100	54
EQUIPMENT	4,579	5,000	16,042
OFFICE EQUIPMENT & FURNITURE	0	500	1,173
VEHICLES			
2016 - 2 PATROL CARS, TOTAL VEHICLES 51 IN BUDGET, 56 IN ACTUAL, 50 IN ABOVE	35,745	20,079	24,377
2016 - 2 PATROL CARS, TOTAL COST \$75,300 FINANCED OVER 3 YEARS	45,201	45,201	32,898

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY BUDGET	2016 THRU 12/31/16	2016 AMENDED BUDGET				
<b>Dept 345-PUBLIC SAFETY</b>								

APPROPRIATIONS

2016	\$20,079. ANNUAL PMT ON NEW FORDS PURCHASED IN 2015. LAST PMT = 2017 PLUS \$5,122 FOR DOWN PAY & IN-CAR COMPUTER FOR PROPOSED NEW CAR PURCHASE IN 2016. LAST PMT FOR THIS CAR = 2018.	42,737	41,927	41,927	41,927	44,072	44,072	44,072
2017	\$20,078. ANNUAL PMT ON NEW FORDS PURCHASED IN 2015. LAST PMT = 2017 PLUS \$12,818 ANNUAL PMT ON CAR PURCHASED IN 2016. LAST PMT = 2018.	1,890,121	1,864,754	1,620,271	1,891,796	1,929,739	1,903,689	1,903,689
	TOTAL APPROPRIATIONS	(1,819,239)	(1,832,454)	(1,553,763)	(1,811,546)	(1,897,139)	(1,871,389)	(1,871,389)
	NET OF REVENUES/APPROPRIATIONS - 345-PUBLIC SAFETY							



GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECON'D BUDGET	COUNCIL APP'D BUDGET	2017 COUNCIL APP'D BUDGET
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2017					
<b>Dept 442-CITY MAINTENANCE</b>										
APPROPRIATIONS		18,468	14,750	10,855	14,500	19,660	19,660	19,660	19,660	19,660
101-442-702.00	SALARIES AND WAGES	440	0	384	350	350	350	350	350	350
101-442-703.00	PART TIME WAGES	4,180	3,500	1,974	3,250	3,250	3,250	3,250	3,250	3,250
101-442-704.00	OVERTIME	321	250	185	250	250	250	250	250	250
101-442-714.00	MEDICARE	1,373	1,100	792	1,120	1,230	1,230	1,230	1,230	1,230
101-442-715.00	FICA	8,720	6,795	3,897	6,750	7,460	7,460	7,460	7,460	7,460
101-442-716.00	HOSPITALIZATION INSURANCE	62	50	34	50	55	55	55	55	55
101-442-717.00	LIFE INSURANCE	471	750	251	500	525	525	525	525	525
101-442-719.00	PENSION CONTRIBUTION	0	0	0	0	1,055	1,055	1,055	1,055	1,055
101-442-719.01	AFSCME MERS CONTRIBUTION	775	0	0	0	0	0	0	0	0
101-442-720.00	WORKERS COMPENSATION	126	145	2	50	75	75	75	75	75
101-442-721.00	UNEMPLOYMENT INSURANCE	428	380	243	350	375	375	375	375	375
101-442-723.00	RETIREE HEALTH SAVINGS CONTRIB	{39)	200	0	100	100	100	100	100	100
101-442-726.00	OFFICE SUPPLY	3,599	1,800	1,194	1,850	1,900	1,900	1,900	1,900	1,900
101-442-776.00	MATERIALS AND SUPPLIES	325	1,500	0	1,250	1,500	1,500	1,500	1,500	1,500
101-442-785.00	BUILDING & GROUNDS REPAIR & MA	2,065	2,500	2,430	1,000	2,500	2,500	2,500	2,500	2,500
101-442-802.00	CONTRACTUAL SERVICES	2,382	2,500	1,448	1,600	1,800	1,800	1,800	1,800	1,800
101-442-851.00	TELEPHONE	165,345	158,000	114,059	147,500	147,500	147,500	147,500	147,500	147,500
101-442-922.00	ELECTRICITY	4,000	4,000	3,667	4,000	4,000	4,000	4,000	4,000	4,000
101-442-941.00	BUILDING RENTAL	7,213	7,000	7,428	7,000	7,000	7,000	7,000	7,000	7,000
101-442-943.00	EQUIPMENT RENTAL	211	220	204	220	220	220	220	220	220
101-442-950.00	INSURANCE AND BONDS	8,575	8,575	8,515	8,520	8,550	8,550	8,550	8,550	8,550
101-442-999.00	TRANSFER OUT									
<b>TO ENERGY BOND DEBT SERVICE FUND</b>										
	TOTAL APPROPRIATIONS	229,040	214,015	157,762	200,210	209,195	209,195	209,195	209,195	209,195
<b>NET OF REVENUES/APPROPRIATIONS - 442-CITY MAINTENANCE</b>										
		(229,040)	(214,015)	(157,762)	(200,210)	(209,195)	(209,195)	(209,195)	(209,195)	(209,195)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2016	2016	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APR'D BUDGET	2017 APPR'D BUDGET
					AMENDED BUDGET	2017 REQUESTED BUDGET				
<b>Dept 444-TREE TRIMMING</b>										
101-444-702.00	APPROPRIATIONS - SALARIES AND WAGES	322	1,200	606	1,224	1,250	1,250	1,250	1,250	1,250
101-444-703.00	PART TIME WAGES	0	0	151	250	250	250	250	250	250
101-444-704.00	OVERTIME	109	200	70	200	200	200	200	200	200
101-444-714.00	MEDICARE	6	10	11	12	12	12	12	12	12
101-444-715.00	ETICA	25	50	49	60	60	60	60	60	60
101-444-716.00	HOSPITALIZATION INSURANCE	205	275	319	275	285	285	285	285	285
101-444-717.00	LIFE INSURANCE	2	5	0	5	10	10	10	10	10
101-444-719.00	PENSION CONTRIBUTION	17	35	19	36	50	50	50	50	50
101-444-720.00	WORKERS COMPENSATION	38	0	0	15	25	25	25	25	25
101-444-721.00	UNEMPLOYMENT INSURANCE	1	2	0	2	2	2	2	2	2
101-444-723.00	RETIREE HEALTH SAVINGS CONTRIB	9	20	14	20	20	20	20	20	20
101-444-802.00	CONTRACTUAL SERVICES	8,820	6,000	7,111	9,500	8,000	8,000	8,000	8,000	8,000
101-444-885.00	TRAINING	0	200	0	0	0	0	0	0	0
101-444-943.00	EQUIPMENT RENTAL	871	1,500	995	1,500	1,500	1,500	1,500	1,500	1,500
<b>TOTAL APPROPRIATIONS</b>		<b>10,425</b>	<b>9,497</b>	<b>9,345</b>	<b>13,099</b>	<b>11,664</b>	<b>11,664</b>	<b>11,664</b>	<b>11,664</b>	<b>11,664</b>
<b>NET OF REVENUES/APPROPRIATIONS - 444-TREE TRIMMING</b>		<b>(10,425)</b>	<b>(9,497)</b>	<b>(9,345)</b>	<b>(13,099)</b>	<b>(11,664)</b>	<b>(11,664)</b>	<b>(11,664)</b>	<b>(11,664)</b>	<b>(11,664)</b>

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16				
<b>Dept 447-ENGINEERING</b>								
APPROPRIATIONS	SALARIES AND WAGES	1,443	2,550	2,345	2,700	2,760	2,760	2,760
101-447-702.00	MEDICARE	20	30	33	38	40	40	40
101-447-714.00	FICA	87	150	142	162	165	165	165
101-447-715.00	HOSPITALIZATION INSURANCE	339	360	507	645	675	675	675
101-447-716.00	LIFE INSURANCE	4	10	8	21	23	23	23
101-447-717.00	PENSION CONTRIBUTION	0	100	0	102	121	121	121
101-447-719.00	WORKERS COMPENSATION	21	0	0	0	0	0	0
101-447-720.00	UNEMPLOYMENT INSURANCE	4	10	0	10	12	12	12
101-447-721.00	RETIREE HEALTH SAVINGS CONTRIB	20	35	39	54	58	58	58
101-447-723.00	PROFESSIONAL SERVICES	3,458	2,500	5,168	6,500	4,000	4,000	4,000
101-447-801.00	TELEPHONE	99	100	88	100	100	100	100
TOTAL APPROPRIATIONS		5,495	5,845	8,330	10,332	7,954	7,954	7,954
NET OF REVENUES/APPROPRIATIONS - 447-ENGINEERING		(5,495)	(5,845)	(8,330)	{10,332}	(7,954)	(7,954)	(7,954)

GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/16	BUDGET	BUDGET	BUDGET	BUDGET
Dept 526-EPA LANDFILL APPROPRIATIONS 101-526-802.00	CONTRACTUAL SERVICES	7,445	11,000	3,618	11,000	9,000	8,000
TOTAL APPROPRIATIONS		7,445	11,000	3,618	11,000	9,000	8,000
NET OF REVENUES/APPROPRIATIONS - 526-EPA LANDFILL		(7,445)	(11,000)	(3,618)	(11,000)	(9,000)	(8,000)



GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET		
<p>Dept 778-HOLLAND PARK TRANSFORMATION PROJECT</p>							
ESTIMATED REVENUES	CONTRIBUTION FROM LOCAL UNITS	8,498	0	1,831	100	100	100
101-778-350.00	LOCAL GRANTS	55,000	0	18,500	8,000	22,000	22,000
2016 - ACTUALLY RECEIVED \$30,000 IN LOCAL GRANTS. HOWEVER, MUCH OF THIS (\$22,000) IS BEING HELD IN A DEFERRED REVENUE ACCT UNTIL 2017 WHEN IT WILL BE USED TO CONSTRUCT NEW STRUCTURES FOR THE YOUTH AS PART OF THE NEXT PHASE OF THE PARK REHAB PROJECT.							
2017 - REFLECTS THE \$22,000 OF THE \$30,000 THAT WAS RECEIVED IN 2016 BUT PLACED IN DEFERRED REVENUE SINCE THE YOUTH WILL NOT START OR BE COMPLETED UNTIL 2017.							
101-778-675.00	CONTRIBUTIONS-PRIVATE INDIVIDUAL	4,162	5,000	6,827	6,827	5,000	5,000
		67,660	5,000	27,158	14,927	27,100	27,100
<p>TOTAL ESTIMATED REVENUES</p>							
APPROPRIATIONS	MATERIALS AND SUPPLIES	61,205	5,000	3,815	3,720	22,000	22,000
101-778-776.00	REFLECTS THE EQUIPMENT TO BE PURCHASED FOR THE YOUTH PROJECT PROPOSED FOR 2017.						
101-778-802.00	CONTRACTUAL SERVICES	270	0	7,062	1,707	600	600
101-778-977.00	EQUIPMENT	6,185	0	8,288	9,300	4,500	4,500
TOTAL APPROPRIATIONS		67,660	5,000	19,165	14,927	27,100	27,100
NET OF REVENUES/APPROPRIATIONS - 778-HOLLAND PARK TRF		0	0	7,993	0	0	0

Calcuations as of 12/31/2016

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GL NUMBER	DESCRIPTION	2015			2016			2017		
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APR'D BUDGET		
<b>Dept 895-GENERAL APPROPRIATION</b>										
APPROPRIATIONS	HOSPITALIZATION INSURANCE	39,767	41,500	33,372	43,200	43,200	43,200	43,200	43,200	
101-895-716.00	AFSCME MERS CONTRIBUTION	0	0	4,847	0	0	0	0	0	
101-895-719.01	RETIREE PENSION CONTRIBUTIONS	0	1,500	0	0	0	0	0	0	
101-895-722.00	OFFICE SUPPLY	1,961	2,000	3,434	3,650	3,500	3,500	3,500	3,500	
101-895-726.00	DESKTOP, BOOKS, PERIODICAL	300	300	335	335	300	300	300	300	
101-895-728.00	POSTAGE	4,718	5,000	5,251	5,500	5,500	5,500	5,500	5,500	
101-895-744.00	PROFESSIONAL SERVICES	6,536	6,500	1,035	4,500	4,500	4,500	4,500	4,500	
101-895-801.00	CONTRACTOR SERVICES	44,564	44,500	86,447	89,500	45,500	45,500	45,500	45,500	
2016	RIGHT - COMPUTER SUPPORT (ANNUAL FEE \$13,600)									
	INNOVATIVE SOFTWARE - INCOME TAX (ANNUAL FEE \$7,510)									
	BSA - SOFTWARE (ANNUAL FEE \$11,022)									
	PENNEY BOWES - POSTAGE METER \$2,640									
	TOSHIBA COPIER \$1,960 (+ EXCESS FEE IF APPLICABLE)									
	APEX - ASSESSING SOFTWARE (ANNUAL FEE \$2,55)									
	RIGHT - COMPUTER SUPPORT (ANNUAL FEE \$2,55)									
	RIGHT - WEBSITE ANNUAL FEE \$4,400									
	DOMAIN LISTINGS - WEBSITE LISTING (ANNUAL FEE \$205)									
	RIGHT - CABLE CITY INTERNET \$456									
	CONSTANT CONTACT - NEWSLETTER SOFTWARE & SUPPORT - \$240									
	MONETRIX WEBSITE TRANSPARENCY SOFTWARE & SUPPORT - \$1,958									
	GREATER ALBION CHAMBER OF COMM. MEMBERSHIP - \$500									
	INNOVATIVE SOFTWARE - INCOME TAX (ANNUAL FEE \$13,600)									
	BSA SOFTWARE (ANNUAL FEE \$11,022)									
	PENNEY BOWES - POSTAGE METER \$2,640									
	TOSHIBA COPIER \$1,960 (+ EXCESS FEE IF APPLICABLE)									
	APEX - ASSESSING SOFTWARE (ANNUAL FEE \$2,55)									
	RIGHT - COMPUTER SUPPORT (ANNUAL FEE \$2,55)									
	RIGHT - WEBSITE ANNUAL FEE \$4,400									
	DOMAIN LISTINGS - WEBSITE LISTING (ANNUAL FEE \$205)									
	RIGHT - CABLE CITY INTERNET \$456									
	CONSTANT CONTACT - NEWSLETTER SOFTWARE & SUPPORT - \$240									
	MONETRIX WEBSITE TRANSPARENCY SOFTWARE & SUPPORT - \$1,958									
	GREATER ALBION CHAMBER OF COMM. MEMBERSHIP - \$500									
2017	RIGHT - COMPUTER SUPPORT (ANNUAL FEE \$2,55)									
	INNOVATIVE SOFTWARE - INCOME TAX (ANNUAL FEE \$13,600)									
	BSA SOFTWARE (ANNUAL FEE \$11,022)									
	PENNEY BOWES - POSTAGE METER \$2,640									
	TOSHIBA COPIER \$1,960 (+ EXCESS FEE IF APPLICABLE)									
	APEX - ASSESSING SOFTWARE (ANNUAL FEE \$2,55)									
	RIGHT - COMPUTER SUPPORT (ANNUAL FEE \$2,55)									
	RIGHT - WEBSITE ANNUAL FEE \$4,400									
	DOMAIN LISTINGS - WEBSITE LISTING (ANNUAL FEE \$205)									
	RIGHT - CABLE CITY INTERNET \$456									
	CONSTANT CONTACT - NEWSLETTER SOFTWARE & SUPPORT - \$240									
	MONETRIX WEBSITE TRANSPARENCY SOFTWARE & SUPPORT - \$1,958									
	GREATER ALBION CHAMBER OF COMM. MEMBERSHIP - \$500									
	PRINTING AND COPYING	100	500	583	600	600	600	600	600	
	INSURANCE AND BONDS	42,159	44,000	40,846	44,000	44,000	44,000	44,000	44,000	
	101-895-95.00	20,773	10,000	11,321	13,000	10,500	10,500	10,500	10,500	
	101-895-95.00	160,878	155,800	187,471	210,985	157,600	157,600	157,600	157,600	
	TOTAL APPROPRIATIONS									
	NET OF REVENUES/APPROPRIATIONS - 395-GENERAL APPROPR	(160,878)	(155,800)	(187,471)	(210,985)	(157,600)	(157,600)	(157,600)	(157,600)	

GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/16	BUDGET	THRU 12/31/16
Dept 930-TRANSFER IN ESTIMATED REVENUES 101-930-69.00	TRANSFER IN FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL	5,000	10,000	10,000	10,000
2015-\$5,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL					
2016-\$10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL					
2017-\$10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL					
TOTAL ESTIMATED REVENUES		5,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		5,000	10,000	10,000	10,000
ESTIMATED REVENUES - FUND 101 APPROPRIATIONS - FUND 101		3,648,536 3,559,625 88,911	3,510,620 3,496,447 14,173	3,257,926 3,121,112 136,814	3,649,411 3,671,446 (22,035)
NET OF REVENUES/APPROPRIATIONS - FUND 101				3,603,920 3,712,634 (108,714)	3,650,752 3,659,619 (6,867)
BEGINNING FUND BALANCE FUND BALANCE ADJUSTMENTS ENDING FUND BALANCE		1,073,336 8 1,162,255	1,162,258 0 1,176,431	1,162,258 0 1,140,223	1,299,072 0 1,190,358

## **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.

**MUNICIPAL 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 if 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.

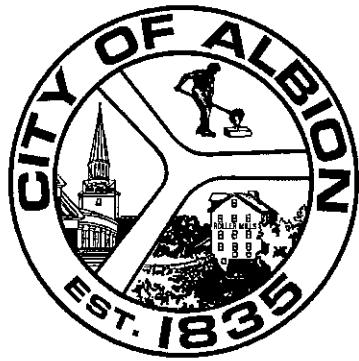
**101-895-801.00 Professional Services.** Reflects the cost incurred to contract for professional services which include legal, auditing and engineering services, and which benefit a large portion, if not all, of the City departments.

**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)**

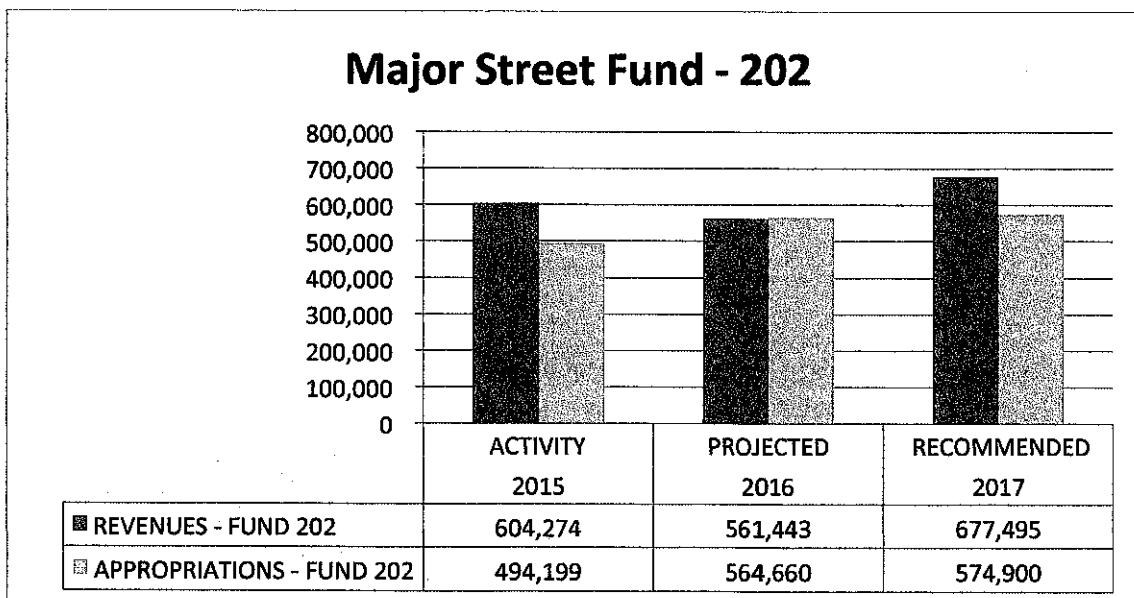
MDOT classifies all of the City's streets as either major or local. The Major Street Fund is for the operation and maintenance of the City's 18.67 miles of major streets. In addition, there are 4 miles of State Trucklines in the City. Under an agreement with MDOT, the City maintains the State Trunklines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

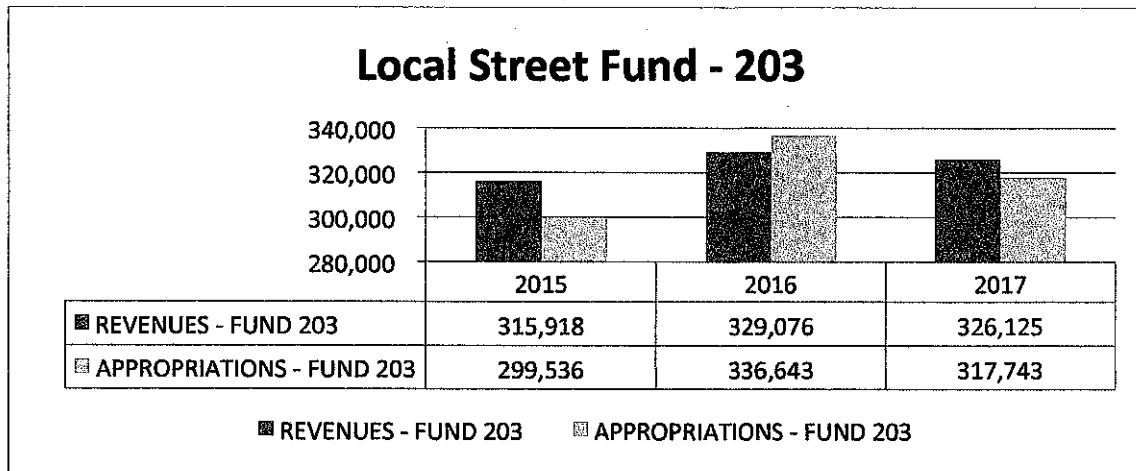
The Non-Motorized Vehicle Fund (Dept. 454) was a new fund in 2016. The City is required to spend funds received from gas and weight tax money on non-motorized vehicle projects. MDOT requires one (1%) percent on a ten (10) year rolling cycle of funds collected to be used on non-motorized vehicles projects, 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 2017. The ending fund balance is estimated at \$452,257.



### **Local Street Fund (203)**

The City maintains 27.96 mile of local streets. Under MDOTs major and local street funding program, local streets (203.000.626.00) are projected to receive \$198,750 in Fiscal Year 2017 (an increase of \$39,600). 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 2016 budget from the Major Street Fund is \$120,000. A \$8,382 operations surplus is projected for FY 2017 and an ending Fund Balance of \$90,297.

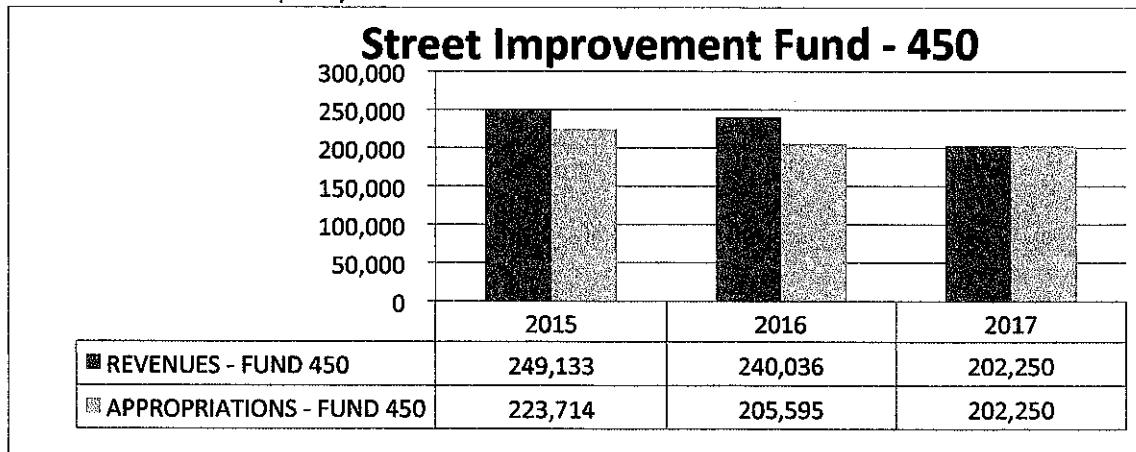


### **Street Improvement Fund (450)**

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

With projected revenues of \$202,500 in FY 2017 and expenditures of \$202,500, the ending fund balance will be \$719,002.

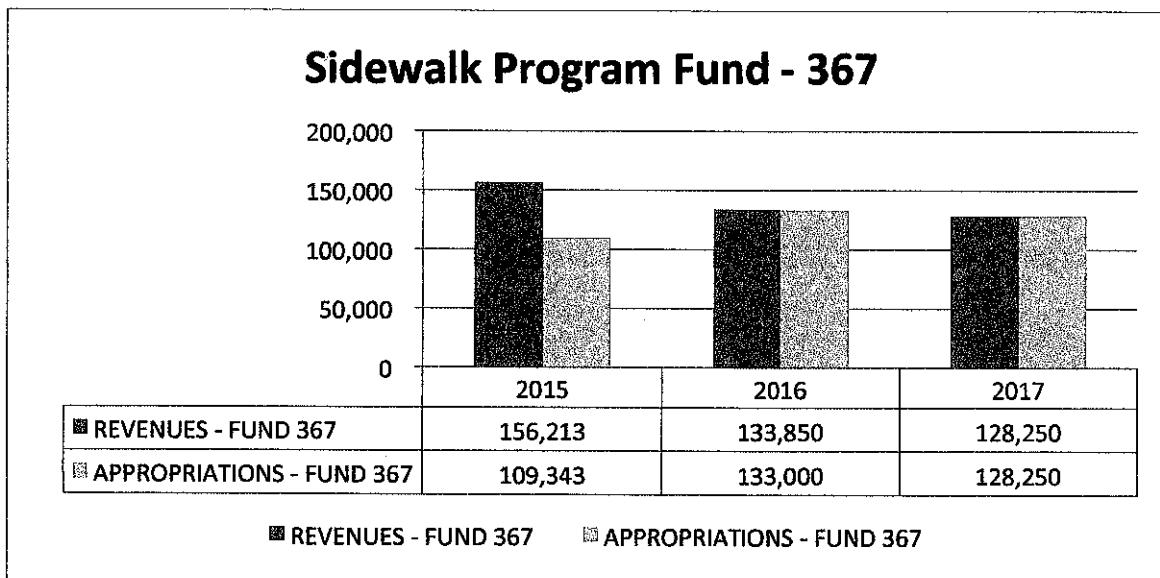


## **Sidewalk Program Fund (367)**

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 FY 2017 ending fund balance is \$202,250.

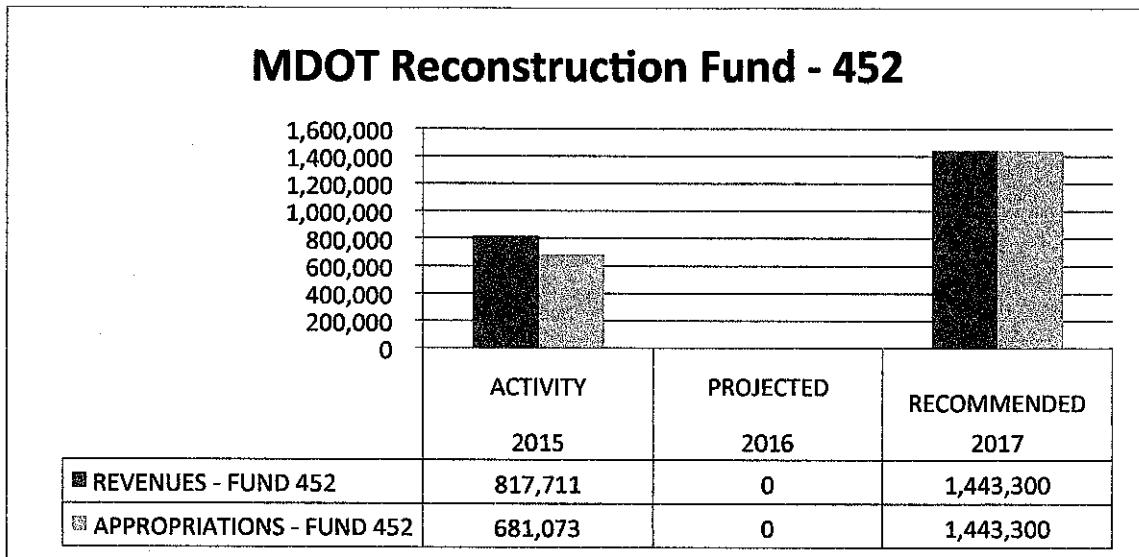


### **Sidewalk Program History**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	TOTAL
	ACTIVITY	PROJECTED								
<b>REVENUES:</b>										
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	446	546	522	485	659	621	881	1,662	1,800	7,622
	139,556	173,665	172,449	166,620	160,710	162,687	157,589	156,213	133,850	1,423,339
<b>APPROPRIATIONS:</b>										
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)	0	0	0	0	0	13,199	19,673	0	0	32,872
	149,702	154,026	125,573	160,972	144,729	105,620	58,356	95,218	125,000	1,119,198

### **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. 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 2018. The fund carries a fund balance of \$141,105 for FY 2017.



GL NUMBER	DESCRIPTION	2015 ACTIVITY		2016 ACTIVITY		2017 REQUESTED		MGR RECOM'D	COUNCIL APER'D	2017 BUDGET
		ORIGINAL BUDGET	THRU 12/31/16	AMENDED BUDGET	THRU 12/31/16	AMENDED BUDGET	THRU 12/31/16	BUDGET	BUDGET	2017 BUDGET
<b>Dept 000-GENERAL</b>										
ESTIMATED REVENUES	STATE GRANTS	15,181	15,190	12,645	15,170	15,170	15,170	15,170	15,170	15,170
202-000-540.00	STATE GRANTS - OTHERS	38,169	24,557	24,544	24,544	0	0	0	0	0
202-000-569.00	METRO RIGHT-OF-WAYS - PUB ACT	24,198	24,200	32,644	32,644	32,000	32,000	32,000	32,000	32,000
202-000-576.00	STATE SHARED: GAS & WEIGHT TAX	461,441	456,000	394,264	456,000	592,000	592,000	592,000	592,000	592,000
202-000-579.00	CHARGES FOR SERVICES RENDERED	9,315	8,500	0	0	0	0	0	0	0
202-000-626.00	INTEREST	1,132	1,000	1,664	1,825	1,825	1,825	1,825	1,825	1,825
202-000-665.00	OTHER REVENUES	0	0	51	51	0	0	0	0	0
202-000-671.00	REIMBURSEMENTS & RESTITUTIONS	4,388	3,150	1,819	1,818	1,500	1,500	1,500	1,500	1,500
TOTAL ESTIMATED REVENUES		553,824	532,597	467,631	532,052	642,495	642,495	642,495	642,495	642,495
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		553,824	532,597	467,631	532,052	642,495	642,495	642,495	642,495	642,495

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	MGR RECOM'D	COUNCIL APP'R'D	BUDGET
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	BUDGET	BUDGET	
Dept 454-ACT 51 NON-MOTORIZED APPROPRIATIONS	PROFESSIONAL SERVICES CONTRACTUAL SERVICES PAID FOR SIDEWALK RAMPS AND APPROACH AT STITCH ST.	0 0 0	2,000 8,000 10,000	0 6,467 6,467	0 0 0	0 0 0	0 0 0	
TOTAL APPROPRIATIONS								
NET OF REVENUES/APPROPRIATIONS - 454-ACT 51 NON-MOTOR		0	(10,000)	(6,467)	(6,467)	0	0	

ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	BUDGET
PAID FOR SIDEWALK RAMPS AND APPROACH AT STITCH ST.	0	6,467	6,467	6,467
TOTAL APPROPRIATIONS	0	10,000	6,467	6,467
NET OF REVENUES/APPROPRIATIONS - 454-ACT 51 NON-MOTOR	0	(10,000)	(6,467)	(6,467)

GL NUMBER	DESCRIPTION	ACTIVITY	2015	2016	2016	2017	MGR RECOM'D	COUNCIL APP'R'D
			ORIGINAL BUDGET	THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	BUDGET	BUDGET
<b>Dept. 461-MAINTENANCE</b>								
APPROPRIATIONS								
202-461-702.00	SALARIES AND WAGES	102,430	105,000	93,715	107,100	131,500	131,500	131,500
202-461-703.00	PART TIME WAGES	450	0	2,585	4,500	4,500	4,500	4,500
202-461-704.00	OVERTIME	2,182	4,700	1,502	4,841	4,500	4,500	4,500
202-461-706.00	LICENSING INCENTIVE	0	0	150	0	300	300	300
202-461-707.00	ON CALL PAY	2,500	2,380	1,980	2,380	2,520	2,520	2,520
202-461-714.00	MEDICARE	1,615	2,000	1,412	2,040	1,963	1,963	1,963
202-461-715.00	FICA	6,904	7,500	6,037	7,650	8,395	8,395	8,395
202-461-716.00	HOSPITALIZATION INSURANCE	52,000	54,000	35,996	47,500	49,451	49,451	49,451
202-461-717.00	LIFE INSURANCE	345	380	319	380	380	380	380
202-461-718.00	DISABILITY INSURANCE	235	270	227	270	260	260	260
202-461-719.00	PENSION CONTRIBUTION	2,526	2,500	2,088	2,550	3,488	3,488	3,488
202-461-719.01	AFSCME MERS CONTRIBUTION	0	0	2,576	3,000	6,560	6,560	6,560
202-461-720.00	WORKERS COMPENSATION	4,588	0	0	0	5,607	5,607	5,607
202-461-721.00	UNEMPLOYMENT INSURANCE	666	825	13	125	475	475	475
202-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,012	2,300	1,704	2,346	2,556	2,556	2,556
202-461-724.00	VEHICLE ALLOWANCE	0	0	158	220	632	632	632
202-461-726.00	OFFICE SUPPLY	10	0	0	0	0	0	0
202-461-741.00	UNIFORMS	2,546	3,000	2,143	2,600	2,800	2,800	2,800
202-461-750.00	SAFETY MATERIALS (OSHA)	192	500	500	500	500	500	500
202-461-776.00	MATERIALS AND SUPPLIES	42,085	48,000	30,023	44,500	42,000	42,000	42,000
202-461-801.00	PROFESSIONAL SERVICES	1,200	0	0	0	0	0	0
202-461-802.00	CONTRACTUAL SERVICES	7,547	9,000	7,031	9,000	9,000	9,000	9,000
202-461-840.00	ADMINISTRATION FEES	19,983	19,983	18,318	19,983	19,983	19,983	19,983
202-461-885.00	TRAINING	59	100	0	100	100	100	100
202-461-922.00	ELECTRICITY	1,673	5,000	1,654	3,500	4,000	4,000	4,000
202-461-941.00	BUILDING RENTAL	14,000	14,000	12,833	14,000	14,000	14,000	14,000
202-461-943.00	EQUIPMENT RENTAL	29,773	35,000	26,166	35,000	35,000	35,000	35,000
202-461-950.00	INSURANCE AND BONDS	10,339	10,950	10,165	10,950	10,950	10,950	10,950
202-461-955.00	MISCELLANEOUS	1,042	0	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>308,983</b>	<b>327,388</b>	<b>258,795</b>	<b>325,035</b>	<b>361,420</b>	<b>361,420</b>	<b>361,420</b>
<b>NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE</b>		<b>(308,983)</b>	<b>(327,388)</b>	<b>(258,795)</b>	<b>(325,035)</b>	<b>(361,420)</b>	<b>(361,420)</b>	<b>(361,420)</b>

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	2015	2016	2017	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET		
<b>Dept 465-TRAFFIC SERVICES</b>							
APPROPRIATIONS	SALARIES AND WAGES	258	1,100	195	1,122	1,250	1,250
202-465-702.00	OVERTIME	23	50	56	100	100	100
202-465-704.00	MEDICARE	4	8	3	8	8	8
202-465-714.00	FIICA	17	70	15	71	71	71
202-465-715.00	HOSPITALIZATION INSURANCE	121	220	112	220	220	220
202-465-716.00	LIFE INSURANCE	0	10	0	10	10	10
202-465-717.00	PENSION CONTRIBUTION	15	23	2	23	23	23
202-465-719.00	WORKERS COMPENSATION	27	0	0	0	15	15
202-465-720.00	UNEMPLOYMENT INSURANCE	3	17	0	17	17	17
202-465-721.00	RETIREE HEALTH SAVINGS CONTRIB	6	22	5	22	22	22
202-465-723.00	MATERIALS AND SUPPLIES	917	3,000	1,500	2,000	2,000	2,000
202-465-776.00	EQUIPMENT RENTAL	28	800	142	800	600	600
<b>TOTAL APPROPRIATIONS</b>		<b>1,419</b>	<b>5,320</b>	<b>530</b>	<b>3,893</b>	<b>4,336</b>	<b>4,336</b>
<b>NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICES</b>							
		<b>{1,419}</b>	<b>{5,320}</b>	<b>(530)</b>	<b>(3,893)</b>	<b>{4,336}</b>	<b>(4,336)</b>

GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/16	BUDGET	BUDGET	BUDGET	BUDGET
Dept 467-WINTER MAINTENANCE APPROPRIATIONS							
202-467-702.00	SALARIES AND WAGES	3,817	4,500	2,630	4,590	4,750	4,750
202-467-704.00	OVERTIME	2,256	4,500	695	4,635	4,750	4,750
202-467-714.00	MEDICARE	85	150	46	153	160	160
202-467-715.00	FICA	363	550	195	561	600	600
202-467-716.00	HOSPITALIZATION INSURANCE	2,892	4,500	1,604	4,500	4,500	4,500
202-467-717.00	LIFE INSURANCE	22	30	9	30	30	30
202-467-719.00	PENSION CONTRIBUTION	261	350	118	357	500	500
202-467-720.00	WORKERS COMPENSATION	420	0	0	0	50	50
202-467-721.00	UNEMPLOYMENT INSURANCE	118	200	2	100	75	75
202-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	123	175	66	150	150	150
202-467-726.00	MATERIALS AND SUPPLIES	30	1,500	0	1,000	1,500	1,500
202-467-943.00	EQUIPMENT RENTAL	8,724	11,500	10,574	15,000	11,500	11,500
TOTAL APPROPRIATIONS		19,211	27,955	15,339	31,076	28,565	28,565
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENAN		(19,211)	(27,955)	(15,339)	(31,076)	(28,565)	(28,565)

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET			
<b>Dept 486-I-94 TRUNKLINE</b>									
APPROPRIATIONS	SALARIES AND WAGES	983	1,350	867	1,377	1,450	1,450		
202-486-702.00	OVERTIME	836	1,100	1,320	1,750	1,650	1,650		
202-486-704.00	MEDICARE	25	40	30	41	45	45		
202-486-714.00	FICA	107	150	129	153	170	170		
202-486-715.00	HOSPITALIZATION INSURANCE	875	900	897	1,050	1,050	1,050		
202-486-716.00	LIFE INSURANCE	6	10	5	10	10	10		
202-486-717.00	PENSION CONTRIBUTION	53	80	75	82	85	85		
202-486-719.00	WORKERS COMPENSATION	118	0	0	0	35	35		
202-486-720.00	UNEMPLOYMENT INSURANCE	28	35	1	25	25	25		
202-486-721.00	RETIREE HEALTH SAVINGS CONTRIB	36	50	44	61	65	65		
202-486-723.00	MATERIALS AND SUPPLIES	8,243	8,500	6,217	8,500	8,500	8,500		
202-486-776.00	ADMINISTRATION FEES	1,817	1,817	1,666	1,817	1,817	1,817		
202-486-840.00	EQUIPMENT RENTAL	5,509	6,250	6,432	8,580	7,000	7,000		
TOTAL APPROPRIATIONS		18,636	20,282	17,683	23,446	21,902	21,902		
NET OF REVENUES/APPROPRIATIONS -	486-I-94 TRUNKLINE	(18,636)	(20,282)	(17,683)	(23,446)	(21,902)	(21,902)		

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2015	2016	2016	2017	MGR RECOM'D	2017
							AMENDED BUDGET	REQUESTED BUDGET	BUDGET	COUNCIL APP'R'D BUDGET
<b>Dept 487-M-99 TRUNKLINE</b>										
ESTIMATED REVENUES			50,450	39,500	50,450	39,500	33,865	29,391	35,000	35,000
202-487-577.00	ROUTINE MAINTENANCE									
<b>TOTAL ESTIMATED REVENUES</b>			<b>50,450</b>	<b>39,500</b>			<b>33,865</b>	<b>29,391</b>	<b>35,000</b>	<b>35,000</b>
<b>APPROPRIATIONS</b>										
202-487-002.00	SALARIES AND WAGES		2,535	2,500	2,500	752	2,550	2,550	2,550	2,550
202-487-704.00	OVERTIME		1,000	2,000	1,040	1,040	2,060	1,750	1,750	1,750
202-487-714.00	MEDICARE		49	60	25	61	55	55	55	55
202-487-715.00	FICA		209	245	106	250	220	220	220	220
202-487-716.00	HOSPITALIZATION INSURANCE		1,536	1,550	808	1,850	1,850	1,850	1,850	1,850
202-487-717.00	LIFE INSURANCE		13	20	6	20	20	20	20	20
202-487-719.00	PENSION CONTRIBUTION		127	120	58	122	122	122	122	122
202-487-720.00	WORKERS COMPENSATION		200	0	0	0	20	20	20	20
202-487-721.00	UNEMPLOYMENT INSURANCE		58	75	1	35	25	25	25	25
202-487-723.00	RETIREE HEALTH SAVINGS CONTRIB		71	80	36	82	65	65	65	65
202-487-776.00	MATERIALS AND SUPPLIES		6,053	7,500	4,226	5,600	5,500	5,500	5,500	5,500
202-487-840.00	ADMINISTRATION FEES		1,817	1,817	1,666	1,817	1,817	1,817	1,817	1,817
202-487-843.00	EQUIPMENT RENTAL		8,256	8,500	6,073	8,500	8,500	8,500	8,500	8,500
<b>TOTAL APPROPRIATIONS</b>			<b>21,324</b>	<b>24,767</b>		<b>14,797</b>	<b>22,947</b>	<b>22,494</b>	<b>22,494</b>	<b>22,494</b>
<b>NET OF REVENUES/APPROPRIATIONS - 487-M-99 TRUNKLINE</b>										
			<b>28,526</b>	<b>14,733</b>		<b>19,068</b>	<b>6,444</b>	<b>12,506</b>	<b>12,506</b>	<b>12,506</b>

GL. NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET	2017 COUNCIL APP'R'D BUDGET
<b>Dept 488-M-199 TRUNKLINE</b>									
APPROPRIATIONS	SALARIES AND WAGES	480	950	317	969	1,000	1,000	1,000	1,000
202-488-702.00	OVERTIME	413	750	782	950	1,000	1,000	1,000	1,000
202-488-714.00	MEDICARE	12	20	15	20	20	20	20	20
202-488-715.00	FTICA	52	75	65	77	80	80	80	80
202-488-716.00	HOSPITALIZATION INSURANCE	440	525	498	575	600	600	600	600
202-488-717.00	LIFE INSURANCE	2	6	3	6	6	6	6	6
202-488-719.00	PENSION CONTRIBUTION	18	50	37	51	55	55	55	55
202-488-720.00	WORKERS COMPENSATION	59	0	0	0	35	35	35	35
202-488-721.00	UNEMPLOYMENT INSURANCE	14	30	0	30	30	30	30	30
202-488-723.00	RETIREE HEALTH SAVINGS CONTRIB	18	23	22	35	40	40	40	40
202-488-776.00	MATERIALS AND SUPPLIES	4,595	5,900	1,071	3,400	3,500	3,500	3,500	3,500
202-488-940.00	ADMINISTRATION FEES	1,817	1,817	1,666	1,817	1,817	1,817	1,817	1,817
202-488-943.00	EQUIPMENT RENTAL	3,006	4,000	3,376	4,500	5,000	5,000	5,000	5,000
TOTAL APPROPRIATIONS		11,026	14,146	7,852	12,430	13,183	13,183	13,183	13,183
NET OF REVENUES/APPROPRIATIONS - 488-M-199 TRUNKLINE		(11,026)	(14,146)	(7,852)	(12,430)	(13,183)	(13,183)	(13,183)	(13,183)

GL NUMBER		DESCRIPTION		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECON'D BUDGET	COUNCIL APP'R'D BUDGET
<b>Dept 965-TRANSFER OUT</b>									
APPROPRIATIONS	TRANSFER OUT			113,000	138,000	139,366	123,000	123,000	123,000
202-965-999.00									
TRANSFER TO LOCAL STREETS:									
2014 = \$115,000									
2015 = \$125,000									
2016 = \$136,366									
2017 = \$120,000									
TRANSFER TO DEBT BLDG SERVICE FUND: \$3,000 PER YEAR									
				113,000	138,000	139,366	123,000	123,000	123,000
				(113,000)	(138,000)	(139,366)	(123,000)	(123,000)	(123,000)
<b>TOTAL APPROPRIATIONS</b>									
<b>NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT</b>									
ESTIMATED REVENUES - FUND 202				604,274	572,097	501,496	561,443	677,495	677,495
APPROPRIATIONS - FUND 202				494,199	567,858	461,429	564,660	574,900	574,900
NET OF REVENUES/APPROPRIATIONS - FUND 202				110,075	4,239	40,067	(3,217)	102,595	102,595
BEGINNING FUND BALANCE				242,803	352,878	352,878	352,878	392,945	392,945
ENDING FUND BALANCE				352,878	357,117	392,945	349,661	495,540	495,540

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	2017		
<b>Dept 000-GENERAL</b>									
ESTIMATED REVENUES	STATE GRANTS	5,251	5,250	4,375	5,250	5,250	5,250	5,250	5,250
203-000-540.00	STATE GRANTS - OTHERS	38,169	24,557	24,544	24,544	0	0	0	0
203-000-559.00	STATE SHARED: GAS & WEIGHT TAX	159,596	159,100	136,412	159,100	198,750	198,750	198,750	198,750
203-000-519.00	CHARGES FOR SERVICES RENDERED	0	0	1,050	1,050	0	0	0	0
203-000-626.00	INTEREST	209	150	779	910	850	850	850	850
203-000-655.00	OTHER REVENUES	60	0	0	0	0	0	0	0
203-000-671.00	REIMBURSEMENTS & RESTITUTIONS	2,633	1,500	1,856	1,856	1,275	1,275	1,275	1,275
TOTAL ESTIMATED REVENUES		205,918	190,557	169,016	192,710	206,125	206,125	206,125	206,125
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		205,918	190,557	169,016	192,710	206,125	206,125	206,125	206,125

GL NUMBER	DESCRIPTION	ACTIVITY	2015	2016	2016	2017	COUNCIL APP'D BUDGET
			ORIGINAL BUDGET	THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	
<b>Dept. 461-MAINTENANCE</b>							
APPROPRIATIONS	SALARIES AND WAGES	92,317	97,500	81,161	94,500	78,160	78,160
203-461-702.00	PART TIME WAGES	1,870	0	7,251	9,500	9,500	9,500
203-461-703.00	OVERTIME	3,520	3,500	3,925	6,500	8,120	8,120
203-461-704.00	MEDICARE	1,355	1,430	1,288	1,475	1,275	1,275
203-461-714.00	FICA	5,794	6,125	5,507	6,350	5,450	5,450
203-461-715.00	HOSPITALIZATION INSURANCE	38,408	40,500	32,946	40,500	35,500	35,500
203-461-716.00	LIFE INSURANCE	285	300	242	300	250	250
203-461-717.00	DISABILITY INSURANCE	235	277	227	285	285	285
203-461-718.00	PENSION CONTRIBUTION	2,611	3,000	2,251	3,060	2,825	2,825
203-461-719.00	AFSCME MEMS CONTRIBUTION	0	0	2,576	3,500	4,550	4,550
203-461-719.01	WORKERS COMPENSATION	4,072	0	0	0	4,375	4,375
203-461-720.00	UNEMPLOYMENT INSURANCE	508	1,350	115	500	375	375
203-461-721.00	RETIREE HEALTH SAVINGS CONTRIB	1,612	1,850	1,435	1,890	1,750	1,750
203-461-723.00	VEHICLE ALLOWANCE	0	0	158	250	650	650
203-461-724.00	SAFETY MATERIALS (OSHA)	100	0	0	0	0	0
203-461-750.00	MATERIALS AND SUPPLIES	29,374	32,000	21,373	29,000	32,000	32,000
203-461-776.00	CONTRACTUAL SERVICES	1,074	4,500	737	2,000	4,000	4,000
203-461-802.00	ADMINISTRATION FEES	14,533	14,533	13,322	14,533	14,533	14,533
203-461-840.00	ELECTRICITY	199	0	0	0	0	0
203-461-922.00	BUILDING RENTAL	14,000	14,000	12,833	14,000	14,000	14,000
203-461-941.00	EQUIPMENT RENTAL	47,200	50,000	50,506	60,000	55,000	55,000
203-461-943.00	INSURANCE AND BONDS	10,107	11,000	10,026	10,100	10,500	10,500
203-461-950.00	MISCELLANEOUS	939	400	0	200	400	400
<b>TOTAL APPROPRIATIONS</b>		<b>270,113</b>	<b>282,265</b>	<b>247,779</b>	<b>298,443</b>	<b>283,498</b>	<b>283,498</b>
<b>NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE</b>		(270,113)	(282,265)	(247,779)	(298,443)	(283,498)	(283,498)

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECON'D BUDGET	2017 COUNCIL APP'D BUDGET
<b>Dept. 465 TRAFFIC SERVICES</b>								
APPROPRIATIONS	SALARIES AND WAGES	308	450	858	1,300	750	750	750
203-465-702.00	PART TIME WAGES	0	0	54	150	200	200	200
203-465-703.00	OVERTIME	0	0	0	0	50	50	50
203-465-704.00	MEDICARE	4	10	1.3	20	10	10	10
203-465-714.00	FICA	18	30	54	75	20	20	20
203-465-715.00	HOSPITALIZATION INSURANCE	153	280	337	400	350	350	350
203-465-716.00	LIFE INSURANCE	0	9	2	9	10	10	10
203-465-717.00	PENSION CONTRIBUTION	7	9	1.4	20	20	20	20
203-465-719.00	WORKERS COMPENSATION	30	0	0	0	15	15	15
203-465-720.00	UNEMPLOYMENT INSURANCE	7	11	0	11	5	5	5
203-465-721.00	RETIREE HEALTH SAVINGS CONTRIB	6	9	1.7	30	10	10	10
203-465-723.00	MATERIALS AND SUPPLIES	734	1,650	0	300	1,000	1,000	1,000
203-465-776.00	EQUIPMENT RENTAL	180	350	445	500	450	450	450
<b>TOTAL APPROPRIATIONS</b>		<b>1,447</b>	<b>2,908</b>	<b>1,794</b>	<b>2,815</b>	<b>2,890</b>	<b>2,890</b>	<b>2,890</b>
<b>NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICES</b>								
		<b>{1,447}</b>	<b>(2,808)</b>	<b>(1,794)</b>	<b>(2,815)</b>	<b>(2,890)</b>	<b>(2,890)</b>	<b>(2,890)</b>

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	REQUESTED BUDGET	2017 MGR RECOND BUDGET	2017 COUNCIL APP'D BUDGET
<b>Dept. 467-WINTER MAINTENANCE</b>								
APPROPRIATIONS	SALARIES AND WAGES	6,890	7,500	1,847	6,250	4,500	4,500	4,500
203-467-702.00	OVERTIME	1,140	4,500	499	7,250	3,500	3,500	3,500
203-467-704.00	MEDICARE	110	165	32	168	75	75	75
203-467-714.00	FICA	472	700	138	714	475	475	475
203-467-715.00	HOSPITALIZATION INSURANCE	3,824	4,700	1,104	4,700	3,500	3,500	3,500
203-467-716.00	LIFE INSURANCE	33	45	6	45	30	30	30
203-467-717.00	PENSION CONTRIBUTION	287	375	70	383	350	350	350
203-467-719.00	WORKERS COMPENSATION	617	0	0	0	250	250	250
203-467-720.00	UNEMPLOYMENT INSURANCE	182	250	1	50	25	25	25
203-467-721.00	RETIREE HEALTH SAVINGS CONTRIB	161	220	47	225	150	150	150
203-467-723.00	MATERIALS AND SUPPLIES	0	1,500	0	100	1,000	1,000	1,000
203-467-776.00	EQUIPMENT RENTAL	11,260	14,500	6,294	12,500	14,500	14,500	14,500
<b>TOTAL APPROPRIATIONS</b>		<b>24,976</b>	<b>34,455</b>	<b>10,038</b>	<b>32,385</b>	<b>28,355</b>	<b>28,355</b>	<b>28,355</b>
<b>NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENANCE</b>								
		(24,976)	(34,455)	(10,038)	(32,385)	(28,355)	(28,355)	(28,355)

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	COUNCIL APP'D
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	MGR RECON'D BUDGET	BUDGET
<b>Dept 930-TRANSFER IN</b>							
	ESTIMATED REVENUES						
	203-930-699.00	TRANSFER IN FROM MAJOR STREETS FUND:					
		2014 - \$115,000					
		2015 - \$127,000					
		2016 - \$136,366					
		2017 - \$120,000					
	TOTAL ESTIMATED REVENUES						
	NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN	110,000	135,000	136,366	120,000	120,000	120,000

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 203 LOCAL STREETS FUND  
Dept: 965 TRANSFER OUT

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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 APP'R'D BUDGET			
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL BUDGET		
Dept 965-TRANSFER OUT									
APPROPRIATIONS	TRANSFER OUT	3,000	3,000	3,000	3,000	3,000	3,000		
203-965-999.00	TRANSFER TO DEW DEBT SERVICE FUND = \$3,000 PER YEAR								
TOTAL APPROPRIATIONS		3,000	(3,000)	3,000	3,000	3,000	3,000		
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT									
ESTIMATED REVENUES - FUND 203	315,918	325,557	305,382	329,016	326,125	326,125	326,125		
APPROPRIATIONS - FUND 203	299,536	322,528	262,611	336,643	317,743	317,743	317,743		
NET OF REVENUES/APPROPRIATIONS - FUND 203	16,382	3,029	42,771	{7,567}	8,382	8,382	8,382		
BEGINNING FUND BALANCE	73,102	89,486	89,486	89,486	132,257	132,257	132,257		
ENDING FUND BALANCE	89,484	92,515	132,257	81,919	140,639	140,639	140,639		

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 MGR RECOM'D	2017 COUNCIL APP'R'D	2017 BUDGET
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET			
Dept 000 GENERAL								
ESTIMATED REVENUES	CURRENT PROPERTY TAXES	244,364	225,500	221,271	222,500	205,500	205,500	205,500
450-000-402.00	PROPERTY TAX CHARGBACKS	(9,227)	(17,500)	(5,564)	(10,500)	(13,500)	(13,500)	(13,500)
450-000-402.1	DELINQUENT PERSONAL PROPERTY T	0	0	.995	.995	250	250	250
450-000-410.00	PAYMENTS IN LIEU OF TAXES	2,046	1,500	2,466	2,466	2,500	2,500	2,500
450-000-424.00	PENALTY & INTEREST ON TAXES	2,527	2,500	1,834	2,000	2,000	2,000	2,000
450-000-445.00	LOCAL COMMUNITY STABILIZATION STA.	9,423	0	23,534	7,500	5,500	5,500	5,500
450-000-573.00	REIMBURSEMENTS & RESTITUTIONS	0	0	15,075	15,075	0	0	0
450-000-676.00	2016 - INCLUDES THE \$1,745 BILLED TO ALBION COLLEGE							
	* & RELATING TO 450-552-861.00 BELOW							
TOTAL ESTIMATED REVENUES		249,133	212,000	259,611	240,036	202,250	202,250	202,250
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL,		249,133	212,000	259,611	240,036	202,250	202,250	202,250

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16				
Dept 500-STREET IMPROVEMENTS	MISC EXP							
APPROPRIATIONS								
450-500-801.00	PROFESSIONAL SERVICES	5,068	0	850	850	26,250	26,250	26,250
450-500-802.00	CONTRACTUAL SERVICES	0	0	0	0	150,000	150,000	150,000
2017 - PROPOSED ST. REPAIR - NOTHING PLANNED OR APPROVED YET								
TOTAL APPROPRIATIONS		5,068	0	850	850	176,250	176,250	176,250
NET OF REVENUES/APPROPRIATIONS - 500-STREET IMPROVEME		(5,068)	0	(850)	(850)	(176,250)	(176,250)	(176,250)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOM'D BUDGET	COUNCIL BUDGET	APPR'D BUDGET
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET				
Dept 501-FITCH, SHERIDAN CT - LOCAL ST REPAIR APPROPRIATIONS		0	0	19,413	40,500	0	0	0	0	0
450-501-801.00 PROFESSIONAL SERVICES		0	0	156,583	160,000	0	0	0	0	0
450-501-802.00 CONTRACTUAL SERVICES		0	0	175,996	200,500	0	0	0	0	0
TOTAL APPROPRIATIONS		0	0	(175,996)	(200,500)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 501-FITCH, SHERIDAN		0	0							

GL NUMBER	DESCRIPTION	2015			2016			2017		
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET		
<b>Dept 000-GENERAL</b>										
ESTIMATED REVENUES	SIDEWALK ASSESSMENTS	162,017	145,000	121,194	140,000	135,000	135,000	135,000	135,000	135,000
367-000-408.00	PROPERTY TAX CHARGEBACKS	(7,908)	(8,000)	(6,889)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
367-000-408.01	PROPERTY & INTEREST ON TAXES	442	50	5,610	50	50	50	50	50	50
367-000-445.00	PENALTY & INTEREST	1,662	1,100	1,924	1,800	1,200	1,200	1,200	1,200	1,200
TOTAL ESTIMATED REVENUES		156,213	138,150	121,839	133,850	128,250	128,250	128,250	128,250	128,250
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		156,213	138,150	121,839	133,850	128,250	128,250	128,250	128,250	128,250

GL NUMBER	DESCRIPTION	ACTIVITY	2015	2016	2016	2017	COUNCIL APP'D BUDGET
			ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	
<b>Dept. 443-SIDEWALK PROGRAM</b>							
APPROPRIATIONS	PROFESSIONAL SERVICES	95,218	0	360	5,000	5,000	5,000
367-443-801.00	CONTRACTUAL SERVICES	14,125	125,000	110,047	120,000	118,250	118,250
367-443-802.00	TRANSFER OUT	10,100	10,100	0	8,000	5,000	5,000
367-443-865.00							
2014 - TRANSFER OUT TO LOCAL STREET IMPROVEMENTS FUND = \$16,832							
2015 - TRANSFER OUT TO LOCAL STREET RECONSTRUCTION = \$14,125							
2016 - TRANSFER OUT TO LOCAL STREET IMPROVEMENTS FUND = \$8,000							
2017 - THE SIDEWALK PROGRAM IS ASSESSED IN 2017, AN ESTIMATED \$5,000 WILL BE TRANSFERRED TO STREET IMPROVEMENT FUND FOR SIDEWALK REPLACEMENT.							
TOTAL APPROPRIATIONS		109,343	135,000	110,407	133,000	128,250	128,250
NET OF REVENUES/APPROPRIATIONS - 443-TRANSFER OUT		(109,343)	(135,000)	(110,407)	(133,000)	(128,250)	(128,250)
ESTIMATED REVENUES - FUND 367		156,213	138,150	121,839	133,850	128,250	128,250
APPROPRIATIONS - FUND 367		109,343	135,000	110,407	133,000	128,250	128,250
NET OF REVENUES/APPROPRIATIONS - FUND 367		46,870	3,150	11,432	850	0	0
BEGINNING FUND BALANCE		219,594	266,465	266,465	266,465	277,897	277,897
ENDING FUND BALANCE		266,464	269,615	277,897	267,315	277,897	277,897

Calulations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	2017	2017	2017
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET	BUDGET
<b>Dept 502-ALBION COLLEGE LOCAL ST PROJECTS</b>									
APPROPRIATIONS	CONTRACTUAL SERVICES	0	0	4,245	4,245	0	0	0	0
450-502-801.00	Paid on behalf of Albion College								
2016	College has been billed for reimbursement								
<b>TOTAL APPROPRIATIONS</b>		0	0	4,245	4,245	0	0	0	0
<b>NET OF REVENUES/APPROPRIATIONS - 502-ALBION COLLEGE I</b>		0	0	(4,245)	(4,245)	0	0	0	0

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	2017	2017
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS	TRANSFER OUT							
450-965-999.00	TRANSFER OUT	218,646	0	0	0	26,000	26,000	26,000
2015- TRANSFER TO MDOT ST IMPROVEMENTS	FOR ERIE ST							
2017- TRANSFER TO MDOT ST IMPROVEMENTS	FOR SUPERIOR ST.							
		218,646	0	0	0	26,000	26,000	26,000
TOTAL APPROPRIATIONS		(218,646)				(26,000)	(26,000)	(26,000)
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT								
ESTIMATED REVENUES - FUND 450		249,133	212,000	259,611	240,036	202,250	202,250	202,250
APPROPRIATIONS - FUND 450		223,714	0	181,091	205,595	202,250	202,250	202,250
NET OF REVENUES/APPROPRIATIONS - FUND 450		25,419	212,000	78,520	34,441	0	0	0
BEGINNING FUND BALANCE		274,629	300,049	300,049	300,049	378,569	378,569	378,569
ENDING FUND BALANCE		300,048	512,049	378,569	334,490	378,569	378,569	378,569

2017

COUNCIL APP'R'D  
BUDGET

2017

MGR RECOM'D  
BUDGET

2017

REQUESTED  
BUDGET

2016

AMENDED  
BUDGET

2016

ACTIVITY  
THRU 12/31/16

2016

ORIGINAL  
BUDGET

2015

ACTIVITY

2015

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2016	2017
	Dept 516-SUPERIOR STREET CONSTRUCTION				
	ESTIMATED REVENUES				
452-516-502.00	FEDERAL GRANTS	0	0	0	1,154,000
452-516-502.00	FEDERAL TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT	0	0	0	1,154,000
452-516-540.00	STATE GRANTS	0	0	0	263,300
452-516-540.00	MDOT	0	0	0	263,300
	TOTAL ESTIMATED REVENUES	0	0	0	1,417,300
	APPROPRIATIONS				
452-516-802.00	CONTRACTUAL SERVICES	0	0	0	1,443,300
	TOTAL APPROPRIATIONS	0	0	0	1,443,300
	NET OF REVENUES/APPROPRIATIONS - 516-SUPERIOR STREET	0	0	0	(26,000)
					(26,000)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 452 MDOT RECONSTRUCTION FUND  
Calculations as of 12/31/2016

Page: 2 / 4

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	2017
		ACTIVITY BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
Dept 517-WATSON STREET	ESTIMATED REVENUES	0	0	0	26,000	26,000	26,000
452-517-69.00	TRANSFER IN FROM ST IMPROVEMENT FUND 450: \$2,200 FOR CITY SECRETARY MATCH & \$800 FOR BRICK MAINTENANCE	0	0	0	26,000	26,000	26,000
	TOTAL ESTIMATED REVENUES	0	0	0	26,000	26,000	26,000
	NET OF REVENUES/APPROPRIATIONS - 517-WATSON STREET	0	0	0	26,000	26,000	26,000

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	2016	2017	MGR RECOM'D BUDGET	COUNCIL BUDGET	APR'D BUDGET
							2015	2016			
<b>Dept 519-W. ERIE STREET IMPROVEMENT - MDOT</b>											
ESTIMATED REVENUES											
452-519-502.00	FEDERAL GRANTS	224,163	0	0	0	0	0	0	0	0	0
452-519-540.00	STATE GRANTS	360,777	0	0	0	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		584,940	0	0	0	0	0	0	0	0	0
APPROPRIATIONS											
452-519-801.00	PROFESSIONAL SERVICES	84,972	0	0	0	0	0	0	0	0	0
452-519-802.00	CONTRACTUAL SERVICES	596,101	0	0	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS		681,073	0	0	0	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 519-W. ERIE STREET 1		(96,133)	0	0	0	0	0	0	0	0	0

**BUDGET REPORT FOR CITY OF ALBION  
Fund: 452 MDOT RECONSTRUCTION FUND**

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## **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 valorum 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.

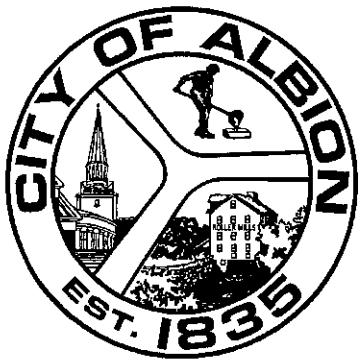
**450-000445.00 Penalty and Interest on Taxes.** When property owners don't pay their taxes on time, the City receives a penalty and interest on the unpaid taxes.

**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)**

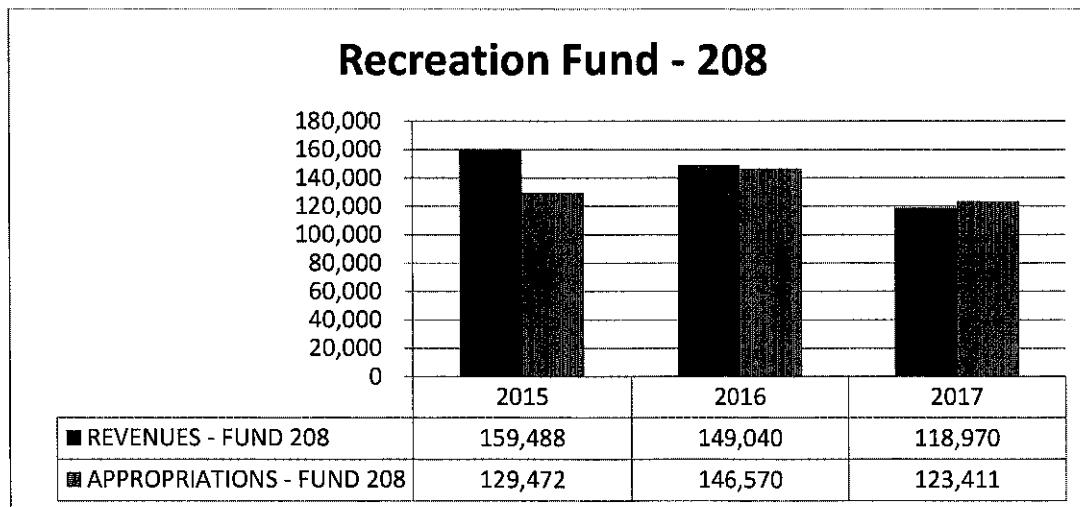
For many years, Recreation was funded through the General Fund operating millage. In 2007, the voters approved a 3-year special 1.5 mill property tax levy to fund recreation activities. In 2015, the voters approved another 3-year renewal of the levy, which expires in 2018.

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 2017). 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 or 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 2017 estimated revenues are \$118,970, which is \$20,170 less than 2016. In order to save on costs, the Director's position was eliminated in 2015. The Recreation Department is operated by part-time staff. The wages for part-time and seasonal staff is reduced. The expenses for 2017 are \$123,411, which creates a \$4,441 fund deficit that will need to be taken from the fund balance, unless additional revenues are generated.

Equipment Rental (208-780-943.00) provides annual payments to the Equipment Pool. For 2016, these funds will be applied towards the purchase of a new van. This will have 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 is considering a Single Hauler contract for refuse and leaf collection services.

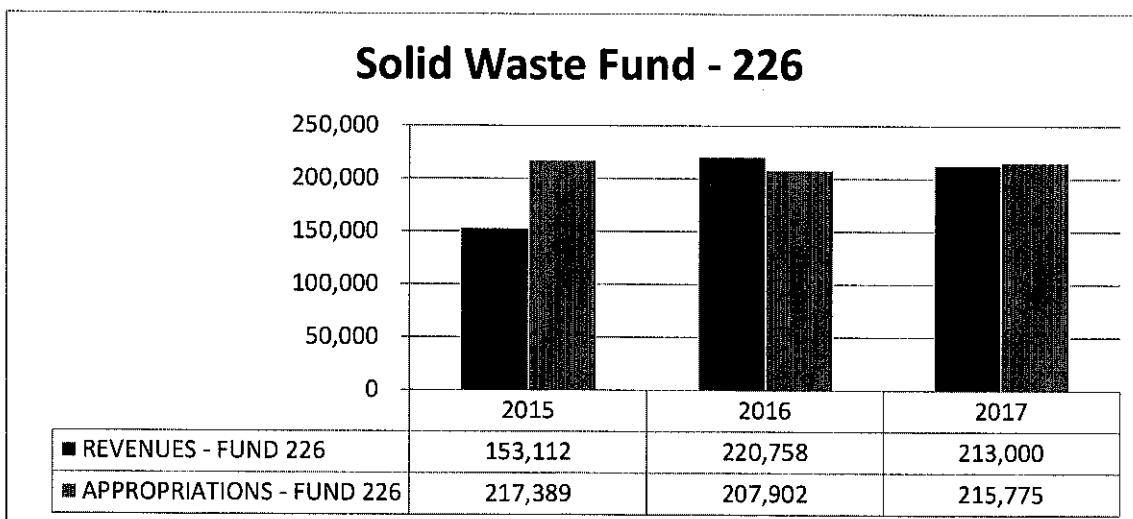
There are three primary service programs that are funded:

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.

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.

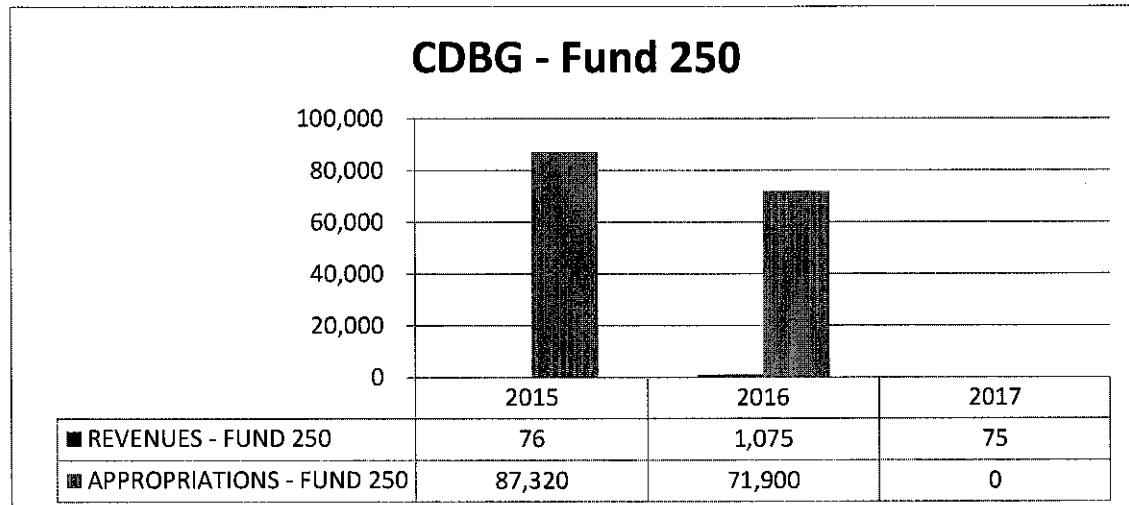
Solid Waste – The City provides trash receptacles and trash clean up after festivals and other public events held in the City. This budget includes the disposal of brush and trimmings from tree work completed in the City's right-of-ways, cemetery, parks, and city-owned property.

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 2016 is \$86,746. The impact on the fund balance is \$2,775, with an ending balance of \$49,298.



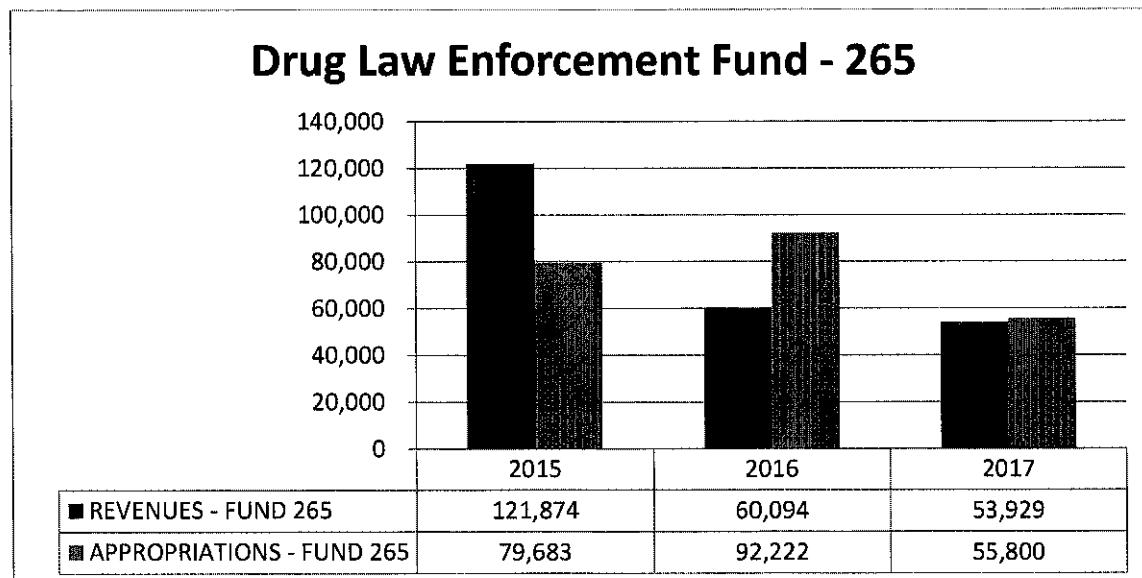
### Community Development Block Grant (CDBG) (250)

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 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 \$14,957 is not sufficient to complete a new project.



### 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.

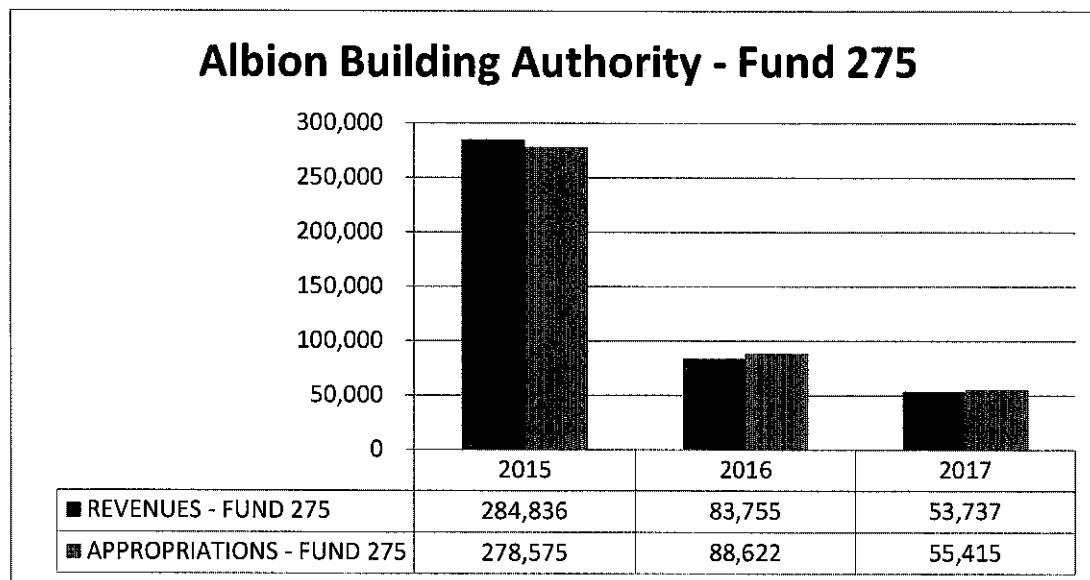


### **Albion Building Authority (275)**

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 FY 2017 appropriations exceed revenues by \$1,871. The Ending Fund Balance is \$84,558.

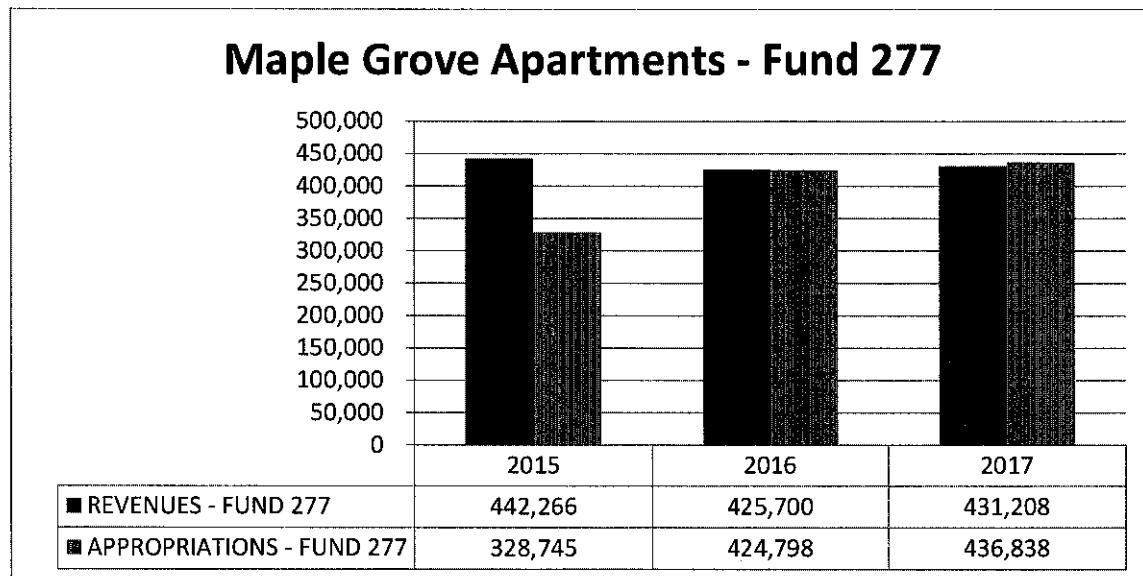


### **Maple Grove Apartments (277)**

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 2016, Buildings, Additions and Improvements (277-701-976.00) is 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.

There is a transfer out of \$64,288 (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 201 ending fund balance is projected at \$448,183.



GL NUMBER	DESCRIPTION	2015	2016	2016	2017
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET
<b>Dept. 780-RECREATION</b>					
ESTIMATED REVENUES					
208-780-402.00	CURRENT PROPERTY TAXES	125,697	116,500	113,277	103,900
208-780-402.01	PROPERTY TAX CHARGEBACKS	{4,614}	(5,000)	(2,782)	(2,900)
208-780-410.00	DELINQUENT PERSONAL PROP TAXES	0	100	488	400
208-780-424.00	PAYMENTS IN LIEU OF TAXES	1,023	500	1,233	1,750
208-780-445.00	PENALTY & INTEREST ON TAXES	1,764	1,100	947	1,050
208-780-573.00	LOCAL COMMUNITY STABILIZATION STA.	4,711	2,100	11,767	2,500
208-780-590.00	LOCAL GRANTS	1,700	0	6,138	0
208-780-608.00	RECREATION FEES	12,247	12,000	17,738	12,500
208-780-665.00	INTEREST	134	60	207	0
208-780-667.00	INTEREST RENTS	1,296	1,300	30	170
208-780-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	6,650	0	1,400	100
208-780-675.01	CONTRIB - INDIVID - VAN	25	0	0	0
208-780-676.00	REIMBURSEMENTS & RESTITUTIONS	100	0	1,411	0
TOTAL ESTIMATED REVENUES		150,233	128,660	152,124	118,970
APPROPRIATIONS					
208-780-702.00	SALARIES AND WAGES	4,001	0	0	0
208-780-703.00	PART TIME WAGES	62,335	66,600	71,460	81,500
2017-ESTIMATED \$1,500 SEASONALS					
23 YEARS/NEAR PERMANENT PART-TIME					
208-780-704.00	OVERTIME	416	0	0	0
208-780-714.00	MEDICARE	967	1,050	1,036	1,220
208-780-715.00	FICA	4,133	4,420	4,431	5,054
208-780-716.00	HOSPITALIZATION INSURANCE	177	0	0	5,210
208-780-717.00	LIFE INSURANCE	22	0	0	0
208-780-719.00	PENSION CONTRIBUTION	89	0	0	0
208-780-720.00	WORKERS COMPENSATION	248	0	0	0
208-780-721.00	UNEMPLOYMENT INSURANCE	1,055	1,200	20	1,765
208-780-723.00	RETIREE HEALTH SAVINGS CONTRIB	88	0	0	1,556
208-780-726.00	OFFICE SUPPLY	86	300	100	750
208-780-728.00	DOES, BOOKS, PERIODICAL	45	200	12	750
208-780-776.00	MATERIALS AND SUPPLIES	1,298	6,000	675	300
208-780-778.00	GASOLINE	1,036	4,000	680	300
208-780-780.00	VEHICLE & EQUIP MAINT SUPPLIES	1,377	1,000	350	100
208-780-802.00	CONTRACTUAL SERVICES	4,250	4,000	4,250	100
208-780-804.00	PRINTING AND COPYING	182	200	0	100
208-780-840.00	ADMINISTRATION FEES	7,266	6,661	7,266	1,000
208-780-851.00	TELEPHONE	1,305	1,100	1,550	1,000
208-780-857.00	TRAVEL	0	0	543	250
208-780-882.00	PROGRAM EXPENSES	2,932	3,500	8,339	450
208-780-882.01	SENIOR CENTER	8,700	8,700	8,700	3,500
208-780-885.00	TRAINING	0	1,000	448	450
208-780-906.00	ENTRANCE FEES	925	3,000	415	0
208-780-922.00	ELECTRICITY	1,667	2,000	1,435	1,250
208-780-943.00	EQUIPMENT RENTAL	10,500	9,500	8,932	1,500
208-780-950.00	INSURANCE AND BONDS	1,725	1,750	1,648	9,500
208-780-955.00	MISCELLANEOUS	168	150	225	1,750
TOTAL APPROPRIATIONS		116,993	126,936	119,205	142,455
NET OF REVENUES/APPROPRIATIONS - 780-RECREATION		33,240	1,724	32,919	895
					(23,485)
					(4,441)
					(4,441)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 208 RECREATION FUND  
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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2015 ACTIVITY	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET						
DEPT 781-POSITIVE YOUTH DEVELOPMENT										
ESTIMATED REVENUES		8,625	0	10,000		10,000	0	0	0	0
208-781-590.00	LOCAL GRANTS	8,625	0	10,000		10,000	0	0	0	0
TOTAL ESTIMATED REVENUES										
APPROPRIATIONS		12,040	6,625	8,380		8,380	0	0	0	0
208-781-882.40	PROGRAM EXPENSES	12,040	6,625	8,380		8,380	0	0	0	0
TOTAL APPROPRIATIONS										
NET OF REVENUES/APPROPRIATIONS - 781-POSITIVE YOUTH I		(3,415)	(6,625)	1,620		1,620	0	0	0	0

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 208 RECREATION FUND  
Dept: 782-JUNIOR OPTIMISTS

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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017			2017	
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET	COUNCIL APP'R'D BUDGET
<b>Dept 782-JUNIOR OPTIMISTS - JOOI</b>									
ESTIMATED REVENUES	LOCAL GRANTS	0	0	300	0	0	0	0	0
208-782-590.00	CONTRIBUTIONS-PRIVATE INDIVIDU	630	50	300	0	0	0	0	0
TOTAL ESTIMATED REVENUES		630	50	300	0	0	0	0	0
APPROPRIATIONS	PROGRAM EXPENSES	439	166	215	45	0	0	0	0
208-782-382.00	TOTAL APPROPRIATIONS	439	166	215	45	0	0	0	0
NET OF REVENUES/APPROPRIATIONS	- 782-JUNIOR OPTIMISTS	191	(116)	85	(45)	0	0	0	0
ESTIMATED REVENUES - FUND 208		159,488	128,710	162,424	149,040	118,970	118,970	118,970	118,970
APPROPRIATIONS - FUND 208		129,472	133,727	127,800	146,570	142,455	123,411	123,411	123,411
NET OF REVENUES/APPROPRIATIONS - FUND 208		30,016	(5,017)	34,624	2,470	(23,485)	(4,441)	(4,441)	(4,441)
BEGINNING FUND BALANCE		1,652	31,669	31,669	31,669	66,293	66,293	66,293	66,293
ENDING FUND BALANCE		31,668	26,652	66,293	34,139	42,808	61,852	61,852	61,852

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017		
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
Dept 000-GENERAL							
ESTIMATED REVENUES	CURRENT PROPERTY TAXES	162,908	220,000	211,955	208,500	208,500	208,500
226-000-402.00	PROPERTY TAX CHARGEBACKS	(23,590)	(12,000)	(3,709)	(7,500)	(7,500)	(7,500)
226-000-402.01	DELINQUENT PERSONAL PROPERTY T	0	500	664	500	500	500
226-000-410.00	PAIEMENTS IN LIEU OF TAXES	1,364	1,500	1,644	2,000	2,000	2,000
226-000-424.00	PENALTY & INTEREST ON TAXES	1,685	2,900	1,251	1,250	1,250	1,250
226-000-445.00	LOCAL COMMUNITY STABILIZATION STA.	6,282	0	15,690	4,500	5,750	5,750
226-000-573.00	LOCAL GRANTS	0	0	500	500	500	500
226-000-590.00	UNREALIZED GAIN ON INVESTMENT	756	1,000	238	200	250	250
226-000-664.03	INTEREST	820	500	1,268	1,350	1,250	1,250
226-000-665.00	REIMBURSEMENTS & RESTITUTIONS	2,887	1,000	(386)	(400)	500	500
TOTAL ESTIMATED REVENUES		153,112	215,400	229,115	220,758	213,000	213,000
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		153,112	215,400	229,115	220,758	213,000	213,000

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET			
<b>Dept 523-LEAF PICKUP</b>									
APPROPRIATIONS	SALARIES AND WAGES	13,196	16,150	6,671	16,473	16,500	16,500		
226-523-702.00	PART TIME WAGES	6,810	9,200	2,448	9,384	9,750	9,750		
226-523-703.00	OVERTIME	323	100	202	103	250	250		
226-523-704.00	MEDICARE	284	365	130	372	400	400		
226-523-714.00	FICA	1,214	1,585	558	1,617	1,750	1,750		
226-523-715.00	HOSPITALIZATION INSURANCE	6,990	9,720	3,264	8,750	9,000	9,000		
226-523-716.00	LIFE INSURANCE	45	65	23	65	50	50		
226-523-717.00	PENSION CONTRIBUTION	394	1,785	201	1,821	1,950	1,950		
226-523-719.00	WORKERS COMPENSATION	0	0	0	0	1,050	1,050		
226-523-720.00	UNEMPLOYMENT INSURANCE	183	130	1	50	40	40		
226-523-721.00	RETIREE HEALTH SAVINGS CONTRIB	269	510	135	520	600	600		
226-523-723.00	MATERIALS AND SUPPLIES	0	450	0	450	450	450		
226-523-776.00	PUBLISHING	386	500	0	250	400	400		
226-523-900.00	EQUIPMENT RENTAL	20,056	14,500	11,127	17,500	17,500	17,500		
TOTAL APPROPRIATIONS		50,150	55,060	24,760	57,355	59,690	59,690		
NET OF REVENUES/APPROPRIATIONS - 523-LEAF PICKUP		(50,150)	(55,060)	(24,760)	(57,355)	(59,690)	(59,690)		
								(59,690)	(59,690)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 226 SOLID WASTE FUND  
Calculations as of 12/31/2016

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GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2015	2016	2016	2016	2017	2017	2017
					AMENDED BUDGET	REQUESTED BUDGET	MGR RECOMM'D BUDGET	COUNCIL APP'R'D BUDGET	COUNCIL APP'R'D BUDGET	COUNCIL APP'R'D BUDGET	
Dept 524-TREE DUMP											
APPROPRIATIONS	SALARIES AND WAGES		1,026	1,350	694	1,377	2,000	2,000	2,000	2,000	2,000
226-524-702.00	OVERTIME	2,141	2,300	1,637	2,369	2,500	2,500	2,500	2,500	2,500	2,500
226-524-704.00	MEDICARE	44	55	32	56	60	60	60	60	60	60
226-524-714.00	FTCA	187	225	137	230	250	250	250	250	250	250
226-524-715.00	HOSPITALIZATION INSURANCE	1,353	1,450	994	1,540	1,560	1,560	1,560	1,560	1,560	1,560
226-524-716.00	LIFE INSURANCE	10	10	7	10	10	10	10	10	10	10
226-524-717.00	PENSION CONTRIBUTION	56	65	41	66	60	60	60	60	60	60
226-524-718.00	WORKERS COMPENSATION	167	0	0	0	250	250	250	250	250	250
226-524-720.00	UNEMPLOYMENT INSURANCE	8	15	0	15	15	15	15	15	15	15
226-524-721.00	RETIREE HEALTH SAVINGS CONTRIB	63	72	47	73	75	75	75	75	75	75
226-524-723.00	UNIFORMS	250	0	250	250	250	250	250	250	250	250
226-524-741.00	MATERIALS AND SUPPLIES	99	0	0	0	0	0	0	0	0	0
226-524-776.00	PUBLISHING	0	250	223	350	300	300	300	300	300	300
226-524-900.00	EQUIPMENT RENTAL	2,216	2,150	2,008	2,150	2,150	2,150	2,150	2,150	2,150	2,150
TOTAL APPROPRIATIONS		7,620	7,942	6,070	8,486	9,480	9,480	9,480	9,480	9,480	9,480
NET OF REVENUES/APPROPRIATIONS - 524-TREE DUMP		(7,620)	(7,942)	(6,070)	(8,486)	(9,480)	(9,480)	(9,480)	(9,480)	(9,480)	(9,480)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	COUNCIL APP'D BUDGET	2017 COUNCIL APP'D BUDGET
<b>Dept 528-SOLID WASTE</b>									
APPROPRIATIONS	SALARIES AND WAGES	41,500	24,920	16,757	25,418	22,620	22,620	22,620	22,620
226-528-702.00	PART TIME WAGES	160	200	648	1,000	1,000	1,000	1,000	1,000
226-528-713.00	OVERTIME	4,762	4,500	3,335	4,750	4,700	4,700	4,700	4,700
226-528-714.00	MEDICARE	644	375	287	382	390	390	390	390
226-528-715.00	FICA	2,753	1,525	1,227	1,550	1,650	1,650	1,650	1,650
226-528-716.00	HOSPITALIZATION INSURANCE	18,294	10,500	8,242	10,500	10,850	10,850	10,850	10,850
226-528-717.00	LIFE INSURANCE	159	160	75	160	160	160	160	160
226-528-718.00	DISABILITY INSURANCE	117	100	1	100	75	75	75	75
226-528-719.00	PENSION CONTRIBUTION	743	1,750	301	1,785	1,250	1,250	1,250	1,250
226-528-719.01	AFCSCME MERS CONTRIBUTION	0	0	0	0	4,500	4,500	4,500	4,500
226-528-720.00	WORKERS COMPENSATION	1,284	0	0	0	1,050	1,050	1,050	1,050
226-528-721.00	UNEMPLOYMENT INSURANCE	205	150	3	55	60	60	60	60
226-528-723.00	PETTIRE HEALTH SAVINGS CONTRIB	810	525	396	536	750	750	750	750
226-528-724.00	MATERIALS AND SUPPLIES	150	250	0	250	250	250	250	250
226-528-726.00	CONTRACTUAL SERVICES	55,333	45,000	37,842	45,000	45,000	45,000	45,000	45,000
226-528-802.00	ADMINISTRATION FEES	7,500	7,500	6,875	7,500	7,725	7,725	7,725	7,725
226-528-840.00	REPRESENTATIVE EXPENSES	166	150	0	150	150	150	150	150
<b>2017 - REPRESENTS A 2% INCREASE OVER PRECEDING YEAR.</b>									
226-528-900.00	PUBLISHING	0	0	456	750	750	750	750	750
226-528-922.00	ELECTRICITY	6,675	6,675	6,119	6,675	6,675	6,675	6,675	6,675
226-528-941.00	BUILDING RENTAL	11,338	11,500	8,494	11,500	11,500	11,500	11,500	11,500
226-528-943.00	EQUIPMENT RENTAL	526	0	0	0	0	0	0	0
226-528-955.00	MISCELLANEOUS	153,119	115,780	91,058	118,061	121,105	121,105	121,105	121,105
<b>TOTAL APPROPRIATIONS</b>									
<b>NET OF REVENUES/APPROPRIATIONS - 528-SOLID WASTE</b>									
(153,119)	(115,780)	(91,058)	(118,061)	(118,061)	(121,105)	(121,105)	(121,105)	(121,105)	(121,105)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	2016		2017	
						2015	2016	REQUESTED BUDGET	MGR RECOM'D BUDGET
<b>Dept 965-TRANSFER OUT</b>									
APPROPRIATIONS	TRANSFER OUT		6,500	11,500	11,500	24,000	25,500	25,500	25,500
226-965-999.00									
2016:	\$12,500 TO SPN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.								
	\$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.								
	\$1,500 FOR DPA BUDGET								
2017:	\$12,000 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.								
	\$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.								
	\$1,500 FOR DPA BUDGET								
TOTAL APPROPRIATIONS			6,500	11,500	11,500	24,000	25,500	25,500	25,500
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT			(6,500)	(11,500)	(11,500)	(24,000)	(25,500)	(25,500)	(25,500)
ESTIMATED REVENUES - FUND 226			153,112	215,400	229,115	220,758	213,000	213,000	213,000
APPROPRIATIONS - FUND 226			217,389	190,282	133,388	207,902	215,775	215,775	215,775
NET OF REVENUES/APPROPRIATIONS - FUND 226			(64,277)	25,118	95,727	12,856	{2,775}	{2,775}	{2,775}
BEGINNING FUND BALANCE			103,493	39,214	39,214	39,214	134,941	134,941	134,941
ENDING FUND BALANCE			39,216	64,332	134,941	52,070	132,166	132,166	132,166

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 250 CDBG FUND  
Dept: Albion

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017			2017	
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APPR'D BUDGET	COUNCIL APPR'D BUDGET
Dept: 000-GENERAL	ESTIMATED REVENUES	76	75	67	75	75	75	75	75
	INTEREST	0	0	1,000	1,000	0	0	0	0
250-000-665.00	OTHER REVENUES	0	0	0	0	0	0	0	0
250-000-671.00	PAY OFF OF 2017 WARRANTS MORTGAGE LOAN	76	75	1,067	1,075	75	75	75	75
TOTAL ESTIMATED REVENUES		76	76	1,067	1,075	75	75	75	75
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		76	76	1,067	1,075	75	75	75	75

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET	2017 APPR'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY BUDGET THRU 12/31/16	2016 AMENDED BUDGET				
<b>Dept 707-CDBG APPROPRIATIONS</b>									
250-707-955.00	MISCELLANEOUS	87,320	71,900	0	71,900	0	0	0	0
2015 - \$87,400 TO INCREASE THE ALLOWANCE ACCOUNT									
2016 - \$71,900 TO INCREASE THE ALLOWANCE ACCOUNT									
<b>TOTAL APPROPRIATIONS</b>									
		87,320	71,900	0	71,900	0	0	0	0
<b>NET OF REVENUES/APPROPRIATIONS - 707-CDBG</b>									
<b>ESTIMATED REVENUES - FUND 250</b>									
APPROPRIATIONS - FUND 250									
NET OF REVENUES/APPROPRIATIONS - FUND 250									
BEGINNING FUND BALANCE									
ENDING FUND BALANCE									
85,707	172,951	85,707	85,707	85,707	85,707	86,774	86,774	86,774	86,774
13,882		13,882	13,882	13,882	14,882	86,849	86,849	86,849	86,849

GL NUMBER		DESCRIPTION		2015 ACTIVITY		2016 ACTIVITY		2016 AMENDED BUDGET		2017 REQUESTED BUDGET		2017 MGR RECOM'D BUDGET		2017 COUNCIL APER'D BUDGET	
Dept 000-GENERAL ESTIMATED REVENUES FORFEITURES - STATE 265-000-661.00 OTHER REVENUES 265-000-671.00 REIMBURSEMENTS & RESTITUTIONS 265-000-676.00 TOTAL ESTIMATED REVENUES NET OF REVENUES/APPROPRIATIONS - 000-GENERAL															
49,433	20,000	0	1,840	0	1,840	2,940	2,940	2,725	2,725	0	0	2,000	2,000	0	0
16,144	0	2,500	2,940	2,940	2,940	2,940	2,940	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900
7,152	72,729	22,500	4,780	4,780	4,780	4,780	4,780	4,565	4,565	4,565	4,565	4,900	4,900	4,900	4,900
	72,729	22,500	4,780	4,780	4,780	4,780	4,780	4,565	4,565	4,565	4,565	4,900	4,900	4,900	4,900

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET	2017 APPR'D BUDGET
								2017
<b>Dept. 333-DRUG LAW ENFORCEMENT</b>								
APPROPRIATIONS	OFFICE EQUIPMENT	2,171	0	0	0	0	0	0
265-333-727.00	UNIFORMS	305	0	345	350	350	350	350
265-333-746.00	TOOLS AND EQUIPMENT	2,950	1,000	10,624	12,750	1,000	1,000	1,000
265-333-778.00	GASOLINE	452	1,500	716	1,500	1,000	1,000	1,000
265-333-780.00	VEHICLE & EQUIP MAINT SUPPLIES	5,666	3,500	1,437	3,500	2,500	2,500	2,500
265-333-790.00	K-9	3,061	3,100	463	3,100	1,200	1,200	1,200
265-333-812.00	CONTRACTUAL SERVICES	10,758	16,000	9,066	12,500	9,500	9,500	9,500
265-333-815.00	INFORMATION FEES	0	1,000	0	1,000	750	750	750
265-333-827.00	CONTROLLED SUBSTANCE PURCHASE	1,750	1,000	1,200	1,000	1,000	1,000	1,000
265-333-851.00	TELEPHONE	11,950	10,250	10,365	11,500	10,000	10,000	10,000
265-333-885.00	TRAINING	1,707	0	2,461	2,500	1,250	1,250	1,250
265-333-888.00	FORFEITURE EXPENSE	245	0	0	0	0	0	0
265-333-955.00	MISCELLANEOUS	3,612	0	0	0	0	0	0
265-333-977.00	EQUIPMENT	4,665	0	3,613	4,000	500	500	500
TOTAL APPROPRIATIONS		49,292	37,350	40,290	54,195	29,050	29,050	29,050
NEW OF REVENUES / APPROPRIATIONS - 333-DRUG LAW ENFORCE		(49,292)	(37,350)	(40,290)	(54,195)	(29,050)	(29,050)	(29,050)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017	
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET
<b>Dept 400-FED DRUG LAW ENFOR - REIMBURSEMENTS</b>							
ESTIMATED REVENUES	OTHER REVENUES	47,743	41,000	42,928	54,000	47,500	47,500
265-400-671.00	REIMBURSEMENTS & RESTITUTIONS	1,402	4,000	1,402	1,529	1,529	1,529
<b>TOTAL ESTIMATED REVENUES</b>		<b>49,145</b>	<b>45,000</b>	<b>44,330</b>	<b>55,529</b>	<b>49,029</b>	<b>49,029</b>
<b>APPROPRIATIONS</b>							
265-400-727.00	OFFICE EQUIPMENT	1,670	0	0	0	0	0
265-400-746.00	TOOLS AND EQUIPMENT	3,147	0	0	0	0	0
265-400-778.00	GASOLINE	2,497	5,000	670	1,500	1,000	1,000
265-400-780.00	VEHICLE & EQUIP MAINT SUPPLIES	795	2,500	1,531	2,500	1,500	1,500
265-400-802.00	CONTRACTUAL SERVICES	12,401	12,000	15,008	20,522	17,000	17,000
265-400-885.00	TRAINING	0	0	5,129	6,000	1,500	1,500
265-400-977.00	EQUIPMENT	3,878	4,000	0	0	0	0
265-400-981.00	VEHICLES	6,003	6,000	7,005	7,505	5,750	5,750
<b>TOTAL APPROPRIATIONS</b>		<b>30,391</b>	<b>29,500</b>	<b>29,343</b>	<b>38,027</b>	<b>26,750</b>	<b>26,750</b>
<b>NET OF REVENUES/APPROPRIATIONS - 400-FED DRUG LAW ENF</b>							
ESTIMATED REVENUES - FUND 265		18,754	15,500	14,987	17,502	22,279	22,279
APPROPRIATIONS - FUND 265		121,874	67,500	49,110	60,094	53,929	53,929
NET OF REVENUES/APPROPRIATIONS - FUND 265		79,683	66,850	69,633	92,222	55,800	55,800
BEGINNING FUND BALANCE		42,191	650	(20,523)	(32,128)	(1,871)	(1,871)
ENDING FUND BALANCE		32,070	74,263	74,263	74,263	53,740	53,740
		74,261	74,913	53,740	42,135	51,869	51,869

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017		
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET
Dept 000-GENERAL							
ESTIMATED REVENUES							
275-000-591.00	INTEREST REV - EDC LOAN	1,604	1,411	1,411	1,411	1,207	1,207
275-000-665.00	INTEREST	369	200	291	200	350	350
275-000-671.00	OTHER REVENUES	2,624	2,800	2,800	2,800	2,800	2,800
FROM ALMANS STATION FOR BILLBOARD RENTAL BT TRAIN STATION							
275-000-673.00	SALE OF FIXED ASSETS	0	0	32,200	32,200	0	0
TOTAL ESTIMATED REVENUES		4,597	4,411	36,702	36,702	4,357	4,357
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		4,597	4,411	36,702	36,702	4,357	4,357

Dept 260-101 - FINANCE DEPT / 275 - ABA GENERAL

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET	2017 COUNCIL APP'R'D BUDGET
APPROPRIATIONS	GENERAL	0	0	1,092	768	750	750	1,500	1,500
275-260-801.00	PROFESSIONAL SERVICES	582	750	1,205	2,000	1,500	1,500	5,615	5,615
275-260-802.00	CONTRACTUAL SERVICES	5,450	5,450	5,450	5,450	5,615	5,615	2,000	2,000
275-260-840.00	ADMINISTRATION FEES	2,642	3,025	699	600	2,000	2,000		
275-260-955.00	MISCELLANEOUS	8,674	9,225	8,446	8,818	9,855	9,855		
TOTAL APPROPRIATIONS		(8,674)	(9,225)	(8,446)	(8,818)	(9,855)	(9,855)		
NET OF REVENUES/APPROPRIATIONS - 260-101 - FINANCE DE									

NET OF REVENUES/APPROPRIATIONS - 260-101 - FINANCE DE (9,865) (9,865)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2015	2016	2016	2017	2017	2017	COUNCIL APR'D BUDGET
					ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APR'D BUDGET		
Dept 264-EDC BUILDING ESTIMATED REVENUES					10,880	10,880	10,880	10,880	10,880	10,880	10,880
275-264-667.00 RENTS CURRENT \$906.67 PER MONTH RECD FROM EDC											
	TOTAL ESTIMATED REVENUES				10,880	10,880	9,973	10,880	10,880	10,880	10,880
APPROPRIATIONS	BUILDING & GROUNDS REPAIR & MA				293	3,000	685	3,000	3,000	3,000	3,000
275-264-185.00	PROFESSIONAL SERVICES				0	0	684	0	0	0	0
275-264-801.00	CONTRACTUAL SERVICES				680	1,000	0	1,000	500	500	500
275-264-802.00	GAS				2,015	2,600	1,352	2,600	2,600	2,600	2,600
275-264-921.00	ELECTRICITY				3,641	4,850	3,842	4,850	4,500	4,500	4,500
275-264-922.00	WATER				445	550	390	550	550	550	550
275-264-923.00	INSURANCE AND BONDS				805	820	767	820	820	820	820
TOTAL APPROPRIATIONS					7,879	12,820	7,720	12,820	11,970	11,970	11,970
NET OF REVENUES/APPROPRIATIONS - 264-EDC BUILDING					3,001	(1,940)	2,253	(1,940)	(1,090)	(1,090)	(1,090)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 275 ALBION BUILDING AUTHORITY FUND

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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET		
Dept 265-MUNICIPAL BLDG / 201 N CLINTON ST							
ESTIMATED REVENUES							
275-265-667.00 RENTS							
2017 - PROPOSED \$1,500 ANNUAL INCREASE PAY TO BE REC'D FROM A.G. EDWARDS.		0	0	0	0	1,500	1,500
TOTAL ESTIMATED REVENUES		0	0	0	0	1,500	1,500
APPROPRIATIONS							
275-265-785.00 BUILDING & GROUNDS REPAIR & MA		357	500	500	500	0	0
275-265-801.00 PROFESSIONAL SERVICES		0	0	861	750	0	0
275-265-921.00 GAS		1,232	1,150	510	1,150	0	0
275-265-922.00 ELECTRICITY		1,066	1,200	518	1,200	0	0
275-265-923.00 WATER		128	210	0	0	0	0
275-265-950.00 INSURANCE AND BONDS		182	190	176	190	190	190
2017 - REPRESENTS PROPERTY OWNER INSURANCE ON BUILDING.							
TOTAL APPROPRIATIONS		2,965	3,250	2,065	3,790	190	190
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG /		(2,965)	(3,250)	(2,065)	(3,790)	1,310	1,310

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 275 ALBION BUILDING AUTHORITY FUND

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Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	2017 MGR BUDGET	2017 RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
							2017	2017	2017
Dept 266-111 CENTER ST	ESTIMATED REVENUES	1	0	0	0	0	0	0	0
	275-266-673.00 SALE OF FIXED ASSETS	1	0	0	0	0	0	0	0
	2015 - SALE OF PROPERTY FOR HOTEL DEVELOPMENT	1	0	0	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	1	0	0	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 266-111 CENTER ST	1	0	0	0	0	0	0	0







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BUDGET REPORT FOR CITY OF ALBION  
Fund: 275 ALBION BUILDING AUTHORITY FUND

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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017		
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET
Dept 272-105-107 S SUPERIOR ST							
ESTIMATED REVENUES							
275-272-667.00	RENTS	3,581	0	0	0	0	0
275-272-673.00	SALE OF FIXED ASSETS	64,533	0	0	0	0	0
2015-PROCEEDS FROM SALE OF 105 S SUPERIOR BLDG		68,114	0	0	0	0	0
TOTAL ESTIMATED REVENUES							
APPROPRIATIONS							
275-272-801.00	PROFESSIONAL SERVICES	810	0	0	0	0	0
275-272-802.00	CONTRACTUAL SERVICES	108	0	0	0	0	0
275-272-921.00	GAS	1,497	0	0	0	0	0
275-272-922.00	ELECTRICITY	1,358	0	0	0	0	0
275-272-923.00	WATER	195	0	0	0	0	0
275-272-955.00	MISCELLANEOUS	3,000	0	0	0	0	0
TOTAL APPROPRIATIONS		6,968	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 272-105-107 S SUPERI		61,146	0	0	0	0	0

GL NUMBER	DESCRIPTION		2015	2016	2016	2017	2017	2017
			ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET
<b>Dept 273-112 E ERIE ST</b>								
ESTIMATED REVENUES	CONTRIBUTION FROM LOCAL UNITS		1,000	0	0	0	0	0
275-273-580.00	FROM HOME STEAD BANK: \$1000							
2015								
275-273-590.00	LOCAL GRANTS		15,000	0	0	0	0	0
2015	FROM DIA LEAGUE GRANT: \$15,000							
275-273-667.00	RENTS		0	1	0	0	0	0
TOTAL ESTIMATED REVENUES			16,000	1	0	0	0	0
<b>APPROPRIATIONS</b>								
275-273-785.00	BUILDING & GROUNDS REPAIR & MA		0	0	362	500	500	500
275-273-802.00	CONTRACTUAL SERVICES		216,796	0	23,204	23,204	0	0
2015	FOOD HUB CONSTRUCTION							
2015	FOOD HUB CONSTRUCTION CONTINUED: COMPLETED IN 2016							
275-27-921.00	GAS		159	2,250	810	2,250	0	0
2017	GOING FORWARD, GAS BILLS TO BE PAID BY THE FOOD HUB.							
275-273-922.00	ELECTRICITY		1,339	3,250	1,512	2,750	400	400
2017	ELECTRICITY TO DECIDE AS FOOD HUB TAKE OVER RESPONSIBILITY FOR MOST OF THE ELECTRIC BILLS. ABA ONLY PAYS THE UPSTAIRS APARTMENTS.							
275-273-923.00	WATER		280	1,500	148	950	500	500
275-273-950.00	INSURANCE AND BONDS		479	500	692	700	700	700
TOTAL APPROPRIATIONS			219,053	7,500	26,728	30,354	2,100	2,100
NET OF REVENUES/APPROPRIATIONS - 273-112 E ERIE ST			(203,053)	(7,499)	(26,728)	(30,354)	(2,100)	(2,100)

GL NUMBER DESCRIPTION

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 THRU 12/31/16				
Dept 906-DEBT SERVICE-LOANS	APPROPRIATIONS				0	0	0	0
275-906-999.00	TRANSFER OUT				0	0	0	0
2014 - TO 201 N CLINTON ST DEBT SERVICE	\$9475							
TO 111 CLINTON ST DEBT SERVICE	\$820							
2015 - TO 201 N CLINTON ST DEBT SERVICE	\$8837							
TO 111 CLINTON ST DEBT SERVICE	\$1372							
2016 - TO 201 N CLINTON ST DEBT SERVICE	-50.00							
TO 111 CLINTON ST DEBT SERVICE	-50.00							
TOTAL APPROPRIATIONS		10,209		0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE-LOF		(10,209)		0	0	0	0	0

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 275 ALBION BUILDING AUTHORITY FUND

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Dept 930-TRANSFER IN  
ESTIMATED REVENUES  
275 930-69.00 TRANSFER IN

2015 \$150,000 FROM ALBION TRUST FOR FOOD HUB

TOTAL ESTIMATED REVENUES

NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN

ESTIMATED REVENUES - FUND 275  
APPROPRIATIONS - FUND 275

NET OF REVENUES/APPROPRIATIONS - FUND 275

BEGINNING FUND BALANCE

ENDING FUND BALANCE

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL BUDGET	2017 APPR'D BUDGET
					0	0	0	0	0
Dept 930-TRANSFER IN									
ESTIMATED REVENUES									
275 930-69.00 TRANSFER IN									
2015 \$150,000 FROM ALBION TRUST FOR FOOD HUB									
TOTAL ESTIMATED REVENUES		150,000	150,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		150,000	150,000	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 275		284,836	53,675	82,939	83,755	53,737	53,737	53,737	53,737
APPROPRIATIONS - FUND 275		278,575	65,615	60,363	88,622	55,415	55,415	55,415	55,415
NET OF REVENUES/APPROPRIATIONS - FUND 275		6,261	(11,940)	22,576	(4,867)	(1,678)	(1,678)	(1,678)	(1,678)
BEGINNING FUND BALANCE		84,841	91,101	91,101	91,101	113,677	113,677	113,677	113,677
ENDING FUND BALANCE		91,102	79,161	113,677	86,234	111,999	111,999	111,999	111,999

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET	2017 COUNCIL APPR'D BUDGET
<b>DEPT 000-GENERAL</b>									
ESTIMATED REVENUES									
277-000-502.00	FEDERAL GRANTS	210,882	207,940	188,441	215,000	210,000	212,404	212,404	212,404
277-000-665.00	INTEREST	1,326	900	1,003	1,000	900	900	900	900
277-000-667.00	RENTS	223,214	190,950	178,559	200,000	192,500	212,404	212,404	212,404
277-000-671.00	OTHER REVENUES	5,878	4,500	4,869	5,200	4,500	4,500	4,500	4,500
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	966	1,000	4,552	4,500	1,000	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		442,266	405,290	377,424	425,700	408,900	431,208	431,208	431,208
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		442,266	405,290	377,424	425,700	408,900	431,208	431,208	431,208

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOMM'D BUDGET	COUNCIL APPR'D BUDGET	2017 BUDGET
									COUNCIL APPR'D BUDGET
Dept 701-ABA SEC 8 MAPLE GROVE									
APPROPRIATIONS									
OFFICE SUPPLY	3,550	3,500	2,840	3,500	2,500	2,500	2,500	2,500	2,500
OFFICE EQUIPMENT	2,066	2,500	982	2,500	1,000	1,000	1,000	1,000	1,000
DUES, BOOKS, PERIODICAL	581	1,000	0	1,000	100	100	100	100	100
POSTAGE	100	0	72	10,559	12,500	12,500	12,500	12,500	12,500
MATERIALS AND SUPPLIES	11,714	8,500	10,559	300	40	300	300	300	300
VEHICLE & EQUIP MAINT SUPPLIES	20	300	38,145	38,000	38,812	43,100	41,000	41,000	41,000
BUILDING & GROUNDS REPAIR & MA	38,145	300	500	300	500	500	500	500	500
PROFESSIONAL SERVICES	49	110,000	110,000	100,027	110,000	160,000	160,000	160,000	160,000
CONTRACTUAL SERVICES	131,295	0	600	0	600	600	600	600	600
CONFERENCE COSTS	0	48,000	38,510	49,950	49,950	49,950	49,950	49,950	49,950
ADMINISTRATION EXPENSES	23,617	48,000	38,510	49,950	49,950	49,950	49,950	49,950	49,950
2017-\$25,170 PAID TO CITY OF AUBURN REPRESENTATIVES A 3% INCREASE OVER 2016;									
\$24,780 PAID TO SPIDER YANKEE									
2,331	2,200	1,919	2,200	2,200	3,200	3,200	3,200	3,200	3,200
277-701-851.00 TELEPHONE TRAINING	0	0	2,747	3,000	1,500	1,500	1,500	1,500	1,500
277-701-885.00 PUBLISHING	2,346	2,500	2,756	3,100	2,500	2,500	2,500	2,500	2,500
277-701-900.00 GAS	14,850	18,000	10,067	15,000	18,000	18,000	18,000	18,000	18,000
277-701-921.00 ELECTRICITY	15,381	16,000	13,798	16,000	17,500	17,500	17,500	17,500	17,500
277-701-922.00 WATER	8,873	8,500	8,744	10,500	9,200	9,200	9,200	9,200	9,200
277-701-923.00 INSURANCE AND BONDS	5,533	5,550	5,235	5,235	6,000	6,000	6,000	6,000	6,000
277-701-950.00 MISCELLANEOUS	968	1,500	890	1,500	500	500	500	500	500
277-701-955.00 BUILDINGS, ADDITIONS & IMPROVE	2,526	60,000	76,059	80,000	40,000	40,000	40,000	40,000	40,000
277-701-976.00 FOR NEW CLOSET DOORS FOR UNITS, BATH, & DINING ROOM	0	0	0	0	5,000	5,000	5,000	5,000	5,000
\$10,000 NEW DOORS! \$2,000 DECOR UPGRADES									
277-701-977.00 EQUIPMENT	0	0	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS	264,545	327,150	314,517	359,835	374,350	374,350	374,350	374,350	374,350
NET OF REVENUES/APPROPRIATIONS - 701-ABA SEC 8 MAPLE	(264,545)	(327,150)	(314,517)	(359,835)	(374,350)	(374,350)	(374,350)	(374,350)	(374,350)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 277 ALB SEC 8 MAPLE GROVE  
Calculations as of 12/31/2016

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GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2015	2016	2016	2017	MGR RECOM'D	COUNCIL APPR'D
					2016	AMENDED BUDGET	REQUESTED BUDGET	2017 BUDGET	BUDGET	BUDGET
<b>Dept 905--DEBT SERVICE - BONDS</b>										
APPROPRIATIONS	TRANSFER OUT TO DEBT SERVICE FUND 369 - ALBION BLDG AUTHORITY BONDS TO COVER DEBT SERVICE FOR THE FIRE/REMODELING BOND ISSUE.		64,200	64,200	64,963	64,963	62,488	62,488	62,488	62,488
TOTAL APPROPRIATIONS			64,200	64,200	64,963	64,963	62,488	62,488	62,488	62,488
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - F			(64,200)	(64,200)	(64,963)	(64,963)	(62,488)	(62,488)	(62,488)	(62,488)
ESTIMATED REVENUES - FUND 277			442,266	405,290	377,424	425,700	408,900	431,208	431,208	431,208
APPROPRIATIONS - FUND 277			328,745	391,350	379,480	424,798	436,838	436,838	436,838	436,838
NET OF REVENUES/APPROPRIATIONS - FUND 277			113,521	13,940	(2,056)	902	(27,935)	(5,630)	(5,630)	(5,630)
BEGINNING FUND BALANCE			339,390	452,911	452,911	450,855	450,855	450,855	450,855	450,855
ENDING FUND BALANCE			452,911	466,851	450,855	453,813	422,917	445,225	445,225	445,225

## **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.)**

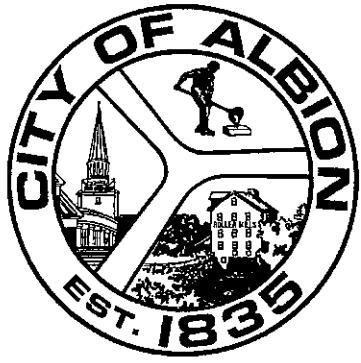
**275-271-667.00 Rents.** Received for Fire & Ambulance Building from Public Safety and Huron Valley Ambulance.

**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)**

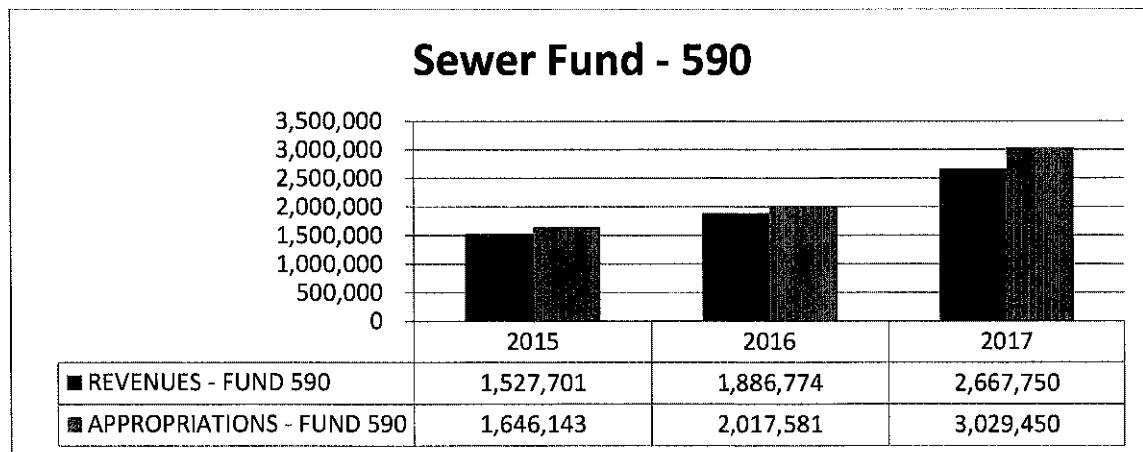
The Sewer Fund was established to handle all of the accounting for the operations of the sanitary sewer system. This includes the wastewater treatment plant, sanitary sewer lift stations and all of the collection mains throughout the City. The Sewer Fund is an enterprise fund. Large equipment purchases 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. For Fiscal Year 2017, the MEDC \$950,000 grant will replace a digester and pumps. An additional \$85,000 is to replace a second pump. The 2017 appropriations exceed revenues by \$361,700 and will require a planned use of the fund balance. This leaves a fund balance of \$4,070,854.



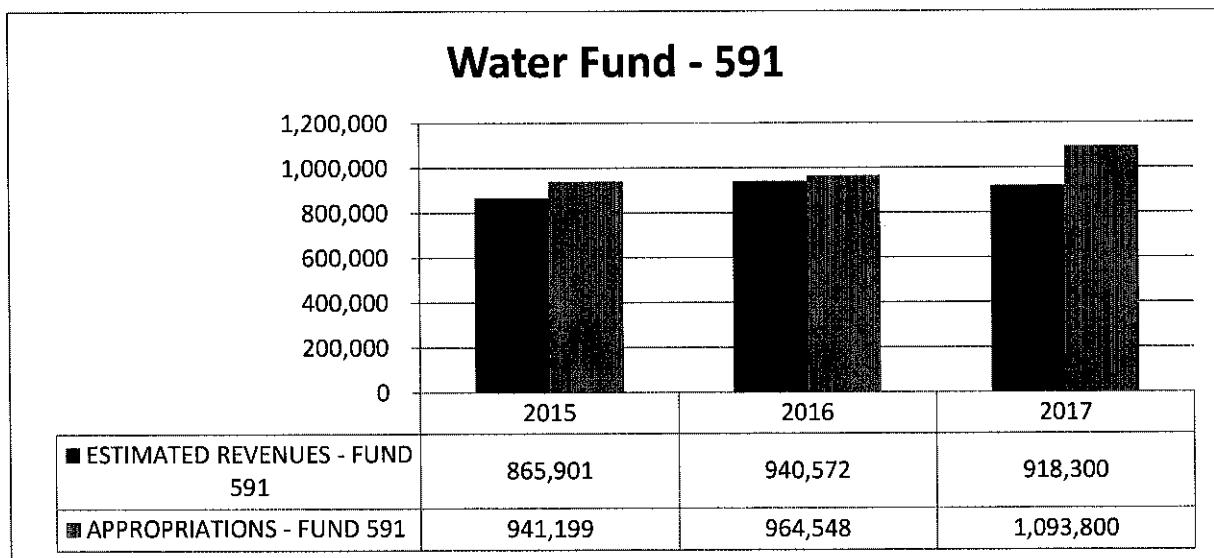
# **Enterprise Funds - Water Fund**

## **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 Plan, 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 2017. For Fiscal Year 2017, Transfers Out reflect \$10,168 to the Energy Bond Debt Service Fund and \$1,500 to the DPW Building Debt Service Fund. Appropriations exceed revenues and impact the fund balance by \$175,500. The FY 2017 ending fund balance is \$5,237,287.





GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			AMENDED BUDGET	REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	COUNCIL APR'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	ACTIVITY THRU 12/31/16				
<b>Dept. 536-SEWER UTILITY OPERATIONS</b>								
APPROPRIATIONS	SALARIES AND WAGES	323,016	356,000	296,091	345,000	351,900	351,900	351,900
590-536-702.00	OVERTIME	13,371	15,500	16,840	19,600	19,600	19,600	19,600
590-536-704.00	LICENSING INCENTIVE	2,500	8,000	5,000	8,000	7,500	7,500	7,500
590-536-706.00	ON CALL PAY	2,839	2,380	2,060	2,940	2,520	2,520	2,520
590-536-707.00	MEDICARE	4,821	5,300	4,545	5,406	5,531	5,531	5,531
590-536-714.00	FICA	20,613	23,000	19,433	23,460	23,651	23,651	23,651
590-536-715.00	HOSPITALIZATION INSURANCE	134,579	140,000	110,043	132,000	131,500	131,500	131,500
590-536-716.00	LIFE INSURANCE	1,016	1,100	938	1,100	1,050	1,050	1,050
590-536-717.00	DISABILITY INSURANCE	235	275	227	275	275	275	275
590-536-718.00	PENSION CONTRIBUTION	5,890	6,500	6,406	7,050	9,510	9,510	9,510
590-536-719.00	AFSCME MEERS CONTRIBUTION	0	0	4,943	7,800	21,485	21,485	21,485
590-536-719.01	WORKERS COMPENSATION	4,471	0	0	0	5,828	5,828	5,828
590-536-720.00	UNEMPLOYMENT INSURANCE	1,797	2,100	42	950	1,290	1,290	1,290
590-536-721.00	RETIREE HEALTH SAVINGS CONTRIB	6,620	7,600	6,148	7,752	7,500	7,500	7,500
590-536-723.00	VEHICLE ALLOWANCE	0	0	158	400	760	760	760
590-536-724.00	OFFICE SUPPLY	1,536	1,700	993	1,150	1,500	1,500	1,500
590-536-726.00	OFFICE EQUIPMENT	100	100	0	0	300	300	300
590-536-727.00	DUES, BOOKS, PERIODICAL	0	0	95	100	100	100	100
590-536-728.00	UNIFORMS	3,047	4,200	3,063	4,000	4,200	4,200	4,200
590-536-741.00	POSTAGE	3,804	3,600	3,655	3,600	3,600	3,600	3,600
590-536-744.00	TOOLS AND EQUIPMENT	4,702	4,500	290	1,000	4,500	4,500	4,500
590-536-746.00	SAFETY MATERIALS (OSHA)	126	500	170	300	500	500	500
590-536-750.00	MATERIALS AND SUPPLIES	10,624	17,700	15,597	20,000	20,000	20,000	20,000
590-536-756.00	CHEMICALS	22,097	24,000	25,203	25,000	26,000	26,000	26,000
590-536-777.00	GASOLINE	5,737	8,000	3,285	5,000	8,000	8,000	8,000
590-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	11,082	8,500	9,968	11,000	12,000	12,000	12,000
590-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	829	13,000	2,996	9,000	10,000	10,000	10,000
590-536-785.00	BUILDING & GROUNDS REPAIR & MA	632	6,000	6,923	3,750	6,000	6,000	6,000
590-536-801.00	PROFESSIONAL SERVICES	0	3,500	0	0	3,500	3,500	3,500
590-536-802.00	CONTRACTUAL SERVICES	40,265	50,000	27,858	33,500	46,500	46,500	46,500
590-536-804.00	PRINTING AND COPYING	234	375	77	300	375	375	375
590-536-807.00	INDUSTRIAL PRE-TREATMENT	0	1,000	0	0	1,000	1,000	1,000
590-536-808.00	SLUDGE TREATMENT	24,654	27,500	19,788	40,000	41,000	41,000	41,000
590-536-819.00	CONFERENCE COSTS	42	200	0	0	200	200	200
590-536-820.00	ADMINISTRATION FEES	39,850	40,000	36,667	40,000	41,200	40,000	40,000
<b>2017 PROPOSALS A 3% INCREASE OVER PROCEEDING YEAR.</b>								
590-536-851.00	TELEPHONE	3,729	5,000	3,292	3,700	4,500	4,500	4,500
590-536-885.00	TRAINING	753	1,300	637	1,000	1,300	1,300	1,300
590-536-921.00	GAS	18,906	24,000	12,237	20,000	24,000	24,000	24,000
590-536-922.00	ELECTRICITY	102,856	110,000	77,593	96,000	108,500	108,500	108,500
590-536-941.00	BUILDING RENTAL	6,675	6,675	6,119	6,675	6,675	6,675	6,675
590-536-943.00	EQUIPMENT RENTAL	256	750	0	750	750	750	750
590-536-950.00	INSURANCE AND BONDS	24,338	26,100	24,647	26,100	26,100	26,100	26,100
590-536-955.00	miscellaneous	3,706	238,000	336	425	750	750	750
590-536-968.00	DEPRECIATION	236,620	238,000	216,901	242,000	245,000	245,000	245,000
TOTAL APPROPRIATIONS		1,088,988	1,194,805	970,444	1,156,283	1,237,950	1,236,750	1,236,750
NET OF REVENUES/APPROPRIATIONS - 536-SEWER UTILITY OF		(1,088,988)	(1,194,805)	(970,444)	(1,156,283)	(1,237,950)	(1,236,750)	(1,236,750)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 590 SEWER FUND

Calcuations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015		2016		2017		COUNCIL APP'D BUDGET
		ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOMM'D BUDGET	
<b>Dept 542-WWTP ENERGY IMPROVEMENTS</b>								
APPROPRIATIONS		7,673	7,650	6,503	7,800	7,800	7,800	7,800
590-542-802.00	CONTRACTUAL SERVICES	7,673	7,650	6,503	7,800	7,800	7,800	7,800
TOTAL APPROPRIATIONS		(7,673)	(7,650)	(6,503)	(7,800)	(7,800)	(7,800)	(7,800)
<b>NET OF REVENUES/APPROPRIATIONS - 542-WWTP ENERGY IMPF</b>								

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET		
Dept 544-SAW GRANT PROJECT							
DEPT 544-SAW GRANT PROJECT	ESTIMATED REVENUES STATE GRANTS	397,002	750,000	358,312	700,000	526,500	526,500
590-544-540.00	SAW GRANT - TOTAL AWARD AMT:	\$71,624,000	ESTIMATED COMPLETION TIME: 3 YRS (2015 THROUGH 2017)				
TOTAL ESTIMATED REVENUES		397,002	750,000	358,312	700,000	526,500	526,500
APPROPRIATIONS	PROFESSIONAL SERVICES	397,002	750,000	501,536	700,498	526,500	526,500
590-544-801.00	2015 - PROJECTED \$367,002 OF THE TOTAL \$1,624,000 GRANT.						
	2016 - PROJECTED TO RECEIVE APPROX \$100,198 OF THE TOTAL \$1,624,000 GRANT.						
	2017 - PROJECTED TO RECEIVE THE REMAINING \$526,500 BALANCE OF THE \$1,624,000 GRANT.						
TOTAL APPROPRIATIONS		397,002	750,000	501,536	700,498	526,500	526,500
NET OF REVENUES/APPROPRIATIONS - 544-SAW GRANT PROJEC		0	0	(143,224)	(498)	0	0
							0

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 590 SEWER FUND

Calculations as of 12/31/2016						
GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET
						2017 MGR RECOND BUDGET
Dept 546-MEDC GRANT - DIGESTER, PUMP, ETC.						
ESTIMATED REVENUES						
590-546-540.00 STATE GRANTS		0	0	0	0	950,000
2017 MEDC GRANT FOR DIGESTER PUMPS ETC.		0	0	0	0	950,000
TOTAL ESTIMATED REVENUES		0	0	0	0	950,000
APPROPRIATIONS						
590-546-801.00 PROFESSIONAL SERVICES		0	0	0	0	75,000
590-546-802.00 CONTRACTUAL SERVICES		0	0	0	1,035,000	1,035,000
2017 AMOUNT COVERED BY GRANT - \$85,000		85,000	85,000	85,000	85,000	85,000
TOTAL APPROPRIATIONS		0	0	0	1,110,000	1,110,000
NET OF REVENUES/APPROPRIATIONS - 546-MEDC GRANT - DIC		0	0	0	(160,000)	(160,000)

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET		2017 MGR RECOM'D BUDGET	COUNCIL APP'R D BUDGET
					2017	2017		
Dept 965-TRANSFER OUT								
APPROPRIATIONS	TRANSFER OUT							
590-95-99.00								
2016 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$151,500	152,500	153,000	151,447	153,000	148,400	148,400	148,400	148,400
2016 - TRANSFER TO DEP. HLDG DEBT SERVICE FUND: \$17,500								
2017 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$146,900								
2017 - TRANSFER TO DEP. HLDG DEBT SERVICE FUND: \$1,500								
TOTAL APPROPRIATIONS		152,500	153,000	151,447	153,000	148,400	148,400	148,400
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(152,500)	(153,000)	(151,447)	(153,000)	(148,400)	(148,400)	(148,400)
ESTIMATED REVENUES - FUND 590	1,527,701	1,896,770	1,477,285	1,886,774	2,667,750	2,667,750	2,667,750	2,667,750
APPROPRIATIONS - FUND 590	1,646,143	2,105,455	1,629,950	2,017,581	3,030,650	3,029,150	3,029,150	3,029,150
NET OF REVENUES/APPROPRIATIONS - FUND 590	(118,442)	(208,685)	(152,665)	(130,807)	(362,900)	(361,700)	(361,700)	(361,700)
BEGINNING FUND BALANCE	4,681,805	4,563,364	4,563,364	4,410,999	4,410,999	4,410,999	4,410,999	4,410,999
ENDING FUND BALANCE	4,563,363	4,354,679	4,410,699	4,047,799	4,048,999	4,048,999	4,048,999	4,048,999

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOMMEND BUDGET	2017 COUNCIL APPR'D BUDGET	2017 COUNCIL BUDGET
<b>Dept 000-GENERAL</b>									
ESTIMATED REVENUES									
591-000-540.00	STATE GRANTS	6,356	0	14,375	0	2,500	0	2,500	0
591-000-607.00	CHARGES FOR SERVICES-FEES	3,042	2,500	2,603	2,576	0	0	0	2,500
591-000-626.00	CHARGES FOR SERVICES RENDERED	0	0	839,645	879,500	875,000	875,000	875,000	875,000
591-000-633.00	UB CHRG'S FOR SRVC - CITY	809,699	825,000	18,000	20,447	19,500	19,500	19,500	19,500
591-000-660.00	LATE FEES/ON-OFF CHARGES	21,137	(112)	500	1,187	1,200	1,200	1,200	1,200
591-000-664.03	UNREALIZED GAIN ON INVESTMENT	5,712	5,500	6,248	6,350	6,350	6,350	6,350	6,350
591-000-665.00	INTEREST	8,731	2,500	13,113	13,500	12,500	12,500	12,500	12,500
591-000-671.00	OTHER REVENUES	11,336	5,000	1,571	1,571	1,250	1,250	1,250	1,250
591-000-676.00	REIMBURSEMENTS & RESTITUTIONS	11,336	5,000	1,571	1,571	1,250	1,250	1,250	1,250
TOTAL ESTIMATED REVENUES		865,901	859,000	899,189	940,572	918,300	918,300	918,300	918,300
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		865,901	859,000	899,189	940,572	918,300	918,300	918,300	918,300



GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016				2017 MGR RECOM'D BUDGET	COUNCIL APP'R BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET		
Dept 540-WELLHEAD PROTECTION		0	500	0	500	500	500
APPROPRIATIONS		0	500	0	500	500	500
591-540-776.00	MATERIALS AND SUPPLIES						
TOTAL APPROPRIATIONS		0	(500)	0	(500)	(500)	(500)
NET OF REVENUES/APPROPRIATIONS - 540-WELLHEAD PROTECT							

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
Dept 905-DEBT SERVICE-BONDS								
APPROPRIATIONS	INTEREST	9,256	6,240	6,240	6,240	3,224	3,224	3,224
591-905-995.00	WATER SUBSIDY REVENUE BONDS WITH CAPITAL ONE BANK - MATURES 10/01/2017.							
591-905-996.00	PAYING AGENT FEES	0	750	0	750	750	750	750
TOTAL APPROPRIATIONS		9,256	6,990	6,240	6,990	3,974	3,974	3,974
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BON		(9,256)	(6,990)	(6,240)	(6,990)	(3,974)	(3,974)	(3,974)



## **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.

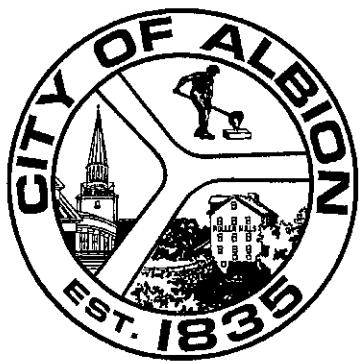
**591-536-968.00 Depreciation.** This is a non-cash expense used to reduce the value of the physical plant and distribution system.

**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**

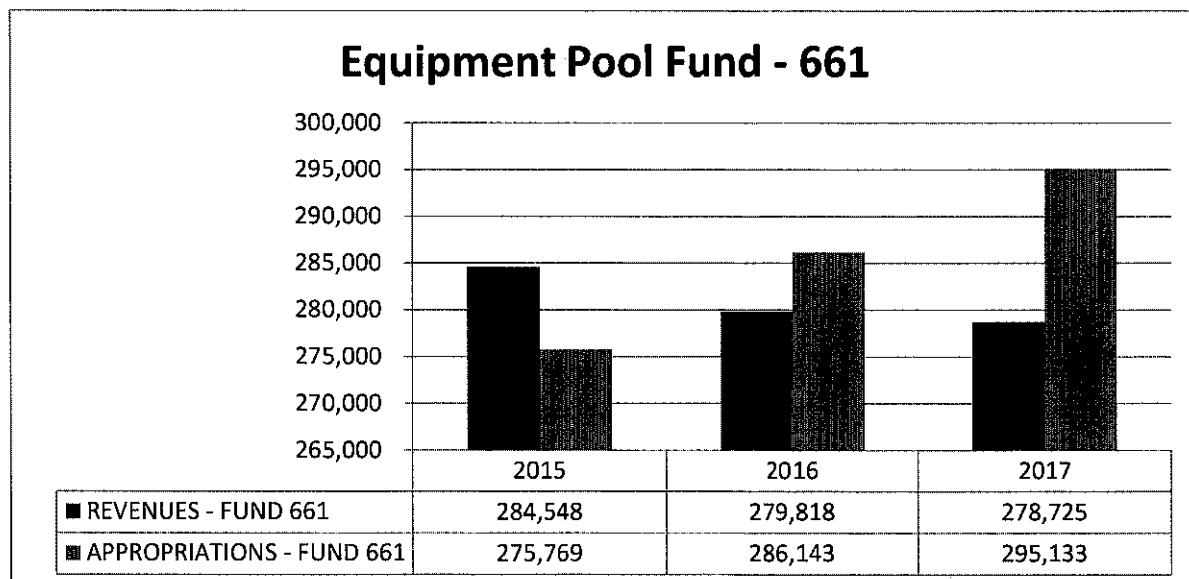
#### **Equipment Pool (661)**

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 2017 has a Transfer Out of \$17,850 for the Energy / 425/ Generator Bond Payment and \$3,000 for the DPW Building Fund Service Fund. The FY 2017 Ending Fund Balance is \$184,971.



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BUDGET REPORT FOR CITY OF ALBION  
Fund: 661 EQUIPMENT POOL FUND  
Calcuations as of 12/31/2016

Page: 1/5

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	MGR RECOM'D	COUNCIL APP'R'D
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	BUDGET	BUDGET
<b>Dept: 000-GENERAL</b>							
ESTIMATED REVENUES	INTEREST	426	325	599	720	550	550
661-000-065.00	RENTS	60,055	60,200	55,070	60,024	60,025	60,025
661-000-067.00	EQUIPMENT RENT	221,463	210,000	194,762	210,000	215,000	215,000
661-000-069.00	OTHER REVENUES	0	1	0	0	0	0
661-000-071.00	SALE OF FIXED ASSETS	0	0	4,774	1,000	1,000	1,000
661-000-073.00	RETURBEMENTS & RESTITUTIONS	2,604	2,500	8,003	4,300	2,150	2,150
661-000-076.00	TOTAL ESTIMATED REVENUES	284,548	273,026	263,208	279,818	278,725	278,725
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		284,548	273,026	263,208	279,818	276,725	278,725





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BUDGET REPORT FOR CITY OF ALBION  
Fund: 661 EQUIPMENT POOL FUND  
Calculations as of 12/31/2016

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GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	2017
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
Dept 906-DEBT SERVICE - LOANS							
APPROPRIATIONS	INTEREST	0	0	326	430	971	971
661-906-995.00	WESTERN EQUIPMENT FINANCE - PURCHASE OF TWO 2016 GRAVELY COMMERCIAL MOWERS - COST - \$21,260.00	0	0	326	430	971	971
	MONTHLY PAYMENTS OF \$679.19						
	MATURITIES 7/25/2019						
TOTAL APPROPRIATIONS		0	0	326	430	971	971
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE - I		0	0	(326)	(430)	(971)	(971)

Dept. 965-TRANSFER OUT  
APPROPRIATIONS

661-965-999.00 TRANSFER OUT

TO GOVER ANNUAL DEBT PYMTS (ALL YEARS)

TO TRANSFER TO DEP BLDG DEPT SERVICE FUND - \$3,000

TO BALANCE TO ENERGY/415/GENERATOR BOND PNT

TOTAL APPROPRIATIONS

NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT

ESTIMATED REVENUES - FUND 661

APPROPRIATIONS - FUND 661

NET OF REVENUES/APPROPRIATIONS - FUND 661

BEGINNING FUND BALANCE

ENDING FUND BALANCE

2015 ACTIVITY

2016 ORIGINAL BUDGET

2016 ACTIVITY

2016 THRU 12/31/16

2017 AMENDED BUDGET

2017 REQUESTED BUDGET

2017 MGR RECOM'D BUDGET

2017 COUNCIL APR'D BUDGET

2017 COUNCIL APR'D BUDGET

Calculations as of 12/31/2016

18,265 18,265 18,159 18,265 17,850 17,850

(18,265) (18,265) (18,159) (18,265) (17,850) (17,850)

18,265 18,265 18,159 18,265 17,850 17,850

(18,265) (18,265) (18,159) (18,265) (17,850) (17,850)

284,548 273,026 263,208 279,818 278,725 278,725

275,769 302,205 243,870 286,143 295,133 295,133

8,779 (29,179) 19,338 (6,325) (16,408) (16,408)

198,925 207,704 207,704 207,704 227,042 227,042

207,704 178,525 227,042 201,379 210,634 210,634

ENDING FUND BALANCE

BEGINNING FUND BALANCE

17,850

## 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.

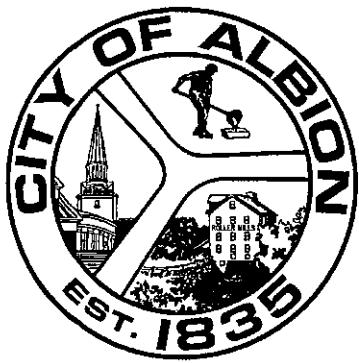
**661-770-921.00 Gas.** This is to heat the building.

**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)**

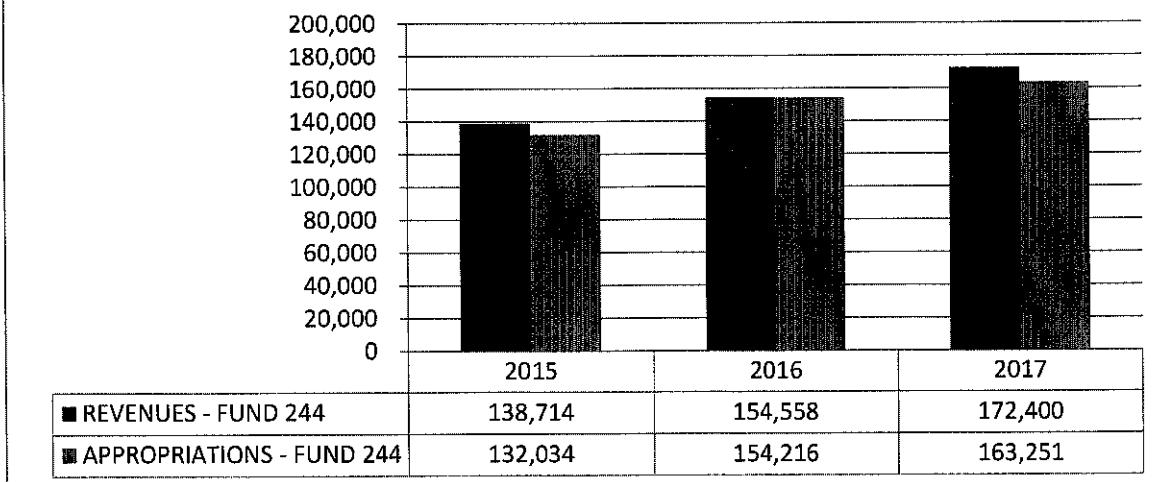
The Economic Development Corporation (EDC) was established by adoption of articles of incorporation dated July 29, 1977. The statutory authority for the adoption is found at MCL Section 125.1601, et seq. The purpose of the EDC is to strengthen and revitalize the local economy by alleviating and preventing 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 2017 Other Revenues (244-000-671.00) is the \$60,000 annual grant from Albion College/Albion Reinvestment Corp. (ARC). There is a transfer in from TIFA in 2016 of \$43,135. The FY 2017 budget does not reflect any transfers in from TIFA. The FY 2017 ending fund balance is \$24,411.

### **Economic Development Fund - 244**



### **Business Incubator Fund (246)**

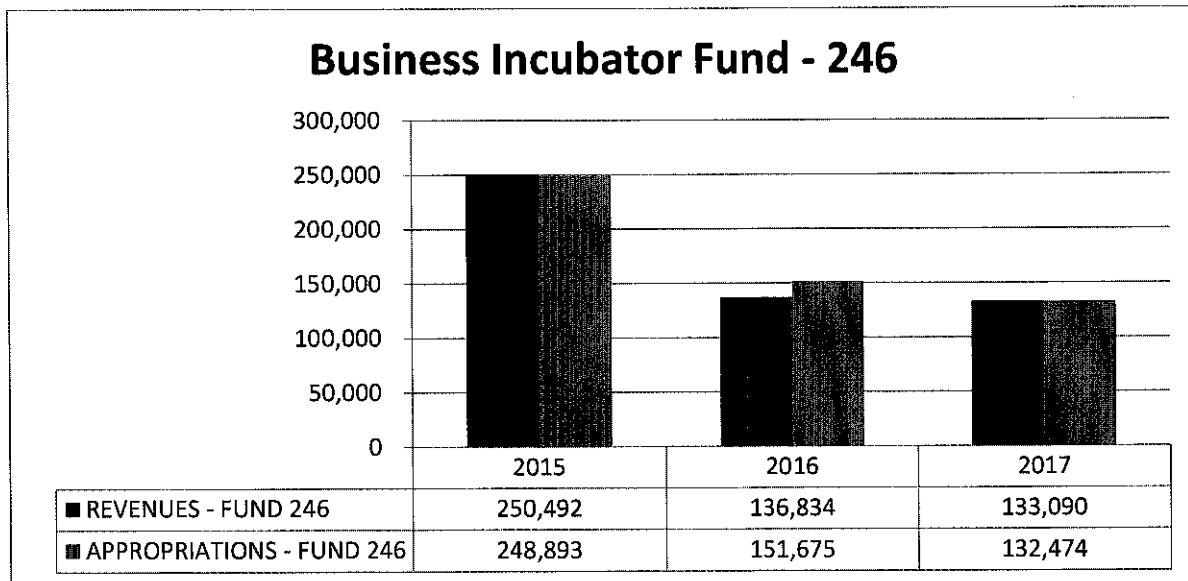
The Business Incubator Fund was established for the operations and management of the incubator building. The goal of the operation is to assist start-up businesses that have difficulty covering the overhead and costs of starting a new business. The objective is to get the businesses up and running. As 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 and 2016 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, i will be taking over the utility bills. The contractual service account (731) has been used for the renovation of the building.

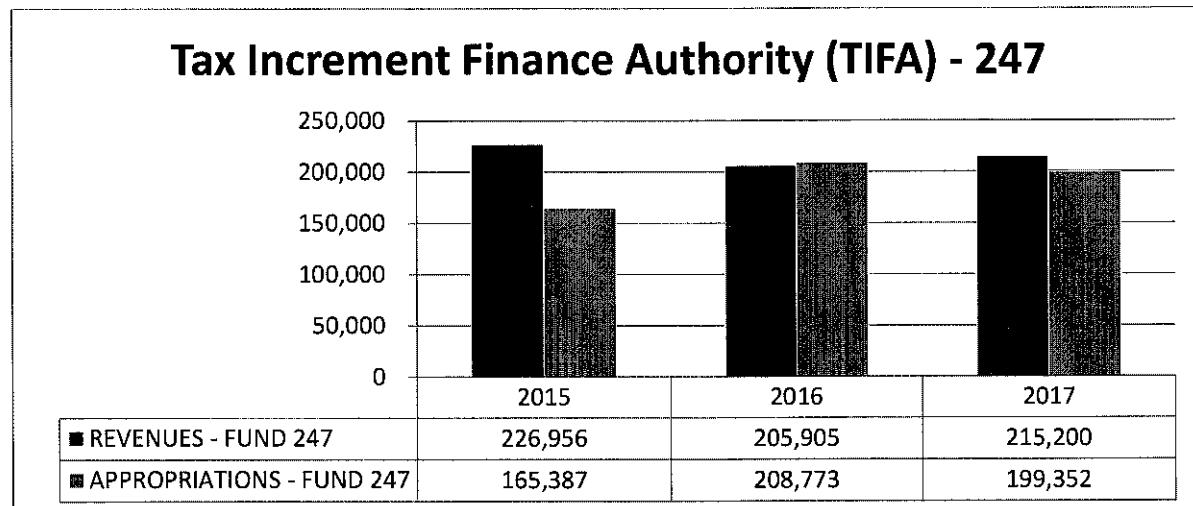
The FY 2017 transfer in from TIFA is \$6,000. The FY 2016 ending fund balance is \$12,695.



### **Tax Increment Finance Authority (TIFA) Fund (247)**

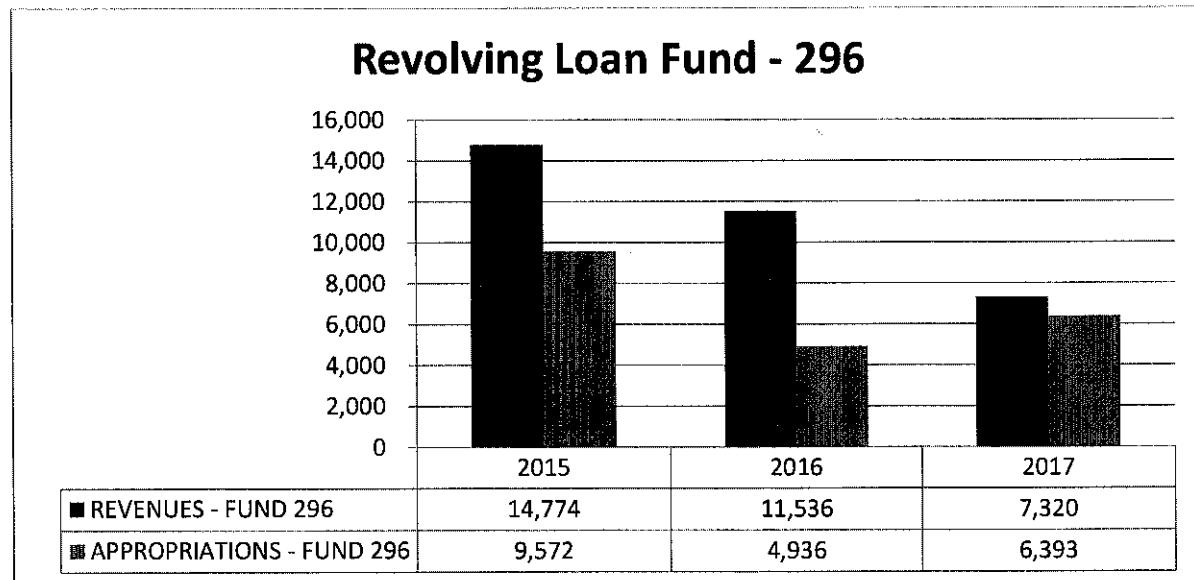
The TIFA is established under state statute. The primary responsibility is the economic development in the TIFA tax capture area (industrial park on the west side of the City). The TIFA district is able to capture property tax growth in the TIFA from Calhoun County, Kalamazoo Community College, and the Albion District Library.

In FY 2017, the TIFA is transferring out \$0 to the EDC and \$6,000 to the Business Incubator. For FY 2017, the ending fund balance is \$165,247.



### **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 2017 is \$686,520.



### **Downtown Development Authority (DDA) (248)**

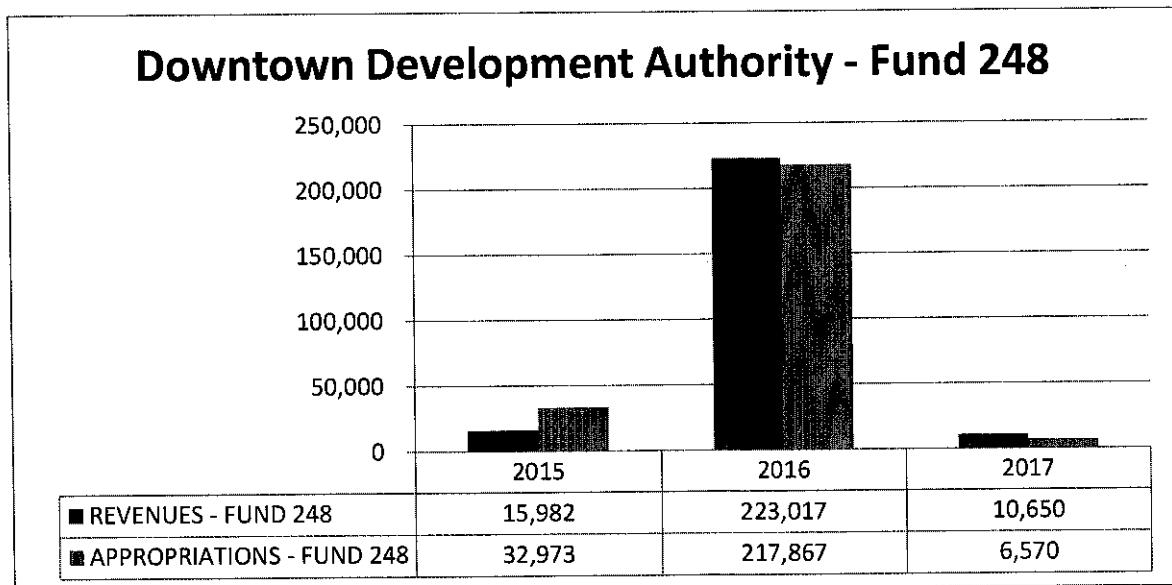
The DDA is created to conduct downtown development activities in accordance with the provisions of PA 197 of 1975, as amended, including, but not limited to, the creation and implementation of a development plan, etc. This is a municipal corporation, which the City created in April 1988 when the Council 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 DDA has an annual Car Show event and also has offered Façade Grants. The original adopted FY 2017 DDA budget does not reflect any funding for the Façade Grant program. The DDA Board is expecting to provide signage to assist downtown businesses during the M-99/Superior Street reconstruction.

The Ismon House is owned by the DDA and operated by the Friends of the Ismon House. The Ismon House was awarded a \$120,000 Michigan Heritage Restoration Program grant to renovate the 2<sup>nd</sup> and 3<sup>rd</sup> 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 FY 2016 ending fund balance for the DDA is \$41,391.



BUDGET REPORT FOR CITY OF ALBION  
Fund: 244 ECONOMIC DEVELOPMENT FUND

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NET OF REVENUES/APPROPRIATIONS - 000-GENERAL

GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017 MGR RECOMM'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16		
Dept 000-GENERAL						
ESTIMATED REVENUES						
244-000-502.01	EPA GRANT	19,466	0	0	0	0
244-000-590.00	LOCAL GRANTS	0	0	0	35,000	35,000
244-000-665.00	INTEREST	62	0	164	0	0
244-000-667.00	RENTS	79,200	77,400	77,400	77,400	77,400
244-000-671.00	OTHER REVENUES	0	0	0	60,000	60,000
244-000-676.00	REIMBURSEMENTS & RESTITUTIONS	21	0	17,316	33,873	0
TOTAL ESTIMATED REVENUES		98,749	77,400	95,648	111,423	172,400
		98,749	77,400	95,648	111,423	172,400

BUDGET REPORT FOR CITY OF ALBION  
 Fund: 244 ECONOMIC DEVELOPMENT FUND

Calculations as of 12/31/2016

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GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	2017 MGR RECOM'D	2017 COUNCIL APP'R	2017 APP'R D BUDGET
							2015	2016	2017
<b>Dept. 728-EDC</b>									
APPROPRIATIONS									
244-728-702.00	SALARIES AND WAGES	44,509	44,980	47,132	53,700	94,053	94,053	94,053	94,053
244-728-702.01	PERFORMANCE INCENTIVE PAY	0	1,000	1,000	1,000	0	0	0	0
244-728-714.00	MEDICARE	646	652	732	835	661	661	661	661
244-728-715.00	FICA	2,760	2,789	3,128	3,560	2,824	2,824	2,824	2,824
244-728-716.00	HOSPITALIZATION INSURANCE	4,385	4,231	5,635	8,650	7,915	7,915	7,915	7,915
244-728-717.00	LIFE INSURANCE	1,196	182	159	176	144	144	144	144
244-728-719.00	PENSION CONTRIBUTION	1,106	858	1,006	1,435	2,914	2,914	2,914	2,914
244-728-720.00	WORKERS COMPENSATION	191	0	0	155	155	155	155	155
244-728-721.00	UNEMPLOYMENT INSURANCE	133	183	6	0	42	98	98	98
244-728-722.00	RETIREE HEALTH SAVINGS CONTRIB	714	709	750	880	631	631	631	631
244-728-723.00	CAR ALLOWANCE	2,340	2,520	2,730	2,940	1,500	1,500	1,500	1,500
244-728-724.00	OFFICE SUPPLY	522	600	431	620	650	650	650	650
244-728-725.00	OFFICE EQUIPMENT	0	0	0	0	500	500	500	500
244-728-727.00	DUES, BOOKS, PERIODICAL	1,565	1,600	1,613	1,625	1,625	1,625	1,625	1,625
244-728-728.00	POSTAGE	127	150	71	81	100	100	100	100
244-728-741.00	BUILDING & GROUNDS REPAIR & MA	11,565	11,500	10,497	14,052	10,000	10,000	10,000	10,000
244-728-785.00	PROFESSIONAL SERVICES	2,351	3,500	12,648	18,128	3,500	3,500	3,500	3,500
244-728-801.00	CONTRACTUAL SERVICES	19,329	17,000	30,220	31,384	17,000	17,000	17,000	17,000
244-728-802.00	CONFERENCE COSTS	0	150	0	0	0	0	0	0
244-728-819.00	ADMINISTRATION FEES	2,500	2,500	2,292	2,500	2,500	2,500	2,500	2,500
244-728-840.00	TELEPHONE	3,268	3,450	2,378	2,625	3,000	3,000	3,000	3,000
244-728-851.00	TRAVEL	386	500	33	100	500	500	500	500
244-728-857.00	TRAINING	0	0	0	0	500	500	500	500
244-728-885.00	BUILDING RENTAL	1,000	1,000	917	1,000	1,000	1,000	1,000	1,000
244-728-941.00	INSURANCE AND BONDS	0	0	0	0	4,000	4,000	4,000	4,000
244-728-950.00	ECONOMIC DEVELOPMENT	1,962	2,000	3,348	3,402	2,000	2,000	2,000	2,000
244-728-967.00	LAND	5,532	0	0	0	0	0	0	0
244-728-971.00	PRINCIPAL	3,877	4,070	4,070	4,070	4,274	4,274	4,274	4,274
244-728-991.00	INTEREST	1,604	1,411	1,411	1,411	1,207	1,207	1,207	1,207
244-728-995.00	PRINCIPAL	0	0	0	0	0	0	0	0
<b>PRINCIPAL TO DATE - LOAN PURPOSE WAS TO ASSUME LAND CONTRACT: MATURES 1/1/2021</b>									
TOTAL APPROPRIATIONS		112,568	107,535	132,207	154,216	163,251	163,251	163,251	163,251
NET OF REVENUES/APPROPRIATIONS - 728-EDC		(112,568)	(107,535)	(132,207)	(154,216)	(163,251)	(163,251)	(163,251)	(163,251)

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 244 ECONOMIC DEVELOPMENT FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015	2016	2016	2017	MGR RECOM'D	COUNCIL BUDGET	2017 APP'R'D BUDGET
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	BUDGET		
Dept 750-EPA GRANT APPROPRIATIONS 244-750-802.00	CONTRACTUAL SERVICES	19,466	0	0	0	0	0	0
TOTAL APPROPRIATIONS		19,466	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 750-EPA GRANT		(19,466)	0	0	0	0	0	0



Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	AMENDED BUDGET	2016 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL BUDGET	2017 APP'R'D BUDGET
<b>Dept 000-GENERAL</b>									
ESTIMATED REVENUES	INTEREST		34,871	200	405	372	200	200	200
246-000-665.00	RENTS		9,459	0	0	0	0	0	0
246-000-667.00	REIMBURSEMENTS & RESTITUTIONS								
TOTAL ESTIMATED REVENUES			45,132	200	405	372	200	200	200
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL			45,132	200	405	372	200	200	200

GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/16	BUDGET	BUDGET	BUDGET
Dept 729-BUSINESS INCUBATOR REVENUES						
ESTIMATED REVENUES						
RENTS		0	30,000	30,779	30,000	30,000
REIMBURSEMENTS & RESTITUTIONS		0	8,500	5,779	8,000	8,000
TOTAL ESTIMATED REVENUES		0	38,500	36,758	38,000	38,000
APPROPRIATIONS						
SALARIES AND WAGES		0	8,750	7,741	8,751	11,875
MEDICARE		0	127	110	125	172
FICA		0	543	469	533	736
HOSPITALIZATION INSURANCE		0	1,418	1,645	1,885	1,910
LIFE INSURANCE		0	56	51	56	56
PENSION CONTRIBUTION		0	613	512	613	831
WORKERS COMPENSATION		0	0	0	0	38
UNEMPLOYMENT INSURANCE		0	56	1	7	38
RETIREE HEALTH SAVINGS CONTRIB		0	175	155	175	238
MATERIALS AND SUPPLIES		395	300	237	237	300
BUILDING & GROUNDS REPAIR & MA.		7,557	15,000	14,998	16,278	7,500
PROFESSIONAL SERVICES		0	500	0	500	500
GAS		4,015	5,800	2,210	2,685	5,000
ELECTRICITY		7,000	8,000	6,549	8,149	8,800
WATER		224	300	288	438	450
BUILDING RENTAL		500	458	500	500	500
INSURANCE AND BONDS		2,967	3,000	3,031	3,150	3,150
TOTAL APPROPRIATIONS		22,666	45,138	38,485	43,463	42,094
NET OF REVENUES/APPROPRIATIONS - 729-BUSINESS INCUBAT		(22,666)	(6,638)	(1,727)	(4,484)	(4,094)

GL NUMBER	DESCRIPTION	2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APP'R'D BUDGET
Dept 730-ROOF REPAIRS - 2011							
APPROPRIATIONS	INTEREST	2,092	1,793	1,793	1,793	1,794	1,494
246-730-995.00	PRINCIPAL THE CEMETERY TRUST FUND LOAN PURPOSE: WAS TO MAKE ROOF REPAIRS (PRINCIPAL PORTION REFLECTED ON THE BALANCE SHEET) - MATURES 2/01/2021						1,494
TOTAL APPROPRIATIONS		2,092	1,793	1,793	1,793	1,794	1,794
NET OF REVENUES/APPROPRIATIONS - 730-ROOF REPAIRS - 2		(2,092)	(1,793)	(1,793)	(1,793)	(1,494)	(1,494)

GL NUMBER	DESCRIPTION	2015		2016		2017		MGR RECOMD	COUNCIL BUDGET	APPR'D BUDGET
		ACTIVITY	ORIGINAL BUDGET	ACTIVITY	THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET			
Dept 731-FOOD HUB										
ESTIMATED REVENUES										
246-731-502.00	FEDERAL GRANTS	26,820	0	10,652	16,674	31,690	31,690	31,690	31,690	31,690
246-731-540.00	STATE GRANTS	72,919	0	57,131	0	0	0	0	0	0
246-731-550.00	LOCAL GRANTS	100,167	27,600	1,100	1,200	1,200	1,200	1,200	1,200	1,200
246-731-631.02	FARMERS MARKET STALL FEES	1,806	2,000	0	500	500	500	500	500	500
246-731-631.03	FARMERS MARKET SPONSORS	225	0	530	560	2,500	2,500	2,500	2,500	2,500
246-731-631.04	SR PROJECT FRESH & MKRT FRESH	1,802	1,800	1,471	1,231	5,000	5,000	5,000	5,000	5,000
246-731-667.00	RENTS	0	6,000	500	48,000	48,000	48,000	48,000	48,000	48,000
246-731-671.00	OTHER REVENUES	0	1,000	3,782	0	0	0	0	0	0
246-731-676.00	REIMBURSEMENTS & RESTITUTIONS	1,527	0	0	0	0	0	0	0	0
246-731-676.03	REIMBURSEMENT & RESTITUTION-FARMER	94	0	0	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		205,360	38,650	75,166	81,818	88,890	88,890	88,890	88,890	88,890
APPROPRIATIONS										
246-731-702.00	SALARIES AND WAGES	0	0	26,808	30,732	34,000	34,000	34,000	34,000	34,000
246-731-703.00	PART TIME WAGES	22,528	20,100	2,074	2,074	0	0	0	0	0
246-731-714.00	MEDICARE	323	296	409	467	493	493	493	493	493
246-731-715.00	FICA	1,360	1,265	1,747	1,996	2,108	2,108	2,108	2,108	2,108
246-731-716.00	HOSPITALIZATION INSURANCE	0	0	6,436	7,392	7,639	7,639	7,639	7,639	7,639
246-731-717.00	LIFE INSURANCE	0	0	1,48	1,67	2,222	2,222	2,222	2,222	2,222
246-731-719.00	PENSION CONTRIBUTION	0	0	1,877	2,153	2,380	2,380	2,380	2,380	2,380
246-731-720.00	WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0
246-731-721.00	UNEMPLOYMENT INSURANCE	345	223	5	27	150	150	150	150	150
246-731-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	0	536	615	680	680	680	680	680
246-731-726.00	OFFICE SUPPLY	0	350	492	493	350	350	350	350	350
246-731-727.00	OFFICE EQUIPMENT	1,592	750	143	144	250	250	250	250	250
246-731-728.00	DUES, BOOKS, PERIODICAL	75	198	275	275	100	100	100	100	100
246-731-744.00	POSTAGE	0	100	0	10	25	25	25	25	25
246-731-776.00	MATERIALS AND SUPPLIES	260	200	1,594	2,625	500	500	500	500	500
246-731-785.00	BUILDING & GROUNDS REPAIR & MA	0	600	3,311	3,690	2,500	2,500	2,500	2,500	2,500
246-731-801.00	PROFESSIONAL SERVICES	370	500	3,399	3,399	500	500	500	500	500
246-731-802.00	CONTRACTUAL SERVICES	192,330	5,705	36,497	39,086	4,600	4,600	4,600	4,600	4,600
246-731-802.03	CONFERENCE COSTS	1,802	1,800	1,442	1,500	2,500	2,500	2,500	2,500	2,500
246-731-819.00	ADMINISTRATION FEES	282	400	420	420	250	250	250	250	250
246-731-840.00	TELEPHONE	0	0	0	0	2,880	2,880	2,880	2,880	2,880
246-731-851.00	TRAVEL	672	2,220	2,685	3,080	3,500	3,500	3,500	3,500	3,500
246-731-857.00	GAS	747	700	187	187	350	350	350	350	350
246-731-921.00	ELECTRICITY	0	3,600	889	1,777	3,600	3,600	3,600	3,600	3,600
246-731-922.00	WATER	0	1,200	3,021	3,908	6,000	6,000	6,000	6,000	6,000
246-731-923.00	INSURANCE AND BONDS	0	1,200	777	1,127	1,200	1,200	1,200	1,200	1,200
246-731-950.00	ECONOMIC DEVELOPMENT	0	2,000	1,625	4,000	4,000	4,000	4,000	4,000	4,000
246-731-967.00	TOTAL APPROPRIATIONS	1,699	2,500	450	800	8,000	8,000	8,000	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 731-FOOD HUB		224,135	46,084	93,870	106,419	88,886	88,886	88,886	88,886	88,886
		(18,775)	(7,434)	(18,704)	(24,601)	4	4	4	4	4

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GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECON'D BUDGET	2017 COUNCIL APP'R'D BUDGET
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16				
Dept 000-GENERAL	ESTIMATED REVENUES	244,216	213,000	119,449	225,000	215,000	215,000	215,000
	CURRENT PROPERTY TAXES	(19,246)	0	(20,000)	0	0	0	0
	PROPERTY TAX CHARGEBACKS	0	80,029	0	556	200	200	200
	LOCAL COMMUNITY STABILIZATION STAR	316	200	626	349	0	0	0
	INTEREST	1,670	850	349	349	0	0	0
	REIMBURSEMENTS & RESTITUTIONS	226,956	214,050	200,453	205,905	215,200	215,200	215,200
	TOTAL ESTIMATED REVENUES	226,956	214,050	200,453	205,905	215,200	215,200	215,200
	NET OF REVENUES/APPROPRIATIONS - 000-GENERAL							

GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/16	BUDGET	BUDGET
Dept 730-TIFA APPROPRIATIONS					
MEDICARE	SALARIES AND WAGES	75,353	78,317	91,720	117,171
MEDICARE -714.00	1,091	1,136	1,215	1,385	1,778
FICA	HOSPITALIZATION INSURANCE	4,665	4,856	5,915	7,602
FICA	LIFE INSURANCE	8,380	8,585	10,184	20,810
DISABILITY INSURANCE	PENSION CONTRIBUTION	263	271	238	309
PENSION CONTRIBUTION	WORKERS COMPENSATION	352	32	340	309
UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE	2,025	1,719	1,887	7,893
RETIREE HEALTH SAVINGS CONTRIB	VEHICLE ALLOWANCE	179	398	0	745
OFFICE EQUIPMENT	BUILDING & GROUNDS REPAIR & MA	1,084	273	8	209
TELEPHONE	PROFESSIONAL SERVICES	3,480	1,132	1,162	1,377
TELEPHONE	CONTRACTUAL SERVICES	1,476	4,007	4,007	5,446
ELECTRICITY	ADMINISTRATION FEES	4,881	1,000	2,014	0
BUILDING RENTAL	TELEPHONE	4,881	5,000	6,219	7,227
ECONOMIC DEVELOPMENT	ELECTRICITY	2,275	2,500	338	7,000
PRINCIPAL	BUILDING RENTAL	2,100	500	327	2,500
INTEREST	EDUCATIONAL SERVICES	3,796	5,996	5,996	5,996
TRANSFER OUT	INTEREST	763	780	623	780
TRANSFER TO EDC - \$87,741	EDUCATIONAL SERVICES	302	360	282	360
TRANSFER TO BUSINESS INCUBATOR - \$6,796	INTEREST	9,380	8,598	9,380	9,380
TRANSFER TO EDC - \$39,965	INTEREST	189	5,000	0	0
TRANSFER TO INCUBATOR - \$15,655	INTEREST	2,844	2,908	2,908	2,908
TRANSFER TO INCUBATOR FUND - \$6,000	INTEREST	196	0	132	200
TRANSFER TO INCUBATOR FUND - \$6,000	INTEREST	39,965	45,800	58,800	6,000
2014:	TOTAL APPROPRIATIONS	165,387	179,025	190,681	208,773
2015:	NET OF REVENUES/APPROPRIATIONS - 730-TIFA	(165,387)	(179,025)	(190,681)	(208,773)
2016:	ESTIMATED REVENUES - FUND 247	226,956	214,050	200,453	205,905
2016:	APPROPRIATIONS - FUND 247	165,387	179,025	190,681	208,773
2016:	NET OF REVENUES/APPROPRIATIONS - FUND 247	61,569	35,025	9,772	(2,868)
2016:	BEGINNING FUND BALANCE	90,567	152,265	152,265	152,265
2016:	BEGINNING FUND BALANCE	152,266	187,290	162,037	162,037

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BUDGET REPORT FOR CITY OF ALBION  
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Calculations as of 12/31/2016							
GL NUMBER	DESCRIPTION	2015	2016	2016	2017	2017	
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APPR'D BUDGET
Dept 000-GENERAL ESTIMATED REVENUES 296-000-665.00	INTEREST TOTAL ESTIMATED REVENUES	14,774	10,417	11,170	11,536	7,320	7,320
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		14,774	10,417	11,170	11,536	7,320	7,320

BUDGET REPORT FOR CITY OF ALBION  
Fund: 296 REVOLVING LOAN FUND

Calculations as of 12/31/2016

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GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL BUDGET	2017 APP'R'D BUDGET
<b>Dept 740-REVOLVING LOAN</b>									
APPROPRIATIONS	SALARIES AND WAGES	5,551	3,500	3,126	3,530	4,750	4,750	4,750	4,750
296-740-702.00	MEDICARE	80	51	44	51	69	69	69	69
296-740-714.00	FICA	341	217	189	216	295	295	295	295
296-740-715.00	HOSPITALIZATION INSURANCE	776	747	662	760	764	764	764	764
296-740-716.00	LIFE INSURANCE	29	22	20	23	22	22	22	22
296-740-717.00	PENSION CONTRIBUTION	246	245	218	247	333	333	333	333
296-740-719.00	WORKERS COMPENSATION	14	0	0	0	15	15	15	15
296-740-720.00	UNEMPLOYMENT INSURANCE	23	22	0	3	15	15	15	15
296-740-721.00	RETIREE HEALTH SAVINGS CONTRIB	97	70	63	71	95	95	95	95
296-740-723.00	VEHICLE ALLOWANCE	180	0	0	0	0	0	0	0
296-740-724.00	CONTRACTUAL SERVICES	35	35	35	35	35	35	35	35
296-740-802.00	ADMINISTRATION FEES	2,200	0	0	0	0	0	0	0
296-740-840.00		9,572	4,909	4,357	4,936	6,393	6,393	6,393	6,393
<b>TOTAL APPROPRIATIONS</b>									
		(9,572)	(4,909)	(4,357)	(4,936)	(6,393)	(6,393)	(6,393)	(6,393)
<b>NET OF REVENUES/APPROPRIATIONS - 740-REVOLVING LOAN</b>									
ESTIMATED REVENUES - FUND 296		14,774	10,417	11,170	11,536	7,320	7,320	7,320	7,320
APPROPRIATIONS - FUND 296		9,572	4,909	4,357	4,936	6,393	6,393	6,393	6,393
NET OF REVENUES/APPROPRIATIONS - FUND 296		5,202	5,508	6,813	6,600	927	927	927	927
BEGINNING FUND BALANCE		673,791	678,994	678,994	685,994	685,807	685,807	685,807	685,807
ENDING FUND BALANCE		678,993	684,502	685,807	685,594	686,734	686,734	686,734	686,734

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 248 DDA FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	ACTIVITY BUDGET	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	2015	2016	2017	2016	2017	2017	MGR RECOM'D BUDGET	COUNCIL APPR'D BUDGET
					REQUESTED BUDGET	AMENDED BUDGET	REQUESSED BUDGET	AMENDED BUDGET	REQUESTED BUDGET	REQUESSED BUDGET	AMENDED BUDGET	REQUESTED BUDGET
<b>Dept 000-GENERAL</b>												
ESTIMATED REVENUES	CURRENT PROPERTY TAXES				2,294	9,000	8,863	0	0	0	0	0
248-000-002.00	DDA NET CAPTURE IS NEGATIVE OR 0 - OWNER, DDA IS NEGATIVE OR 0											
2016	DDA NET CAPTURE IS NEGATIVE OR 0 - OWNER, DDA IS NEGATIVE OR 0											
2017	DDA NET CAPTURE IS NEGATIVE OR 0 - OWNER, DDA IS NEGATIVE OR 0											
248-000-002.10	CURRENT PROP TAXES - STATE REIMBURSEMENT	13,138	10,500	11,684		11,600	10,500	10,500	10,500	10,500	10,500	10,500
248-000-065.00	INTEREST	250	200	95		100	150	150	150	150	150	150
TOTAL ESTIMATED REVENUES		15,982	19,700	20,642		11,700	10,650	10,650	10,650	10,650	10,650	10,650
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		15,982	19,700	20,642		11,700	10,650	10,650	10,650	10,650	10,650	10,650



GL NUMBER	DESCRIPTION	Calculations as of 12/31/2016			2017		
		2015 ACTIVITY BUDGET	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APPR'D BUDGET
Dept 793-SPECIAL PROGRAMS							
APPROPRIATIONS							
248-793-870.00	FACADE GRANTS	24,825	10,000	0	0	0	0
TOTAL APPROPRIATIONS		24,825	10,000	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 793-SPECIAL PROGRAMS		(24,825)	(10,000)	0	0	0	0

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BUDGET REPORT FOR CITY OF ALBION  
Fund: 248 DDA FUND

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		Calculations as of 12/31/2016			2017				
GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	ACTIVITY THRU 12/31/16	AMENDED BUDGET	REQUESTED BUDGET	MGR RECOM'D BUDGET	COUNCIL APPR'D BUDGET	COUNCIL APPR'D BUDGET
Dept 806-ISMAN HOUSE RENOVATION									
ESTIMATED REVENUES	STATE GRANTS	0	120,000	126,182	126,182	0	0	0	0
248-806-540.00	CONTRIBUTION FROM LOCAL UNITS	0	80,000	35,135	35,135	0	0	0	0
248-806-580.00	TRANSFER IN	0	50,000	50,000	50,000	0	0	0	0
TOTAL ESTIMATED REVENUES		0	200,000	211,317	211,317	0	0	0	0
APPROPRIATIONS	CONTRACTUAL SERVICES	0	200,000	211,317	211,317	0	0	0	0
248-806-802.00		0	200,000	211,317	211,317	0	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 806-ISMAN HOUSE RENC		0	0	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 248	15,982	219,700	231,959	223,017	10,650	10,650	10,650	10,650	10,650
APPROPRIATIONS - FUND 248	32,973	21,500	216,273	217,867	6,570	6,570	6,570	6,570	6,570
NET OF REVENUES/APPROPRIATIONS - FUND 248	(16,991)	2,200	15,686	5,150	4,080	4,080	4,080	4,080	4,080
BEGINNING FUND BALANCE	49,150	32,160	32,160	32,160	47,846	47,846	47,846	47,846	47,846
ENDING FUND BALANCE	32,159	34,360	47,846	37,310	51,926	51,926	51,926	51,926	51,926

## 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 Necko/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.