



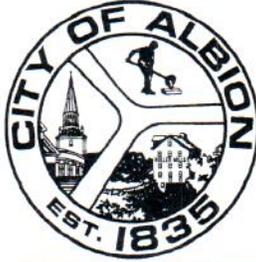
**CITY OF ALBION,
MICHIGAN**

**Fiscal Year 2016
Operating Budget**

**Presented to the Honorable Mayor
and City Council Members**

By

**Sheryl L. Mitchell, City Manager,
and the Team of Municipal Employees**



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

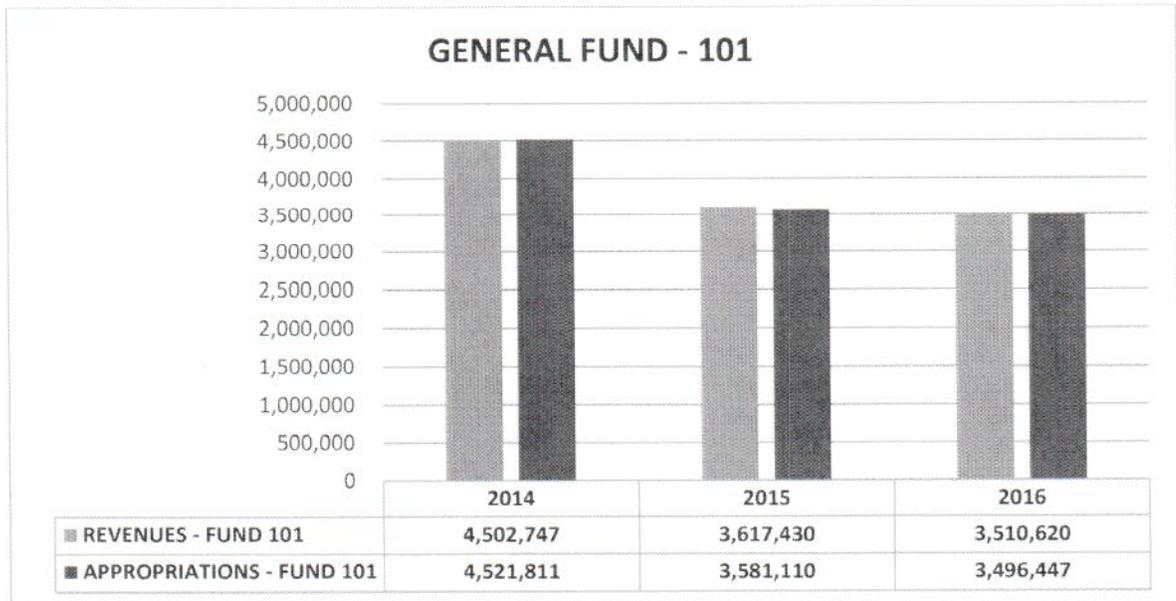
112 West Cass Street ♦ Albion, MI 49224
 517.629.7172 ♦ smitchell@cityofalbionmi.gov

MEMO

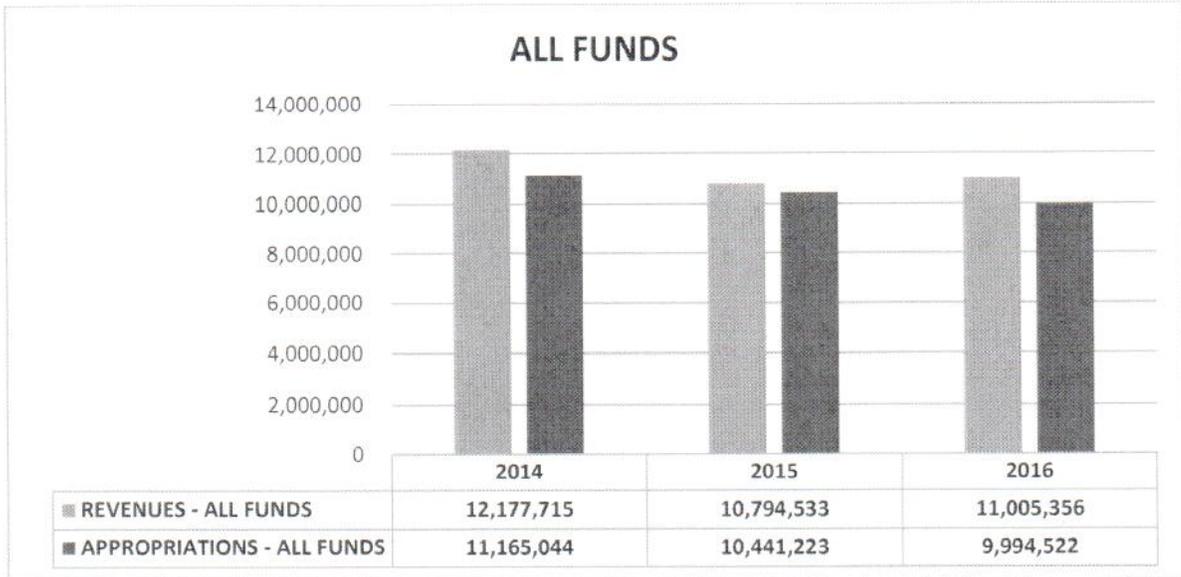
TO: Honorable Mayor, City Council, and Citizens of Albion
FR: Sheryl L. Mitchell, City Manager
DA: December 21, 2015
RE: **Fiscal Year 2016 Budget**

Attached is the Fiscal Year 2016 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 \$3,510,620 and Appropriations of \$3,496,447.



The total budget for all funds is \$11,005,356 in Revenues and \$9,994,522 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 2014 and 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:

- | | |
|---|--|
| • The people | • Parks |
| • Revitalization of downtown | • Collaborative community partnerships |
| • Replacing sidewalks | • Government Services |
| • Safe community – outstanding police/fire services | • Balanced Budget / Fund Balance |

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 7, 2015. A notice of the public hearing was published in a newspaper by the clerk at least one week prior to the date of hearing (Appendix B). A copy of the proposed budget being available for viewing by the public in the City Clerk’s office. In addition, in order to increase access and support transparency, the use of technology has been expanded in disseminating the budget and receiving public comment. The City of Albion’s budget may be viewed online via Munetrix (www.munetrix.com) and the City’s website (www.cityofalbionmi.gov). Public comments will also be solicited through social media (electronic newsletter and FaceBook). Comments from the public and elected officials are heard and taken into consideration before the final adoption of the budget.

Phase 5 – Budget Adoption – Following the Budget Study Sessions and Public Hearing, the Mayor and City Council considers any amendments and takes action by resolution at the regularly scheduled Council Meeting on December 21, 2015, to adopt the Fiscal Year 2016 Budget Appropriation and Millage Levy:

- **General Operating Levy** of 11.9736 mills for General Fund Operations
- **Street Improvements** of 3.0 mills (the fifth year of a 5-year voter approved tax)
- **City Solid Waste** of 3.0 mills (under Public Act 298 of 1917, as amended)
- **City Water Debt Service** of 1.52 mills
- **City Recreation Fund** of 1.5 mills (the third year of a 3-year voter approved tax)

In addition, the Mayor and City Council may take action by resolution to amend the Fiscal Year 2015 budget, based on current revenue and expenditure projections. The Fiscal Year 2016 Budget goes into effect on January 1, 2016.

Phase 6 – Budget Amendments – The budget is a 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

FISCAL YEAR 2016 BUDGET

The Fiscal Year 2016 Budget was developed to support the Mission Statement, Guiding Goals, and Strategic Objectives for the City of Albion.

The Fiscal Year 2016 General Fund Estimated Revenues and Appropriations are balanced, with estimated Revenues of \$3,510,620 and Appropriations of \$3,496,447. The total budget for all funds is \$11,005,356 in Revenues and \$9,994,522 in Appropriations, are summarized below.

<u>Fund</u>	<u>Revenues</u>	<u>Appropriations</u>
General Fund	\$ 3,510,620	\$ 3,496,447
Special Revenue Funds	\$ 2,118,454	\$ 322,528
Debt Service Funds	\$ 468,909	\$ 464,457
Enterprise Funds	\$ 2,755,770	\$ 3,084,844
Internal Service Fund	\$ 273,026	\$ 302,205
Other Funds	\$ 644,717	\$ 601,984
Trust Funds	\$ 1,233,860	\$ 99,475
TOTAL ALL FUNDS	\$11,005,356	\$ 9,994,522

Budget Presentation

For easier comparisons, the compiled Fiscal Year 2016 budget book is maintaining the same sections as last year:

- 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. New for this year 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 2014 Activity
- b. FY 2015 Original Budget
- c. FY 2015 Activity (through December 2015)
- d. FY 2015 Amended Budget (Recommended)
- e. FY 2016 Requested Budget (from the department)
- f. FY 2016 City Manager Recommended Budget
- g. FY 2016 Council Approved Budget (subject to any adopted amendments)

CITY OF ALBION

MANAGEMENT TEAM

Sheryl Mitchell

City Manager

Thomas Mead

Treasurer/Finance Director

Scott Kipp

Chief of Public Safety

Jim Lenardson

Director of Public Services

Harry Longon

Deputy Director, Public Services

John Tracy

Planning & Building Director

Jill Domingo

City Clerk

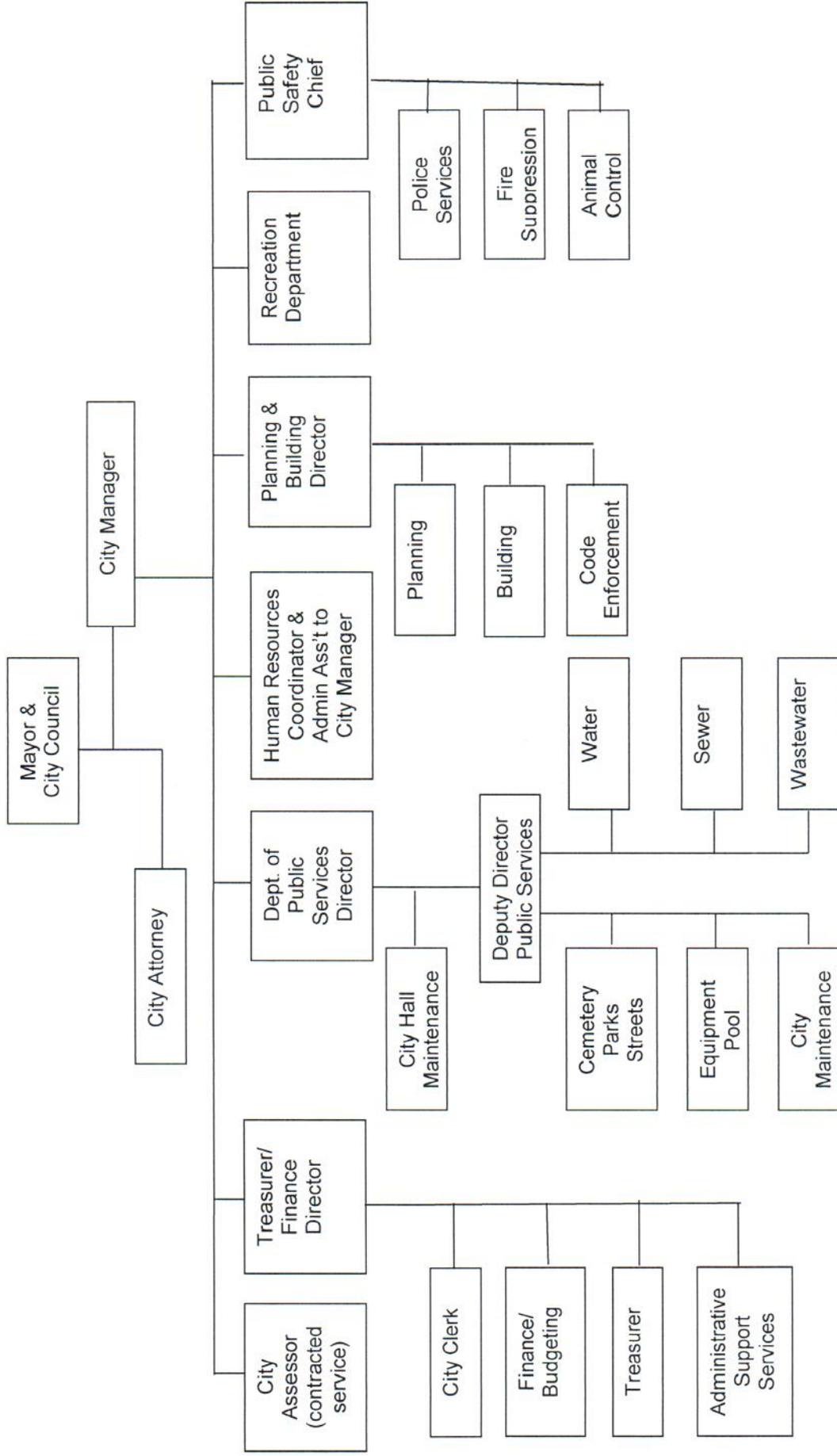
Larry Williams

Recreation

Tamara Lane

Recreation

CITY OF ALBION DEPARTMENTAL ORGANIZATIONAL CHART - 2016



**NOTICE OF PUBLIC HEARING
CITY OF ALBION, MI
DECEMBER 7, 2015**

The City Council of the City of Albion will hold a Public Hearing on the proposed FY 2016 Annual Municipal Operating Budget for all funds of the City as recommended by the City Manager at the City Council meeting on Monday, December 7, 2015 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 2016 budget includes the levy of a general operating millage of 11.9736 mills for General Fund Operations; and the first year levy of a voter approved 3 year renewal in the property tax rate of 1.5 mills for Recreation; and the first 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 1.52 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 2015 Budget Session Dates:

6:30 p.m. Mayor's Office-Albion City Hall

Monday, October 12, 2015

Fund	Dept. Code	Department
		GENERAL FUND:
101	000	REVENUES
101	101	CITY COUNCIL
101	172	CITY MANAGER
101	209	ASSESSING
101	210	ATTORNEY
101	215	CITY CLERK
101	226	HUMAN RESOURCES
101	260	FINANCE/TREASURER
101	265	MUNICIPAL BUILDING
101	276	CEMETERY
101	345	PUBLIC SAFETY
101	422	CODE ENFORCEMENT
101	442	CITY MAINTENANCE
101	444	TREE TRIMMING
101	447	ENGINEERING
101	526	EPA LANDFILL
101	775	PARKS
101	778	HOLLAND PARK TRANSFORMATION PROJECT
101	895	GENERAL APPROPRIATIONS

Monday, October 26, 2015

Fund	Department
226	SOLID WASTE
590	SEWER
591	WATER
711	CEMETERY TRUST

Monday, November 9, 2015

Fund	Department
202	MAJOR STREETS
203	LOCAL STREETS
450	STREET IMPROVEMENTS
452	MDOT STREET RECONSTRUCTION
737	RETIREE HEALTH CARE

Thursday, November 19, 2015

Fund	Department
250	COMMUNITY BLOCK GRANTS
363	ENERGY/425/GENERATOR BONDS
364	GO BOND FOR WATER PROJECTS
367	SIDEWALK PROGRAM FUND
374	DPW BUILDING DEBT
661	EQUIPMENT POOL

Monday, November 23, 2015

Fund	Department
208	RECREATION FUND
248	DDA
275	ALBION BUILDING AUTHORITY
277	MAPLE GROVE APARTMENTS
369	ALBION BUILDING AUTHORITY BONDS
735	ALBION TRUST

Monday, November 30, 2015

Fund	Department
244	ECONOMIC DEVELOPMENT
246	BUSINESS INCUBATOR
247	TIFA
265	DRUG LAW ENFORCEMENT
296	REVOLVING LOAN
732	PUBLIC SAFETY PENSION TRUST

THURSDAY, DECEMBER 3, 2015

BUDGET WRAP UP

Monday, December 7, 2015 7:00 P.M.

PUBLIC HEARING

Monday, December 21, 2015 7:00 P.M.

ADOPTION OF 2016 BUDGET

City Services

1. Police & Fire
 - a) Personal Protection Order (PPO) Coordinator (provided by SAFE PLACE)
 - b) Animal Control
2. Streets – Maintenance & Construction
3. Utilities – Water, Sewer & Storm Sewer
4. Leaf Pick-up
5. Tree Trimming (Forestry)
6. Tree Dump
7. Park Maintenance
8. Sidewalk Program
9. Elections
10. Assessing
11. Cemetery
12. Recreation Programs
13. Human Resources
14. City Attorney
15. Facilities Maintenance
16. Building Inspection
17. Code Enforcement
19. City Planning/Zoning
19. Geographical Information System (GIS)
20. Community Promotion
21. Liability & Property Insurance
22. Street Lighting
23. Economic Development Corporation (EDC)
24. Downtown Development Authority (DDA)
25. Albion Building Authority (ABA) – Maple Grove
26. Recycling Center

**FINANCIAL AND
POSITION
SCHEDULES**

Resolution #2015-38

Fiscal Year 2016 Budget Appropriation

History: The City of Albion published notice of a public hearing on the proposed budget in the Albion Recorder on November 25, 2015, and a public hearing on the proposed budget for Fiscal Year 2016 was held on December 7, 2015.

The City of Albion adopts the Fiscal Year 2016 Budget, commencing on January 1, 2016 and ending on December 31, 2016, 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 2016, based on a proposed general levy of 11.9736 mills, are appropriated as follows:

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
GENERAL FUND			
101	GENERAL FUND REVENUES		
	Property Tax Related	902,000	
	Income Tax	985,000	
	Sales & Use Tax	1,053,000	
	Charges for Services	194,400	
	All Other	376,220	
	GENERAL FUND APPROPRIATIONS		
101-101	City Council		36,925
101-172	City Manager		74,530
101-209	Assessing		49,950
101-210	Attorney		96,500
101-215	Clerk		104,525
101-226	Human Resources		34,571
101-260	Finance/Treasurer		266,345
101-265	Municipal Building		74,475
101-276	Cemetery		150,885
101-345	Public Safety		1,864,754
101-422	Code Enforcement		159,435
101-442	City Maintenance		214,015
101-444	Tree Trimming		9,497
101-447	Engineering		5,845
101-526	EPA Landfill		11,000
101-775	Parks		182,395
101-778	Holland Park Transformation		5,000
101-895	General Appropriation		155,800
	Total General Fund	3,510,620	3,496,447

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
SPECIAL REVENUE FUNDS			
202	Major Street	572,097	567,858
203	Local Street	325,557	322,528
450	Street Improvement	212,000	-
367	Sidewalk Program	138,150	135,000
452	MDOT Reconstruction Fund	-	-
208	Recreation	128,710	133,727
226	Solid Waste	215,400	190,282
250	CDBG	75	71,900
265	Drug Law Enforcement	67,500	66,850
275	Albion Building Authority	53,675	65,615
277	Maple Grove	405,290	391,350
	Total Special Revenue Funds	2,118,454	1,945,110
DEBT SERVICE FUNDS			
364	GO Bonds	136,675	135,616
370	ABA - 201 N. Clinton Street	-	-
371	ABA - 111 Center Street	-	-
369	ABA-Maple Grove/Amb-Fire Bond	131,090	129,491
374	DPW Building Dept	15,000	15,000
363	Energy Bond	186,144	184,350
	Total Debt Service Funds	468,909	464,457
ENTERPRISE FUNDS			
590	Sewer	1,896,770	2,105,455
591	Water	859,000	979,389
	Total Enterprise Funds	2,755,770	3,084,844
INTERNAL SERVICE FUND			
661	Equipment Fund	273,026	302,205
	Total Internal Service Fund	273,026	302,205
OTHER FUNDS			
244	EDC	107,535	107,535
246	Business Incubator	93,015	93,015
247	TIFA	214,050	179,025
296	Revolving Loan	10,417	4,909
248	DDA	219,700	217,500
	Total Other Funds	644,717	601,984

<u>Fund #</u>	<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
TRUST FUNDS			
711	Cemetery Trust	3,400	17,025
732	Public Safety Pension Trust	1,200,300	14,100
735	Albion Trust	30,000	65,000
737	Retiree Health Care	160	3,350
	Total Trust Funds	1,233,860	99,475
	TOTAL ALL FUNDS	\$ 11,005,356	\$ 9,994,522

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 21, 2015, in a Regular Session of the Albion City Council and this is a true copy of that resolution.

Ayes _____

Nays _____

Absent _____

Jill Domingo, City Clerk

2016 PROJECTED MILLAGE SUMMARY

<u>Taxing Unit</u>	SUMMER BILL		WINTER BILL	
	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Homestead</u>	<u>Non-Homestead</u>
CITY OF ALBION				
City Operating	11.9736	11.9736		
City Streets	3.0000	3.0000		
City Solid Waste	3.0000	3.0000		
City Debt Service	1.5200	1.5200		
City Recreation Fund	1.5000	1.5000		
Total City of Albion	20.9936	20.9936		
STATE EDUCATION TAX (SET)	6.0000	6.0000		
COUNTY OPERATING SUMMER	5.3779	5.3779		
KCC SUMMER	1.8068	1.8068		
TOTAL SUMMER TAX	34.1783	34.1783		
 CALHOUN COUNTY WINTER				
County Veterans			0.1000	0.1000
County Senior Citizen			0.7452	0.7452
County Medical Care			0.2482	0.2482
Total County Winter Tax			1.0934	1.0934
 ALBION PUBLIC SCHOOLS				
School Operating				18.0000
School Building/Sinking Fund			4.0000	4.0000
School Debt			3.4200	3.4200
Total Albion Public Schools			7.4200	25.4200
KCC WINTER			1.80680	1.80680
 CALHOUN INTERMEDIATE SCHOOL DISTRICT				
CISD Operating			0.25190	0.25190
CISD Vocational Education			1.45380	1.45380
CISD Special Education			4.50000	4.50000
Total Calhoun Intermediate School District			6.20570	6.20570
ALBION DISTRICT LIBRARY			2.25	2.25
TOTAL WINTER TAX			18.7759	36.7759
 TOTALS - SUMMER/WINTER BILLS				
	SUMMER BILL		WINTER BILL	
	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Homestead</u>	<u>Non-Homestead</u>
Totals - Summer/Winter Bills	34.1783	34.1783	18.7759	36.7759
 TOTALS - HOMESTEAD/NON-HOMESTEAD				
	HOMESTEAD		NON-HOMESTEAD	
	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Totals - Homestead/Non-Homestead	34.1783	18.7759	34.1783	36.7759
TOTAL MILLS	52.9542		70.9542	

CITY OF ALBION, MICHIGAN
2016 FEE SCHEDULES
 Effective Date – January 1, 2016

<i>Description</i>	<i>Fee</i>
GENERAL	
Comprehensive Master Plan 2000	\$50.00
Copy of City Charter	\$15.00
Ordinance Book – Soft Bound Copy	\$50.00
Ordinance Book – Hard Bound Copy	\$75.00
Ordinance Supplements	\$20.00
Non-Sufficient Funds (Bad Check) Charge	\$25.00
Notary Services (per document)	\$10.00
Criminal Background Checks	\$10.00
Audio Recordings	\$10.00
Video Recordings	\$20.00
Copying Charges for the Public (items brought in by public for copies)	\$1/1 st page + 15 cents ea add'tl pg
Assessment Cards Copying Charges (3)	\$3/1 st page + 50 cents ea add'tl pg
Balance Request Form (Taxes, Water, etc.)	\$5.00/parcel
Faxing Charges	\$3/1 st page + 50 cents ea add'tl pg
Bicycle Licenses (no charge)	--
CLERK	
Trash Haulers Annual License Fees	\$75.00
All Vehicles for Hire Annual License Fees	\$75.00
Taxi Drivers Annual License Fees	\$20.00
Bed & Breakfast Annual License Fee	\$50.00
Establishment Mechanical Amusement Device, 1 st Device, Fee	\$75.00
Establishment Mechanical Amusement Device, 2-4 Devices, Fees	\$100.00
Establishment Mechanical Amusement Device, 5-9, Annual Fees	\$250.00
Establishment Mechanical Amusement Device, 10 or More, Fees	\$500.00
Establishment Musical Device Fees	\$75.00
Peddler/Transient Merchant License	
30 days – Resident	\$50.00
30 days – Non Resident	\$100.00
90 days – Resident	\$100.00
90 days – Non Resident	\$200.00
1 Year – Resident	\$250.00
1 Year – Non Resident	\$400.00
Freedom of Information Requests (2)	Actual Costs (2)
Publishing Public Notices for Development Projects	\$75.00
Copies of Accident Reports & Police Reports (4)	\$3/1 st page + 50 cents ea add'tl pg
Voter Registration List	30 cents per page
Voter Registration List Mailing Labels	50 cents per page
PUBLIC SAFETY	
Sex Offender Registration	\$35.00
Fingerprinting	\$15.00
PBT for Probationers	Resident \$5.00 Non-Resident \$10.00
License to Purchase Weapon	\$5.00
Housing Loose or Vicious Dog	\$25/day
Housing Loose or Vicious Dog – Extended Stay	\$35/day

<i>Description</i>	<i>Fee</i>
CEMETERY	
Lot Purchase (Cemetery) – Adult/Child, Albion Resident	\$450.00
Lot Purchase (Cemetery) – Adult/Child, Non-Resident	\$900.00
Lot Purchase (Cemetery) - Infant (4' x 4'), Albion Resident	\$300.00
Lot Purchase (Cemetery) – Infant (4' x 4'), Non-Resident	\$600.00
Lot Transfers	
Immediate Family	\$0
Other Than Immediate Family	\$100.00
Perpetual Care	TBD
Interment, Overtime Fee (Per Hour)	\$75.00
Grave Opening, Weekday – Adult/Child	\$400.00
Grave Opening, Saturday – Adult/Child	\$550.00
Grave Opening, Sunday/Holiday – Adult/Child	\$700.00
Grave Opening, Weekday – Infant (4'x4') No Vault, Special Section (6)	\$200.00
Grave Opening, Saturday – Infant (4'x4') No Vault, Special Section (6)	\$350.00
Grave Opening, Sunday/Holiday – Infant (4'x4') No Vault, Special Section (6)	\$500.00
Grave Opening, Weekday – Cremains	\$150.00
Grave Opening, Saturday – Cremains	\$300.00
Grave Opening Saturday – Cremains (Urn Vault)	\$400.00
Grave Opening, Sunday/Holiday – Cremains	\$450.00
Grave Opening, Sunday/Holiday – Cremains (Urn Vault)	\$475.00
Disinterment (Plus Cost of Vault Company Services), Weekday	\$400.00
Disinterment (Plus Cost of Vault Company Services), Saturday	\$550.00
Disinterment (Plus Cost of Vault Company Services), Sunday/Holiday	\$700.00
Disinterment of Cremains, Weekday (Urn or Temporary Container)	\$175.00
Disinterment of Cremains, Saturday	\$200.00
Disinterment of Cremains, Saturday (Urn Vault)	\$300.00
Disinterment of Cremains, Sunday/Holiday	\$300.00
Disinterment of Cremains, Sunday/Holiday (Urn Vault)	\$375.00
Foundations (per square inch) (Cemetery) (Monument)	\$0.53/sq. inch with min. of \$45.00
Internment Cremains (Urn Vault)	\$200.00
Disinterment Cremains (Urn Vault)	\$225.00
Removal of Old Foundation at Request of Owner	\$35.00
PARKS & RECREATION	
Pavilion or Shelter Reservations – Resident	\$55.00
Pavilion or Shelter Reservations – Non-Resident	\$85.00
Bandshell and Other Park Reservations – Resident	\$55.00
Bandshell and Other Park Reservations – Non-Resident	\$85.00
Weddings – Resident	\$125/00
Weddings – Non-Resident	\$150.00
Providing Additional Picnic Tables/Barricades, etc. (limited # of extra tables available)	\$100.00
Baseball Fields – (Must Have Insurance)	
a.) Daytime Usage (No Lights)	\$150.00 per day
b.) Night-time Usage (With Lights)	\$225.00 per day
Dept. of Public Services – After Hours Non-Emergency Call-In Fee	\$40.00
Van Usage Fees	
a.) Non-Profits	\$25.00 per day, plus gasoline
b.) For Profits	\$40.00 per day, plus gasoline
WATER & SEWER	
Water/Sewer Collection Cost Recovery Fee	\$50.00
Meter Removal/Install Fee	\$25.00

<i>Description</i>	<i>Fee</i>
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 (06-30-06)	\$24.00
Water Demand Charge Per Billing (4 times/year or quarterly), 3/4" Service (06-30-06)	\$36.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1" Service (06-30-06)	\$60.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1 1/4" Service (06-30-06)	\$84.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1 1/2" Service (06-30-06)	\$120.00
Water Demand Charge Per Billing (4 times/year or quarterly), 2" Service (06-30-06)	\$192.00
Water Demand Charge Per Billing (4 times/year or quarterly), 3" Service (06-30-06)	\$384.00
Water Demand Charge Per Billing (4 times/year or quarterly), 4" Service (06-30-06)	\$600.00
Water Demand Charge Per Billing (4 times/year or quarterly), 6" Service (06-30-06)	\$1,200.00
Water Demand Charge Per Billing (4 times/year or quarterly), 8" Service (06-30-06)	\$1,920.00
Water Demand Charge Per Billing (4 times/year or quarterly), 10" Service (06-30-06)	\$2,760.00
Water Consumption Charge (per 100 cubic feet) Non-Resident, Non-Franchise Area (01-01-12)	\$1.77
Water Consumption Charge (per 100 cubic feet) (01-01-12) Resident, Franchise Area	\$1.42
Sewer Demand Charge per billing (4 times/year), 5/8" Service (06-30-06)	\$24.00
Sewer Demand Charge per Billing, 3/4" Service (06-30-06)	\$36.00
Sewer Demand Charge per Billing, 1" Service (06-30-06)	\$60.00
Sewer Demand Charge per Billing, 1 1/4" Service (06-30-06)	\$84.00
Sewer Demand Charge per Billing, 1 1/2" Service (06-30-06)	\$120.00
Sewer Demand Charge per Billing, 2" Service (06-30-06)	\$192.00
Sewer Demand Charge per Billing, 3" Service (06-30-06)	\$384.00
Sewer Demand Charge per Billing, 4" Service (06-30-06)	\$600.00
Sewer Demand Charge per Billing, 6" Service (06-30-06)	\$1,200.00
Sewer Demand Charge per Billing, 8" Service (06-30-06)	\$1,920.00
<i>Description</i>	<i>Fee</i>

Sewer Demand Charge per Billing, 10" Service (06-30-06)	\$2,760.00
Sewer Consumption Charge (per 100 cubic feet), City Resident (01-01-12)	\$2.36
Sewer Consumption (Flat Rate), City Resident, see rate schedule in Treasurer's office (01-01-12)	
Sewer Consumption Charge (per 100 cubic feet), Non Resident, Non Franchise Area (01-01-12)	\$2.97
DEPARTMENT OF PUBLIC WORKS	
Driveway Entrance Permit	\$30.00
Right of Way Excavation Permit (Proof of Insurance required)	\$30.00
Soil Erosion Control Permit (obtained from Calhoun County)	--
Annual Tree Dump Pass (Residents Only)	\$10.00
PLANNING DEPARTMENT:	
Permit to Raise Chickens (Good for 2 years)	\$25.00
Zoning Permits:	
<i>Single Family Residential Uses:</i>	
New Home	\$35.00
Addition/Alteration	\$35.00
Accessory Structure	\$35.00
Change in Use	\$35.00
Signs/Billboards	\$35.00
Fences/Screening	\$35.00
Home Occupation	\$35.00
Other	\$35.00
<i>Multiple Family Uses:</i>	
New Construction	\$35.00
Addition/Alteration	\$35.00
Accessory Structure	\$35.00
Change in Use	\$35.00
Signs/Billboards	\$35.00
Fences/Screening	\$35.00
Home Occupation	\$35.00
Other	\$35.00
<i>Commercial and Industrial Uses:</i>	
New Construction	\$35.00
Addition/Alteration	\$35.00
Accessory Structure	\$35.00
Change in Use	\$35.00
Signs/Billboards	\$35.00
Fences/Screening	\$35.00
Home Occupation	\$35.00
Outdoor or Sidewalk Café	\$35.00
Other	\$35.00
Rezoning Applications:	
Rezoning Application	\$350.00
Text Amendment	\$250.00
Site Plan Review:	
Subdivision/Site Condo/PUD Review	
Base Fee	\$350.00
Plus Consultant Charges	Actual Costs
Other Uses Review	
Base Fee (for small rehab projects City Manager can adjust fee)	\$250.00
Plus Consultant Charges	Actual Costs

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

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

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

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.

2016 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	10.53	
Director of Public Services			9.184		2.041			2.041	5.102		2.041		2.041	12.245	12.245		25.51	25.51	2.041
Deputy Director of Public Services			9.184		2.041			2.041	5.102		2.041		2.041	12.245	12.245		25.51	25.51	2.041
Administrative Support Services		6.316			2.105			2.105						21.053	21.053		21.053	21.053	5.263
Accounting Clerk																	50	50	
HR Coord & Admin Ass't CM	60			40															
Planning & Building Director			5									95							

Title	Salary/Annual Wage 2016
City Manager	89,000.00
Director of Public Services	66,900.00
Deputy Director of Public Services	57,400.00
Human Resources Coord & Admin Asst-City Manager	42,799.76
Accounting Clerk	35,156.08
Planning & Building Director	43,500.00
Administrative Support Services	31,867.52

City of Albion
Full-Time/Permanent Part-Time Staffing History

	<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>FT</u>	<u>2016</u> <u>PPT</u>
Administration	2	2	2	2	2	2	2	2	2	0
City Manager – HR										
Assessing	1	1	1	1	0	0	0	0	0	0
Treasurer/Finance	6	6	6	6	6	5	4	5	4	0
Clerk	0	0	0	0	0	0	1	1	1	0
Engineering & Public Services	1	1	1	1	1	1	1	2	2	0
Planning & Code Enforcement	2	1	1	1	1	1	1	1	1	0
Cemetery	2	2	2	1	1	1	1	1	1	0
Parks	2	2	2	2	2	2	2	2	2	0
Public Safety	29	29	25	21	19	19	19	19	19	1
Street Department	10	9	8	10	8	8	7	7	7	0
Water Department	5	5	5	5	5	5	4	5	4	0
Sewer Department	10	10	10	9	9	9	9	7	8	0
Recreation	1	1	1	1	1	1	1	0	2	3
TOTAL	71	69	67	60	55	54	52	52	53	4

City of Albion
Salary/Wage Changes

<u>Position</u>	<u>Base Salary/Wage</u>			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
City Manager	91,000	92,000	87,333.00	89,000.00
Administrative & Human Resources Manager	42,376	42,376	*45,000.00	42,799.76
Recreation Director	45,497	40,000	40,400.00	--
Treasurer/Finance Director	63,696	65,000	65,650.00	65,650.00
Planning & Building Director	--	--	*43,500.00	43,500.00
Clerk	45,000	45,000	45,450.00	45,450.00
Accountant Income Tax				
Start	34,299	34,299	34,641.99	34,641.99
Step 1	35,158	35,158	35,509.58	35,509.58
Step 2	36,211	36,211	36,573.11	37,285.06
Step 3	37,661	37,661	38,037.61	39,149.31
Step 4	38,790	38,790	39,177.90	41,106.78
Step 5	--	--	--	41,928.91
Administrative Support Services				
Start	27,421	27,421	27,695.21	27,695.21
Step 1	28,728	28,728	28,015.28	28,015.28
Step 2	30,032	30,032	30,332.32	30,332.32
Step 3	30,784	30,784	31,091.84	31,848.94
Step 4	31,552	31,552	31,867.52	33,441.38
Step 5	--	--	--	34,110.21
Accountant – Payroll				
Start	--	--	--	34,641.99
Step 1	--	--	--	35,509.58
Step 2	--	--	--	37,285.06
Step 3	--	--	--	39,149.31
Step 4	--	--	--	41,106.78
Step 5	--	--	--	41,928.91
Accountant - General				
Start	32,812	32,812	33,140.12	33,140.12
Step 1	33,795	33,795	34,132.95	34,132.95
Step 2	34,808	34,808	35,156.08	35,839.60
Step 3	35,853	35,853	36,211.53	37,631.58
Step 4	36,937	36,937	37,306.37	39,513.16
Step 5	--	--	--	40,303.42
Director of Public Safety	64,480	66,980	67,649.80	67,649.80
Public Safety Lieutenant				
2 years	48,015	48,015	50,415.75	50,415.75
3 years	50,390	50,390	52,909.00	52,909.00
4 years	52,925	52,925	55,871.00	52,909.00

Position	Base Salary/Wage			
	2013	2014	2015	
Public Safety Sergeant				
Start	41,441	41,441	43,515.05	43,515.05
1 year	43,630	43,630	45,811.50	45,811.50
2 years	45,781	45,781	48,070.05	48,070.05
3 years	48,015	48,015	50,415.75	50,415.75
4 years	50,390	50,390	52,909.00	52,909.00
Public Safety Officer				
PSO – Trainee	21,945	21,945	23,042.25	23,042.25
PSO – 1	30,479	30,479	32,002.95	32,002.95
PSO – 2	32,917	32,917	34,562.85	34,562.85
PSO Start	36,440	36,440	38,262.00	38,262.00
Step 1	38,225	38,225	40,136.25	40,136.25
Step 2	40,166	40,166	42,174.30	42,174.30
Step 3	42,228	42,228	44,339.40	44,339.40
Step 4	44,294	44,294	46,508.70	46,508.70
WWTP Chief Operator				
Start	33,201	33,201	33,533.01	33,533.01
Step 1	33,904	33,904	34,243.04	34,243.04
Step 2	34,299	34,299	34,641.99	34,641.99
Step 3	34,861	34,861	35,209.61	35,209.61
Foreman (Street, Water, Sewer W-9)				
Heavy Equipment Operator, WWTP Operator (B), Mechanic W-9				
Start	32,989	32,989	33,318.89	33,318.89
Step 1	33,405	33,405	33,739.05	33,739.05
Step 2	33,946	33,946	34,285.46	34,285.46
Step 3	34,507	34,507	34,852.07	34,852.07
Foreman (Parks, Cemetery W-8)				
WWTP Operator (C), WWTP Lab Technician Operator W-8				
Start	32,427	32,427	32,751.27	32,751.27
Step 1	33,010	33,010	33,340.10	33,340.10
Step 2	33,467	33,467	33,801.67	33,801.67
Step 3	34,008	34,008	34,348.08	34,348.08
WWTP Operator (D), Pump Maintenance Specialist, Light Equipment Operator – W-7				
Start	32,198	32,198	32,519.98	32,519.98
Step 1	32,594	32,594	32,919.94	32,919.94
Step 2	33,259	33,259	33,591.59	33,591.59
Step 3	33,717	33,717	34,052.17	34,052.17

Base Salary/Wage

Position	2013	2014	2015	
WWTP Operator, Sewer Maintenance Specialist/Operator W-6				
Start	31,949	31,949	32,268.49	32,268.49
Step 1	32,365	32,365	32,688.65	32,688.65
Step 2	33,010	33,010	33,340.01	33,340.01
Step 3	33,342	33,342	33,675.42	33,675.42
Meter Reader W-5				
Start	31,366	31,366	31,679.66	31,679.66
Step 1	31,533	31,533	31,848.33	31,848.33
Step 2	32,261	32,261	32,583.61	32,583.61
Step 3	32,802	32,802	33,130.02	33,130.02
Maintenance Worker (Parks, Cemetery, Streets) W-3				
Start	30,534	30,534	30,839.34	30,839.34
Step 1	31,013	31,013	31,323.13	31,323.13
Step 2	31,429	31,429	31,743.29	31,743.29
Step 3	31,970	31,970	32,289.70	32,289.70
General Foreman Position Utilities & Public Works W-11				
Start	36,504	36,504	36,869.04	37,128.00
Step 1	36,858	36,858	37,226.58	37,481.60
Step 2	37,211	37,211	31,743.29	37,835.20
Step 3	37,606	37,606	37,982.06	38,230.40
General Foreman WWTP W-12				
Start	--	--	--	40,372.80
Step 1	--	--	--	40,955.20
Step 2	--	--	--	41,537.60
Step 3	--	--	--	42,120.00
Director of Public Services	64,679	62,400	66,900.00	66,900.00
Deputy Director Public Services	--	--	*57,400.00	57,400.00
Superintendent Public Utilities	55,201	53,000	--	--
Superintendent Public Works	55,201	53,000	--	--

* Beginning April 1, 2015

GLOSSARY

ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

APPROPRIATION ORDINANCE

The official enactment by the City Council establishing the legal authority for City Administration to obligate and expend resources.

APPROVED BUDGET

The revenue and expenditure plan for the City for the fiscal year as approved by the City Council.

ASSESSED VALUATION

The taxable value placed upon property as a basis for levying taxes, which is equal to 50% of market value, as is required by state law.

AUDIT

A comprehensive review of the manner in which the government's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the safekeeping controls over the City's assets, and making any recommendations for improvements where necessary.

BUDGET

A financial plan for a given fiscal year showing revenues and expenditures for different funds of the City.

BUDGET CALENDAR

The schedule of key dates which the City departments follow in preparation, adoption, and administration of the budget.

CAPITAL OUTLAY

The schedule of key dates which the City departments follow in preparation, adoption, and administration of the budget.

CURRENT TAX COLLECTIONS

The City functions as the collection agent for the schools and county.

DEBT SERVICE

Payment of interest and repayment of principal to holders of the City's debt instruments.

DEPRECIATION

The process of estimating and recording the expired useful life of a fixed asset which is distributed over its revenue producing years.

DOWNTOWN DEVELOPMENT AUTHORITY FUND

This fund is designed to assist in the economic growth and stability of the central downtown business district.

ENTERPRISE FUNDS

Enterprise funds are used to account for the acquisition, operation and maintenance of governmental facilities, and services which are entirely or predominantly self-supporting, by user charges. The significant characteristic of Enterprise Funds is that the accounting system must make it possible to show whether the activity is operated at a profit or a loss, similar to comparable private enterprises. Thus, the reports of enterprise funds are self-contained and creditors, legislators or the general public can evaluate the performance of the municipal enterprise on the same basis as they can the performance of investor-owned enterprises in the same industry.

FISCAL YEAR

The twelve-month period designated as the operating year for an entity. The fiscal year for the City of Albion is January 1 through December 31.

FUND

An independent fiscal entity with a self-balancing set of accounts recording its revenues and expenditures.

FUND BALANCE

Excess of revenues over expenditures segregated by fund.

GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for the resources devoted to finance the services traditionally associated with local government except those activities that are required to be accounted for in another fund.

INFRASTRUCTURE

The basic physical framework or foundation of the City, referring to its buildings, roads, bridges, sidewalks, water, electric and sewer systems.

INTERNAL SERVICE FUNDS

Internal Service Funds are established to finance and account for services and/or commodities furnished by a designated program to other programs within the City. Since the service and commodities are supplies exclusively to programs under the City jurisdiction, they are distinguishable from those services which are rendered to the public in general and which are accounted for in general, special revenue, or enterprise funds.

LOCAL STREET FUND

Receives all local street money paid to the cities by the State, accounts for all construction, maintenance, traffic services, and snow and ice control on all streets classified as local.

MAJOR STREET FUND

Used to account for the financial activity of the streets designated by the State of Michigan as major thoroughfares and the maintenance contract of the state trunklines.

MILL

A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

MILLAGE

The total tax obligation per \$1,000 of assessed valuation of property.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which expenditures and revenues are accrued, and accounted for when they become measurable and available.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings less the accumulated expenses of an enterprise fund. (Water and wastewater)

REVENUE BOND INDEBTEDNESS

Bonds of the City, which are supported by the revenue generating capacity of the water and wastewater systems.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STATE EQUALIZED VALUATION (SEV)

The assessed valuation of property in the City as determined by the local assessor and then reviewed and adjusted, if necessary, by the county and state, to assure that it equals 50% of the market value, as required by the State of Michigan.

TAX BASE

The total value of taxable property in the City.

USER FEES

The payment of a fee for direct receipt of public service by the person directly benefiting from the service.

**DEBT
SERVICE
FUNDS**

Debt Schedules

Section 3

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

DEBT SERVICE FUNDS			
FUND #	FUND	REVENUES	APPROPRIATIONS
364	GO Bonds	136,675	135,616
370	ABA - 201 N. Clinton Street	-	-
371	ABA - 111 Center Street	-	-
369	ABA - Maple Grove ABA – Ambulance/Fire Station Bond	131,090	129,491
374	DPW Building Dept	15,000	15,000
363	Energy Bond	186,144	184,350
	Total Debt Service Funds	\$ 468,909	\$ 464,457

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK REV								
364-000-402.00	CURRENT PROPERTY TAXES	123,900	134,500	126,657	131,500	127,275	127,275	127,275
364-000-402.01	PROPERTY TAX CHARGEBACKS	(14,233)	(6,750)	(4,305)	(4,350)	(5,500)	(5,500)	(5,500)
364-000-410.00	DELINQUENT PERSONAL PROPERTY T	600	0	0	0	0	0	0
364-000-424.00	PAYMENTS IN LIEU OF TAXES	376	500	818	818	550	550	550
364-000-445.00	PENALTY & INTEREST ON TAXES	1,729	1,550	921	1,050	900	900	900
364-000-573.00	LOCAL COMMUNITY STABILIZATION STA	0	0	3,926	3,926	1,950	1,950	1,950
364-000-607.00	CHARGES FOR SERVICES-FEES	13,312	11,000	11,184	11,500	11,500	11,500	11,500
TOTAL UNK_REV		125,684	140,800	139,201	144,444	136,675	136,675	136,675
TOTAL ESTIMATED REVENUES								
TOTAL ESTIMATED REVENUES		125,684	140,800	139,201	144,444	136,675	136,675	136,675
NET OF REVENUES/APPROPRIATIONS - 000-		125,684	140,800	139,201	144,444	136,675	136,675	136,675
Dept 905-DEBT SERVICE-BONDS								
APPROPRIATIONS								
UNK EXP								
364-905-991.00	PRINCIPAL	125,000	130,000	130,000	130,000	130,000	130,000	130,000
364-905-995.00	INTEREST	10,920	8,320	8,320	8,320	5,616	5,616	5,616
364-905-996.00	PAYING AGENT FEES	0	300	0	0	0	0	0
(MATURES ON 10/01/2017)								
TOTAL UNK_EXP		135,920	138,620	138,320	138,320	135,616	135,616	135,616
TOTAL APPROPRIATIONS								
TOTAL APPROPRIATIONS		135,920	138,620	138,320	138,320	135,616	135,616	135,616
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BO		(135,920)	(138,620)	(138,320)	(138,320)	(135,616)	(135,616)	(135,616)
ESTIMATED REVENUES - FUND 364								
APPROPRIATIONS - FUND 364								
NET OF REVENUES/APPROPRIATIONS - FUND 364		125,684	140,800	139,201	144,444	136,675	136,675	136,675
		135,920	138,620	138,320	138,320	135,616	135,616	135,616
		(10,236)	2,180	881	6,124	1,059	1,059	1,059
BEGINNING FUND BALANCE		31,489	21,253	21,253	21,253	22,134	22,134	22,134
ENDING FUND BALANCE		21,253	23,433	22,134	27,377	23,193	23,193	23,193

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 905-DEBT SERVICE								
APPROPRIATIONS								
370-905-991.00	PRINCIPAL		8,704	8,704	8,704	0	0	0
370-905-995.00	INTEREST		263	263	263	0	0	0
	TOTAL UNK_EXP	9,431	8,967	8,967	8,967	0	0	0
	TOTAL APPROPRIATIONS	9,431	8,967	8,967	8,967	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE								
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
370-930-699.00	TRANSFER IN	9,475	8,888	8,837	8,837	0	0	0
	TOTAL UNK_REV	9,475	8,888	8,837	8,837	0	0	0
	TOTAL ESTIMATED REVENUES	9,475	8,888	8,837	8,837	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
ESTIMATED REVENUES - FUND 370								
370-930-699.00	TRANSFER IN	9,475	8,888	8,837	8,837	0	0	0
	TOTAL UNK_REV	9,475	8,888	8,837	8,837	0	0	0
	TOTAL ESTIMATED REVENUES	9,475	8,888	8,837	8,837	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 370								
	BEGINNING FUND BALANCE	86	130	130	130	0	0	0
	ENDING FUND BALANCE	130	51	0	0	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 905-DEBT SERVICE								
APPROPRIATIONS								
371-905-991.00	PRINCIPAL	7,368	4,734	4,455	4,455	0	0	0
371-905-995.00	INTEREST	364	102	101	101	0	0	0
	TOTAL UNK_EXP	7,732	4,836	4,556	4,556	0	0	0
TOTAL APPROPRIATIONS								
		7,732	4,836	4,556	4,556	0	0	0
		(7,732)	(4,836)	(4,556)	(4,556)	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE								
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
371-930-699.00	TRANSFER IN	7,820	1,652	1,372	1,372	0	0	0
TRANSFER IN FROM ALBION BLDG AUTHORITY FOR DEBT SERVICE PMT								
		7,820	1,652	1,372	1,372	1,652	1,652	1,652
		7,820	1,652	1,372	1,372	0	0	0
		7,820	1,652	1,372	1,372	0	0	0
TOTAL ESTIMATED REVENUES								
		7,820	1,652	1,372	1,372	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
ESTIMATED REVENUES - FUND 371								
371-930-699.00	TRANSFER IN	7,820	1,652	1,372	1,372	0	0	0
APPROPRIATIONS - FUND 371								
371-905-991.00	PRINCIPAL	7,732	4,836	4,556	4,556	0	0	0
371-905-995.00	INTEREST	88	(3,184)	(3,184)	(3,184)	0	0	0
	TOTAL UNK_EXP	3,097	3,184	3,184	3,184	0	0	0
	BEGINNING FUND BALANCE	3,185	0	0	0	0	0	0
	ENDING FUND BALANCE							

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK REV								
369-000-671.00	OTHER REVENUES	23,760	24,354	24,354	24,354	24,963	24,963	24,963
	FROM HURON VALLEY AMBULANCE TO COVER DEBT SERVICE PMT.							
TOTAL UNK_REV								
TOTAL ESTIMATED REVENUES		23,760	24,354	24,354	24,354	24,963	24,963	24,963
NET OF REVENUES/APPROPRIATIONS - 000-		23,760	24,354	24,354	24,354	24,963	24,963	24,963
Dept 900-DEBT SERV - MAPLE GROVE BONDS								
APPROPRIATIONS								
UNK EXP								
369-900-991.00	PRINCIPAL	50,000	50,000	50,000	50,000	55,000	55,000	55,000
369-900-995.00	INTEREST	13,950	11,950	11,950	11,950	9,713	9,713	9,713
369-900-996.00	PAYING AGENT FEES	250	250	125	250	250	250	250
	(MATURES ON 4/01/2019)							
TOTAL UNK_EXP		64,200	62,200	62,075	62,200	64,963	64,963	64,963
TOTAL APPROPRIATIONS		64,200	62,200	62,075	62,200	64,963	64,963	64,963
NET OF REVENUES/APPROPRIATIONS - 900-DEBT SERV - MAP		(64,200)	(62,200)	(62,075)	(62,200)	(64,963)	(64,963)	(64,963)
Dept 903-DEBT SERVICE - FIRE BARN BONDS								
APPROPRIATIONS								
UNK EXP								
369-903-991.00	PRINCIPAL	30,000	30,000	30,000	30,000	30,000	30,000	30,000
369-903-995.00	INTEREST	36,903	35,628	35,628	35,628	34,278	34,278	34,278
369-903-996.00	PAYING AGENT FEES	250	250	125	250	250	250	250
	(MATURES ON 10/01/2028)							
TOTAL UNK_EXP		67,153	65,878	65,753	65,878	64,528	64,528	64,528
TOTAL APPROPRIATIONS		67,153	65,878	65,753	65,878	64,528	64,528	64,528
NET OF REVENUES/APPROPRIATIONS - 903-DEBT SERVICE -		(67,153)	(65,878)	(65,753)	(65,878)	(64,528)	(64,528)	(64,528)
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK REV								
369-930-699.00	TRANSFER IN	107,702	104,937	106,937	106,937	106,127	106,127	106,127
	2015 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = \$64,200							
	TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = \$42,737							
	2016 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = \$64,200							
	TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = \$41,927							
TOTAL UNK_REV		107,702	104,937	106,937	106,937	106,127	106,127	106,127
TOTAL ESTIMATED REVENUES		107,702	104,937	106,937	106,937	106,127	106,127	106,127
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		107,702	104,937	106,937	106,937	106,127	106,127	106,127
ESTIMATED REVENUES - FUND 369		131,462	129,291	131,291	131,291	131,090	131,090	131,090
APPROPRIATIONS - FUND 369		131,353	128,078	127,828	128,078	129,491	129,491	129,491
NET OF REVENUES/APPROPRIATIONS - FUND 369		109	1,213	3,463	3,213	1,599	1,599	1,599
BEGINNING FUND BALANCE		18,377	18,486	18,486	18,486	21,949	21,949	21,949
ENDING FUND BALANCE		18,486	19,699	21,949	21,699	23,548	23,548	23,548

BUDGET REPORT FOR CITY OF ALBION
 Fund: 363 ENERGY/425/GENERATOR BONDS
 Calculations as of 12/31/2015

User: TMEAD
 DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 905-ENERGY/425/GENERATOR BONDS								
APPROPRIATIONS								
UNK EXP								
363-905-991.00	PRINCIPAL	120,000	120,000	120,000	120,000	125,000	125,000	125,000
363-905-995.00	INTEREST	65,800	62,200	62,200	62,200	58,600	58,600	58,600
363-905-996.00	PAYING AGENT FEES	750	750	750	750	750	750	750
TOTAL UNK_EXP		186,550	182,950	182,950	182,950	184,350	184,350	184,350
TOTAL APPROPRIATIONS		186,550	182,950	182,950	182,950	184,350	184,350	184,350
NET OF REVENUES/APPROPRIATIONS - 905-ENERGY/425/GENE		(186,550)	(182,950)	(182,950)	(182,950)	(184,350)	(184,350)	(184,350)
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK REV								
363-930-699.00	TRANSFER IN	186,140	186,140	185,644	185,644	186,144	186,144	186,144
2016 - TRANSFER IN FROM CEMETERY TRUST = \$565								
TRANSFER IN FROM CITY MAINTENANCE = \$8,575								
TRANSFER IN FROM SEWER = \$151,500								
TRANSFER IN FROM WATER = \$10,239								
TRANSFER IN FROM EQUIPMENT POOL = \$15,265								
TOTAL = \$186,144								
(MATURES ON 10/01/2024)								
TOTAL UNK_REV		186,140	186,140	185,644	185,644	186,144	186,144	186,144
TOTAL ESTIMATED REVENUES		186,140	186,140	185,644	185,644	186,144	186,144	186,144
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		186,140	186,140	185,644	185,644	186,144	186,144	186,144
ESTIMATED REVENUES - FUND 363								
APPROPRIATIONS - FUND 363								
NET OF REVENUES/APPROPRIATIONS - FUND 363		(410)	3,190	2,694	2,694	1,794	1,794	1,794
BEGINNING FUND BALANCE		33,126	32,716	32,716	32,716	35,410	35,410	35,410
ENDING FUND BALANCE		32,716	35,906	35,410	35,410	37,204	37,204	37,204

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

Bank Loans	Fiscal Years			
Name	2014	2015	2016	2017
ABA Loan:	5,481	5,481	5,481	5,481
Dump Truck:	19,671	19,676		
Subtotal for Bank Loans	\$25,152	\$25,157	\$5,481	\$5,481
Bonds & contracts payable	Fiscal Years			
Name	2014	2015	2016	2017
2009 ABA Bonds (Maple Grove):	63,950	61,950	64,712	62,238
2009 Building Authority Bonds - Joint Ambulance & Fire Station:	66,902	65,628	64,278	67,852
2010 GO Limited Energy Bonds:	185,800	182,200	183,600	179,850
EAP Liability:	3,041	3,041	3,041	3,041
General Obligation Unlimited Tax Refunding Bond: Series 2013	135,920	138,320	135,616	142,912
Land Contract - \$207,000:	15,000	15,000	15,000	15,000
Land Contract - \$70,000:	7,820	7,562		
Land Contract - \$88,100:	9,425	9,074		
Water supply and sewage disposal system revenue refunding bond: Series 2013	152,168	154,256	151,240	158,224
Subtotal for Bonds & contracts payable	\$640,026	\$637,030	\$617,487	\$629,117
Total Principal & Interest	\$665,178	\$662,187	\$622,968	\$634,598

**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

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-01-10	3,692.00	1,789.00	5,481.00	\$32,089.00
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	
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Totals	\$35,781.00	\$8,592.00	\$44,373.00	

**City of Albion
Complete Debt Report for
Dump Truck:**

Issuance Information

Debt Type: Bank Loans
Activity Type: Business-type/Enterprise
Repayment Source: General Obligation
Issuance Date: 2011-06-01
Issuance Amount: \$90,000
Interest Rate: 3.250%
Maturing Through: 2015
Principal Maturity Range: \$8,356 - \$9,680
Internal Tracking ID: PF-07.12
Registrar / Agent: Homestead Savings Bank, FSB
Purpose: International Dump Truck

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-06-01	3.250%	9,214.80	620.73	9,835.53	\$28,564.26
2014-12-01	3.250%	9,363.63	471.90	9,835.53	\$19,200.63
2015-06-01	3.250%	9,520.06	315.47	9,835.53	\$9,680.57
2015-12-01	3.250%	9,680.57	159.93	9,840.50	
Totals		\$37,779.06	\$1,568.03	\$39,347.09	

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

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-04-01	50,000.00	7,475.00	57,475.00	\$280,000.00
2014-10-01		6,475.00	6,475.00	\$280,000.00
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	
Totals	\$330,000.00	\$48,850.00	\$378,850.00	

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

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-04-01		18,451.25	18,451.25	\$650,000.00
2014-10-01	30,000.00	18,451.25	48,451.25	\$620,000.00
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	\$650,000.00	\$350,415.00	\$1,000,415.00	

**City of Albion
Complete Debt Report for
2010 GO Limited Energy Bonds:**

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-04-01			32,900.00	32,900.00	\$1,480,000.00
2014-10-01	3%	120,000.00	32,900.00	152,900.00	\$1,360,000.00
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		\$1,480,000.00	\$473,487.50	\$1,953,487.50	

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

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-03-31	2,781.75	258.93	3,040.68	\$8,726.42
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	
<hr/>				
Totals	\$11,508.17	\$654.59	\$12,162.76	

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

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-04-01	2.080%		5,460.00	5,460.00	\$525,000.00
2014-10-01	2.080%	125,000.00	5,460.00	130,460.00	\$400,000.00
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	
Totals		\$525,000.00	\$27,768.00	\$552,768.00	

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

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-07-01	3%	11,364.00	3,636.00	15,000.00	\$109,834.00
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	
Totals		\$121,198.00	\$19,725.00	\$140,923.00	

**City of Albion
Complete Debt Report for
Land Contract - \$70,000:**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2005-12-05
Issuance Amount: \$70,000
Maturing Through: 2015
Principal Maturity Range: \$3,684 - \$3,684
Internal Tracking ID: PF-07.09

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-03-01	3,684.21	257.89	3,942.10	\$11,052.63
2014-09-01	3,684.21	193.42	3,877.63	\$7,368.42
2015-03-01	3,684.21	128.95	3,813.16	\$3,684.21
2015-09-01	3,684.21	64.47	3,748.68	
<hr/>				
Totals	\$14,736.84	\$644.73	\$15,381.57	

**City of Albion
Complete Debt Report for
Land Contract - \$88,100:**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2005-05-06
Issuance Amount: \$88,100
Interest Rate: 3.99%
Maturing Through: 2015
Principal Maturity Range: \$4,405 - \$4,405
Internal Tracking ID: PF-07.08
Registrar / Agent: Chemical Bank Shoreline

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-03-01	3.99%	4,405.00	351.52	4,756.52	\$13,215.00
2014-09-01	3.99%	4,405.00	263.64	4,668.64	\$8,810.00
2015-03-01	3.99%	4,405.00	175.76	4,580.76	\$4,405.00
2015-09-01	3.99%	4,405.00	87.88	4,492.88	
Totals		\$17,620.00	\$878.80	\$18,498.80	

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

Issuance Information

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

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-04-01	2.080%		6,084.00	6,084.00	\$585,000.00
2014-10-01	2.080%	140,000.00	6,084.00	146,084.00	\$445,000.00
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	
Totals		\$585,000.00	\$30,888.00	\$615,888.00	

Ambulance/Fire Station
Loan Payments to ABA

<u>Year</u>	<u>Albion Community Ambulance</u>	<u>Albion Department of Public Safety</u>	<u>Annual Total</u>
2009	21,000	25,745	46,745
2010	21,525	32,267	53,792
2011	22,063	32,132	54,195
2012	22,615	31,952	54,567
2013	23,180	31,742	54,922
2014	23,760	43,502	67,262
2015	24,354	42,737	67,091
2016	24,963	41,927	66,890
2017	25,587	44,072	69,659
2018	26,226	43,022	69,248
2019	26,882	41,867	68,749
2020	27,554	43,712	71,266
2021	28,242	42,392	70,634
2022	28,948	44,012	72,960
2023	29,672	42,459	72,131
2024	30,414	43,907	74,321
2025	31,175	45,107	76,282
2026	31,954	43,094	75,048
2027	32,752	44,048	76,800
2028	33,570	44,798	78,368

Note: This schedule reflects paying back the ABA the extra \$112,00 for the project cost over the \$700,000 bond. (per Michael S. Herman)

201 NORTH CLINTON

370

This is an account used to track the revenues and expenses for the repayment of the debt used to purchase 201 N. Clinton.

Revenues

370-000-665.00 Interest. This is interest earned on our fund balance.

Expenses

Principle. This is the principle payment made on the outstanding bond.

Interest. This is the interest due on the outstanding bond amount.

Transfer In. This is from the ABA which owns this building.

111 CENTER STREET

371

This is to track the revenues and expenses for the 111 Center Street bond.

REVENUES

371-000-665.00 Interest. This is the interest earned on our fund balance.

EXPENSES

Principal. This is the principle payment made on the outstanding bond.

Interest. This is the interest payment made on the outstanding bond.

Transfer In. This is a transfer in from the ABA to allow us to meet our financial obligations.

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

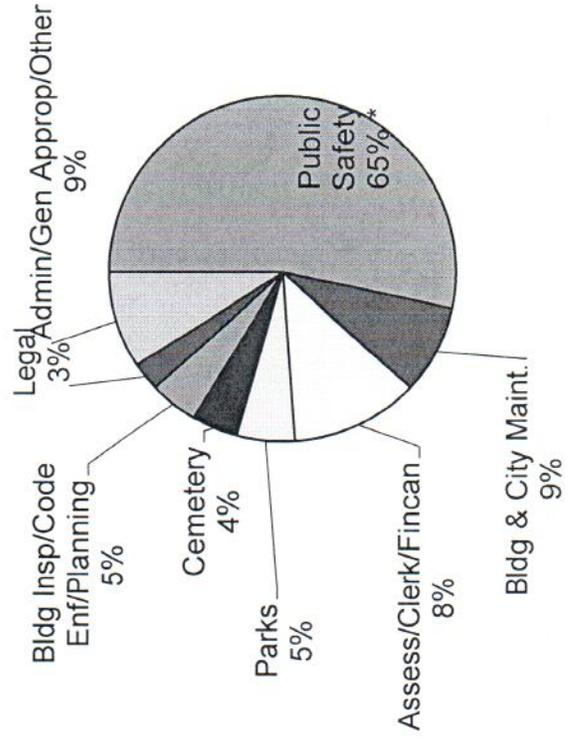
2015 / 2016

<u>Fund #</u>	<u>Fund Name</u>	12/31/2014 Ending Fund Balance	2015 Projected Change	12/31/2015 Projected Fund Balance	2016 Budgeted Change	12/31/2016 Budgeted Fund Balance
101	General Fund	1,073,334	4,369	1,077,705	14,173	1,091,878
202	Major Streets	242,802	41,007	283,810	4,239	288,049
203	Local Streets	73,104	3,071	76,173	3,029	79,202
208	Recreation	1,651	13,132	14,784	(5,017)	9,767
226	Solid Waste	103,492	(78,710)	24,783	25,118	49,901
244	EDC	8,240	(83)	8,157	-	8,157
246	Incubator	25,323	(7,129)	18,193	-	18,193
247	TIFA	90,696	33,413	124,110	35,025	159,135
248	DDA	49,148	(9,100)	40,050	2,200	42,250
250	CDBG	172,952	(87,327)	85,624	(71,825)	13,799
265	Drug Law Enforcement	32,069	(9,475)	22,595	650	23,245
275	ABA	84,840	(19,956)	64,885	(11,940)	52,945
277	Maple Grove	339,390	57,330	396,720	13,940	410,660
296	Revolving Loan Fund	673,791	4,316	678,107	5,508	683,615
363	Energy/425/Gen Bonds	32,716	2,694	35,410	1,794	37,204
364	G.O. Water Proj Bonds	21,253	6,124	27,377	1,059	28,436
367	Sidewalk	219,594	22,800	242,394	3,150	245,544
369	ABA Bonds	18,486	3,213	21,699	1,599	23,298
370	201 N. Clinton	130	(130)	-	-	-
371	111 Center St Debt Serv	3,184	(3,184)	-	-	-
374	DPW Bldg Debt Serv	295	-	295	-	295
450	Street Improve Bonds	274,628	(3,850)	270,779	212,000	482,779
452	MDOT St Constr	4,467	-	4,467	-	4,467
590	Sewer Fund	4,681,807	(150,704)	4,531,101	(208,685)	4,322,416
591	Water Fund	5,512,061	(257,715)	5,254,346	(120,389)	5,133,957
661	Equipment Pool	198,925	(17,131)	181,794	(29,179)	152,615
711	Cemetery Trust	307,172	(13,400)	293,772	(13,625)	280,147
732	PS Pension Trust	21,636,187	(1,461,550)	20,174,636	1,186,200	21,360,836
735	Albion Trust Fund	1,202,048	(131,500)	1,070,548	(35,000)	1,035,548
737	Retiree Health Care	54,968	(4,720)	50,248	(3,190)	47,058
	Totals - All Funds	37,138,755	(2,064,195)	35,074,562	1,010,834	36,085,396

2016 Projected General Fund Expenses By Category/Department

Public Safety	1,864,754
Bldg & City Maint.	297,987
Assessing/Clerk/Finance	420,820
Parks	187,395
Cemetery	150,885
Bldg Insp/Code Enf/Planning	159,435
Legal	96,500
Admin/Gen Approp/Other	318,671
Total	3,496,447

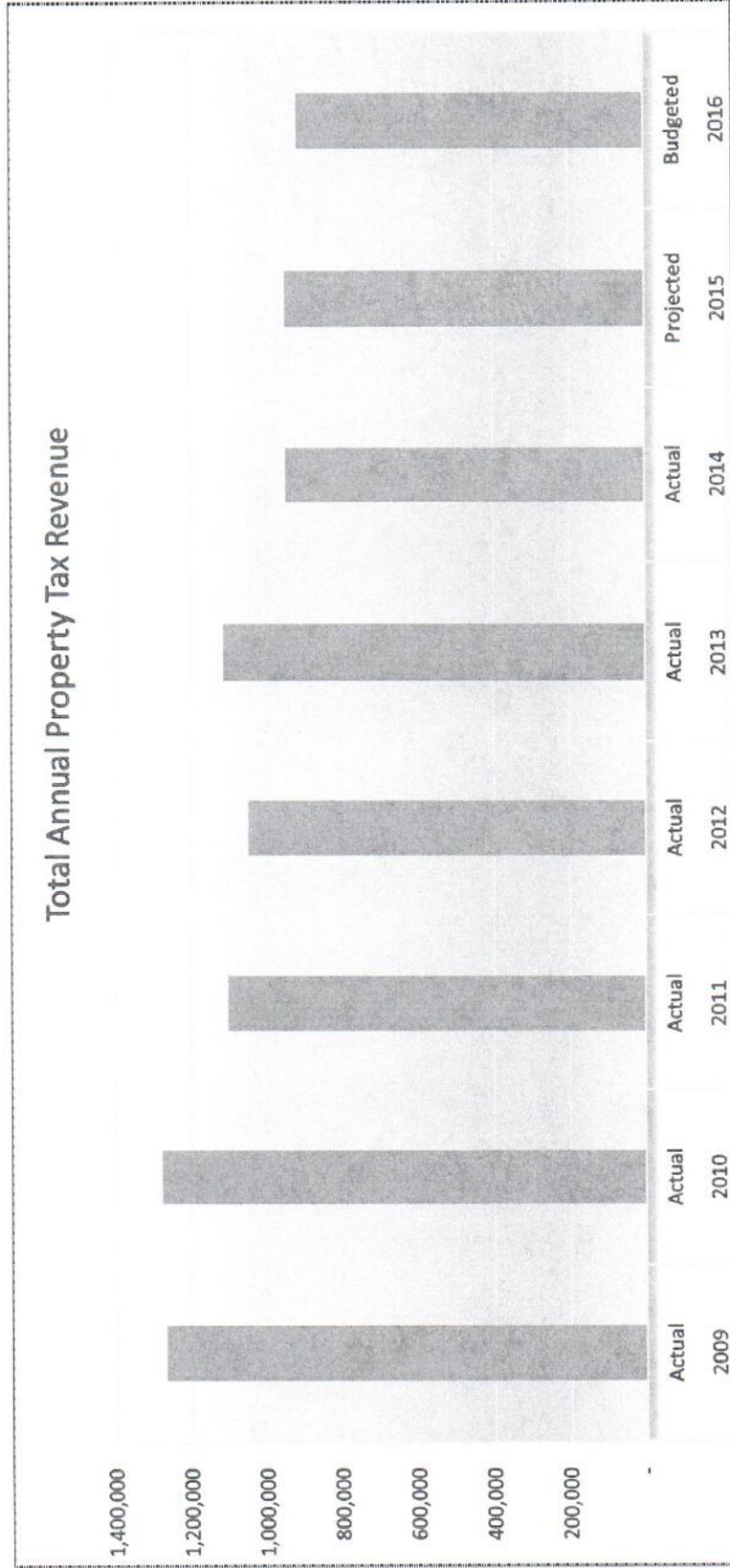
2015 Projected General Fund Expenses By Category/Department



Annual Property Tax Revenues

Net of Chargebacks - Includes Related Admin Fee

2009	2010	2011	2012	2013	2014	2015	2016
Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
1,267,405	1,277,515	1,102,149	1,047,535	1,112,470	945,762	946,500	913,750



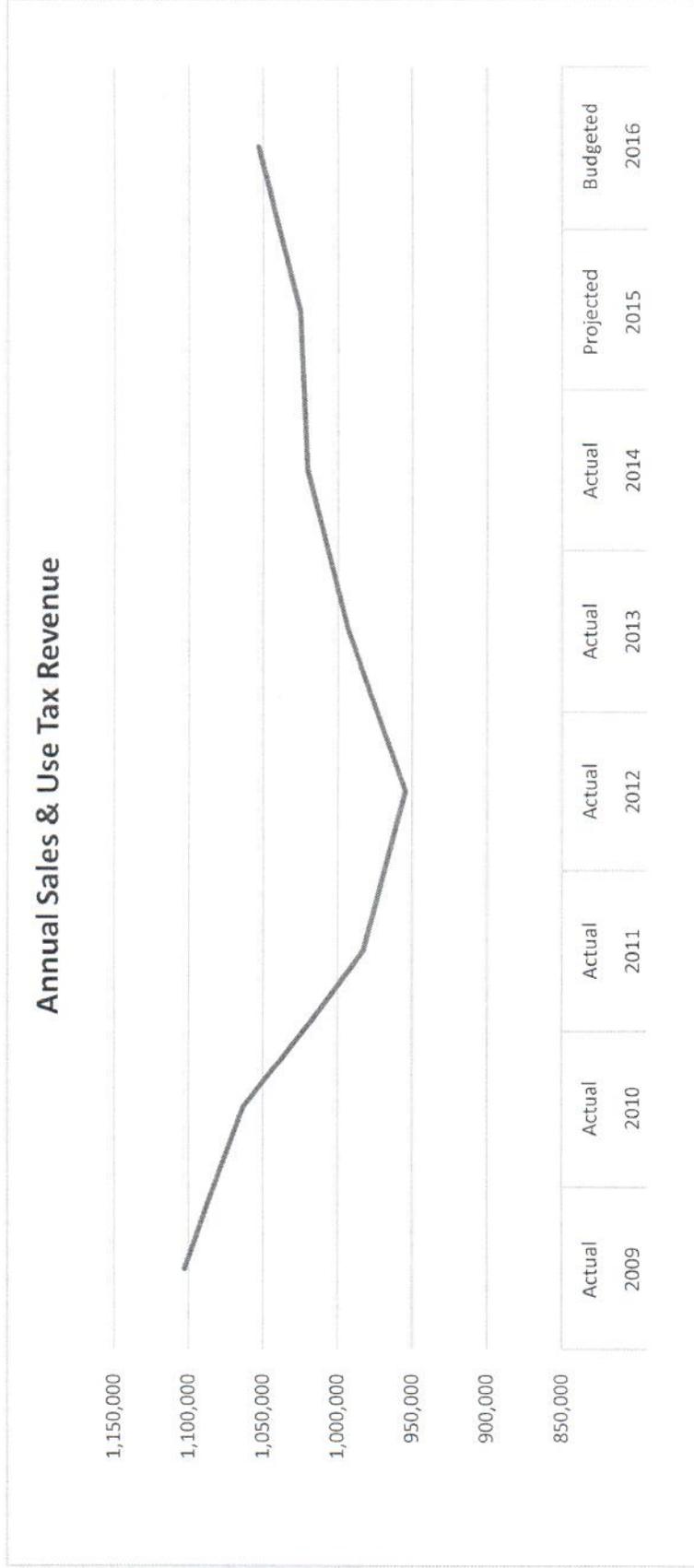
Annual Income Tax Revenues

2009	2010	2011	2012	2013	2014	2015	2016
<u>Actual</u> 944,668	<u>Actual</u> 1,022,264	<u>Actual</u> 983,417	<u>Actual</u> 983,426	<u>Actual</u> 1,019,280	<u>Actual</u> 979,477	<u>Projected</u> 980,000	<u>Budgeted</u> 985,000



Annual Sales & Use Tax Revenues

2009	2010	2011	2012	2013	2014	2015	2016
<u>Actual</u> 1,102,562	<u>Actual</u> 1,063,371	<u>Actual</u> 982,367	<u>Actual</u> 954,583	<u>Actual</u> 992,635	<u>Actual</u> 1,020,273	<u>Projected</u> 1,025,000	<u>Budgeted</u> 1,053,000



Annual Revenues - 3 Major Revenue Sources Combined

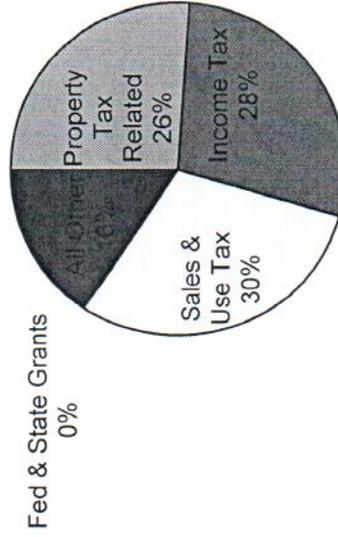
2009	2010	2011	2012	2013	2014	2015	2016
Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
3,314,635	3,363,150	3,067,933	2,985,544	3,124,385	2,945,512	2,951,500	2,951,750



2016 Budgeted Revenue Sources

	Dollars:	Percent:
Property Tax Related	913,750	26.16%
Income Tax	985,000	28.20%
Sales & Use Tax	1,053,000	30.14%
Fed & State Grants	2,000	0.06%
All Other	539,370	15.44%
Total	3,493,120	100.00%

2016 Budgeted Revenue Sources



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 (\$902,000), Income Taxes (\$985,000), and State Shared Revenue-Sales & Use Tax (\$1,053,000).

Key Revenue Assumptions

The Fiscal Year 2016 General Fund reflects the following projections:

- The recommended budget reflects maintenance of the current operating millage rate
- The past 3 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: 31%; FY 2016: 28%).
- The City's property tax revenues for 2016 are projected to decline \$110,000 (10.9%)
- The City will continue initiatives of 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 and has approved placing a Charter Amendment on the March ballot to allow more flexibility in pricing.
- Water and Sewer rates were increased, effective in 2016.
- The Solid Waste Millage was increased from 2.0 mills to the permitted 3.0 mills.

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

Key Personnel Assumptions

- The FY 2016 budget does not reflect a wage increase for all employees (As part of the City's cost containment measures, employees have experienced a wage freeze for 4 years. FY 2015 included a one percent general salary increase.)
- Health Insurance: Continuation of 90/10 medical insurance and Health Savings Account contributions (\$2,000/\$4,000), with approximately 4% savings due to the change in the enrollment period from January to October.
- Settlement of Union Contracts (All four contracts expire December 31, 2014 - POLC, POAM, AFSCME, and TPOAM/ACA). The outcome of these negotiations could significantly impact the budget for FY 2016 and afterwards. Changes that have a financial impact will require a budget amendment.

FISCAL YEAR 2016 BUDGET HIGHLIGHTS

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

City Council

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 City Council's annual maximum is increased from \$2,100 to \$2,400 per year. The City Council has indicated an interest in containing their budget costs. Conferences and workshops, such as those hosted by the Michigan Municipal League (MML) remain 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 \$800 (a \$200 reduction from 2015).

City Manager

The Salaries and Wages (101-172-702) reflects provisions in the 2-year contract that expires September 30, 2016. The total salary remains spread across several department and funds. This still reflects a cost savings of \$5,000 from the FY 2014 budgeted amount. Contractual Services (101-172-802.00) in FY 2014 reflected the cost of retaining MML as a consultant for the City Manager search. The amount for FY 2016 has been restored to \$100. 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 \$2,000 to \$1,000 as a cost savings measure.

Assessing

The contract and collaboration with the City of Marshall for Assessing Services that was initiated in 2014 and has been extended until June 30, 2016. There is approximately an additional \$2,000 savings in the current agreement.

Attorney

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

There are likely four (4) elections scheduled for 2016. Elections (101-215-805.00), Contractual Services (101-215-802.00), and Publishing (101-215-900.00) are increased to reflect a March (Presidential Primary), May (Calhoun Intermediate School District and Albion School Annexation with Marshall), August (Primary) and November (General) Election. There will also be a state requirement for new election equipment.

Human Resources

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 will be reduced by changing some of the responsibilities for supporting the Boards and Commissions to the Clerk.

Finance/Treasurer

Salaries and Wages (101-260-702.00) reflects the Payroll responsibilities being reassumed in this department. It is being proposed that the job classifications be changed to reflect levels of expertise and the skillsets within this department. A new Accountant - Payroll position will be created. The current Administrative Clerk-DPS position will be reclassified into the new Administrative Support Services position. These new classifications are subject to ongoing contract negotiations, with proposed effective by year end. This will provide for more separation of duties as identified in recent audit findings.

Municipal Building (City Hall)

The Municipal Building addresses ongoing issues with repairs and proper maintenance that have been deferred for many years. There is a slight increase (\$2,000) 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 the Gas and Electricity expenses.

Cemetery

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) reflects a portion of the costs for personnel from DPW which support the maintenance of the Cemetery. Gasoline costs (101-276-921.00) are projected to decrease by \$400 due to continuation of lower fuel costs.

Dispatch, PPO Program, and Animal Control

Dispatch (101-304-851.00 / 101-304-802.00), the PPO Program (101-306-851.00), and Animal Control (101-308-676.00 / 101.308.801.00) have been consolidated since FY 2015 into the Public Safety Department's Budget.

Public Safety

The FY 2015 budget underfilled the Public Safety Trainee position with a part-time Administrative Clerk position (with a savings in salary, benefit, training, and uniform of approximately \$30,000). County Dispatch (101-345-802.04), Animal Control (101-345-802.08),

and PPO Telephone (101-345-851.00) are in the Public Safety Budget. In 2015, two public safety vehicles (101-345-981.00) required replacement. Insurance provided \$21,830 towards the replacement cost. The remaining balance is spread over two years.

Building Inspection, Planning, and Code Enforcement

In 2015, Building Inspections (Dept. 371), Planning (Dept. 400), and consolidated into Code Enforcement (Dept. 422), to create the Planning and Building Department.

Code Enforcement/ Planning / Building

The reorganization reflects the consolidation of Building Inspections, Planning, and Code Enforcement in the new Planning and Building Department. For budget purposes, all three areas are shown in Code Enforcement (Dept. 422). The contractual services of Cornerstone will be retained for inspections, issuance of permits, and boarding of properties. The largest revenue/expense (\$70,000) is the contract with Cornerstone for inspection services. The City collects a ten (10%) administrative fee of \$7,000.

City Maintenance

City Maintenance (Dept. 442) 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

Tree Trimming (Dept. 444) 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 from \$10,000 to \$6,000.

Engineering

The operations of the Engineering Department (447) 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 \$5,000 in FY 2015 to \$2,500 for FY 2016.

EPA Landfill

The EPA Landfill (Dept. 526) 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. This is reflected in the increased costs in 2014 (\$22,452). The recommended budget for FY 2016 is \$11,000, as reflected in the current agreement.

Parks

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.

Holland Park Transformation Project

The Holland Park Transformation Project (Dept. 778) reflects donations received from private individuals and grants (101-778-675.00) in 2014. For FY 2015, there is a pledge of \$10,000 from the Calhoun County Senior Services. There are ongoing fundraising efforts to restore the park and purchase new play equipment.

General Appropriations

The General Appropriations (Dept. 895) 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 meter. Equipment Rental (101-895-943.00) to reimburse the Equipment Pool for the lease payment of a City vehicle has been eliminated. Miscellaneous (101-895-955.00) is for sidewalk assessment for City owned property and miscellaneous items.

Transfers In

The FY 2014 and FY 2015 Revenues for Transfers In (101-930-699.00) reflected \$22,000 resulting from \$5,000 from Solid Waste for Janitorial Services and \$17,000 from the Cemetery Trust for Maintenance. For 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 2016 estimated General Fund Revenues (\$3,510,620) exceed the General Fund Appropriations (\$3,496,447) by only \$14,173. There is not a planned use of the Fund Balance for FY 2016. 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 \$988,669 for FY 2016.

City of Albion
General Fund Revenues

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Property Taxes	1,201,424	1,205,868	1,084,208	1,051,682
Special Voted Millage	--	--	--	--
Revenue Sharing	1,102,562	1,063,371	982,367	954,583
Income Tax	977,668	1,022,264	983,417	983,426
Other	<u>900,954</u>	<u>994,951</u>	<u>660,925</u>	<u>644,358</u>
Total GF	4,182,608	4,286,454	3,710,917	3,634,049

	<u>2013</u>	<u>2014</u>	<u>2015</u> (projected)	<u>2016</u> (budgeted)
Property Taxes	1,104,860	1,016,752	940,000	902,000
Special Voted Millage	--	--	--	--
Revenue Sharing	992,635	1,020,273	1,025,000	1,053,000
Income Tax	1,019,280	979,477	975,000	985,000
Other	<u>677,276</u>	<u>(1) 1,486,245</u>	<u>704,153</u>	<u>570,620</u>
Total GF	3,794,051	4,502,747	3,617,430	3,510,620

(1) FEMA Grant - \$950,000 for fire truck.

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
101-000-402.00	UNK REV	1,016,752	1,012,000	930,292	940,000	902,000	902,000	902,000
101-000-402.01	CURRENT PROPERTY TAXES	(122,727)	(55,000)	(33,380)	(42,000)	(40,000)	(40,000)	(40,000)
101-000-410.00	PROPERTY TAX CHARGEBACKS	37,312	8,500	0	6,500	5,500	5,500	5,500
101-000-424.00	DELINQUENT PERSONAL PROPERTY T	3,853	5,000	8,103	8,000	8,100	8,100	8,100
101-000-438.00	PAYMENTS IN LIEU OF TAXES	979,477	1,002,500	646,941	975,000	985,000	985,000	985,000
101-000-445.00	INCOME TAXES	30,524	26,000	26,126	26,000	22,500	22,500	22,500
101-000-445.01	PENALTY & INTEREST ON TAXES	(7,305)	(3,500)	(846)	(2,000)	(1,500)	(1,500)	(1,500)
101-000-447.00	PROP TAX INTEREST CHARGEBACKS	57,464	52,000	33,265	47,500	48,500	42,500	42,500
101-000-447.01	PROPERTY TAX ADMINISTRATION FE	(5,727)	(3,000)	(2,579)	(3,500)	(3,250)	(3,250)	(3,250)
101-000-451.00	ADMIN FEE CHARGEBACKS	2,398	2,200	2,298	2,200	2,500	2,500	2,500
101-000-452.00	BUSINESS LICENSES AND PERMITS	47,302	30,000	44,888	45,000	45,000	45,000	45,000
101-000-452.01	FRANCHISE FEES - 5%	24,241	0	17,955	17,700	17,850	17,850	17,850
101-000-476.00	NON-BUSINESS LICENSES & PERMIT	905	900	1,595	1,580	1,250	1,250	1,250
101-000-540.00	STATE GRANTS	0	0	409	0	0	0	0
101-000-573.00	LOCAL COMMUNITY STABILIZATION STA	0	0	37,461	35,000	0	18,500	18,500
101-000-578.00	STATE SHARED: SALES & USE TAX	1,020,273	1,036,000	847,148	1,025,000	1,043,000	1,053,000	1,053,000
101-000-607.00	CHARGES FOR SERVICES-FEES	14	50	0	0	0	0	0
101-000-609.00	RIGHT OF WAY FEES	0	0	180	0	50	50	50
101-000-626.00	CHARGES FOR SERVICES RENDERED	183,993	192,400	187,300	192,400	192,400	194,400	194,400
101-000-658.00	ORDINANCE FINES	18,648	16,000	13,509	16,000	16,500	16,500	16,500
101-000-664.03	UNREALIZED GAIN ON INVESTMENT	(1,808)	(750)	257	(750)	(500)	(500)	(500)
101-000-665.00	INTEREST	3,273	2,500	2,579	2,500	2,000	2,000	2,000
101-000-667.00	RENTS	3,600	3,600	3,600	3,600	3,600	3,600	3,600
101-000-671.00	OTHER REVENUES	1,001	2,500	655	1,500	1,200	1,200	1,200
101-000-673.00	SALE OF FIXED ASSETS	0	10,000	0	0	0	0	0
101-000-676.00	REIMBURSEMENTS & RESTITUTIONS	23,000	21,500	14,394	14,200	14,000	14,000	14,000
101-000-676.01	RETIREE HEALTH CARE	40,449	48,000	39,502	40,600	41,500	41,500	41,500
101-000-694.00	CASH OVER & SHORT	53	5	(20)	5	(30)	(30)	(30)
TOTAL UNK_REV		3,356,965	3,409,405	2,821,632	3,352,035	3,307,170	3,331,670	3,331,670
TOTAL ESTIMATED REVENUES		3,356,965	3,409,405	2,821,632	3,352,035	3,307,170	3,331,670	3,331,670
NET OF REVENUES/APPROPRIATIONS - 000-		3,356,965	3,409,405	2,821,632	3,352,035	3,307,170	3,331,670	3,331,670

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 101-CITY COUNCIL								
APPROPRIATIONS								
UNK_EXP								
101-101-702.00	SALARIES AND WAGES	21,301	22,000	18,895	22,000	22,000	24,500	24,500
101-101-714.00	MEDICARE	327	320	275	320	320	345	345
101-101-715.00	FICA	1,398	1,375	1,176	1,375	1,375	1,600	1,600
101-101-717.00	LIFE INSURANCE	946	900	1,449	1,400	900	1,560	1,560
101-101-720.00	WORKERS COMPENSATION	55	100	34	34	100	0	0
101-101-726.00	OFFICE SUPPLY	0	250	593	650	450	450	450
101-101-728.00	DUES, BOOKS, PERIODICAL	5,515	6,300	6,297	6,300	6,300	6,300	6,300
101-101-802.00	CONTRACTUAL SERVICES	879	800	1,120	1,250	800	370	370
101-101-804.00	PRINTING AND COPYING	1,289	1,000	66	1,000	1,000	1,000	1,000
101-101-819.00	CONFERENCE COSTS	530	1,000	615	800	800	800	800
101-101-955.00	MISCELLANEOUS	7,909	0	0	0	0	0	0
	TOTAL UNK_EXP	40,149	34,045	30,520	35,129	34,045	36,925	36,925
TOTAL APPROPRIATIONS								
		40,149	34,045	30,520	35,129	34,045	36,925	36,925
NET OF REVENUES/APPROPRIATIONS - 101-CITY COUNCIL								
		(40,149)	(34,045)	(30,520)	(35,129)	(34,045)	(36,925)	(36,925)

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

User: TMEAD
DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPEAL'D BUDGET
Dept 172-CITY MANAGER								
APPROPRIATIONS								
101-172-702.00	UNK EXP	47,388	48,776	45,449	49,500	50,100	50,100	50,100
101-172-704.00	SALARIES AND WAGES	0	0	435	500	500	500	500
101-172-714.00	OVERTIME	672	701	652	701	715	720	720
101-172-715.00	MEDICARE	2,208	3,022	2,787	3,022	3,050	3,075	3,075
101-172-716.00	FICA	9,262	9,420	8,044	9,420	9,250	9,250	9,250
101-172-717.00	HOSPITALIZATION INSURANCE	112	150	112	150	125	125	125
101-172-718.00	LIFE INSURANCE	21	0	744	1,000	850	675	675
101-172-719.00	DISABILITY INSURANCE	2,518	3,385	3,130	3,385	3,485	3,485	3,485
101-172-720.00	PENSION CONTRIBUTION	368	335	141	0	0	0	0
101-172-721.00	WORKERS COMPENSATION	203	290	165	215	225	225	225
101-172-723.00	UNEMPLOYMENT INSURANCE	708	967	734	967	825	825	825
101-172-726.00	RETIREE HEALTH SAVINGS CONTRIB	1,944	1,400	1,486	1,550	1,000	1,000	1,000
101-172-728.00	OFFICE SUPPLY	102	500	856	800	250	250	250
101-172-744.00	DUES, BOOKS, PERIODICAL	42	50	6	50	50	50	50
101-172-802.00	POSTAGE	9,324	100	140	150	100	100	100
101-172-804.00	CONTRACTUAL SERVICES	980	750	433	750	600	600	600
101-172-804.05	PRINTING AND COPYING	0	250	31	250	150	150	150
101-172-851.00	PRINTING & COPYING - BOARDS & COM	2,152	1,750	2,300	2,350	1,750	1,750	1,750
101-172-857.00	TELEPHONE	0	250	51	250	150	150	150
101-172-885.00	TRAVEL	779	2,000	1,183	2,000	1,000	1,000	1,000
101-172-885.00	TRAINING	0	0	27	30	0	0	0
101-172-943.00	EQUIPMENT RENTAL	4,310	0	39	50	0	0	0
101-172-955.00	MISCELLANEOUS	0	0	0	0	0	0	0
101-172-959.00	CIVIC AND COMM. EVENT REIMBURSEME	0	0	0	0	0	500	500
TOTAL UNK_EXP		83,093	74,096	68,945	77,231	74,175	74,530	74,530
TOTAL APPROPRIATIONS		83,093	74,096	68,945	77,231	74,175	74,530	74,530
NET OF REVENUES/APPROPRIATIONS - 172-CITY MANAGER		(83,093)	(74,096)	(68,945)	(77,231)	(74,175)	(74,530)	(74,530)

BUDGET REPORT FOR CITY OF ALBION
Fund: 101 GENERAL FUND
Calculations as of 12/31/2015

User: TMEAD
DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 209-ASSESSING								
ESTIMATED REVENUES								
UNK REV								
101-209-607.00	CHARGES FOR SERVICES-FEES	2,625	1,500	(4,323)	(4,500)	0	0	0
TOTAL UNK REV		2,625	1,500	(4,323)	(4,500)	0	0	0
TOTAL ESTIMATED REVENUES		2,625	1,500	(4,323)	(4,500)	0	0	0
APPROPRIATIONS								
UNK_EXP								
101-209-702.00	SALARIES AND WAGES	(1,304)	0	(81)	0	0	0	0
101-209-726.00	OFFICE SUPPLY	252	150	89	150	150	150	150
101-209-727.00	OFFICE EQUIPMENT	422	300	0	300	300	300	300
101-209-802.00	CONTRACTUAL SERVICES	58,479	48,000	48,000	48,000	47,500	47,500	47,500
101-209-804.00	PRINTING AND COPYING	124	250	99	120	0	0	0
101-209-806.00	BOARD OF REVIEW	1,781	1,650	900	1,650	1,650	1,650	1,650
101-209-851.00	TELEPHONE	240	250	288	350	350	350	350
TOTAL UNK_EXP		59,994	50,600	49,295	50,570	49,950	49,950	49,950
TOTAL APPROPRIATIONS		59,994	50,600	49,295	50,570	49,950	49,950	49,950
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSING		(57,369)	(49,100)	(53,618)	(55,070)	(49,950)	(49,950)	(49,950)

BUDGET REPORT FOR CITY OF ALBION
 Fund: 101 GENERAL FUND
 Calculations as of 12/31/2015

User: TMEAD
 DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 210-ATTORNEY								
APPROPRIATIONS								
UNK_EXP								
101-210-801.00	PROFESSIONAL SERVICES	11,043	5,000	9,076	12,500	8,500	9,500	9,500
101-210-801.01	PROFESSIONAL SERVICES - HARKNESS	89,536	89,500	96,742	103,500	89,500	85,000	85,000
101-210-802.00	CONTRACTUAL SERVICES	430	430	1,303	1,500	430	0	0
101-210-816.01	WITNESS FEES - BODWIN	0	0	376	500	500	500	500
101-210-900.00	PUBLISHING	1,202	1,500	921	1,500	1,500	1,500	1,500
	TOTAL UNK_EXP	102,211	96,430	108,418	119,500	100,430	96,500	96,500
	TOTAL APPROPRIATIONS	102,211	96,430	108,418	119,500	100,430	96,500	96,500
	NET OF REVENUES/APPROPRIATIONS - 210-ATTORNEY	(102,211)	(96,430)	(108,418)	(119,500)	(100,430)	(96,500)	(96,500)

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

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DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 215-CLERK								
ESTIMATED REVENUES								
UNK REV								
101-215-607.00	CHARGES FOR SERVICES-FEES	74	25	36	15	0	0	0
101-215-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	5,693	5,693	0	0	0
	TOTAL UNK_REV	74	25	5,729	5,708	0	0	0
	TOTAL ESTIMATED REVENUES	74	25	5,729	5,708	0	0	0
APPROPRIATIONS								
UNK EXP								
101-215-702.00	SALARIES AND WAGES	49,378	52,808	44,135	46,150	46,150	46,150	46,150
101-215-704.00	OVERTIME	0	0	1	0	0	0	0
101-215-714.00	MEDICARE	567	756	613	700	700	700	700
101-215-715.00	FICA	2,427	3,257	2,621	3,200	2,800	2,800	2,800
101-215-716.00	HOSPITALIZATION INSURANCE	16,218	23,540	17,378	19,000	18,500	18,000	18,000
101-215-717.00	LIFE INSURANCE	167	283	208	250	250	250	250
101-215-719.00	PENSION CONTRIBUTION	2,813	3,810	2,962	3,500	3,200	3,200	3,200
101-215-720.00	WORKERS COMPENSATION	177	375	136	136	0	0	0
101-215-721.00	UNEMPLOYMENT INSURANCE	94	425	214	255	250	250	250
101-215-723.00	RETIREE HEALTH SAVINGS CONTRIB	783	1,042	860	950	950	950	950
101-215-726.00	OFFICE SUPPLY	872	350	417	450	600	600	600
101-215-727.00	OFFICE EQUIPMENT	502	0	0	0	200	200	200
101-215-728.00	DUES, BOOKS, PERIODICAL	107	600	215	400	300	300	300
101-215-744.00	POSTAGE	31	300	0	300	300	300	300
101-215-802.00	CONTRACTUAL SERVICES	6,692	3,000	1,565	2,000	7,000	7,000	7,000
101-215-804.00	PRINTING AND COPYING	0	2,500	0	2,500	2,500	2,500	2,500
101-215-805.00	ELECTIONS	13,610	5,000	6,517	6,520	15,000	15,000	15,000
101-215-851.00	TELEPHONE	0	1,000	0	500	500	500	500
101-215-885.00	TRAINING	1,021	1,500	1,478	1,500	1,500	1,500	1,500
101-215-900.00	PUBLISHING	2,620	3,000	4,217	4,000	4,000	4,000	4,000
101-215-950.00	INSURANCE AND BONDS	124	250	240	250	250	250	250
101-215-955.00	MISCELLANEOUS	0	75	0	75	75	75	75
	TOTAL UNK_EXP	98,203	103,871	83,777	92,636	105,025	104,525	104,525
	TOTAL APPROPRIATIONS	98,203	103,871	83,777	92,636	105,025	104,525	104,525
	NET OF REVENUES/APPROPRIATIONS - 215-CLERK	(98,129)	(103,846)	(78,048)	(86,928)	(105,025)	(104,525)	(104,525)

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

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User: TMEAD
DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 226-HUMAN RESOURCES								
APPROPRIATIONS								
101-226-702.00	UNK EXP	19,488	22,386	20,330	22,000	22,425	22,425	22,425
101-226-704.00	SALARIES AND WAGES	0	0	290	350	100	100	100
101-226-714.00	OVERTIME	285	320	294	320	320	320	320
101-226-715.00	MEDICARE	1,218	1,380	1,255	1,380	1,380	1,380	1,380
101-226-716.00	FICA	3,766	4,115	3,726	4,210	3,925	3,925	3,925
101-226-717.00	HOSPITALIZATION INSURANCE	49	72	51	75	65	65	65
101-226-718.00	LIFE INSURANCE	5	0	108	125	120	135	135
101-226-719.00	DISABILITY INSURANCE	1,385	1,546	1,416	1,546	1,546	1,546	1,546
101-226-720.00	PENSION CONTRIBUTION	88	152	62	62	0	0	0
101-226-721.00	WORKERS COMPENSATION	97	153	90	110	110	110	110
101-226-723.00	UNEMPLOYMENT INSURANCE	388	442	376	442	415	415	415
101-226-726.00	RETIREE HEALTH SAVINGS CONTRIB	145	150	156	200	150	150	150
101-226-727.00	OFFICE SUPPLY	0	0	109	125	0	0	0
101-226-802.00	OFFICE EQUIPMENT	3,784	2,000	3,755	3,500	2,000	2,000	2,000
101-226-837.00	CONTRACTUAL SERVICES	2,371	1,500	865	1,500	1,500	1,500	1,500
101-226-857.00	MEDICAL	98	125	64	125	100	100	100
101-226-885.00	TRAVEL	85	150	0	150	150	150	150
101-226-900.00	TRAINING	462	500	60	500	250	250	250
101-226-900.00	PUBLISHING							
TOTAL UNK EXP		33,714	34,991	33,007	36,720	34,556	34,571	34,571
TOTAL APPROPRIATIONS		33,714	34,991	33,007	36,720	34,556	34,571	34,571
NET OF REVENUES/APPROPRIATIONS - 226-HUMAN RESOURCES		(33,714)	(34,991)	(33,007)	(36,720)	(34,556)	(34,571)	(34,571)

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 260-FINANCE/TREASURER								
ESTIMATED REVENUES								
UNK REV								
101-260-607.00	CHARGES FOR SERVICES-FEES	463	200	294	160	150	150	150
	TOTAL UNK_REV	463	200	294	160	150	150	150
TOTAL ESTIMATED REVENUES								
APPROPRIATIONS								
UNK EXP								
101-260-702.00	SALARIES AND WAGES	100,169	125,187	95,668	107,500	138,500	142,900	142,900
101-260-703.00	PART TIME WAGES	352	2,000	0	1,000	1,000	1,000	1,000
101-260-704.00	OVERTIME	(278)	1,000	719	1,000	900	900	900
101-260-714.00	MEDICARE	1,558	1,804	1,340	1,620	1,950	2,000	2,000
101-260-715.00	FICA	6,661	7,777	5,731	6,950	8,275	8,550	8,550
101-260-716.00	HOSPITALIZATION INSURANCE	41,630	56,298	37,007	52,500	46,750	46,750	46,750
101-260-717.00	LIFE INSURANCE	398	525	308	525	475	475	475
101-260-719.00	PENSION CONTRIBUTION	7,525	8,710	6,616	8,150	9,650	9,950	9,950
101-260-720.00	WORKERS COMPENSATION	524	855	304	305	0	0	0
101-260-721.00	UNEMPLOYMENT INSURANCE	517	955	398	625	720	720	720
101-260-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,817	2,488	1,641	2,225	2,775	2,850	2,850
101-260-726.00	OFFICE SUPPLY	2,386	3,000	2,707	3,000	2,900	2,900	2,900
101-260-727.00	OFFICE EQUIPMENT	1,033	1,500	533	1,350	1,500	1,500	1,500
101-260-728.00	DUES, BOOKS, PERIODICAL	319	500	305	450	425	425	425
101-260-744.00	POSTAGE	1	250	7	100	75	75	75
101-260-801.00	PROFESSIONAL SERVICES	36,631	34,500	30,250	34,500	34,500	34,500	34,500
101-260-802.00	CONTRACTUAL SERVICES	0	750	18,520	23,500	3,000	2,000	2,000
101-260-804.00	PRINTING AND COPYING	3,140	2,500	118	2,500	2,000	2,000	2,000
101-260-851.00	TELEPHONE	2,521	2,500	2,957	3,850	3,250	3,250	3,250
101-260-857.00	TRAVEL	134	300	116	300	300	300	300
101-260-885.00	TRAINING	1,532	2,750	2,533	2,500	2,500	2,500	2,500
101-260-950.00	INSURANCE AND BONDS	598	650	549	550	650	650	650
101-260-955.00	MISCELLANEOUS	0	150	0	150	150	150	150
	TOTAL UNK_EXP	209,168	256,949	208,327	255,150	262,245	266,345	266,345
TOTAL APPROPRIATIONS								
		209,168	256,949	208,327	255,150	262,245	266,345	266,345
NET OF REVENUES/APPROPRIATIONS - 260-FINANCE/TREASUR								
		(208,705)	(256,749)	(208,033)	(254,990)	(262,095)	(266,195)	(266,195)

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

User: CBROCK
DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept. 260-FINANCE/TREASURER								
ESTIMATED REVENUES								
UNK_REV								
101-260-607.00	CHARGES FOR SERVICES-FEES	463	200	299	160	150	150	150
TOTAL_UNK_REV		463	200	299	160	150	150	150
TOTAL ESTIMATED REVENUES								
APPROPRIATIONS								
UNK_EXP								
101-260-702.00	SALARIES AND WAGES	100,169	125,187	95,668	107,500	138,500	142,900	142,900
101-260-703.00	PART TIME WAGES	352	2,000	0	1,000	1,000	1,000	1,000
101-260-704.00	OVERTIME	(278)	1,000	719	1,000	900	900	900
101-260-714.00	MEDICARE	1,558	1,804	1,340	1,620	1,950	2,000	2,000
101-260-715.00	FICA	6,661	7,777	5,731	6,950	8,275	8,550	8,550
101-260-716.00	HOSPITALIZATION INSURANCE	41,630	56,298	37,007	52,500	46,750	46,750	46,750
101-260-717.00	LIFE INSURANCE	398	525	308	525	475	475	475
101-260-719.00	PENSION CONTRIBUTION	7,525	8,710	6,616	8,150	9,650	9,950	9,950
101-260-720.00	WORKERS COMPENSATION	524	855	304	305	0	0	0
101-260-721.00	UNEMPLOYMENT INSURANCE	517	955	398	625	720	720	720
101-260-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,817	2,488	1,641	2,225	2,775	2,850	2,850
101-260-726.00	OFFICE SUPPLY	2,386	3,000	2,707	3,000	2,900	2,900	2,900
101-260-727.00	OFFICE EQUIPMENT	1,033	1,500	533	1,350	1,500	1,500	1,500
101-260-728.00	DUES, BOOKS, PERIODICAL	319	500	305	450	425	425	425
101-260-744.00	POSTAGE	1	250	7	100	75	75	75
101-260-801.00	PROFESSIONAL SERVICES	36,631	34,500	30,250	34,500	34,500	34,500	34,500
101-260-802.00	CONTRACTUAL SERVICES	0	750	19,409	23,500	3,000	2,000	2,000
101-260-804.00	PRINTING AND COPYING	3,140	2,500	118	2,500	2,000	2,000	2,000
101-260-851.00	TELEPHONE	2,521	2,500	2,957	3,850	3,250	3,250	3,250
101-260-857.00	TRAVEL	134	300	116	300	300	300	300
101-260-885.00	TRAINING	1,532	2,750	2,533	2,500	2,500	2,500	2,500
101-260-950.00	INSURANCE AND BONDS	598	650	549	550	650	650	650
101-260-955.00	MISCELLANEOUS	0	150	0	150	150	150	150
TOTAL_UNK_EXP		209,168	256,949	209,216	255,150	262,245	266,345	266,345
TOTAL APPROPRIATIONS								
		209,168	256,949	209,216	255,150	262,245	266,345	266,345
NET OF REVENUES/APPROPRIATIONS - 260-FINANCE/TREASUR								
		(208,705)	(256,749)	(208,917)	(254,990)	(262,095)	(266,195)	(266,195)

BUDGET REPORT FOR CITY OF ALBION
Fund: 101 GENERAL FUND
Calculations as of 12/31/2015

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User: TMEAD
DB: Albion

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 265-MUNICIPAL BLDG / 201 N CLINTON ST								
APPROPRIATIONS								
UNK EXP		4,383	6,540	6,930	7,900	5,250	9,700	9,700
101-265-702.00	SALARIES AND WAGES	0	0	40	0	0	0	0
101-265-703.00	PART TIME WAGES	159	500	91	200	250	250	250
101-265-704.00	OVERTIME	66	95	98	115	95	150	150
101-265-714.00	MEDICARE	284	410	421	480	325	610	610
101-265-715.00	FICA	1,388	1,635	2,731	3,800	2,350	3,200	3,200
101-265-716.00	HOSPITALIZATION INSURANCE	10	21	19	19	20	35	35
101-265-717.00	LIFE INSURANCE	10	450	110	180	370	370	370
101-265-719.00	PENSION CONTRIBUTION	98	185	292	292	0	0	0
101-265-720.00	WORKERS COMPENSATION	36	150	69	120	245	245	245
101-265-721.00	UNEMPLOYMENT INSURANCE	44	130	121	135	115	115	115
101-265-723.00	RETIREE HEALTH SAVINGS CONTRIB	125	225	125	170	200	200	200
101-265-741.00	UNIFORMS	1,326	300	79	300	300	300	300
101-265-750.00	SAFETY MATERIALS (OSHA)	10,249	1,000	136	750	750	750	750
101-265-776.00	MATERIALS AND SUPPLIES	10,561	10,000	7,217	9,700	12,000	12,000	12,000
101-265-785.00	BUILDING & GROUNDS REPAIR & MA	16,849	18,000	14,804	17,000	17,000	16,050	16,050
101-265-802.00	CONTRACTUAL SERVICES	55	100	1,193	1,800	1,500	1,500	1,500
101-265-851.00	TELEPHONE	0	100	0	100	100	100	100
101-265-900.00	PUBLISHING	0	100	0	100	100	100	100
101-265-921.00	GAS	13,353	12,500	7,851	12,500	11,500	11,500	11,500
101-265-922.00	ELECTRICITY	1,433	17,000	11,065	12,500	12,500	12,500	12,500
101-265-943.00	EQUIPMENT RENTAL	3,342	2,600	517	1,500	1,500	1,000	1,000
101-265-950.00	INSURANCE AND BONDS	0	3,400	3,258	3,400	3,400	3,400	3,400
101-265-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	1,000	0	500	500	500	500
TOTAL UNK EXP		64,483	76,341	57,167	73,461	70,270	74,475	74,475
TOTAL APPROPRIATIONS		64,483	76,341	57,167	73,461	70,270	74,475	74,475
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG		(64,483)	(76,341)	(57,167)	(73,461)	(70,270)	(74,475)	(74,475)

BUDGET REPORT FOR CITY OF ALBION
Fund: 101 GENERAL FUND
Calculations as of 12/31/2015

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 276-CEMETERY								
ESTIMATED REVENUES								
UNK REV								
101-276-627.00	CHARGES FOR CEMETERY SERVICES	36,363	36,000	40,477	36,000	40,000	40,000	40,000
101-276-699.00	TRANSFER IN	10,450	0	17,000	17,000	17,000	17,000	17,000
2016 - FROM CEMETERY TRUST								
REIMBURSEMENT FOR CEMETERY CARE								
TOTAL UNK_REV		46,813	36,000	57,477	53,000	57,000	57,000	57,000
TOTAL ESTIMATED REVENUES								
46,813		46,813	36,000	57,477	53,000	57,000	57,000	57,000
APPROPRIATIONS								
UNK EXP								
101-276-702.00	SALARIES AND WAGES	53,444	67,000	60,580	61,500	63,500	63,500	63,500
101-276-703.00	PART TIME WAGES	1,670	2,120	340	2,120	1,750	1,750	1,750
101-276-704.00	OVERTIME	5,566	4,250	5,935	6,300	6,000	6,000	6,000
101-276-707.00	ON CALL PAY	1,680	1,820	700	900	0	0	0
101-276-714.00	MEDICARE	883	950	941	960	990	990	990
101-276-715.00	FICA	3,778	4,090	4,024	4,100	3,850	4,250	4,250
101-276-716.00	HOSPITALIZATION INSURANCE	24,669	26,530	24,608	25,500	27,500	27,000	27,000
101-276-717.00	LIFE INSURANCE	147	220	178	200	185	185	185
101-276-719.00	PENSION CONTRIBUTION	63	500	751	720	1,000	1,000	1,000
101-276-720.00	WORKERS COMPENSATION	3,457	3,900	2,337	2,337	0	0	0
101-276-721.00	UNEMPLOYMENT INSURANCE	259	475	271	450	400	400	400
101-276-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,117	1,350	1,314	1,435	1,275	1,275	1,275
101-276-726.00	OFFICE SUPPLY	268	250	71	250	250	250	250
101-276-728.00	DUES, BOOKS, PERIODICAL	0	50	0	50	50	50	50
101-276-741.00	UNIFORMS	375	450	366	440	450	450	450
101-276-746.00	TOOLS AND EQUIPMENT	141	200	0	200	200	200	200
101-276-750.00	SAFETY MATERIALS (OSHA)	79	150	51	100	100	100	100
101-276-776.00	MATERIALS AND SUPPLIES	6,489	5,500	4,158	4,900	4,800	4,800	4,800
101-276-778.00	GASOLINE	8,109	2,700	1,682	2,200	2,300	2,300	2,300
101-276-780.00	VEHICLE & EQUIP MAINT SUPPLIES	13,056	1,500	2,651	2,400	2,300	2,300	2,300
101-276-785.00	BUILDING & GROUNDS REPAIR & MA	237	600	(220)	1,200	1,200	1,200	1,200
101-276-802.00	CONTRACTUAL SERVICES	86	50	963	1,300	1,400	1,400	1,400
101-276-804.00	PRINTING AND COPYING	1,201	1,600	1,296	1,400	1,200	1,200	1,200
101-276-851.00	TELEPHONE	7	250	0	250	150	150	150
101-276-885.00	TRAINING	0	50	68	68	70	70	70
101-276-900.00	PUBLISHING	1,780	3,500	1,418	2,300	2,300	2,300	2,300
101-276-921.00	GAS	2,065	2,700	1,646	1,600	1,750	1,750	1,750
101-276-922.00	ELECTRICITY	4,000	4,000	3,667	4,000	4,000	4,000	4,000
101-276-941.00	BUILDING RENTAL							
2016 - EQUIPMENT POOL BLDG RENT								
101-276-943.00	EQUIPMENT RENTAL	17,500	17,500	16,042	17,500	17,500	17,500	17,500
101-276-950.00	INSURANCE AND BONDS	2,864	2,900	2,779	2,900	2,900	2,900	2,900
101-276-955.00	MISCELLANEOUS	0	0	258	258	250	250	250
101-276-999.00	TRANSFER OUT	1,311	1,315	1,315	1,315	1,315	1,315	1,315
2016 - \$565 TO ENERGY BOND DEBT SERVICE FUND								
\$750 TO DEW BLDG DEBT SERVICE FUND								
TOTAL UNK_EXP		159,983	161,970	140,190	151,203	150,945	150,885	150,885
TOTAL APPROPRIATIONS								
159,983		159,983	161,970	140,190	151,203	150,945	150,885	150,885
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY								
(113,170)		(113,170)	(125,970)	(82,713)	(98,203)	(93,945)	(93,885)	(93,885)

BUDGET REPORT FOR CITY OF ALBION
 Fund: 101 GENERAL FUND
 Calculations as of 12/31/2015.

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 304-DISPATCH								
APPROPRIATIONS								
UNK EXP								
101-304-802.00	CONTRACTUAL SERVICES	158,398	0	0	0	0	0	0
	TOTAL UNK_EXP	158,398	0	0	0	0	0	0
	TOTAL APPROPRIATIONS	158,398	0	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 304-DISPATCH	(158,398)	0	0	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 306-PPO PROGRAM								
APPROPRIATIONS								
UNK EXP								
101-306-851.00	TELEPHONE	562	0	0	0	0	0	0
	TOTAL UNK EXP	562	0	0	0	0	0	0
	TOTAL APPROPRIATIONS	562	0	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 306-PPO PROGRAM	(562)	0	0	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 308-ANIMAL CONTROL								
APPROPRIATIONS								
UNK EXP								
101-308-802.00	CONTRACTUAL SERVICES	9,523	0	0	0	0	0	0
	TOTAL UNK_EXP	9,523	0	0	0	0	0	0
	TOTAL APPROPRIATIONS	9,523	0	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 308-ANIMAL CONTROL	(9,523)	0	0	0	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 345-PUBLIC SAFETY								
ESTIMATED REVENUES								
UNK REV		4,233	4,000	3,494	4,000	4,000	4,000	4,000
101-345-477.00	LIQUOR LICENSES	951,470	25,500	1,600	6,000	2,000	2,000	2,000
101-345-507.00	FEDERAL GRANTS-PUBLIC SAFETY	6,168	6,000	4,684	0	0	0	0
101-345-543.00	STATE GRANTS: PUBLIC SAFETY	890	0	0	0	0	0	0
101-345-590.00	LOCAL GRANTS	504	500	1,499	1,000	1,000	1,000	1,000
101-345-607.00	CHARGES FOR SERVICES-FEES	23,015	18,000	16,801	18,000	18,000	18,000	18,000
101-345-657.00	PARKING FINES	1,505	1,500	821	1,000	1,500	1,500	1,500
101-345-671.00	OTHER REVENUES	0	0	25	0	0	0	0
101-345-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	6,608	5,000	42,843	41,050	5,000	5,000	5,000
101-345-676.00	REIMBURSEMENTS & RESTITUTIONS	605	800	1,110	1,000	800	800	800
101-345-680.00	OUIL COST RECOVERY							
TOTAL_UNK_REV		994,998	61,300	72,877	97,575	32,300	32,300	32,300
TOTAL ESTIMATED REVENUES								
994,998		994,998	61,300	72,877	97,575	32,300	32,300	32,300
APPROPRIATIONS								
UNK_EXP		926,294	893,300	823,682	891,000	897,500	897,500	897,500
101-345-702.00	SALARIES AND WAGES	0	0	12,846	15,000	19,000	19,000	19,000
101-345-703.00	PART TIME WAGES	160,934	160,000	124,816	145,000	160,000	150,000	150,000
101-345-704.00	OVERTIME	9,481	10,100	8,887	9,500	9,500	9,500	9,500
101-345-705.00	SICK TIME INCENTIVE PAY	15,383	15,685	13,700	14,500	15,150	15,150	15,150
101-345-714.00	MEDICARE	0	1,704	796	1,704	1,178	1,178	1,178
101-345-715.00	FICA	348,743	333,180	298,609	325,000	309,500	309,500	309,500
101-345-716.00	HOSPITALIZATION INSURANCE	2,224	2,310	1,933	2,100	2,110	2,110	2,110
101-345-717.00	LIFE INSURANCE	180	0	473	860	860	860	860
101-345-718.00	DISABILITY INSURANCE	36,985	41,865	22,900	22,900	0	0	0
101-345-720.00	WORKERS COMPENSATION	4,483	7,323	3,385	4,000	4,250	4,250	4,250
101-345-721.00	UNEMPLOYMENT INSURANCE	11,256	9,050	9,400	9,400	9,400	9,400	9,400
101-345-725.00	CLOTHING ALLOWANCE	1,716	500	1,675	2,000	1,500	1,500	1,500
101-345-726.00	OFFICE SUPPLY	128	1,500	1,609	500	500	500	500
101-345-727.00	OFFICE EQUIPMENT	546	500	565	500	500	500	500
101-345-728.00	DUES, BOOKS, PERIODICAL	15,561	10,000	1,242	10,000	12,000	12,000	12,000
101-345-741.00	UNIFORMS	520	500	124	500	500	500	500
101-345-744.00	POSTAGE	3,474	4,000	2,877	3,000	3,000	3,000	3,000
101-345-746.00	TOOLS AND EQUIPMENT	18	0	0	0	0	0	0
101-345-750.00	SAFETY MATERIALS (OSHA)	1,256	1,500	797	1,500	1,500	1,500	1,500
101-345-776.00	MATERIALS AND SUPPLIES	40,820	37,000	23,463	25,000	28,000	28,000	28,000
101-345-778.00	GASOLINE	28,032	30,000	43,948	46,750	30,000	30,000	30,000
101-345-780.00	VEHICLE & EQUIP MAINT SUPPLIES	0	500	0	500	500	500	500
101-345-785.00	BUILDING & GROUNDS REPAIR & MA	1,559	1,500	1,711	1,500	1,500	1,500	1,500
101-345-791.00	INVESTIGATIVE EXPENSES	45,183	50,000	43,330	50,000	50,000	50,000	50,000
101-345-802.00	CONTRACTUAL SERVICES	0	160,000	119,065	160,000	160,000	160,000	160,000
101-345-802.04	COUNTY DISPATCH	0	8,000	5,614	8,000	8,000	8,000	8,000
101-345-802.08	ANIMAL CONTROL	78	500	0	500	500	500	500
101-345-804.00	PRINTING AND COPYING	4,806	8,600	6,241	8,750	5,500	5,500	5,500
101-345-851.00	TELEPHONE	972	0	62	150	100	100	100
101-345-857.00	TRAVEL	11,263	12,000	10,713	12,000	12,000	12,000	12,000
101-345-885.00	TRAINING	21,600	21,600	21,600	21,600	21,600	21,600	21,600
101-345-941.00	BUILDING RENTAL							
2016 - TO ABA / FIREBARN		41,539	42,025	40,406	41,000	41,500	41,500	41,500
101-345-950.00	INSURANCE AND BONDS	0	0	56	100	100	100	100
101-345-955.00	MISCELLANEOUS	4,481	3,000	4,579	5,000	5,000	5,000	5,000
101-345-977.00	EQUIPMENT	454	500	0	500	500	500	500
101-345-980.00	OFFICE EQUIPMENT & FURNITURE	0	7,200	35,745	36,500	20,079	20,079	20,079
101-345-981.00	VEHICLES							
2015 - 2 PATROL CARS: TOTAL COST = \$75,900 (FINANCED OVER 3 YEARS)								
INSURANCE CK FROM TOTALED VEHICLES = \$21,830 (IN ACCT 676.00 ABOVE)								
2016 - \$20,079 NEW FORDS								
ANNUAL PYMT THROUGH 2017								
101-345-981.04	VEHICLES - 2014 FIRE TRUCK	996,331	0	0	0	0	0	0
101-345-999.00	TRANSFER OUT	43,502	43,502	42,737	43,502	41,927	41,927	41,927

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
	Dept 345-PUBLIC SAFETY							
	APPROPRIATIONS							
	2016 - FIREHARN BOND PAYMENT							
	TOTAL UNK_EXP	2,779,802	1,918,944	1,729,586	1,920,816	1,874,754	1,864,754	1,864,754
	TOTAL APPROPRIATIONS	2,779,802	1,918,944	1,729,586	1,920,816	1,874,754	1,864,754	1,864,754
	NET OF REVENUES/APPROPRIATIONS - 345-PUBLIC SAFETY	(1,784,804)	(1,857,644)	(1,656,709)	(1,823,241)	(1,842,454)	(1,832,454)	(1,832,454)

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 371-BUILDING INSPECTION								
ESTIMATED REVENUES								
UNK REV								
101-371-607.00	CHARGES FOR SERVICES-FEES	70,222	0	0	0	0	0	0
101-371-607.03	10% INSPECTION ADMIN FEE	5,951	0	0	0	0	0	0
101-371-671.00	OTHER REVENUES	596	0	0	0	0	0	0
TOTAL UNK_REV		76,769	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		76,769	0	0	0	0	0	0
APPROPRIATIONS								
UNK_EXP								
101-371-728.00	DUES, BOOKS, PERIODICAL	638	0	0	0	0	0	0
101-371-802.00	CONTRACTUAL SERVICES	77,647	0	0	0	0	0	0
101-371-804.00	PRINTING AND COPYING	66	0	0	0	0	0	0
TOTAL UNK_EXP		78,351	0	0	0	0	0	0
TOTAL APPROPRIATIONS		78,351	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 371-BUILDING INSPEC		(1,582)	0	0	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION
Fund: 101 GENERAL FUND
Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 400-FED DRUG LAW ENFOR - REIMBUR								
ESTIMATED REVENUES								
UNK REV								
101-400-483.00	ZONING PERMITS	2,870	0	0	0	0	0	0
	TOTAL UNK_REV	2,870	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES								
APPROPRIATIONS								
UNK EXP								
101-400-702.00	SALARIES AND WAGES	4,395	0	0	0	0	0	0
101-400-714.00	MEDICARE	66	0	0	0	0	0	0
101-400-715.00	FICA	281	0	0	0	0	0	0
101-400-716.00	HOSPITALIZATION INSURANCE	975	0	0	0	0	0	0
101-400-717.00	LIFE INSURANCE	9	0	0	0	0	0	0
101-400-718.00	DISABILITY INSURANCE	10	0	0	0	0	0	0
101-400-719.00	PENSION CONTRIBUTION	325	0	0	0	0	0	0
101-400-720.00	WORKERS COMPENSATION	22	0	0	0	0	0	0
101-400-721.00	UNEMPLOYMENT INSURANCE	39	0	0	0	0	0	0
101-400-723.00	RETIREE HEALTH SAVINGS CONTRIB	93	0	0	0	0	0	0
101-400-802.00	CONTRACTUAL SERVICES	79	0	0	0	0	0	0
	TOTAL UNK_EXP	6,294	0	0	0	0	0	0
TOTAL APPROPRIATIONS								
		6,294	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 400-FED DRUG LAW EN								
		(3,424)	0	0	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION
 Fund: 101 GENERAL FUND
 Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 422-CODE ENFORCEMENT								
ESTIMATED REVENUES								
UNK REV		0	70,000	77,520	70,000	70,000	70,000	70,000
101-422-479.00	CORNERSTONE PERMITS	0	0	789	800	900	900	900
101-422-482.00	PROP MAINT INSPECTION FEES	0	0	2,885	2,275	2,500	2,500	2,500
101-422-483.00	ZONING PERMITS	15,574	21,000	2,320	1,420	1,500	1,500	1,500
101-422-607.00	CHARGES FOR SERVICES-FEES	(17,954)	(12,500)	(19,006)	(21,000)	(10,000)	(10,000)	(10,000)
101-422-607.01	ABATEMENT CHARGEBACKS	0	7,000	7,724	7,000	7,000	7,000	7,000
101-422-607.03	10% INSPECTION ADMIN FEE							
TOTAL UNK_REV		(2,380)	85,500	72,232	60,495	71,900	71,900	71,900
TOTAL ESTIMATED REVENUES								
		(2,380)	85,500	72,232	60,495	71,900	71,900	71,900
APPROPRIATIONS								
UNK_EXP		29,000	32,970	36,597	40,000	42,850	42,850	42,850
101-422-702.00	SALARIES AND WAGES	391	150	73	75	0	0	0
101-422-704.00	OVERTIME	414	470	511	520	625	625	625
101-422-714.00	MEDICARE	1,770	2,028	2,186	2,250	2,575	2,575	2,575
101-422-715.00	FICA	14,071	14,200	13,326	14,200	14,000	14,000	14,000
101-422-716.00	HOSPITALIZATION INSURANCE	83	140	143	160	190	190	190
101-422-717.00	LIFE INSURANCE	0	0	215	225	210	210	210
101-422-718.00	DISABILITY INSURANCE	0	0	568	600	1,800	700	700
101-422-719.00	PENSION CONTRIBUTION	315	400	217	217	0	0	0
101-422-720.00	WORKERS COMPENSATION	139	255	162	190	210	210	210
101-422-721.00	UNEMPLOYMENT INSURANCE	580	300	661	725	775	775	775
101-422-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	0	1,032	1,100	600	600	600
101-422-726.00	OFFICE SUPPLY	282	850	170	850	300	300	300
101-422-728.00	DUES, BOOKS, PERIODICAL	9	100	5	100	100	100	100
101-422-744.00	POSTAGE	0	250	0	250	150	150	150
101-422-750.00	SAFETY MATERIALS (OSHA)	0	0	0	0	600	600	600
101-422-776.00	MATERIALS AND SUPPLIES	399	500	182	350	300	300	300
101-422-778.00	GASOLINE	12,584	23,000	14,953	23,000	21,500	20,000	20,000
101-422-802.00	CONTRACTUAL SERVICES	0	70,000	78,132	71,000	70,000	70,000	70,000
101-422-802.10	CONTRACTUAL SERV - CORNERSTONE PE	251	750	26	500	0	0	0
101-422-804.00	PRINTING AND COPYING	355	0	0	0	0	0	0
101-422-819.00	CONFERENCE COSTS	703	1,000	667	1,000	950	950	950
101-422-851.00	TELEPHONE	18	75	0	75	75	75	75
101-422-857.00	TRAVEL	120	500	0	500	500	500	500
101-422-885.00	TRAINING	2,500	2,500	2,292	2,500	2,500	2,500	2,500
101-422-943.00	EQUIPMENT RENTAL	621	650	623	625	625	625	625
101-422-950.00	INSURANCE AND BONDS							
TOTAL UNK_EXP		64,605	151,738	153,601	161,962	162,035	159,435	159,435
TOTAL APPROPRIATIONS								
		64,605	151,738	153,601	161,962	162,035	159,435	159,435
NET OF REVENUES/APPROPRIATIONS - 422-CODE ENFORCEMENT								
		(66,985)	(66,238)	(81,369)	(101,467)	(90,135)	(87,535)	(87,535)

BUDGET REPORT FOR CITY OF ALBION

Func: 101 GENERAL FUND

Calculations as of 12/31/2015

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 442-CITY MAINTENANCE								
APPROPRIATIONS								
UNK EXP		9,713	27,980	16,771	18,000	14,750	14,750	14,750
101-442-702.00	SALARIES AND WAGES	86	0	240	200	0	0	0
101-442-703.00	PART TIME WAGES	2,677	2,550	4,017	3,750	3,500	3,500	3,500
101-442-704.00	OVERTIME	177	400	293	275	250	250	250
101-442-714.00	MEDICARE	756	1,700	1,251	1,200	1,100	1,100	1,100
101-442-715.00	FICA	5,306	7,250	7,831	7,750	6,795	6,795	6,795
101-442-716.00	HOSPITALIZATION INSURANCE	37	90	53	90	50	50	50
101-442-717.00	LIFE INSURANCE	284	350	446	525	750	750	750
101-442-719.00	PENSION CONTRIBUTION	834	1,350	775	775	0	0	0
101-442-720.00	WORKERS COMPENSATION	98	250	121	185	145	145	145
101-442-721.00	UNEMPLOYMENT INSURANCE	234	550	397	420	380	380	380
101-442-723.00	RETIREE HEALTH SAVINGS CONTRIB	15	100	(39)	320	200	200	200
101-442-726.00	OFFICE SUPPLY	1,357	2,300	1,768	1,950	1,800	1,800	1,800
101-442-776.00	MATERIALS AND SUPPLIES	462	1,500	325	1,500	1,500	1,500	1,500
101-442-785.00	BUILDING & GROUNDS REPAIR & MA	5,060	6,000	2,065	2,500	2,500	2,500	2,500
101-442-802.00	CONTRACTUAL SERVICES	1,016	600	2,201	2,500	2,500	2,500	2,500
101-442-851.00	TELEPHONE	155,730	160,000	141,667	158,000	158,000	158,000	158,000
101-442-922.00	ELECTRICITY	4,000	4,000	3,667	4,000	4,000	4,000	4,000
101-442-941.00	BUILDING RENTAL	6,360	10,500	6,275	7,500	7,000	7,000	7,000
101-442-943.00	EQUIPMENT RENTAL	210	220	211	220	220	220	220
101-442-950.00	INSURANCE AND BONDS	8,575	8,575	8,575	8,575	8,575	8,575	8,575
101-442-999.00	TRANSFER OUT							
2016 - TO ENERGY BOND DEBT SERVICE FUND								
TOTAL UNK_EXP		202,987	236,265	198,910	220,235	214,015	214,015	214,015
TOTAL APPROPRIATIONS		202,987	236,265	198,910	220,235	214,015	214,015	214,015
NET OF REVENUES/APPROPRIATIONS - 442-CITY MAINTENANC		(202,987)	(236,265)	(198,910)	(220,235)	(214,015)	(214,015)	(214,015)

BUDGET REPORT FOR CITY OF ALBION
 Fund: 101 GENERAL FUND
 Calculations as of 12/31/2015

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 444-TREE TRIMMING								
APPROPRIATIONS								
UNK_EXP		98	1,200	322	1,200	1,200	1,200	1,200
101-444-702.00	SALARIES AND WAGES	0	500	109	200	200	200	200
101-444-704.00	OVERTIME	1	20	6	10	10	10	10
101-444-714.00	MEDICARE	6	75	25	50	50	50	50
101-444-715.00	FICA	53	200	205	350	275	275	275
101-444-716.00	HOSPITALIZATION INSURANCE	1	5	2	4	5	5	5
101-444-717.00	LIFE INSURANCE	0	0	17	30	35	35	35
101-444-719.00	PENSION CONTRIBUTION	7	90	38	38	65	0	0
101-444-720.00	WORKERS COMPENSATION	0	10	1	1	2	2	2
101-444-721.00	UNEMPLOYMENT INSURANCE	2	35	9	20	20	20	20
101-444-723.00	RETIREE HEALTH SAVINGS CONTRIB	13,675	10,000	8,370	9,000	6,000	6,000	6,000
101-444-802.00	CONTRACTUAL SERVICES	0	325	0	325	200	200	200
101-444-885.00	TRAINING	145	1,000	871	1,500	1,500	1,500	1,500
101-444-943.00	EQUIPMENT RENTAL							
TOTAL UNK_EXP		13,988	13,460	9,975	12,728	9,562	9,497	9,497
TOTAL APPROPRIATIONS		13,988	13,460	9,975	12,728	9,562	9,497	9,497
NET OF REVENUES/APPROPRIATIONS - 444-TREE TRIMMING		(13,988)	(13,460)	(9,975)	(12,728)	(9,562)	(9,497)	(9,497)

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 447-ENGINEERING								
APPROPRIATIONS								
101-447-702.00	UNK EXP	2,798	3,300	1,347	1,500	2,550	2,550	2,550
101-447-714.00	SALARIES AND WAGES	40	80	19	20	30	30	30
101-447-715.00	MEDICARE	172	340	82	120	150	150	150
101-447-716.00	FICA	502	500	327	370	360	360	360
101-447-717.00	HOSPITALIZATION INSURANCE	5	15	4	5	10	10	10
101-447-718.00	LIFE INSURANCE	5	0	0	0	0	0	0
101-447-719.00	DISABILITY INSURANCE	129	250	0	250	100	100	100
101-447-720.00	PENSION CONTRIBUTION	13	30	21	28	0	0	0
101-447-721.00	WORKERS COMPENSATION	14	20	4	10	10	10	10
101-447-723.00	UNEMPLOYMENT INSURANCE	38	70	19	35	35	35	35
101-447-801.00	RETIREE HEALTH SAVINGS CONTRIB	4,254	5,000	3,458	4,000	2,500	2,500	2,500
101-447-851.00	PROFESSIONAL SERVICES	79	150	91	150	100	100	100
	TELEPHONE							
	TOTAL UNK_EXP	8,049	9,755	5,372	6,488	5,845	5,845	5,845
	TOTAL APPROPRIATIONS	8,049	9,755	5,372	6,488	5,845	5,845	5,845
	NET OF REVENUES/APPROPRIATIONS - 447-ENGINEERING	(8,049)	(9,755)	(5,372)	(6,488)	(5,845)	(5,845)	(5,845)

BUDGET REPORT FOR CITY OF ALBION
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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 526-EPA LANDFILL								
APPROPRIATIONS								
UNK EXP								
101-526-802.00	CONTRACTUAL SERVICES	25,096	15,000	1,236	15,000	15,000	11,000	11,000
	TOTAL UNK_EXP	25,096	15,000	1,236	15,000	15,000	11,000	11,000
	TOTAL APPROPRIATIONS	25,096	15,000	(1,236)	(15,000)	(15,000)	(11,000)	(11,000)
	NET OF REVENUES/APPROPRIATIONS - 526-EPA LANDFILL							

BUDGET REPORT FOR CITY OF ALBION

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 775-PARKS								
ESTIMATED REVENUES								
UNK REV								
101-775-590.00	LOCAL GRANTS	0	0	653	650	0	0	0
101-775-590.05	LOCAL GRANTS-VICTORY PARK KIDS EN	0	0	950	950	0	0	0
101-775-607.00	CHARGES FOR SERVICES-FEES	1,550	1,500	1,850	1,550	1,600	1,600	1,600
101-775-671.00	OTHER REVENUES	0	0	1,791	1,790	1,000	1,000	1,000
101-775-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	380	380	0	0	0
101-775-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	1,176	1,360	0	0	0
TOTAL UNK_REV		1,550	1,500	6,800	6,680	2,600	2,600	2,600
TOTAL ESTIMATED REVENUES								
1,550		1,550	1,500	6,800	6,680	2,600	2,600	2,600
APPROPRIATIONS								
UNK EXP								
101-775-702.00	SALARIES AND WAGES	56,518	74,450	67,875	69,500	73,500	73,500	73,500
101-775-703.00	PART TIME WAGES	0	0	60	65	0	0	0
101-775-704.00	OVERTIME	1,548	3,030	3,445	3,950	3,500	3,500	3,500
101-775-707.00	ON CALL PAY	0	0	420	1,260	0	1,260	1,260
101-775-714.00	MEDICARE	809	1,070	992	950	1,010	1,010	1,010
101-775-715.00	FICA	3,458	4,600	4,241	4,350	4,320	4,320	4,320
101-775-716.00	HOSPITALIZATION INSURANCE	31,404	30,500	31,253	34,500	34,500	34,500	34,500
101-775-717.00	LIFE INSURANCE	152	300	208	250	235	235	235
101-775-719.00	PENSION CONTRIBUTION	1,586	1,950	2,065	2,150	1,950	1,950	1,950
101-775-720.00	WORKERS COMPENSATION	2,083	2,700	2,005	2,005	0	0	0
101-775-721.00	UNEMPLOYMENT INSURANCE	328	750	376	650	490	490	490
101-775-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,101	1,475	1,404	1,550	1,450	1,450	1,450
101-775-741.00	UNIFORMS	835	950	969	1,130	1,150	1,150	1,150
101-775-746.00	TOOLS AND EQUIPMENT	141	550	0	550	550	550	550
101-775-750.00	SAFETY MATERIALS (OSHA)	79	100	51	90	90	90	90
101-775-776.00	MATERIALS AND SUPPLIES	3,249	2,900	5,557	5,600	4,750	4,750	4,750
101-775-778.00	GASOLINE	5,759	4,500	5,204	5,300	4,750	4,750	4,750
101-775-780.00	VEHICLE & EQUIP MAINT SUPPLIES	5,347	5,000	7,059	7,350	6,500	6,500	6,500
101-775-785.00	BUILDING & GROUNDS REPAIR & MA	1,432	3,000	2,110	1,300	1,500	1,500	1,500
101-775-802.00	CONTRACTUAL SERVICES	25	1,000	1,455	1,550	800	800	800
101-775-851.00	TELEPHONE	701	630	661	650	590	590	590
101-775-885.00	TRAINING	7	250	0	250	200	200	200
101-775-921.00	GAS	1,583	1,900	1,288	1,800	1,900	1,900	1,900
101-775-922.00	ELECTRICITY	6,845	7,500	6,647	6,575	6,500	6,500	6,500
101-775-941.00	BUILDING RENTAL	4,000	4,000	3,667	4,000	4,000	4,000	4,000
2016 - EQUIPMENT POOL BLDG RENT								
101-775-943.00	EQUIPMENT RENTAL	20,000	20,000	18,333	20,000	20,000	20,000	20,000
101-775-950.00	INSURANCE AND BONDS	4,202	4,300	4,120	4,120	4,150	4,150	4,150
101-775-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	1,000	0	1,000	1,000	1,000	1,000
101-775-977.00	EQUIPMENT	0	1,000	998	1,000	1,000	1,000	1,000
101-775-999.00	TRANSFER OUT	750	750	750	750	750	750	750
2016 - \$750 TO DEW BLDG DEPT SERVICE FUND								
TOTAL UNK_EXP		153,942	180,155	173,213	184,395	181,135	182,395	182,395
TOTAL APPROPRIATIONS								
153,942		180,155	173,213	184,395	184,395	181,135	182,395	182,395
NET OF REVENUES/APPROPRIATIONS - 775-PARKS								
(152,392)		(178,655)	(166,413)	(177,715)	(177,715)	(178,535)	(179,795)	(179,795)

BUDGET REPORT FOR CITY OF ALBION

Fund: 101 GENERAL FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 778-HOLLAND PARK TRANSFORMATION PROJECT								
ESTIMATED REVENUES								
UNK REV		0	0	8,498	7,500	0	0	0
101-778-580.00	CONTRIBUTION FROM LOCAL UNITS	0	0	55,000	55,000	0	0	0
101-778-590.00	LOCAL GRANTS	0	0	7,938	5,500	5,000	5,000	5,000
101-778-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0					
TOTAL_UNK_REV		0	0	71,436	68,000	5,000	5,000	5,000
TOTAL ESTIMATED REVENUES		0	0	71,436	68,000	5,000	5,000	5,000
APPROPRIATIONS								
UNK_EXP		0	0	61,205	68,000	5,000	5,000	5,000
101-778-776.00	MATERIALS AND SUPPLIES	0	0	270	0	0	0	0
101-778-802.00	CONTRACTUAL SERVICES	0	0					
TOTAL_UNK_EXP		0	0	61,475	68,000	5,000	5,000	5,000
TOTAL APPROPRIATIONS		0	0	61,475	68,000	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 778-HOLLAND PARK TR		0	0	9,961	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION
Fund: 101 GENERAL FUND
Calculations as of 12/31/2015

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 895-GENERAL APPROPRIATION								
APPROPRIATIONS								
UNK EXP								
101-895-716.00	HOSPITALIZATION INSURANCE	40,960	48,000	36,615	40,600	41,500	41,500	41,500
101-895-722.00	RETIREE PENSION CONTRIBUTIONS	396	1,000	0	1,000	1,500	1,500	1,500
101-895-726.00	OFFICE SUPPLY	2,327	1,000	1,634	2,000	2,000	2,000	2,000
101-895-728.00	DUES, BOOKS, PERIODICAL	0	0	300	300	300	300	300
101-895-744.00	POSTAGE	9,886	12,500	(946)	5,000	5,000	5,000	5,000
101-895-801.00	PROFESSIONAL SERVICES	2,733	5,000	6,536	8,500	6,500	6,500	6,500
101-895-802.00	CONTRACTUAL SERVICES	57,826	42,500	43,498	46,500	44,500	44,500	44,500
2016-								
I.T. RIGHT -COMPUTER SUPPORT (ANNUAL FEE \$13,600)								
INNOVATIVE SOFTWARE -INCOME TAX (ANNUAL FEE \$4,510)								
BS&A SOFTWARE (ANNUAL FEE \$11,092)								
FITNEY BOWES - POSTAGE METER (\$660 QTRLY)								
TOSHIBA COPIER (\$163/MO + EXCESS FEE IF APPLICABLE)								
APEX - ASSESSING SOFTWARE (ANNUAL FEE \$235)								
I.T. RIGHT BARRACUDA (ANNUAL FEE \$600)								
REVIZE - WEBSITE (ANNUAL FEE \$2,400)								
DOMAIN LISTINGS - WEBSITE LISTING (ANNUAL FEE \$105)								
WOW CABLE - CITY HALL INTERNET (\$37.97/MO)								
101-895-804.00	PRINTING AND COPYING	0	500	100	500	500	500	500
101-895-943.00	EQUIPMENT RENTAL	823	0	0	0	0	0	0
101-895-950.00	INSURANCE AND BONDS	43,669	44,000	42,159	42,160	44,000	44,000	44,000
101-895-955.00	MISCELLANEOUS	10,596	12,000	8,123	12,000	10,000	10,000	10,000
TOTAL UNK EXP		169,216	166,500	138,019	158,560	161,800	155,800	155,800
TOTAL APPROPRIATIONS		169,216	166,500	138,019	158,560	161,800	155,800	155,800
NET OF REVENUES/APPROPRIATIONS - 895-GENERAL APPROP		(169,216)	(166,500)	(138,019)	(158,560)	(161,800)	(155,800)	(155,800)

Dept 930-TRANSFER IN
 ESTIMATED REVENUES
 101-930-699.00 TRANSFER IN
 2015 - \$5,000 FROM SOLID WASTE - TRASH DISPOSAL
 2016 - \$10,000 FROM SOLID WASTE TO REIMBURSE
 GENERAL FUND FOR DISPOSAL OF TRASH, LIMBS,
 GRASS, BRUSH, ETC. THROUGHOUT CITY.

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
		22,000	22,000	5,000	5,000	5,000	10,000	10,000
	TOTAL UNK REV	22,000	22,000	5,000	5,000	5,000	10,000	10,000
	TOTAL ESTIMATED REVENUES	22,000	22,000	5,000	5,000	5,000	10,000	10,000
	NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN							
	ESTIMATED REVENUES - FUND 101	4,502,747	3,617,430	3,140,836	3,644,153	3,481,120	3,510,620	3,510,620
	APPROPRIATIONS - FUND 101	4,521,811	3,581,110	3,251,202	3,639,784	3,510,787	3,496,447	3,496,447
	NET OF REVENUES/APPROPRIATIONS - FUND 101	(19,064)	36,320	(110,366)	4,369	(29,667)	14,173	14,173
	BEGINNING FUND BALANCE	1,092,398	1,073,336	1,073,336	1,073,336	962,970	962,970	962,970
	ENDING FUND BALANCE	1,073,334	1,109,656	962,970	1,077,705	933,303	977,143	977,143

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 is zero.

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

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

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

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

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

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

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

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

MAJOR AND LOCAL STREETS

Major & Local Street Funds

Section 6

Major Street Fund (202)

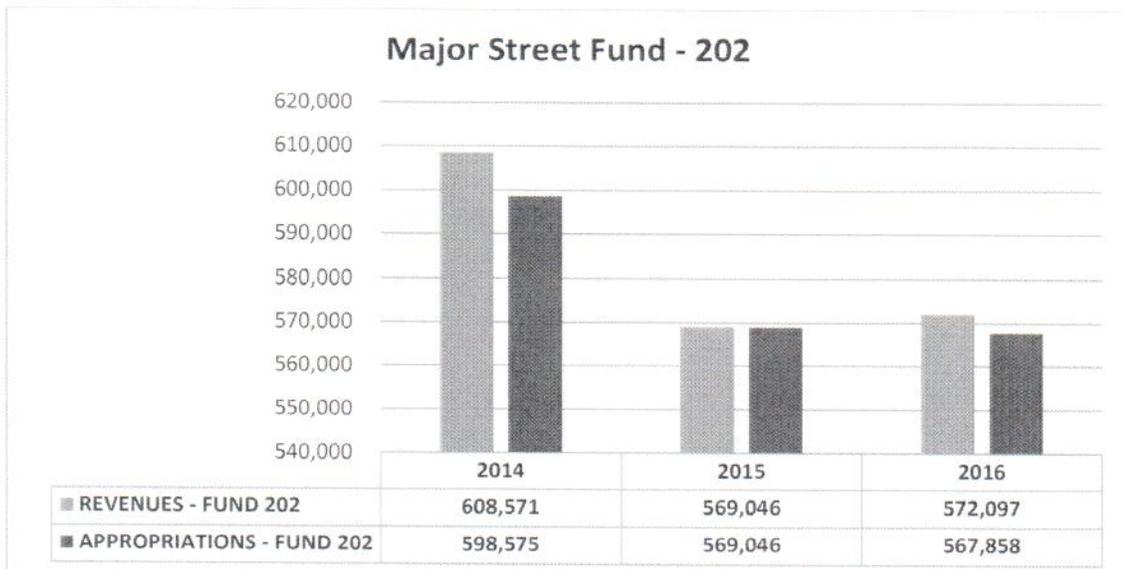
MDOT classifies all of the City's streets as either major or local, The Major Street Fund is for the operation and maintenance of the City's 18.67 miles of major streets. In addition, there are 4 miles of State Trucklines in the City. Under and agreement with MDOT, the City maintains the State Trunklines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

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

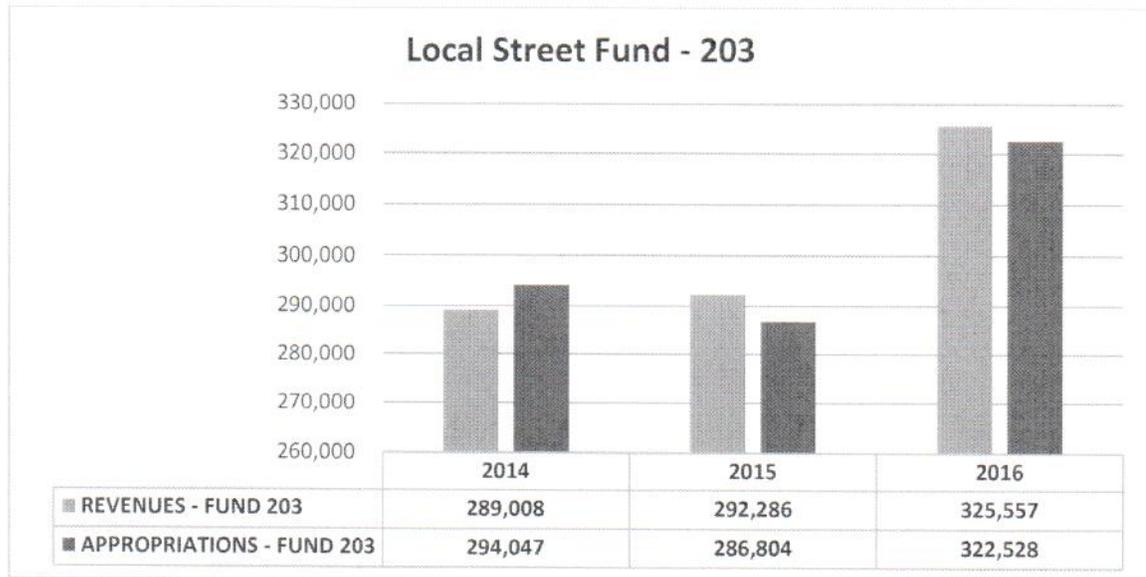
The Non-Motorized Vehicle Fund (Dept. 454) is a new fund for 2016. The City is required to spend funds received from gas and weight tax money on non-motorized vehicle projects. MDOT requires one (1%) percent on a ten (10) year rolling cycle of funds collected to be used on non-motorized vehicles projects, 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 2016. The ending fund balance is estimated at \$285,841.



Local Street Fund (203)

The City maintain 27.96 mile of local streets. Under MDOTs major and local street funding program, local streets are projected to receive \$159,100 in Fiscal Year 2016 (an increase of \$4,500). 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 \$135,000. In order to balance the FY 2014 budget, there was a transfer of \$115,000. A \$3,000 surplus is projected for FY 2016 and an ending Fund Balance of \$75,068.

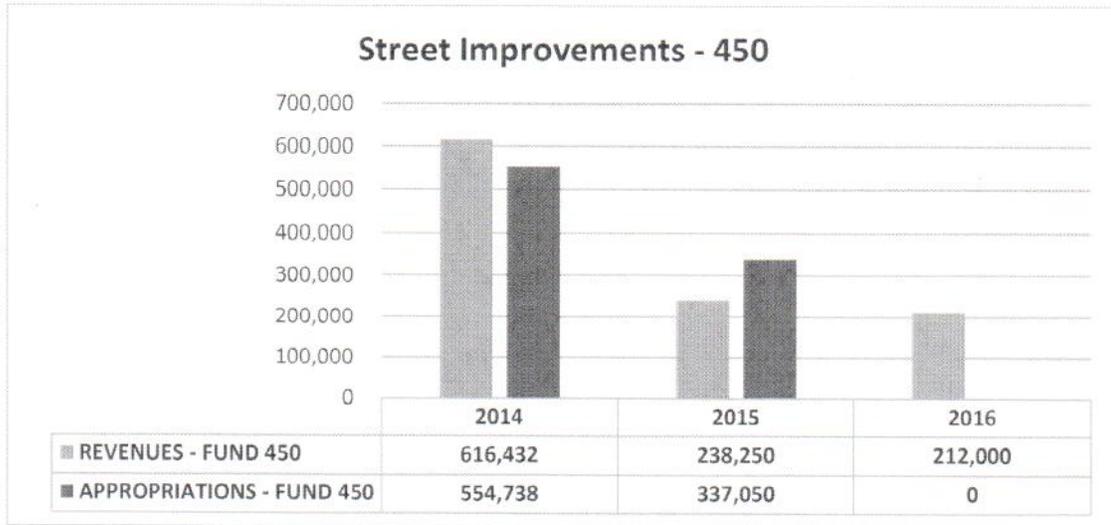


Street Improvement Fund (450)

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. If a street project has a local match requirement, it uses this fund.

The 2017 Downtown Street Project is still in the design phase but should include all new pavers for the street. It is unknown at this time what the local match amount will be for the 2017 Downtown Street Project will be. The initial estimates received from MDOT for the local match ranged between \$120,000 and \$350,000. The difference in these costs are due to the increased amount of bricks, concrete and labor needed.

Due to the uncertainty of the local match for the 2017 Downtown Street Project, it is not being recommended to use any of these local funds for street projects in 2016. The FY 2015 ending funding balance is \$175,829. With projected revenues of \$212,000 in FY 2016 and no planned street improvement projects, the ending fund balance will be \$719,002.

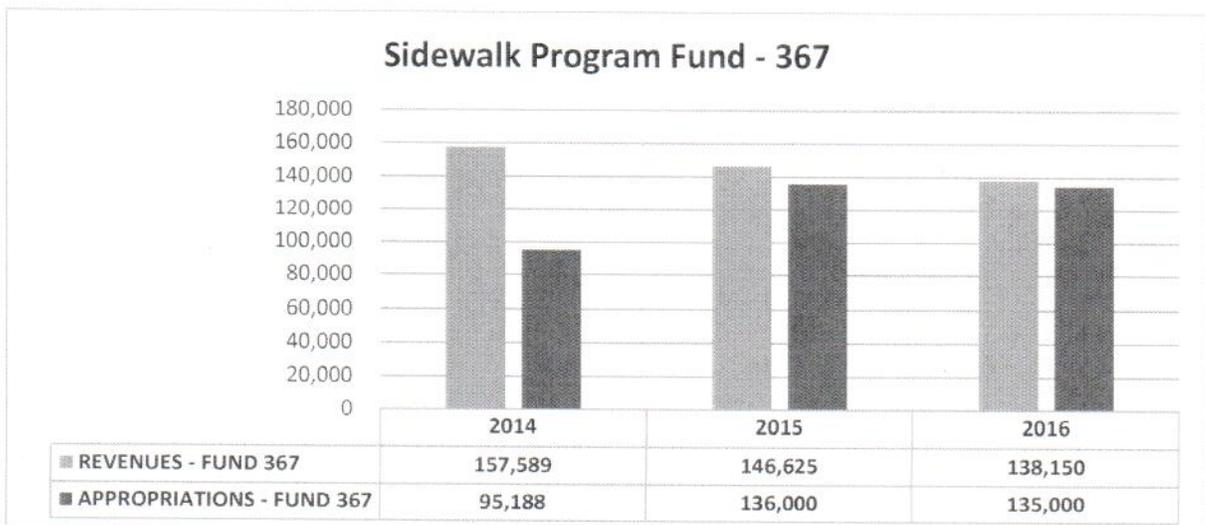


Sidewalk Program Fund (367)

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 lacked 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 2016 ending fund balance is \$366,013.

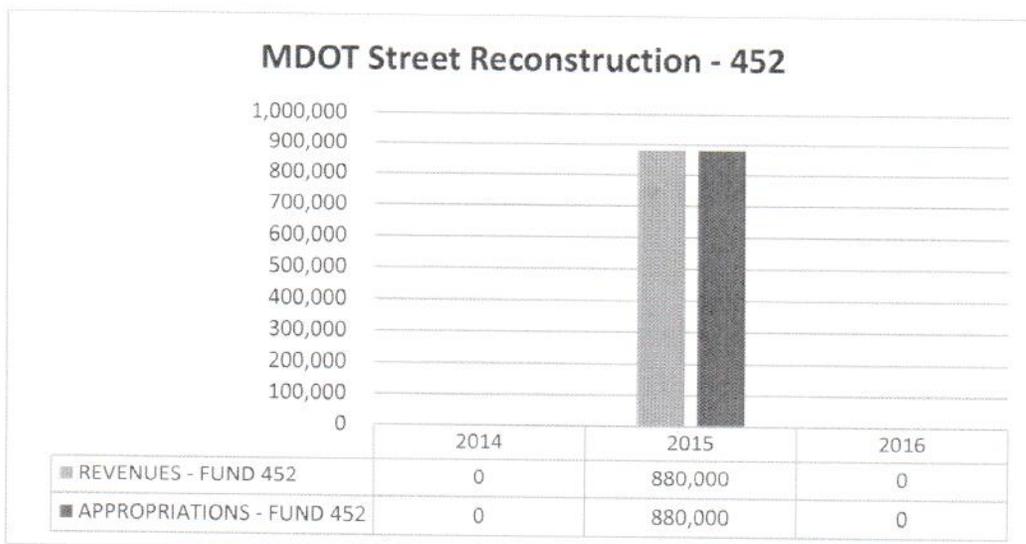


Sidewalk Assessment History									
REVENUES									
	2008	2009	2010	2011	2012	2013	2014	Thru 12/31/15	Total
Sidewalk Assessments	139,110	173,119	171,927	170,550	168,014	172,475	163,525	152,880	1,311,600
Property Tax Chargebacks				(4,415)	(7,963)	(10,409)	(7,242)	(7,908)	(37,937)
Penalty & Interest On Taxes							425	48	473
Interest	446	546	522	485	659	621	881	1,081	5,241
	139,556	173,665	172,449	166,620	160,710	162,687	157,589	145,601	1,278,877
EXPENSES									
	2008	2009	2010	2011	2012	2013	2014	*2015	Total
Professional Services		21	2,023		7,487	48,911	305		58,747
Contractual Services	149,702	154,005	123,550	160,972	137,242	43,510	38,378	110,000	917,359
Contractual (DIG Project)						13,199	19,673		32,872
	149,702	154,026	125,573	160,972	144,729	105,620	58,356	110,000	1,008,978

*Estimated 2015; actual thru 10/31 is \$3048

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 fund carries a fund balance of \$4,467 in FY 2015 and will remain unchanged for FY 2016.



GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2016 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK REV								
202-000-540.00	STATE GRANTS	15,187	15,210	12,652	15,180	15,190	15,190	15,190
202-000-569.00	STATE GRANTS - OTHERS	13,624	20,436	25,896	36,180	24,557	24,557	24,557
202-000-576.00	METRO RIGHT-OF-WAYS - PUB ACT	27,153	28,000	24,198	24,198	24,200	24,200	24,200
202-000-579.00	STATE SHARED: GAS & WEIGHT TAX	440,230	442,500	391,194	452,000	456,000	456,000	456,000
202-000-626.00	CHARGES FOR SERVICES RENDERED	7,115	7,000	9,315	10,500	8,500	8,500	8,500
202-000-665.00	INTEREST	997	750	873	995	1,000	1,000	1,000
202-000-676.00	REIMBURSEMENTS & RESTITUTIONS	42,885	2,100	3,058	3,500	3,150	3,150	3,150
TOTAL UNK_REV		547,191	515,996	467,186	544,553	532,597	532,597	532,597
TOTAL ESTIMATED REVENUES		547,191	515,996	467,186	544,553	532,597	532,597	532,597
NET OF REVENUES/APPROPRIATIONS - 000-		547,191	515,996	467,186	544,553	532,597	532,597	532,597
Dept 454-ACT 51 NON-MOTORIZED								
APPROPRIATIONS								
UNK EXP								
202-454-801.00	PROFESSIONAL SERVICES	0	0	0	0	2,000	2,000	2,000
202-454-802.00	CONTRACTUAL SERVICES	0	0	0	0	8,000	8,000	8,000
TOTAL UNK_EXP		0	0	0	0	10,000	10,000	10,000
TOTAL APPROPRIATIONS		0	0	0	0	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 454-ACT 51 NON-MOTO		0	0	0	0	(10,000)	(10,000)	(10,000)
Dept 461-MAINTENANCE								
APPROPRIATIONS								
UNK EXP								
202-461-702.00	SALARIES AND WAGES	146,645	140,000	95,094	103,500	105,000	105,000	105,000
202-461-703.00	PART TIME WAGES	925	0	420	0	0	0	0
202-461-704.00	OVERTIME	4,648	5,500	2,066	3,200	4,700	4,700	4,700
202-461-706.00	LICENSING INCENTIVE	150	0	0	0	0	0	0
202-461-707.00	ON CALL PAY	2,142	1,820	2,240	2,380	2,380	2,380	2,380
202-461-714.00	MEDICARE	2,216	2,125	1,508	1,580	2,000	2,000	2,000
202-461-715.00	FICA	9,476	9,125	6,446	7,150	7,500	7,500	7,500
202-461-716.00	HOSPITALIZATION INSURANCE	65,895	60,000	48,415	56,500	54,000	54,000	54,000
202-461-717.00	LIFE INSURANCE	398	425	322	370	380	380	380
202-461-718.00	DISABILITY INSURANCE	10	0	270	270	270	270	270
202-461-719.00	PENSION CONTRIBUTION	1,781	1,950	2,384	2,740	2,500	2,500	2,500
202-461-720.00	WORKERS COMPENSATION	10,125	9,850	4,588	4,588	0	0	0
202-461-721.00	UNEMPLOYMENT INSURANCE	822	825	662	825	825	825	825
202-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,737	2,100	1,891	2,200	2,300	2,300	2,300
202-461-726.00	OFFICE SUPPLY	0	0	10	0	0	0	0
202-461-741.00	UNIFORMS	2,049	1,700	2,453	3,350	3,000	3,000	3,000
202-461-750.00	SAFETY MATERIALS (OSHA)	3,474	500	92	300	500	500	500
202-461-776.00	MATERIALS AND SUPPLIES	51,975	25,000	39,123	47,850	48,000	48,000	48,000
202-461-801.00	PROFESSIONAL SERVICES	0	0	1,200	0	0	0	0
202-461-802.00	CONTRACTUAL SERVICES	17,965	5,000	7,547	8,250	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	73	100	59	0	100	100	100
202-461-922.00	ELECTRICITY	5,378	4,850	1,673	2,800	5,000	5,000	5,000
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	30,099	40,000	28,879	36,000	35,000	35,000	35,000
202-461-950.00	INSURANCE AND BONDS	10,486	10,950	10,339	10,340	10,950	10,950	10,950
TOTAL UNK_EXP		403,452	355,803	288,777	328,176	327,388	327,388	327,388
TOTAL APPROPRIATIONS		403,452	355,803	288,777	328,176	327,388	327,388	327,388
NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE		(403,452)	(355,803)	(288,777)	(328,176)	(327,388)	(327,388)	(327,388)

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 465-TRAFFIC SERVICES								
APPROPRIATIONS								
UNK EXP								
202-465-702.00	SALARIES AND WAGES	132	1,500	258	350	1,100	1,100	1,100
202-465-704.00	OVERTIME	0	500	23	35	50	50	50
202-465-714.00	MEDICARE	2	30	4	6	8	8	8
202-465-715.00	FICA	8	145	17	24	70	70	70
202-465-716.00	HOSPITALIZATION INSURANCE	51	220	121	165	220	220	220
202-465-717.00	LIFE INSURANCE	1	15	0	0	10	10	10
202-465-719.00	PENSION CONTRIBUTION	3	10	15	20	23	23	23
202-465-720.00	WORKERS COMPENSATION	18	250	27	27	0	0	0
202-465-721.00	UNEMPLOYMENT INSURANCE	0	20	3	5	17	17	17
202-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	3	40	6	8	22	22	22
202-465-776.00	MATERIALS AND SUPPLIES	540	3,000	917	1,250	3,000	3,000	3,000
202-465-943.00	EQUIPMENT RENTAL	90	1,600	28	30	800	800	800
TOTAL UNK_EXP		848	7,330	1,419	1,920	5,320	5,320	5,320
TOTAL APPROPRIATIONS		848	7,330	1,419	1,920	5,320	5,320	5,320
NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICE		(848)	(7,330)	(1,419)	(1,920)	(5,320)	(5,320)	(5,320)
Dept 467-WINTER MAINTENANCE								
APPROPRIATIONS								
UNK EXP								
202-467-702.00	SALARIES AND WAGES	3,895	7,000	3,377	4,475	4,500	4,500	4,500
202-467-704.00	OVERTIME	5,397	4,500	2,094	4,200	4,500	4,500	4,500
202-467-714.00	MEDICARE	146	170	75	150	150	150	150
202-467-715.00	FICA	622	750	322	500	550	550	550
202-467-716.00	HOSPITALIZATION INSURANCE	4,456	4,825	2,533	3,900	4,500	4,500	4,500
202-467-717.00	LIFE INSURANCE	26	40	22	30	30	30	30
202-467-719.00	PENSION CONTRIBUTION	64	95	245	350	350	350	350
202-467-720.00	WORKERS COMPENSATION	695	975	420	420	0	0	0
202-467-721.00	UNEMPLOYMENT INSURANCE	162	220	117	160	200	200	200
202-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	211	250	109	170	175	175	175
202-467-776.00	MATERIALS AND SUPPLIES	900	2,000	30	1,500	1,500	1,500	1,500
202-467-943.00	EQUIPMENT RENTAL	13,805	18,500	7,883	11,000	11,500	11,500	11,500
TOTAL UNK_EXP		30,379	39,325	17,227	26,855	27,955	27,955	27,955
TOTAL APPROPRIATIONS		30,379	39,325	17,227	26,855	27,955	27,955	27,955
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENA		(30,379)	(39,325)	(17,227)	(26,855)	(27,955)	(27,955)	(27,955)
Dept 486-I-94 TRUNKLINE								
APPROPRIATIONS								
UNK EXP								
202-486-702.00	SALARIES AND WAGES	1,295	2,000	939	1,350	1,350	1,350	1,350
202-486-704.00	OVERTIME	1,100	1,200	731	1,050	1,100	1,100	1,100
202-486-714.00	MEDICARE	35	50	23	30	40	40	40
202-486-715.00	FICA	151	200	98	140	150	150	150
202-486-716.00	HOSPITALIZATION INSURANCE	823	750	798	900	900	900	900
202-486-717.00	LIFE INSURANCE	7	10	6	8	10	10	10
202-486-719.00	PENSION CONTRIBUTION	109	175	50	60	80	80	80
202-486-720.00	WORKERS COMPENSATION	201	200	118	118	0	0	0
202-486-721.00	UNEMPLOYMENT INSURANCE	22	25	28	35	35	35	35
202-486-723.00	RETIREE HEALTH SAVINGS CONTRIB	50	60	33	45	50	50	50
202-486-776.00	MATERIALS AND SUPPLIES	5,914	8,000	6,308	8,500	8,500	8,500	8,500
202-486-840.00	ADMINISTRATION FEES	1,817	1,817	1,666	1,817	1,817	1,817	1,817
202-486-943.00	EQUIPMENT RENTAL	4,344	7,500	4,730	6,600	6,250	6,250	6,250
TOTAL UNK_EXP		15,868	21,987	15,528	20,653	20,282	20,282	20,282
TOTAL APPROPRIATIONS		15,868	21,987	15,528	20,653	20,282	20,282	20,282

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 486-1-94 TRUNKLINE								
NET OF REVENUES/APPROPRIATIONS - 486-1-94 TRUNKLINE		(15,868)	(21,987)	(15,528)	(20,653)	(20,282)	(20,282)	(20,282)
Dept 487-M-99 TRUNKLINE								
ESTIMATED REVENUES								
202-487-577.00	ROUTINE MAINTENANCE	61,380	42,000	39,750	42,000	39,500	39,500	39,500
TOTAL UNK_REV		61,380	42,000	39,750	42,000	39,500	39,500	39,500
TOTAL ESTIMATED REVENUES								
APPROPRIATIONS								
UNK EXP								
202-487-702.00	SALARIES AND WAGES	2,245	1,800	2,316	2,950	2,500	2,500	2,500
202-487-704.00	OVERTIME	2,501	2,000	894	1,550	2,000	2,000	2,000
202-487-714.00	MEDICARE	67	60	44	50	60	60	60
202-487-715.00	FICA	288	245	190	225	245	245	245
202-487-716.00	HOSPITALIZATION INSURANCE	1,785	1,850	1,372	1,600	1,850	1,850	1,850
202-487-717.00	LIFE INSURANCE	18	20	13	20	20	20	20
202-487-719.00	PENSION CONTRIBUTION	98	120	121	120	120	120	120
202-487-720.00	WORKERS COMPENSATION	327	360	200	200	0	0	0
202-487-721.00	UNEMPLOYMENT INSURANCE	63	75	58	75	75	75	75
202-487-723.00	RETIREE HEALTH SAVINGS CONTRIB	96	100	64	70	80	80	80
202-487-776.00	MATERIALS AND SUPPLIES	3,988	5,000	4,922	7,500	7,500	7,500	7,500
202-487-840.00	ADMINISTRATION FEES	1,817	1,817	1,666	1,817	1,817	1,817	1,817
202-487-943.00	EQUIPMENT RENTAL	8,247	6,000	6,844	10,000	8,500	8,500	8,500
TOTAL UNK_EXP		21,540	19,447	18,704	26,177	24,767	24,767	24,767
TOTAL APPROPRIATIONS		21,540	19,447	18,704	26,177	24,767	24,767	24,767
NET OF REVENUES/APPROPRIATIONS - 487-M-99 TRUNKLINE								
Dept 488-M-199 TRUNKLINE		39,840	22,553	21,046	15,823	14,733	14,733	14,733
APPROPRIATIONS								
UNK EXP								
202-488-702.00	SALARIES AND WAGES	546	1,200	451	800	950	950	950
202-488-704.00	OVERTIME	562	1,200	361	600	750	750	750
202-488-714.00	MEDICARE	17	35	11	15	20	20	20
202-488-715.00	FICA	73	150	48	75	75	75	75
202-488-716.00	HOSPITALIZATION INSURANCE	478	490	398	525	525	525	525
202-488-717.00	LIFE INSURANCE	4	7	2	4	6	6	6
202-488-719.00	PENSION CONTRIBUTION	42	65	17	20	50	50	50
202-488-720.00	WORKERS COMPENSATION	93	135	59	59	0	0	0
202-488-721.00	UNEMPLOYMENT INSURANCE	14	30	14	27	30	30	30
202-488-723.00	RETIREE HEALTH SAVINGS CONTRIB	24	25	16	23	23	23	23
202-488-776.00	MATERIALS AND SUPPLIES	2,409	3,000	3,992	5,900	5,900	5,900	5,900
202-488-840.00	ADMINISTRATION FEES	1,817	1,817	1,666	1,817	1,817	1,817	1,817
202-488-943.00	EQUIPMENT RENTAL	2,409	4,000	2,728	3,900	4,000	4,000	4,000
TOTAL UNK_EXP		8,488	12,154	9,763	13,765	14,146	14,146	14,146
TOTAL APPROPRIATIONS		8,488	12,154	9,763	13,765	14,146	14,146	14,146
NET OF REVENUES/APPROPRIATIONS - 488-M-199 TRUNKLINE								
Dept 930-TRANSFERS IN		(8,488)	(12,154)	(9,763)	(13,765)	(14,146)	(14,146)	(14,146)
ESTIMATED REVENUES								
202-930-699.10	BUDGETED USE OF FUND BALANCE	0	11,050	0	0	0	0	0
TOTAL UNK_REV		0	11,050	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	11,050	0	0	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 930-TRANSFERS IN		0	11,050	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFERS IN								
Dept 965-TRANSFER OUT		118,000	113,000	113,000	128,000	138,000	138,000	138,000
APPROPRIATIONS								
UNK EXP								
202-965-999.00	TRANSFER OUT							
	TRANSFER TO LOCAL STREETS:							
	2014 = \$115,000							
	2015 = \$125,000							
	2016 = \$135,000							
	TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$3,000 PER YEAR							
TOTAL UNK_EXP		118,000	113,000	113,000	128,000	138,000	138,000	138,000
TOTAL APPROPRIATIONS		118,000	113,000	113,000	128,000	138,000	138,000	138,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(118,000)	(113,000)	(113,000)	(128,000)	(138,000)	(138,000)	(138,000)
ESTIMATED REVENUES - FUND 202		608,571	569,046	506,936	586,553	572,097	572,097	572,097
APPROPRIATIONS - FUND 202		598,575	569,046	464,418	545,546	567,858	567,858	567,858
NET OF REVENUES/APPROPRIATIONS - FUND 202		9,996	0	42,518	41,007	4,239	4,239	4,239
BEGINNING FUND BALANCE		232,806	242,803	242,803	242,803	285,321	285,321	285,321
ENDING FUND BALANCE		242,802	242,803	285,321	283,810	289,560	289,560	289,560

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK_REV								
203-000-540.00	STATE GRANTS	5,252	5,000	4,376	5,250	5,250	5,250	5,250
203-000-569.00	STATE GRANTS - OTHERS	13,624	20,436	25,896	38,180	24,557	24,557	24,557
203-000-579.00	STATE SHARED: GAS & WEIGHT TAX	152,233	154,600	135,294	157,200	159,100	159,100	159,100
203-000-665.00	INTEREST	102	500	150	150	150	150	150
203-000-671.00	OTHER REVENUES	0	0	60	0	0	0	0
203-000-676.00	REIMBURSEMENTS & RESTITUTIONS	2,797	1,750	1,473	1,473	1,500	1,500	1,500
TOTAL UNK_REV		174,008	182,286	167,249	202,313	190,557	190,557	190,557
TOTAL ESTIMATED REVENUES		174,008	182,286	167,249	202,313	190,557	190,557	190,557
NET OF REVENUES/APPROPRIATIONS - 000-								
Dept 461-MAINTENANCE								
APPROPRIATIONS								
UNK_EXP								
203-461-702.00	SALARIES AND WAGES	77,444	78,000	85,785	99,900	97,500	97,500	97,500
203-461-703.00	PART TIME WAGES	989	0	850	0	0	0	0
203-461-704.00	OVERTIME	4,192	2,500	3,484	3,500	3,500	3,500	3,500
203-461-714.00	MEDICARE	1,140	1,175	1,250	1,435	1,430	1,430	1,430
203-461-715.00	FICA	4,875	5,045	5,344	6,130	6,125	6,125	6,125
203-461-716.00	HOSPITALIZATION INSURANCE	35,911	34,250	35,403	41,010	40,500	40,500	40,500
203-461-717.00	LIFE INSURANCE	232	260	255	300	300	300	300
203-461-718.00	DISABILITY INSURANCE	10	0	215	277	277	277	277
203-461-719.00	PENSION CONTRIBUTION	2,374	2,360	2,480	2,970	3,000	3,000	3,000
203-461-720.00	WORKERS COMPENSATION	6,086	6,140	4,072	4,072	0	0	0
203-461-721.00	UNEMPLOYMENT INSURANCE	449	450	481	1,050	1,350	1,350	1,350
203-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,340	1,385	1,514	1,850	1,850	1,850	1,850
203-461-776.00	MATERIALS AND SUPPLIES	38,542	25,000	25,849	31,000	32,000	32,000	32,000
203-461-802.00	CONTRACTUAL SERVICES	4,051	4,000	1,074	2,500	4,500	4,500	4,500
203-461-840.00	ADMINISTRATION FEES	14,533	14,533	13,322	14,533	14,533	14,533	14,533
203-461-922.00	ELECTRICITY	0	0	199	0	0	0	0
203-461-941.00	BUILDING RENTAL	14,000	14,000	12,833	14,000	14,000	14,000	14,000
203-461-943.00	EQUIPMENT RENTAL	40,454	42,000	44,680	51,900	50,000	50,000	50,000
203-461-950.00	INSURANCE AND BONDS	10,416	10,600	10,107	10,107	11,000	11,000	11,000
203-461-955.00	MISCELLANEOUS	373	500	0	0	400	400	400
TOTAL UNK_EXP		257,411	242,198	249,197	286,534	282,265	282,265	282,265
TOTAL APPROPRIATIONS		257,411	242,198	249,197	286,534	282,265	282,265	282,265
NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE								
Dept 465-TRAFFIC SERVICES								
APPROPRIATIONS								
UNK_EXP								
203-465-702.00	SALARIES AND WAGES	18	2,000	308	350	450	450	450
203-465-704.00	OVERTIME	0	100	0	0	0	0	0
203-465-714.00	MEDICARE	0	35	4	8	10	10	10
203-465-715.00	FICA	1	135	18	25	30	30	30
203-465-716.00	HOSPITALIZATION INSURANCE	0	550	153	240	280	280	280
203-465-717.00	LIFE INSURANCE	0	9	0	0	9	9	9
203-465-719.00	PENSION CONTRIBUTION	0	15	7	9	9	9	9
203-465-720.00	WORKERS COMPENSATION	2	12	30	0	0	0	0
203-465-721.00	UNEMPLOYMENT INSURANCE	0	5	7	11	11	11	11
203-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	40	6	8	9	9	9
203-465-776.00	MATERIALS AND SUPPLIES	713	500	734	850	1,650	1,650	1,650
203-465-943.00	EQUIPMENT RENTAL	12	800	180	200	350	350	350
TOTAL UNK_EXP		746	4,201	1,447	1,731	2,808	2,808	2,808
TOTAL APPROPRIATIONS		746	4,201	1,447	1,731	2,808	2,808	2,808

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 465-TRAFFIC SERVICES								
NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICE		(746)	(4,201)	(1,447)	(1,731)	(2,808)	(2,808)	(2,808)
Dept 467-WINTER MAINTENANCE								
APPROPRIATIONS								
UNK EXP								
203-467-702.00	SALARIES AND WAGES	5,898	7,000	6,540	8,900	7,500	7,500	7,500
203-467-704.00	OVERTIME	5,903	3,500	1,140	1,600	4,500	4,500	4,500
203-467-714.00	MEDICARE	165	165	106	150	165	165	165
203-467-715.00	FICA	704	685	452	660	700	700	700
203-467-716.00	HOSPITALIZATION INSURANCE	3,967	4,125	3,636	4,700	4,700	4,700	4,700
203-467-717.00	LIFE INSURANCE	31	35	33	45	45	45	45
203-467-719.00	PENSION CONTRIBUTION	227	250	278	360	375	375	375
203-467-720.00	WORKERS COMPENSATION	737	725	617	617	0	0	0
203-467-721.00	UNEMPLOYMENT INSURANCE	182	185	182	245	250	250	250
203-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	235	235	154	200	220	220	220
203-467-776.00	MATERIALS AND SUPPLIES	900	2,000	0	500	1,500	1,500	1,500
203-467-943.00	EQUIPMENT RENTAL	13,941	16,500	10,818	15,000	14,500	14,500	14,500
TOTAL UNK_EXP		32,890	37,405	23,956	32,977	34,455	34,455	34,455
TOTAL APPROPRIATIONS		32,890	37,405	23,956	32,977	34,455	34,455	34,455
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENANCE		(32,890)	(37,405)	(23,956)	(32,977)	(34,455)	(34,455)	(34,455)
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK REV								
203-930-699.00	TRANSFER IN	115,000	110,000	110,000	125,000	135,000	135,000	135,000
TRANSFER IN FROM MAJOR STREETS FUND:								
2014 = \$115,000								
2015 = \$125,000								
2016 = \$135,000								
TOTAL UNK_REV		115,000	110,000	110,000	125,000	135,000	135,000	135,000
TOTAL ESTIMATED REVENUES		115,000	110,000	110,000	125,000	135,000	135,000	135,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		115,000	110,000	110,000	125,000	135,000	135,000	135,000
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
UNK EXP								
203-965-999.00	TRANSFER OUT	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TRANSFER TO DPW DEBT SERVICE FUND = \$3,000 PER YEAR								
TOTAL UNK_EXP		3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS		3,000	3,000	3,000	3,000	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
ESTIMATED REVENUES - FUND 203								
APPROPRIATIONS - FUND 203								
NET OF REVENUES/APPROPRIATIONS - FUND 203		289,008	292,286	277,249	327,313	325,557	325,557	325,557
		294,047	286,804	277,600	324,242	322,528	322,528	322,528
		(5,039)	5,482	(351)	3,071	3,029	3,029	3,029
BEGINNING FUND BALANCE		78,143	73,102	73,102	73,102	72,751	72,751	72,751
ENDING FUND BALANCE		73,104	78,584	72,751	76,173	75,780	75,780	75,780

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK REV								
450-000-402.00	CURRENT PROPERTY TAXES	254,738	250,000	233,084	235,500	225,500	225,500	225,500
450-000-402.01	PROPERTY TAX CHARGEBACKS	(35,546)	(17,000)	(9,227)	(16,000)	(17,500)	(17,500)	(17,500)
450-000-410.00	DELINQUENT PERSONAL PROPERTY T	1,621	0	0	0	0	0	0
450-000-424.00	PAYMENTS IN LIEU OF TAXES	941	1,000	2,046	2,046	1,500	1,500	1,500
450-000-445.00	PENALTY & INTEREST ON TAXES	3,550	4,250	2,115	2,750	2,500	2,500	2,500
450-000-573.00	LOCAL COMMUNITY STABILIZATION STA	0	0	9,423	0	0	0	0
TOTAL UNK_REV		225,304	238,250	237,441	224,296	212,000	212,000	212,000
TOTAL ESTIMATED REVENUES		225,304	238,250	237,441	224,296	212,000	212,000	212,000
NET OF REVENUES/APPROPRIATIONS - 000-		225,304	238,250	237,441	224,296	212,000	212,000	212,000
Dept 500-STREET IMPROVEMENTS MISC EXP								
APPROPRIATIONS								
UNK_EXP								
450-500-801.00	PROFESSIONAL SERVICES	31,488	35,000	5,068	9,500	0	0	0
450-500-802.00	CONTRACTUAL SERVICES	0	50,000	0	0	0	0	0
450-500-955.00	MISCELLANEOUS	0	100	0	0	0	0	0
TOTAL UNK_EXP		31,488	85,100	5,068	9,500	0	0	0
TOTAL APPROPRIATIONS		31,488	85,100	5,068	9,500	0	0	0
NET OF REVENUES/APPROPRIATIONS - 500-STREET IMPROVEM		(31,488)	(85,100)	(5,068)	(9,500)	0	0	0
Dept 520-S HANNAH LOCAL STREET IMPROVEMENT								
ESTIMATED REVENUES								
UNK_REV								
450-520-676.00	REIMBURSEMENTS & RESTITUTIONS	354,296	0	0	0	0	0	0
2014 - FROM ALBION COLLEGE								
TOTAL UNK_REV		354,296	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		354,296	0	0	0	0	0	0
APPROPRIATIONS								
UNK_EXP								
450-520-801.00	PROFESSIONAL SERVICES	67,363	0	0	0	0	0	0
450-520-802.00	CONTRACTUAL SERVICES	286,933	0	0	0	0	0	0
TOTAL UNK_EXP		354,296	0	0	0	0	0	0
TOTAL APPROPRIATIONS		354,296	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 520-S HANNAH LOCAL		0	0	0	0	0	0	0
Dept 521-WILSON/BROCKWAY LOCAL STREET IMPROVEMENT								
APPROPRIATIONS								
UNK_EXP								
450-521-801.00	PROFESSIONAL SERVICES	9,350	0	0	0	0	0	0
450-521-802.00	CONTRACTUAL SERVICES	159,604	0	0	0	0	0	0
TOTAL UNK_EXP		168,954	0	0	0	0	0	0
TOTAL APPROPRIATIONS		168,954	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 521-WILSON/BROCKWAY		(168,954)	0	0	0	0	0	0
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK_REV								
450-930-699.00	TRANSFER IN	36,832	0	0	0	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
TOTAL UNK_REV		36,832	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		36,832	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		36,832	0	0	0	0	0	0
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
UNK EXP								
450-965-999.00	TRANSFER OUT	0	251,950	0	218,646	0	0	0
	2015 - TRANSFER TO MDOT STREET IMPROVEMENTS = \$218,646							
TOTAL UNK_EXP		0	251,950	0	218,646	0	0	0
TOTAL APPROPRIATIONS		0	251,950	0	218,646	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		0	(251,950)	0	(218,646)	0	0	0
ESTIMATED REVENUES - FUND 450		616,432	238,250	237,441	224,296	212,000	212,000	212,000
APPROPRIATIONS - FUND 450		554,738	337,050	5,068	228,146	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 450		61,694	(98,800)	232,373	(3,850)	212,000	212,000	212,000
BEGINNING FUND BALANCE		212,934	274,629	274,629	274,629	507,002	507,002	507,002
ENDING FUND BALANCE		274,628	175,829	507,002	270,779	719,002	719,002	719,002

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK REV								
367-000-408.00	SIDEWALK ASSESSMENTS	163,525	154,000	152,880	154,000	145,000	145,000	145,000
367-000-408.01	PROPERTY TAX CHARGEBACKS	(7,242)	(8,000)	(7,908)	(8,500)	(8,000)	(8,000)	(8,000)
367-000-445.00	PENALTY & INTEREST ON TAXES	425	0	48	50	50	50	50
367-000-665.00	INTEREST	881	625	1,297	1,375	1,100	1,100	1,100
	TOTAL UNK_REV	157,589	146,625	146,317	146,925	138,150	138,150	138,150
	TOTAL ESTIMATED REVENUES	157,589	146,625	146,317	146,925	138,150	138,150	138,150
	NET OF REVENUES/APPROPRIATIONS - 000-	157,589	146,625	146,317	146,925	138,150	138,150	138,150
Dept 443-SIDEWALK PROGRAM								
APPROPRIATIONS								
UNK EXP								
367-443-801.00	PROFESSIONAL SERVICES	305	0	0	0	0	0	0
367-443-802.00	CONTRACTUAL SERVICES	38,378	125,000	3,048	110,000	125,000	125,000	125,000
367-443-965.00	TRANSFER OUT	36,832	11,000	0	14,125	10,000	10,000	10,000
	2014 - TRANSFER OUT TO LOCAL STREET IMPROVEMENTS FUND = \$36,832							
	2015 - TRANSFER OUT TO MDOT STREET RECONSTRUCTION = \$14,125							
	2016 - TRANSFER OUT TO LOCAL STREET IMPROVEMENTS FUND = \$10,000							
	TOTAL UNK_EXP	75,515	136,000	3,048	124,125	135,000	135,000	135,000
	TOTAL APPROPRIATIONS	75,515	136,000	3,048	124,125	135,000	135,000	135,000
	NET OF REVENUES/APPROPRIATIONS - 443-TRANSFER OUT	(75,515)	(136,000)	(3,048)	(124,125)	(135,000)	(135,000)	(135,000)
Dept 500-DIG PROJECT								
APPROPRIATIONS								
UNK EXP								
367-500-802.00	CONTRACTUAL SERVICES	19,673	0	0	0	0	0	0
	TOTAL UNK_EXP	19,673	0	0	0	0	0	0
	TOTAL APPROPRIATIONS	19,673	0	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 500-DIG PROJECT	(19,673)	0	0	0	0	0	0
	ESTIMATED REVENUES - FUND 367	157,589	146,625	146,317	146,925	138,150	138,150	138,150
	APPROPRIATIONS - FUND 367	95,188	136,000	3,048	124,125	135,000	135,000	135,000
	NET OF REVENUES/APPROPRIATIONS - FUND 367	62,401	10,625	143,269	22,800	3,150	3,150	3,150
	BEGINNING FUND BALANCE	157,193	219,594	219,594	219,594	362,863	362,863	362,863
	ENDING FUND BALANCE	219,594	230,219	362,863	242,394	366,013	366,013	366,013

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 519-W. ERIE STREET IMPROVEMENT - MDOT								
ESTIMATED REVENUES								
UNK_REV								
452-519-502.00	FEDERAL GRANTS	0	608,000	0	100,080	0	0	0
452-519-540.00	STATE GRANTS	0	0	0	375,000	0	0	0
TOTAL_UNK_REV		0	608,000	0	475,080	0	0	0
TOTAL_ESTIMATED_REVENUES		0	608,000	0	475,080	0	0	0
APPROPRIATIONS								
UNK_EXP								
452-519-801.00	PROFESSIONAL SERVICES	0	114,000	82,651	114,000	0	0	0
452-519-802.00	CONTRACTUAL SERVICES	0	766,000	10,830	593,851	0	0	0
TOTAL_UNK_EXP		0	880,000	93,481	707,851	0	0	0
TOTAL_APPROPRIATIONS		0	880,000	93,481	707,851	0	0	0
NET_OF_REVENUES/APPROPRIATIONS - 519-W. ERIE STREET		0	(272,000)	(93,481)	(232,771)	0	0	0
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK_REV								
452-930-699.00	TRANSFER IN	0	272,000	0	232,771	0	0	0
2015 - TRANSFER IN FROM STREET IMPROVEMENTS FUND (450) = \$218,646								
TRANSFER IN FROM SIDEWALK FUND (367) = \$14,125								
TOTAL_UNK_REV		0	272,000	0	232,771	0	0	0
TOTAL_ESTIMATED_REVENUES		0	272,000	0	232,771	0	0	0
NET_OF_REVENUES/APPROPRIATIONS - 930-TRANSFER IN		0	272,000	0	232,771	0	0	0
ESTIMATED REVENUES - FUND 452								
APPROPRIATIONS - FUND 452		0	880,000	0	707,851	0	0	0
NET_OF_REVENUES/APPROPRIATIONS - FUND 452		0	0	93,481	707,851	0	0	0
BEGINNING FUND BALANCE		4,467	4,467	4,467	4,467	(89,014)	(89,014)	(89,014)
ENDING FUND BALANCE		4,467	4,467	(89,014)	4,467	(89,014)	(89,014)	(89,014)

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.

STREET IMPROVEMENT FUND

450

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

REVENUE

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

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

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

450-000445.00 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.

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.

**SPECIAL
REVENUE
FUNDS**

Special Revenue Funds

Section 7

Recreation Fund (208)

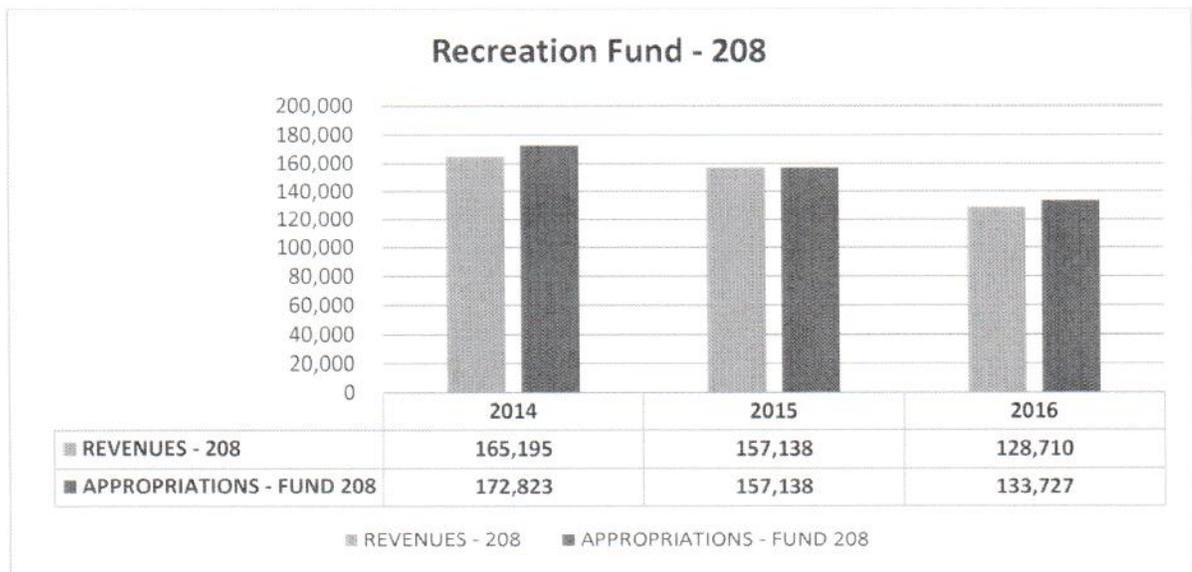
For many years, Recreation was funded through the General Fund operating millage. In 2007, the voters approved a 3-year special 1.5 mill property tax levy to fund recreation activities. In 2015, the voters approved another 3-year renewal of the levy, which expires in 2018.

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 2016). The Recreation Department works with the Albion Community Schools to provide sports and after school programming for students.

In FY 2014, a \$25,000 grant was received for local youth development. The grant funding period extends into 2015 support youth programming. In order to maintain existing levels of service, it will be necessary for the Recreation Department to aggressively seek additional funding through grants, donations, and sponsorships.

The 2016 estimated revenues are \$128,710, which is \$28,428 less than 2015. In order to save on costs, the Director's position was eliminated in 2015. The Recreation Department is operated by part-time staff. The expenses for 2016 are \$133,727, which creates a \$5,017 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 allow 3.0 mills in 2016.

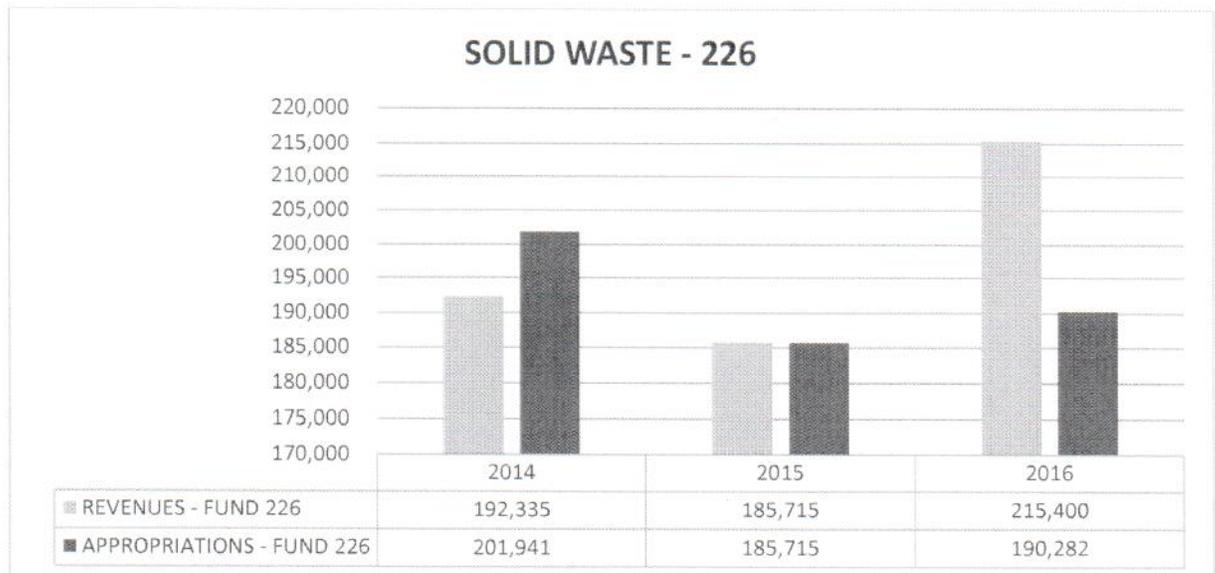
There are three primary service programs that are funded:

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.

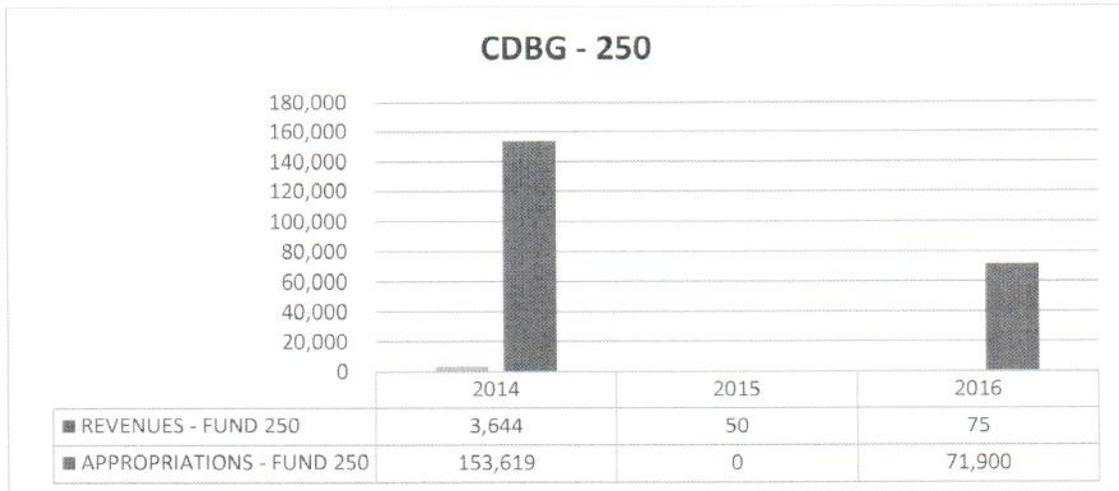
Solid Waste – The City provides trash receptacles and trash clean up after festivals and other public events held in the City. This budget includes the disposal of brush and trimmings from tree work completed in the City’s right-of-ways, cemetery, parks, and city-owned property.

There is a transfer out of \$10,000 to the General Fund for the disposal of trash, brush, grass, limbs, etc. The projected ending fund balance for FY 2016 is \$86,746.



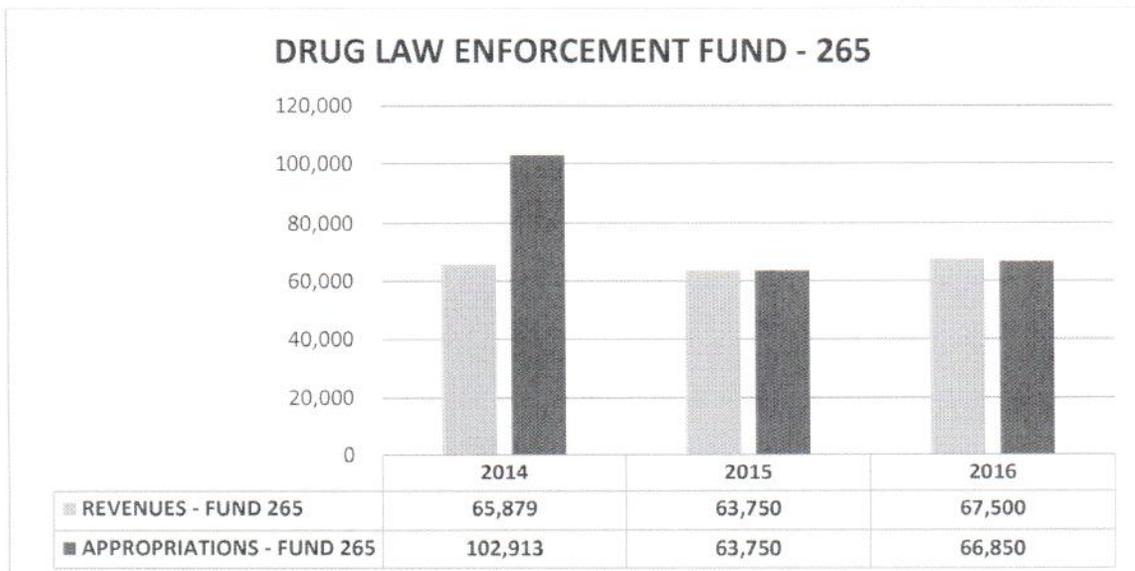
Community Development Block Grant (CDBG) (250)

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, 75% of these loans have been classified as uncollectable debts and the remaining 25% next year. Efforts will still continue to collect on these old loans. The remaining balance of \$13,800 is not sufficient to complete a new project.



Drug Law Enforcement Fund (265)

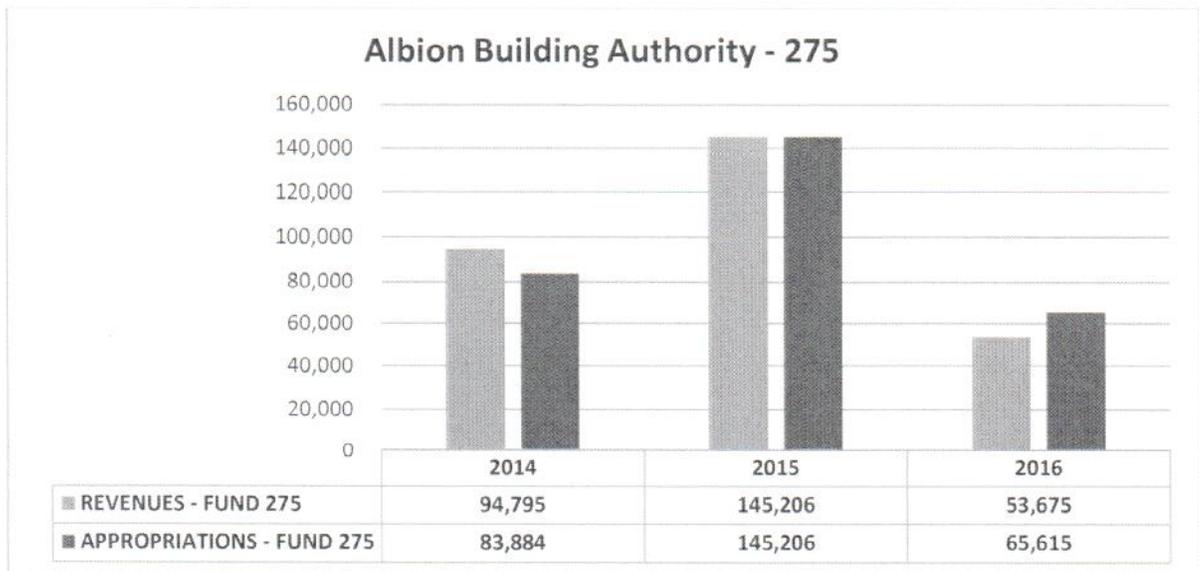
The Drug Law Enforcement Fund received revenues from Federal, State, and Local Law Enforcement Agencies related to drug forfeiture activities and grants. The funds are used for appropriate operating and equipment costs related for the Public Safety Department and to reimburse various governmental entities.



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 elected 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, and the Stoffer Plaza Parking lot project. The project started in 2015 is a Food Hub at 112 E. Erie Street. Other properties include: 201 N. Clinton, 101 N. Gale St., and the Fire Barn that used by Public Safety and Huron Valley Ambulance.

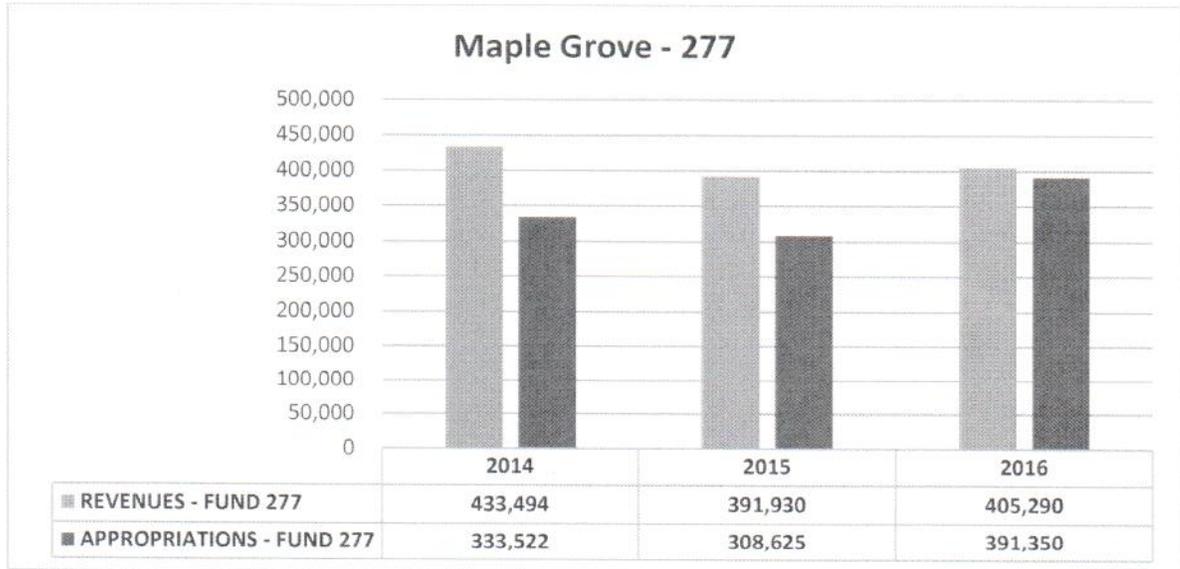


Maple Grove Apartments (277)

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.

There is a transfer out of \$64,200 to the Debt Service Fund (369) for the Albion Building Authority Bonds for the Fire Barn/Remodeling Bond Issue. The FY 2016 ending fund balance is projected at \$414,713.



GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 780-RECREATION								
ESTIMATED REVENUES								
UNK REV								
208-780-402.00	CURRENT PROPERTY TAXES	129,309	126,000	120,057	121,500	116,500	116,500	116,500
208-780-402.01	PROPERTY TAX CHARGEBACKS	(17,776)	(3,000)	(4,614)	(5,000)	(5,000)	(5,000)	(5,000)
208-780-410.00	DELINQUENT PERSONAL PROF TAXES	811	100	0	100	100	100	100
208-780-424.00	PAYMENTS IN LIEU OF TAXES	470	450	1,023	1,023	500	500	500
208-780-445.00	PENALTY & INTEREST ON TAXES	1,777	1,975	1,057	1,100	1,100	1,100	1,100
208-780-573.00	LOCAL COMMUNITY STABILIZATION STA	0	0	4,711	4,711	2,100	2,100	2,100
208-780-580.00	CONTRIBUTION FROM LOCAL UNITS	1,267	0	0	0	0	0	0
208-780-590.00	LOCAL GRANTS	9,165	10,000	1,700	1,700	0	0	0
208-780-608.00	RECREATION FEES	13,715	13,000	11,717	11,500	12,000	12,000	12,000
208-780-665.00	INTEREST	19	15	91	70	60	60	60
208-780-667.00	RENTS	0	0	1,296	1,296	1,300	1,300	1,300
208-780-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	331	0	6,650	6,650	0	0	0
208-780-675.01	CONTRIB - INDIVID - VAN	1,107	1,000	25	25	0	0	0
208-780-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	100	100	0	0	0
TOTAL UNK_REV		140,195	149,540	143,813	144,775	128,660	128,660	128,660
TOTAL ESTIMATED REVENUES								
140,195		149,540	143,813	144,775	128,660	128,660	128,660	128,660
APPROPRIATIONS								
UNK_EXP								
208-780-702.00	SALARIES AND WAGES	41,214	40,400	4,001	4,001	0	0	0
208-780-703.00	PART TIME WAGES	28,398	20,000	57,566	66,625	66,600	66,600	66,600
208-780-704.00	OVERTIME	0	0	416	1,000	0	0	0
208-780-714.00	MEDICARE	996	1,021	898	1,050	1,050	1,050	1,050
208-780-715.00	FICA	4,261	4,400	3,838	4,420	4,420	4,420	4,420
208-780-716.00	HOSPITALIZATION INSURANCE	8,280	8,150	177	177	0	0	0
208-780-717.00	LIFE INSURANCE	223	246	22	22	0	0	0
208-780-719.00	PENSION CONTRIBUTION	2,874	2,830	89	89	0	0	0
208-780-720.00	WORKERS COMPENSATION	1,502	1,550	248	300	0	0	0
208-780-721.00	UNEMPLOYMENT INSURANCE	563	890	1,048	1,200	1,200	1,200	1,200
208-780-723.00	RETIREE HEALTH SAVINGS CONTRIB	794	810	88	88	0	0	0
208-780-726.00	OFFICE SUPPLY	94	50	10	50	300	300	300
208-780-728.00	DUES, BOOKS, PERIODICAL	45	0	45	0	200	200	200
208-780-776.00	MATERIALS AND SUPPLIES	8,309	8,000	1,298	4,500	8,000	6,000	6,000
208-780-778.00	GASOLINE	6,745	6,000	1,036	2,000	5,000	4,000	4,000
208-780-780.00	VEHICLE & EQUIP MAINT SUPPLIES	201	100	1,059	1,000	1,000	1,000	1,000
208-780-801.00	PROFESSIONAL SERVICES	120	0	0	0	0	0	0
208-780-802.00	CONTRACTUAL SERVICES	3,232	1,500	3,800	3,800	4,000	4,000	4,000
208-780-804.00	PRINTING AND COPYING	30	50	182	350	200	200	200
208-780-840.00	ADMINISTRATION FEES	7,266	7,266	6,661	7,266	7,266	7,266	7,266
208-780-851.00	TELEPHONE	1,044	1,100	1,127	1,100	1,100	1,100	1,100
208-780-882.00	PROGRAM EXPENSES	14,099	8,500	2,319	4,000	3,500	3,500	3,500
208-780-882.01	SENIOR CENTER	8,700	9,000	8,700	8,700	9,000	8,700	8,700
208-780-885.00	TRAINING	0	0	0	0	1,000	1,000	1,000
208-780-906.00	ENTRANCE FEES	3,036	3,000	625	700	3,000	3,000	3,000
208-780-922.00	ELECTRICITY	1,974	2,500	1,429	1,650	2,500	2,000	2,000
208-780-943.00	EQUIPMENT RENTAL	10,665	10,500	9,847	10,500	9,500	9,500	9,500
208-780-950.00	INSURANCE AND BONDS	1,808	1,800	1,725	1,725	1,750	1,750	1,750
208-780-955.00	MISCELLANEOUS	3,221	0	168	250	150	150	150
TOTAL UNK_EXP		159,694	139,663	108,422	126,563	130,736	126,936	126,936
TOTAL APPROPRIATIONS								
159,694		139,663	108,422	126,563	130,736	126,936	126,936	126,936
NET OF REVENUES/APPROPRIATIONS - 780-RECREATION								
(19,499)		9,877	35,391	18,212	(2,076)	1,724	1,724	1,724
Dept 781-POSITIVE YOUTH DEVELOPMENT								
ESTIMATED REVENUES								
UNK_REV								
208-781-590.00	LOCAL GRANTS	25,000	0	8,625	6,625	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 781-POSITIVE YOUTH DEVELOPMENT								
	ESTIMATED REVENUES							
	TOTAL_UNK_REV	25,000	0	8,625	6,625	0	0	0
	TOTAL ESTIMATED REVENUES	25,000	0	8,625	6,625	0	0	0
APPROPRIATIONS								
	UNK_EXP							
	208-781-882.00 PROGRAM EXPENSES	13,129	17,475	10,525	11,871	6,625	6,625	6,625
	TOTAL_UNK_EXP	13,129	17,475	10,525	11,871	6,625	6,625	6,625
	TOTAL APPROPRIATIONS	13,129	17,475	10,525	11,871	6,625	6,625	6,625
	NET OF REVENUES/APPROPRIATIONS - 781-POSITIVE YOUTH	11,871	(17,475)	(1,900)	(5,246)	(6,625)	(6,625)	(6,625)
Dept 782-JUNIOR OPTIMISTS - JOOI								
	ESTIMATED REVENUES							
	208-782-675.00 CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	630	605	50	50	50
	TOTAL_UNK_REV	0	0	630	605	50	50	50
	TOTAL ESTIMATED REVENUES	0	0	630	605	50	50	50
APPROPRIATIONS								
	UNK_EXP							
	208-782-882.00 PROGRAM EXPENSES	0	0	439	439	166	166	166
	TOTAL_UNK_EXP	0	0	439	439	166	166	166
	TOTAL APPROPRIATIONS	0	0	439	439	166	166	166
	NET OF REVENUES/APPROPRIATIONS - 782-JUNIOR OPTIMISTS	0	0	191	166	(116)	(116)	(116)
Dept 930-TRANSFERS IN								
	ESTIMATED REVENUES							
	208-930-699.10 BUDGETED USE OF FUND BALANCE	0	7,598	0	0	0	0	0
	TOTAL_UNK_REV	0	7,598	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	0	7,598	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 930-TRANSFERS IN	0	7,598	0	0	0	0	0
	ESTIMATED REVENUES - FUND 208	165,195	157,138	153,068	152,005	128,710	128,710	128,710
	APPROPRIATIONS - FUND 208	172,823	157,138	119,386	138,873	137,527	133,727	133,727
	NET OF REVENUES/APPROPRIATIONS - FUND 208	(7,628)	0	33,682	13,132	(8,817)	(5,017)	(5,017)
	BEGINNING FUND BALANCE	9,279	1,652	1,652	1,652	35,334	35,334	35,334
	ENDING FUND BALANCE	1,651	1,652	35,334	14,784	26,517	30,317	30,317

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK REV	CURRENT PROPERTY TAXES	169,824	167,500	155,388	153,500	148,500	220,000	220,000
226-000-402.00	PROPERTY TAX CHARGEBACKS	(23,702)	(9,000)	(6,153)	(9,000)	(9,000)	(12,000)	(12,000)
226-000-402.01	DELINQUENT PERSONAL PROPERTY T	1,082	0	0	0	500	500	500
226-000-410.00	PAYMENTS IN LIEU OF TAXES	627	0	1,364	1,364	1,500	1,500	1,500
226-000-424.00	PENALTY & INTEREST ON TAXES	3,258	3,000	1,410	2,400	2,900	2,900	2,900
226-000-445.00	LOCAL COMMUNITY STABILIZATION STA	0	0	6,282	0	0	0	0
226-000-573.00	UNREALIZED GAIN ON INVESTMENT	895	1,000	961	1,175	1,000	1,000	1,000
226-000-664.03	INTEREST	804	1,200	800	800	500	500	500
226-000-665.00	REIMBURSEMENTS & RESTITUTIONS	39,547	5,000	2,887	2,630	1,000	1,000	1,000
226-000-676.00								
TOTAL UNK_REV		192,335	168,700	162,939	152,869	146,900	215,400	215,400
TOTAL ESTIMATED REVENUES		192,335	168,700	162,939	152,869	146,900	215,400	215,400
NET OF REVENUES/APPROPRIATIONS - 000-		192,335	168,700	162,939	152,869	146,900	215,400	215,400
Dept 523-LEAF PICKUP	APPROPRIATIONS							
UNK_EXP	SALARIES AND WAGES	16,156	12,000	11,139	16,500	16,150	16,150	16,150
226-523-702.00	PART TIME WAGES	9,170	0	6,170	9,500	9,200	9,200	9,200
226-523-703.00	OVERTIME	77	0	323	100	100	100	100
226-523-704.00	MEDICARE	354	150	247	400	365	365	365
226-523-714.00	FICA	1,513	750	1,055	1,600	1,585	1,585	1,585
226-523-715.00	HOSPITALIZATION INSURANCE	9,039	5,500	5,800	9,100	9,720	9,720	9,720
226-523-716.00	LIFE INSURANCE	49	35	32	50	65	65	65
226-523-717.00	PENSION CONTRIBUTION	509	0	322	600	1,785	1,785	1,785
226-523-719.00	WORKERS COMPENSATION	2,004	950	0	0	0	0	0
226-523-720.00	UNEMPLOYMENT INSURANCE	156	275	167	275	130	130	130
226-523-721.00	RETIREE HEALTH SAVINGS CONTRIB	325	200	228	325	510	510	510
226-523-723.00	MATERIALS AND SUPPLIES	339	0	0	450	450	450	450
226-523-776.00	PUBLISHING	0	500	386	450	500	500	500
226-523-900.00	EQUIPMENT RENTAL	17,306	8,500	12,191	16,000	14,500	14,500	14,500
226-523-943.00								
TOTAL UNK_EXP		56,997	28,860	38,060	55,350	55,060	55,060	55,060
TOTAL APPROPRIATIONS		56,997	28,860	38,060	55,350	55,060	55,060	55,060
NET OF REVENUES/APPROPRIATIONS - 523-LEAF PICKUP		(56,997)	(28,860)	(38,060)	(55,350)	(55,060)	(55,060)	(55,060)
Dept 524-TREE DUMP	APPROPRIATIONS							
UNK_EXP	SALARIES AND WAGES	1,590	1,700	1,026	1,150	1,350	1,350	1,350
226-524-702.00	OVERTIME	2,177	3,000	2,141	2,200	2,300	2,300	2,300
226-524-704.00	MEDICARE	52	75	44	60	55	55	55
226-524-714.00	FICA	223	350	187	250	225	225	225
226-524-715.00	HOSPITALIZATION INSURANCE	1,593	2,500	1,353	1,550	1,450	1,450	1,450
226-524-716.00	LIFE INSURANCE	12	15	10	12	10	10	10
226-524-717.00	PENSION CONTRIBUTION	53	100	56	60	65	65	65
226-524-719.00	WORKERS COMPENSATION	320	400	167	167	0	0	0
226-524-720.00	UNEMPLOYMENT INSURANCE	4	20	8	5	15	15	15
226-524-721.00	RETIREE HEALTH SAVINGS CONTRIB	73	120	63	70	72	72	72
226-524-723.00	UNIFORMS	250	400	250	250	0	0	0
226-524-741.00	MATERIALS AND SUPPLIES	51	300	99	200	0	0	0
226-524-776.00	CONTRACTUAL SERVICES	600	2,500	0	0	0	0	0
226-524-802.00	PUBLISHING	139	150	0	0	250	250	250
226-524-900.00	EQUIPMENT RENTAL	1,540	2,500	2,216	2,450	2,150	2,150	2,150
226-524-943.00								
TOTAL UNK_EXP		8,677	14,130	7,620	8,424	7,942	7,942	7,942
TOTAL APPROPRIATIONS		8,677	14,130	7,620	8,424	7,942	7,942	7,942

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 524-TREE DUMP								
NET OF REVENUES/APPROPRIATIONS - 524-TREE DUMP		(8,677)	(14,130)	(7,620)	(8,424)	(7,942)	(7,942)	(7,942)
Dept 528-SOLID WASTE								
APPROPRIATIONS								
UNK_EXP								
226-528-702.00	SALARIES AND WAGES	25,941	30,000	39,167	42,800	24,920	24,920	24,920
226-528-703.00	PART TIME WAGES	183	0	120	0	200	200	200
226-528-704.00	OVERTIME	4,436	4,000	4,762	5,750	4,500	4,500	4,500
226-528-714.00	MEDICARE	421	600	611	625	375	375	375
226-528-715.00	FICA	1,800	3,000	2,612	2,675	1,525	1,525	1,525
226-528-716.00	HOSPITALIZATION INSURANCE	13,782	14,000	17,399	20,700	10,500	10,500	10,500
226-528-717.00	LIFE INSURANCE	80	100	149	170	85	160	160
226-528-718.00	DISABILITY INSURANCE	5	0	108	110	100	100	100
226-528-719.00	PENSION CONTRIBUTION	469	600	721	850	1,100	1,750	1,750
226-528-720.00	WORKERS COMPENSATION	1,058	1,750	1,284	1,284	0	0	0
226-528-721.00	UNEMPLOYMENT INSURANCE	157	350	203	300	150	150	150
226-528-723.00	RETIREE HEALTH SAVINGS CONTRIB	531	800	779	850	525	525	525
226-528-726.00	OFFICE SUPPLY	0	300	0	0	0	0	0
226-528-744.00	POSTAGE	0	50	0	0	0	0	0
226-528-750.00	SAFETY MATERIALS (OSHA)	0	500	0	0	0	0	0
226-528-776.00	MATERIALS AND SUPPLIES	1,424	2,000	150	350	250	250	250
226-528-802.00	CONTRACTUAL SERVICES	45,612	50,000	55,333	57,500	15,500	45,000	45,000
226-528-802.11	Contractual Services - Storm	1,775	0	0	0	0	0	0
226-528-840.00	ADMINISTRATION FEES	14,533	7,500	6,875	7,500	7,500	7,500	7,500
226-528-900.00	PUBLISHING	466	750	166	166	150	150	150
226-528-941.00	BUILDING RENTAL	6,675	6,675	6,119	6,675	6,675	6,675	6,675
226-528-943.00	EQUIPMENT RENTAL	10,401	12,000	11,149	13,000	11,300	11,500	11,500
226-528-955.00	MISCELLANEOUS	18	250	0	0	0	0	0
226-528-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	1,000	0	0	0	0	0
TOTAL UNK_EXP		129,767	136,225	147,707	161,305	85,555	115,780	115,780
TOTAL APPROPRIATIONS		129,767	136,225	147,707	161,305	85,555	115,780	115,780
NET OF REVENUES/APPROPRIATIONS - 528-SOLID WASTE		(129,767)	(136,225)	(147,707)	(161,305)	(85,555)	(115,780)	(115,780)
Dept 930-TRANSFERS IN								
ESTIMATED REVENUES								
UNK_REV								
226-930-699.10	BUDGETED USE OF FUND BALANCE	0	17,015	0	0	0	0	0
TOTAL UNK_REV		0	17,015	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	17,015	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFERS IN								
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
UNK_EXP								
226-965-999.00	TRANSFER OUT	6,500	6,500	6,500	6,500	6,500	11,500	11,500
\$10,000 TO GEN FUND FOR DISPOSAL OF TRASH, BRUSH, GRASS, LIMBS, ETC.; \$1,500 FOR DEP BLDG PMT								
TOTAL UNK_EXP		6,500	6,500	6,500	6,500	6,500	11,500	11,500
TOTAL APPROPRIATIONS		6,500	6,500	6,500	6,500	6,500	11,500	11,500
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(11,500)	(11,500)
ESTIMATED REVENUES - FUND 226								
APPROPRIATIONS - FUND 226		192,335	185,715	162,939	152,869	146,900	215,400	215,400
NET OF REVENUES/APPROPRIATIONS - FUND 226		201,941	185,715	199,887	231,579	155,057	190,282	190,282
NET OF REVENUES/APPROPRIATIONS - FUND 226		(9,606)	0	(36,948)	(78,710)	(6,157)	25,118	25,118

BUDGET REPORT FOR CITY OF ALBION
 Fund: 226 SOLID WASTE FUND
 Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
	BEGINNING FUND BALANCE	113,098	103,493	103,493	103,493	66,545	66,545	66,545
	ENDING FUND BALANCE	103,492	103,493	66,545	24,783	58,388	91,663	91,663

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK_REV	INTEREST	417	50	63	73	75	75	75
250-000-665.00	OTHER REVENUES	3,227	0	0	0	0	0	0
250-000-671.00								
TOTAL UNK_REV		3,644	50	63	73	75	75	75
TOTAL ESTIMATED REVENUES		3,644	50	63	73	75	75	75
NET OF REVENUES/APPROPRIATIONS - 000-		3,644	50	63	73	75	75	75
Dept 707-CDBG	APPROPRIATIONS							
UNK_EXP	CONTRACTUAL SERVICES	123,800	0	0	0	0	0	0
250-707-802.00	CONTRACTUAL SERV-CA ADMIN FEES	27,855	0	0	0	0	0	0
250-707-802.01	CONTRACTUAL SERV-CITY ADMIN FE	1,964	0	0	0	0	0	0
250-707-802.02	MISCELLANEOUS	0	0	87,320	87,400	71,900	71,900	71,900
250-707-955.00								
2015 - \$87,400 = INCREASING THE ALLOWANCE ACCOUNT								
2016 - \$71,900 = INCREASING THE ALLOWANCE ACCOUNT								
TOTAL UNK_EXP		153,619	0	87,320	87,400	71,900	71,900	71,900
TOTAL APPROPRIATIONS		153,619	0	87,320	87,400	71,900	71,900	71,900
NET OF REVENUES/APPROPRIATIONS - 707-CDBG		(153,619)	0	(87,320)	(87,400)	(71,900)	(71,900)	(71,900)
ESTIMATED REVENUES - FUND 250		3,644	50	63	73	75	75	75
APPROPRIATIONS - FUND 250		153,619	0	87,320	87,400	71,900	71,900	71,900
NET OF REVENUES/APPROPRIATIONS - FUND 250		(149,975)	50	(87,257)	(87,327)	(71,825)	(71,825)	(71,825)
BEGINNING FUND BALANCE		322,927	172,951	172,951	172,951	85,694	85,694	85,694
ENDING FUND BALANCE		172,952	173,001	85,694	85,624	13,869	13,869	13,869

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK REV								
265-000-661.00	FORFEITURES - STATE	3,000	6,250	32,999	35,000	20,000	20,000	20,000
265-000-661.01	FORFEITURES - FEDERAL	0	10,000	0	0	0	0	0
265-000-671.00	OTHER REVENUES	0	0	250	250	0	0	0
265-000-676.00	REIMBURSEMENTS & RESTITUTIONS	5,795	2,500	6,891	7,150	2,500	2,500	2,500
TOTAL UNK REV		8,795	18,750	40,140	42,400	22,500	22,500	22,500
TOTAL ESTIMATED REVENUES		8,795	18,750	40,140	42,400	22,500	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - 000-								
Dept 333-DRUG LAW ENFORCEMENT								
APPROPRIATIONS								
UNK EXP								
265-333-727.00	OFFICE EQUIPMENT	1,108	0	2,171	3,250	0	0	0
265-333-741.00	UNIFORMS	544	0	305	450	0	0	0
265-333-746.00	TOOLS AND EQUIPMENT	6,858	1,000	2,950	3,750	1,000	1,000	1,000
265-333-778.00	GASOLINE	3,650	1,500	452	650	1,500	1,500	1,500
265-333-780.00	VEHICLE & EQUIP MAINT SUPPLIES	6,231	3,500	5,666	6,900	3,500	3,500	3,500
265-333-790.00	K-9	935	0	2,998	3,100	3,100	3,100	3,100
265-333-801.00	PROFESSIONAL SERVICES	2,896	0	0	0	0	0	0
265-333-802.00	CONTRACTUAL SERVICES	16,023	16,000	10,758	12,000	16,000	16,000	16,000
265-333-815.00	INFORMANT FEES	308	1,000	0	500	1,000	1,000	1,000
265-333-827.00	CONTROLLED SUBSTANCE PURCHASE	1,900	1,000	1,750	2,500	1,000	1,000	1,000
265-333-851.00	TELEPHONE	11,102	10,250	10,981	10,500	10,250	10,250	10,250
265-333-885.00	TRAINING	6,805	0	1,707	2,500	0	0	0
265-333-888.00	FORFEITURE EXPENSE	175	0	245	300	0	0	0
265-333-955.00	MISCELLANEOUS	0	0	3,612	4,500	0	0	0
265-333-977.00	EQUIPMENT	17,912	0	4,665	5,500	0	0	0
TOTAL UNK_EXP		76,447	34,250	48,260	56,400	37,350	37,350	37,350
TOTAL APPROPRIATIONS		76,447	34,250	48,260	56,400	37,350	37,350	37,350
NET OF REVENUES/APPROPRIATIONS - 333-DRUG LAW ENFOR		(76,447)	(34,250)	(48,260)	(56,400)	(37,350)	(37,350)	(37,350)
Dept 400-FED DRUG LAW ENFOR - REIMBUR								
ESTIMATED REVENUES								
UNK REV								
265-400-671.00	OTHER REVENUES	52,814	41,000	22,922	28,500	41,000	41,000	41,000
265-400-676.00	REIMBURSEMENTS & RESTITUTIONS	4,270	4,000	1,530	1,530	4,000	4,000	4,000
TOTAL UNK REV		57,084	45,000	24,452	30,030	45,000	45,000	45,000
TOTAL ESTIMATED REVENUES		57,084	45,000	24,452	30,030	45,000	45,000	45,000
APPROPRIATIONS								
UNK_EXP								
265-400-746.00	TOOLS AND EQUIPMENT	0	0	3,147	1,600	0	0	0
265-400-778.00	GASOLINE	3,999	5,000	2,393	3,000	5,000	5,000	5,000
265-400-780.00	VEHICLE & EQUIP MAINT SUPPLIES	3,073	2,500	80	150	2,500	2,500	2,500
265-400-802.00	CONTRACTUAL SERVICES	12,532	12,000	9,313	9,750	12,000	12,000	12,000
265-400-888.00	FORFEITURE EXPENSE	573	0	0	0	0	0	0
265-400-977.00	EQUIPMENT	2,262	4,000	3,878	5,000	4,000	4,000	4,000
265-400-981.00	VEHICLES	4,027	6,000	6,003	6,005	6,000	6,000	6,000
TOTAL UNK_EXP		26,466	29,500	24,814	25,505	29,500	29,500	29,500
TOTAL APPROPRIATIONS		26,466	29,500	24,814	25,505	29,500	29,500	29,500
NET OF REVENUES/APPROPRIATIONS - 400-FED DRUG LAW EN		30,618	15,500	(362)	4,525	15,500	15,500	15,500

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
	ESTIMATED REVENUES - FUND 265	65,879	63,750	64,592	72,430	67,500	67,500	67,500
	APPROPRIATIONS - FUND 265	102,913	63,750	73,074	81,905	66,850	66,850	66,850
	NET OF REVENUES/APPROPRIATIONS - FUND 265	(37,034)	0	(8,482)	(9,475)	650	650	650
	BEGINNING FUND BALANCE	69,103	32,070	32,070	32,070	23,588	23,588	23,588
	ENDING FUND BALANCE	32,069	32,070	23,588	22,595	24,238	24,238	24,238

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK REV								
275-000-591.00	INTEREST REV - EDC LOAN	1,789	1,604	1,604	1,604	1,411	1,411	1,411
275-000-665.00	INTEREST	326	500	369	375	200	200	200
275-000-671.00	OTHER REVENUES	2,800	2,800	2,800	2,800	2,800	2,800	2,800
TOTAL UNK_REV		4,915	4,904	4,773	4,779	4,411	4,411	4,411
TOTAL ESTIMATED REVENUES		4,915	4,904	4,773	4,779	4,411	4,411	4,411
NET OF REVENUES/APPROPRIATIONS - 000-								
Dept 260-FINANCE/TREASURER								
APPROPRIATIONS								
UNK EXP								
275-260-802.00	CONTRACTUAL SERVICES	205	500	582	750	750	750	750
275-260-840.00	ADMINISTRATION FEES	5,450	5,450	5,450	5,450	5,450	5,450	5,450
275-260-955.00	MISCELLANEOUS	3,044	800	2,642	3,025	3,025	3,025	3,025
TOTAL UNK_EXP		8,699	6,750	8,674	9,225	9,225	9,225	9,225
TOTAL APPROPRIATIONS		8,699	6,750	8,674	9,225	9,225	9,225	9,225
NET OF REVENUES/APPROPRIATIONS - 260-FINANCE/TREASUR		(8,699)	(6,750)	(8,674)	(9,225)	(9,225)	(9,225)	(9,225)
Dept 264-EDC BUILDING								
ESTIMATED REVENUES								
UNK REV								
275-264-667.00	RENTS	10,880	10,880	10,880	10,880	10,880	10,880	10,880
TOTAL UNK_REV		10,880	10,880	10,880	10,880	10,880	10,880	10,880
TOTAL ESTIMATED REVENUES		10,880	10,880	10,880	10,880	10,880	10,880	10,880
APPROPRIATIONS								
UNK EXP								
275-264-785.00	BUILDING & GROUNDS REPAIR & MA	4,259	3,000	293	2,000	3,000	3,000	3,000
275-264-802.00	CONTRACTUAL SERVICES	0	1,000	680	750	1,000	1,000	1,000
275-264-921.00	GAS	2,434	3,300	1,852	2,600	2,600	2,600	2,600
275-264-922.00	ELECTRICITY	4,589	5,300	3,417	4,850	4,850	4,850	4,850
275-264-923.00	WATER	438	550	334	550	550	550	550
275-264-950.00	INSURANCE AND BONDS	803	840	805	805	820	820	820
TOTAL UNK_EXP		12,523	13,990	7,381	11,555	12,820	12,820	12,820
TOTAL APPROPRIATIONS		12,523	13,990	7,381	11,555	12,820	12,820	12,820
NET OF REVENUES/APPROPRIATIONS - 264-EDC BUILDING		(1,643)	(3,110)	3,499	(675)	(1,940)	(1,940)	(1,940)
Dept 265-MUNICIPAL BLDG / 201 N CLINTON ST								
APPROPRIATIONS								
UNK EXP								
275-265-776.00	MATERIALS AND SUPPLIES	0	100	0	0	0	0	0
275-265-785.00	BUILDING & GROUNDS REPAIR & MA	0	250	357	500	500	500	500
275-265-802.00	CONTRACTUAL SERVICES	0	150	0	0	0	0	0
275-265-921.00	GAS	1,087	750	811	1,150	1,150	1,150	1,150
275-265-922.00	ELECTRICITY	2,361	1,700	978	1,200	1,200	1,200	1,200
275-265-923.00	WATER	44	90	128	175	210	210	210
275-265-950.00	INSURANCE AND BONDS	182	190	182	182	190	190	190
TOTAL UNK_EXP		3,674	3,230	2,456	3,207	3,250	3,250	3,250
TOTAL APPROPRIATIONS		3,674	3,230	2,456	3,207	3,250	3,250	3,250
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG		(3,674)	(3,230)	(2,456)	(3,207)	(3,250)	(3,250)	(3,250)

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET THRU 12/31/15	2015 ACTIVITY	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept. 271-FIRE/AMBULANCE BUILDING								
APPROPRIATIONS								
UNK_EXP								
275-271-776.00	MATERIALS AND SUPPLIES	179	2,000	403	1,500	2,000	2,000	2,000
275-271-785.00	BUILDING & GROUNDS REPAIR & MA	3,711	4,500	3,211	4,500	4,500	4,500	4,500
275-271-801.00	PROFESSIONAL SERVICES	4,876	0	0	0	0	0	0
275-271-802.00	CONTRACTUAL SERVICES	1,113	3,000	803	2,500	2,500	2,500	2,500
275-271-921.00	GAS	5,025	6,500	3,742	6,000	6,250	6,250	6,250
275-271-922.00	ELECTRICITY	5,678	8,000	5,742	7,000	7,500	7,500	7,500
275-271-923.00	WATER	1,635	2,000	1,225	2,000	2,250	2,250	2,250
275-271-950.00	INSURANCE AND BONDS	956	1,000	958	958	1,000	1,000	1,000
TOTAL UNK_EXP		23,173	27,000	16,084	24,458	26,000	26,000	26,000
TOTAL APPROPRIATIONS								
		23,173	27,000	16,084	24,458	26,000	26,000	26,000
NET OF REVENUES/APPROPRIATIONS - 271-FIRE/AMBULANCE								
		12,827	3,750	12,159	3,785	5,383	5,383	5,383
Dept. 272-105-107 S SUPERIOR ST								
ESTIMATED REVENUES								
UNK_REV								
275-272-667.00	RENTS	36,000	0	6,581	6,581	0	0	0
275-272-673.00	SALE OF FIXED ASSETS	0	60,000	64,533	64,533	0	0	0
2015 - PROCEEDS FROM SALE OF 105 S. SUPERIOR BLDG.								
TOTAL UNK_REV		36,000	60,000	71,114	71,114	0	0	0
TOTAL ESTIMATED REVENUES		36,000	60,000	71,114	71,114	0	0	0
APPROPRIATIONS								
UNK_EXP								
275-272-785.00	BUILDING & GROUNDS REPAIR & MA	3,335	0	0	0	0	0	0
275-272-801.00	PROFESSIONAL SERVICES	0	0	810	810	0	0	0
275-272-802.00	CONTRACTUAL SERVICES	1,688	0	108	108	0	0	0
275-272-921.00	GAS	2,781	0	1,447	1,447	0	0	0
275-272-922.00	ELECTRICITY	5,355	0	1,358	1,263	0	0	0
275-272-923.00	WATER	531	0	195	195	0	0	0
275-272-950.00	INSURANCE AND BONDS	51	0	0	0	0	0	0
275-272-955.00	MISCELLANEOUS	0	0	3,000	3,000	0	0	0
TOTAL UNK_EXP		13,741	0	6,968	6,823	0	0	0
TOTAL APPROPRIATIONS		13,741	0	6,968	6,823	0	0	0
NET OF REVENUES/APPROPRIATIONS - 272-105-107 S SUPER								
		22,259	60,000	64,146	64,291	0	0	0
Dept 273-112 E ERIE ST								
ESTIMATED REVENUES								
UNK_REV								
275-273-580.00	CONTRIBUTION FROM LOCAL UNITS	0	0	1,000	1,000	0	0	0
2015 - FROM HOMESTEAD BANK: \$1000								
275-273-590.00	LOCAL GRANTS	0	0	15,000	15,000	0	0	0
2015 - FROM DDA FACADE GRANT: \$15,000								
275-273-667.00	RENTS	0	0	0	0	1	1	1
TOTAL UNK_REV		0	0	16,000	16,000	1	1	1
TOTAL ESTIMATED REVENUES		0	0	16,000	16,000	1	1	1
APPROPRIATIONS								
UNK_EXP								
275-273-802.00	CONTRACTUAL SERVICES	0	60,000	176,739	232,451	0	0	0
2015 - FOOD HUB CONSTRUCTION								
275-273-921.00	GAS	0	3,500	0	0	2,250	2,250	2,250
275-273-922.00	ELECTRICITY	1,316	4,500	1,242	1,800	3,250	3,250	3,250
275-273-923.00	WATER	309	2,000	0	1,000	1,500	1,500	1,500

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 273-112 E ERIE ST APPROPRIATIONS								
275-273-950.00	INSURANCE AND BONDS	247	500	479	479	500	500	500
	TOTAL UNK_EXP	1,872	70,500	178,460	235,730	7,500	7,500	7,500
	TOTAL APPROPRIATIONS	1,872	70,500	178,460	235,730	7,500	7,500	7,500
	NET OF REVENUES/APPROPRIATIONS - 273-112 E ERIE ST	(1,872)	(70,500)	(162,460)	(219,730)	(7,499)	(7,499)	(7,499)
Dept 906-DEPT SERVICE-LOANS APPROPRIATIONS								
275-906-999.00	TRANSFER OUT	17,295	17,246	10,209	10,209	0	0	0
	2014 - TO 201 N. CLINTON ST. DEBT SERVICE \$9475 TO 111 CENTER ST. DEBT SERVICE \$7820							
	2015 - TO 201 N. CLINTON ST. DEBT SERVICE \$8837 TO 111 CENTER ST. DEBT SERVICE \$1372							
	2016 - TO 201 N. CLINTON ST. DEBT SERVICE - \$0.00 TO 111 CENTER ST. DEBT SERVICE - \$0.00							
	TOTAL UNK_EXP	17,295	17,246	10,209	10,209	0	0	0
	TOTAL APPROPRIATIONS	17,295	17,246	10,209	10,209	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 906-DEPT SERVICE-LO	(17,295)	(17,246)	(10,209)	(10,209)	0	0	0
Dept 930-TRANSFER IN ESTIMATED REVENUES								
275-930-699.00	TRANSFER IN	0	0	150,000	150,000	0	0	0
	2015 - \$150,000 FROM ALBION TRUST FOR FOOD HUB BUDGETED USE OF FUND BALANCE							
	TOTAL UNK_REV	0	31,672	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	0	31,672	150,000	150,000	0	0	0
	NET OF REVENUES/APPROPRIATIONS - 930-TRANSFERS IN	0	31,672	150,000	150,000	0	0	0
	ESTIMATED REVENUES - FUND 275	94,795	145,206	288,012	288,016	53,675	53,675	53,675
	APPROPRIATIONS - FUND 275	83,884	145,206	233,653	307,972	65,615	65,615	65,615
	NET OF REVENUES/APPROPRIATIONS - FUND 275	10,911	0	54,359	(19,956)	(11,940)	(11,940)	(11,940)
	BEGINNING FUND BALANCE	73,929	84,841	84,841	84,841	139,200	139,200	139,200
	ENDING FUND BALANCE	84,840	84,841	139,200	64,885	127,260	127,260	127,260

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2016 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK REV								
277-000-502.00	FEDERAL GRANTS	204,206	201,880	174,356	201,880	207,940	207,940	207,940
277-000-665.00	INTEREST	743	150	924	185,400	190,900	190,900	190,900
277-000-667.00	RENTS	219,973	185,400	183,095	185,400	190,950	190,950	190,950
277-000-671.00	OTHER REVENUES	8,572	4,500	4,906	4,500	4,500	4,500	4,500
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	966	1,000	1,000	1,000	1,000
TOTAL UNK REV		433,494	391,930	364,247	393,680	405,290	405,290	405,290
TOTAL ESTIMATED REVENUES								
TOTAL ESTIMATED REVENUES		433,494	391,930	364,247	393,680	405,290	405,290	405,290
NET OF REVENUES/APPROPRIATIONS - 000-								
Dept 701-ABA SEC 8 MAPLE GROVE								
APPROPRIATIONS								
UNK EXP								
277-701-726.00	OFFICE SUPPLY	1,977	1,500	3,126	3,500	3,500	3,500	3,500
277-701-727.00	OFFICE EQUIPMENT	0	1,200	2,066	2,500	2,500	2,500	2,500
277-701-728.00	DUES, BOOKS, PERIODICAL	95	250	581	1,000	1,000	1,000	1,000
277-701-744.00	POSTAGE	0	200	100	0	0	0	0
277-701-776.00	MATERIALS AND SUPPLIES	7,282	3,000	11,521	8,500	8,500	8,500	8,500
277-701-780.00	VEHICLE & EQUIP MAINT SUPPLIES	0	300	20	300	300	300	300
277-701-785.00	BUILDING & GROUNDS REPAIR & MA	39,622	25,000	37,355	38,000	38,000	38,000	38,000
277-701-801.00	PROFESSIONAL SERVICES	1,294	700	49	500	500	500	500
277-701-802.00	CONTRACTUAL SERVICES	104,579	96,000	109,577	110,000	110,000	110,000	110,000
277-701-819.00	CONFERENCE COSTS	0	600	0	600	600	600	600
277-701-840.00	ADMINISTRATION FEES	43,502	48,000	23,617	48,000	48,000	48,000	48,000
277-701-851.00	TELEPHONE	2,010	2,200	2,241	2,200	2,200	2,200	2,200
277-701-900.00	PUBLISHING	2,400	1,600	2,096	2,500	2,500	2,500	2,500
277-701-921.00	GAS	19,429	20,000	13,694	18,000	18,000	18,000	18,000
277-701-922.00	ELECTRICITY	16,889	16,000	14,721	16,000	16,000	16,000	16,000
277-701-923.00	WATER	10,585	8,500	8,873	8,500	8,500	8,500	8,500
277-701-950.00	INSURANCE AND BONDS	5,519	5,775	5,533	5,550	5,550	5,550	5,550
277-701-955.00	MISCELLANEOUS	615	300	968	1,500	1,500	1,500	1,500
277-701-976.00	BUILDINGS, ADDITIONS & IMPROVE	11,763	13,500	2,526	5,000	60,000	60,000	60,000
277-701-977.00	EQUIPMENT	1,761	1,800	0	0	0	0	0
TOTAL UNK_EXP		269,322	246,425	238,664	272,150	327,150	327,150	327,150
TOTAL APPROPRIATIONS								
TOTAL APPROPRIATIONS		269,322	246,425	238,664	272,150	327,150	327,150	327,150
NET OF REVENUES/APPROPRIATIONS - 701-ABA SEC 8 MAPLE								
NET OF REVENUES/APPROPRIATIONS - 701-ABA SEC 8 MAPLE		(269,322)	(246,425)	(238,664)	(272,150)	(327,150)	(327,150)	(327,150)
Dept 905-DEBT SERVICE - BONDS								
APPROPRIATIONS								
UNK EXP								
277-905-999.00	TRANSFER OUT	64,200	62,200	64,200	64,200	64,200	64,200	64,200
TO DEBT SERVICE FUND 369 - ALBION BLDG AUTHORITY BONDS TO COVER DEBT SERVICE FOR THE FIRE/REMODELING BOND ISSUE.								
TOTAL UNK_EXP		64,200	62,200	64,200	64,200	64,200	64,200	64,200
TOTAL APPROPRIATIONS								
TOTAL APPROPRIATIONS		64,200	62,200	64,200	64,200	64,200	64,200	64,200
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE -								
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE -		(64,200)	(62,200)	(64,200)	(64,200)	(64,200)	(64,200)	(64,200)
ESTIMATED REVENUES - FUND 277								
APPROPRIATIONS - FUND 277								
NET OF REVENUES/APPROPRIATIONS - FUND 277								
NET OF REVENUES/APPROPRIATIONS - FUND 277		433,494	391,930	364,247	393,680	405,290	405,290	405,290
BEGINNING FUND BALANCE		333,522	308,625	302,864	336,350	391,350	391,350	391,350
ENDING FUND BALANCE		99,972	83,305	61,383	57,330	13,940	13,940	13,940
BEGINNING FUND BALANCE		239,418	339,390	339,390	339,390	400,773	400,773	400,773
ENDING FUND BALANCE		339,390	422,695	400,773	396,720	414,713	414,713	414,713

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.

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.

ENTERPRISE FUNDS

Enterprise Funds (Sewer Fund and Water Fund)

Section 8

Sewer Fund (590)

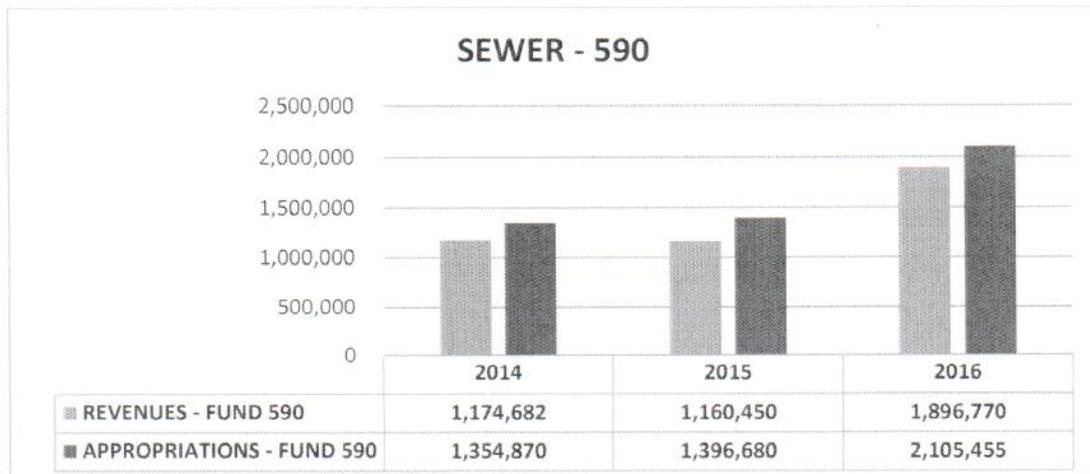
The Sewer Fund was established to handle all of the accounting for the operations of the sanitary sewer system. This includes the wastewater treatment plant, sanitary sewer lift stations and all of the collection mains throughout the City. The Sewer Fund is an enterprise fund. Large equipment purchases 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 most recent rate structure change provided for an annual increase through 2013. The water and sewer rates were re-evaluated in 2015 and recommended changes were adopted Mayor and City Council in December.

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 2016, Transfers Out reflect \$151,000 to the Energy Bond Debt Service Fund and \$1,500 to the DPW Building Debt Service Fund. The 2016 appropriations exceed revenues by \$208,685 and will require a planned use of the fund balance.

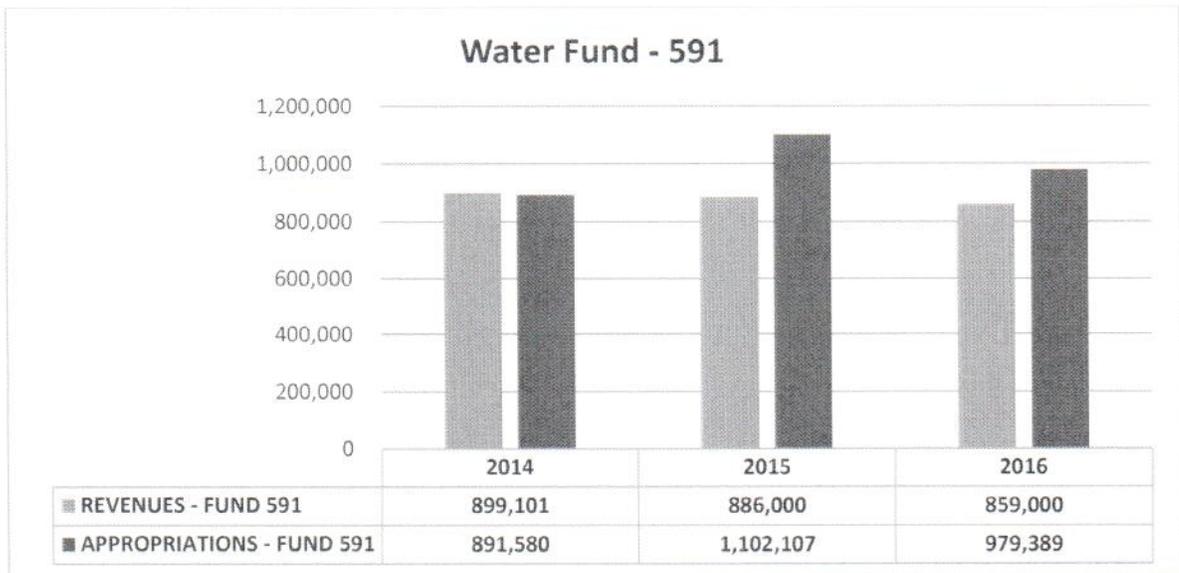


Water Fund (591)

The Water Fund was established to handle all of the accounting for the operations of the Water System. This includes the Water Treatment Plant, Water Tower, and all of the transmission mains and fire hydrants throughout the City. The Water Fund is an enterprise fund. Large equipment purchases and/or projects are capitalized. The primary revenue source for the Water Fund are the fees charged to users of the water system. Additional revenues may be generated from grants and service fees.

In 1997, the City issued bonds to construct a water treatment plant on 26-1/2 Mile Road. Both a revenue bond and a general obligation bond were sold to finance this project. The revenue bond payments are raised through the user fee rate structure. The General Obligation Bond payment is raised through a special property tax millage rate.

It is anticipated that the interior and exterior of the water tower will need to be painted at an estimated cost of up to \$500,000. In addition, the City has an aging infrastructure. There are several areas where aging water mains need to be replaced or upsized. As much as feasible, the replacement of water mains is completed in conjunction with the street reconstruction. The City is in a good position for future development as there is a significant amount of unused capacity in the Water System. The budget reflects an increase in the Demand Meter Charges. For Fiscal Year 2016, Transfers Out reflect \$10,239 to the Energy Bond Debt Service Fund and \$1,500 to the DPW Building Debt Service Fund. The FY 2016 ending fund balance is \$5,487,121.



GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK_REV								
590-000-451.00	BUSINESS LICENSES AND PERMITS	30	50	0	0	50	50	50
590-000-607.00	CHARGES FOR SERVICES-FEES	825	500	250	500	0	0	0
590-000-633.00	UB CHRGS FOR SRVC - CITY	1,125,968	1,114,000	1,097,325	1,090,000	1,115,000	1,115,000	1,115,000
590-000-660.00	LATE FEES/ON-OFF CHARGES	31,045	28,000	28,068	25,000	26,500	26,500	26,500
590-000-665.00	INTEREST	737	500	767	850	720	720	720
590-000-671.00	OTHER REVENUES	10,703	12,000	(11,905)	12,000	0	0	0
590-000-676.00	REIMBURSEMENTS & RESTITUTIONS	5,374	5,300	9,137	9,137	4,500	4,500	4,500
590-000-695.00	MISCELLANEOUS	0	100	0	0	0	0	0
TOTAL UNK_REV		1,174,682	1,160,450	1,123,642	1,137,487	1,146,770	1,146,770	1,146,770
TOTAL ESTIMATED REVENUES		1,174,682	1,160,450	1,123,642	1,137,487	1,146,770	1,146,770	1,146,770
NET OF REVENUES/APPROPRIATIONS - 000-		1,174,682	1,160,450	1,123,642	1,137,487	1,146,770	1,146,770	1,146,770
Dept 536-SEWER UTILITY OPERATIONS								
APPROPRIATIONS								
UNK_EXP								
590-536-702.00	SALARIES AND WAGES	367,128	374,000	313,664	337,500	356,000	356,000	356,000
590-536-704.00	OVERTIME	20,714	20,200	10,601	11,250	15,500	15,500	15,500
590-536-706.00	LICENSING INCENTIVE	4,500	7,500	2,500	7,500	8,000	8,000	8,000
590-536-707.00	ON CALL PAY	3,483	3,360	2,719	3,360	2,380	2,380	2,380
590-536-714.00	MEDICARE	5,632	5,830	4,488	4,650	5,300	5,300	5,300
590-536-715.00	FICA	24,080	25,300	19,190	21,250	23,000	23,000	23,000
590-536-716.00	HOSPITALIZATION INSURANCE	153,923	156,070	124,879	140,500	140,000	140,000	140,000
590-536-717.00	LIFE INSURANCE	1,128	1,600	939	1,050	1,100	1,100	1,100
590-536-718.00	DISABILITY INSURANCE	10	0	216	250	275	275	275
590-536-719.00	PENSION CONTRIBUTION	4,444	4,000	5,542	6,425	6,500	6,500	6,500
590-536-720.00	WORKERS COMPENSATION	9,493	9,800	4,471	4,475	0	0	0
590-536-721.00	UNEMPLOYMENT INSURANCE	2,110	2,190	1,890	1,890	2,100	2,100	2,100
590-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	7,156	7,205	6,171	7,205	7,600	7,600	7,600
590-536-726.00	OFFICE SUPPLY	2,064	1,200	1,481	1,700	1,700	1,700	1,700
590-536-727.00	OFFICE EQUIPMENT	83	100	100	100	100	100	100
590-536-728.00	DUES, BOOKS, PERIODICAL	70	0	0	100	100	100	100
590-536-741.00	UNIFORMS	2,351	3,000	2,959	3,800	4,200	4,200	4,200
590-536-744.00	POSTAGE	3,552	2,900	3,206	3,500	3,600	3,600	3,600
590-536-746.00	TOOLS AND EQUIPMENT	3,659	3,500	4,702	6,100	4,500	4,500	4,500
590-536-750.00	SAFETY MATERIALS (OSHA)	4,363	1,000	126	100	500	500	500
590-536-776.00	MATERIALS AND SUPPLIES	15,562	15,000	14,316	17,700	17,700	17,700	17,700
590-536-777.00	CHEMICALS	20,610	24,000	24,047	23,000	24,000	24,000	24,000
590-536-778.00	GASOLINE	11,469	15,000	5,442	6,750	8,000	8,000	8,000
590-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	4,071	6,000	11,082	11,500	8,500	8,500	8,500
590-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	6,279	15,000	829	9,000	13,000	13,000	13,000
590-536-785.00	BUILDING & GROUNDS REPAIR & MA	2,676	6,000	632	1,000	6,000	6,000	6,000
590-536-801.00	PROFESSIONAL SERVICES	2,733	5,000	0	1,000	3,500	3,500	3,500
590-536-802.00	CONTRACTUAL SERVICES	46,374	40,000	38,767	37,500	50,000	50,000	50,000
590-536-804.00	PRINTING AND COPYING	358	500	234	250	375	375	375
590-536-807.00	INDUSTRIAL PRE-TREATMENT	0	2,000	0	0	1,000	1,000	1,000
590-536-808.00	SLUDGE TREATMENT	29,359	36,000	24,654	24,500	27,500	27,500	27,500
590-536-819.00	CONFERENCE COSTS	170	300	42	200	200	200	200
590-536-840.00	ADMINISTRATION FEES	36,332	36,350	36,529	39,850	40,000	40,000	40,000
590-536-851.00	TELEPHONE	3,787	5,000	3,577	4,000	5,000	5,000	5,000
590-536-885.00	TRAINING	1,176	1,300	753	600	1,300	1,300	1,300
590-536-921.00	GAS	17,796	17,000	17,380	22,600	24,000	24,000	24,000
590-536-922.00	ELECTRICITY	107,331	110,000	95,454	97,750	110,000	110,000	110,000
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	412	1,000	256	0	750	750	750
590-536-950.00	INSURANCE AND BONDS	22,842	27,000	24,338	24,350	26,100	26,100	26,100
590-536-955.00	MISCELLANEOUS	623	500	548	825	750	750	750
590-536-968.00	DEPRECIATION	237,824	238,000	117,990	236,000	238,000	238,000	238,000
TOTAL UNK_EXP		1,194,402	1,236,480	932,733	1,127,555	1,194,805	1,194,805	1,194,805

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 536-SEWER UTILITY OPERATIONS								
APPROPRIATIONS								
TOTAL APPROPRIATIONS								
	NET OF REVENUES/APPROPRIATIONS - 536-SEWER UTILITY O	1,194,402	1,236,480	932,733	1,127,555	1,194,805	1,194,805	1,194,805
		(1,194,402)	(1,236,480)	(932,733)	(1,127,555)	(1,194,805)	(1,194,805)	(1,194,805)
Dept 542-WWTP ENERGY IMPROVEMENTS								
APPROPRIATIONS								
	UNK_EXP	7,468	7,200	7,024	7,636	7,650	7,650	7,650
	590-542-802.00 CONTRACTUAL SERVICES	7,468	7,200	7,024	7,636	7,650	7,650	7,650
	TOTAL UNK_EXP	7,468	7,200	7,024	7,636	7,650	7,650	7,650
	TOTAL APPROPRIATIONS	(7,468)	(7,200)	(7,024)	(7,636)	(7,650)	(7,650)	(7,650)
NET OF REVENUES/APPROPRIATIONS - 542-WWTP ENERGY IMP								
Dept 544-SAW GRANT PROJECT								
ESTIMATED REVENUES								
	UNK_REV	0	0	245,192	210,868	750,000	750,000	750,000
	590-544-540.00 STATE GRANTS	0	0	245,192	210,868	750,000	750,000	750,000
	TOTAL UNK_REV	0	0	245,192	210,868	750,000	750,000	750,000
TOTAL ESTIMATED REVENUES								
	APPROPRIATIONS	0	0	298,240	210,868	750,000	750,000	750,000
	UNK_EXP	0	0	298,240	210,868	750,000	750,000	750,000
	590-544-801.00 PROFESSIONAL SERVICES	0	0	298,240	210,868	750,000	750,000	750,000
	TOTAL UNK_EXP	0	0	298,240	210,868	750,000	750,000	750,000
	TOTAL APPROPRIATIONS	0	0	(53,048)	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 544-SAW GRANT PROJE								
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
	UNK_EXP	153,000	153,000	152,500	153,000	153,000	153,000	153,000
	590-965-999.00 TRANSFER OUT	153,000	153,000	152,500	153,000	153,000	153,000	153,000
TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$151,500								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
	TOTAL UNK_EXP	153,000	153,000	152,500	153,000	153,000	153,000	153,000
	TOTAL APPROPRIATIONS	153,000	153,000	152,500	153,000	153,000	153,000	153,000
	NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT	(153,000)	(153,000)	(152,500)	(153,000)	(153,000)	(153,000)	(153,000)
ESTIMATED REVENUES - FUND 590								
	APPROPRIATIONS - FUND 590	1,174,682	1,160,450	1,368,834	1,348,355	1,896,770	1,896,770	1,896,770
	NET OF REVENUES/APPROPRIATIONS - FUND 590	1,354,870	1,396,680	1,390,497	1,499,059	2,105,455	2,105,455	2,105,455
	NET OF REVENUES/APPROPRIATIONS - FUND 590	(180,188)	(236,230)	(21,663)	(150,704)	(208,685)	(208,685)	(208,685)
	BEGINNING FUND BALANCE	4,861,995	4,681,805	4,681,805	4,681,805	4,660,142	4,660,142	4,660,142
	ENDING FUND BALANCE	4,681,807	4,445,575	4,660,142	4,531,101	4,451,457	4,451,457	4,451,457

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK REV		0	0	6,356	6,356	0	0	0
591-000-540.00	STATE GRANTS	625	0	3,042	5,042	2,500	2,500	2,500
591-000-607.00	CHARGES FOR SERVICES-FEES	961	0	0	0	0	0	0
591-000-632.00	UB CHRGS FOR SRVC - RURAL	821,088	12,000	809,389	805,000	825,000	825,000	825,000
591-000-633.00	UB CHRGS FOR SRVC - CITY	23,838	825,000	21,137	19,750	18,000	18,000	18,000
591-000-660.00	LATE FEES/ON-OFF CHARGES	(3,945)	(2,000)	616	(1,000)	500	500	500
591-000-664.03	UNREALIZED GAIN ON INVESTMENT	7,418	6,500	4,945	5,750	5,500	5,500	5,500
591-000-665.00	INTEREST	20,099	18,000	8,120	3,750	2,500	2,500	2,500
591-000-671.00	OTHER REVENUES	29,017	2,500	10,723	10,723	5,000	5,000	5,000
591-000-676.00	REIMBURSEMENTS & RESTITUTIONS							
TOTAL UNK_REV		899,101	886,000	864,328	855,371	859,000	859,000	859,000
TOTAL ESTIMATED REVENUES		899,101	886,000	864,328	855,371	859,000	859,000	859,000
NET OF REVENUES/APPROPRIATIONS - 000-		899,101	886,000	864,328	855,371	859,000	859,000	859,000
Dept 536-WATER UTILITY OPERATIONS								
APPROPRIATIONS								
UNK EXP		122,800	206,620	169,297	187,000	206,000	206,000	206,000
591-536-702.00	SALARIES AND WAGES	23,233	20,000	16,291	19,400	20,000	20,000	20,000
591-536-704.00	OVERTIME	1,750	2,750	500	2,750	3,000	3,000	3,000
591-536-706.00	LICENSING INCENTIVE	0	1,820	420	560	1,260	1,260	1,260
591-536-707.00	ON CALL PAY	3,050	3,455	2,528	2,800	3,250	3,250	3,250
591-536-714.00	MEDICARE	13,041	14,400	10,812	11,750	14,000	14,000	14,000
591-536-715.00	FICA	74,891	78,820	83,317	93,000	102,000	102,000	102,000
591-536-716.00	HOSPITALIZATION INSURANCE	527	850	554	650	750	750	750
591-536-717.00	LIFE INSURANCE	10	0	215	250	275	275	275
591-536-718.00	DISABILITY INSURANCE	3,995	9,000	4,213	4,630	5,000	5,000	5,000
591-536-719.00	PENSION CONTRIBUTION	7,162	7,400	6,186	6,186	0	0	0
591-536-720.00	WORKERS COMPENSATION	1,017	1,775	1,099	1,100	1,200	1,200	1,200
591-536-721.00	UNEMPLOYMENT INSURANCE	3,843	4,015	3,371	3,950	4,600	4,600	4,600
591-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	217	0	0	0	0	0	0
591-536-724.00	VEHICLE ALLOWANCE	1,598	1,500	1,265	1,760	1,500	1,500	1,500
591-536-726.00	OFFICE SUPPLY	83	150	150	150	100	100	100
591-536-727.00	OFFICE EQUIPMENT	118	150	45	150	100	100	100
591-536-728.00	DUES, BOOKS, PERIODICAL	1,349	1,400	2,000	2,540	2,600	2,600	2,600
591-536-741.00	UNIFORMS	3,491	3,300	3,242	3,550	3,500	3,500	3,500
591-536-744.00	POSTAGE	2,259	2,400	2,697	3,750	2,300	2,300	2,300
591-536-746.00	TOOLS AND EQUIPMENT	479	1,000	214	300	500	500	500
591-536-750.00	SAFETY MATERIALS (OSHA)	9,820	15,000	12,394	12,500	11,000	11,000	11,000
591-536-776.00	MATERIALS AND SUPPLIES	48,975	48,500	39,706	48,500	43,000	43,000	43,000
591-536-777.00	CHEMICALS	9,486	12,000	5,195	5,200	6,000	6,000	6,000
591-536-778.00	GASOLINE	6,332	3,000	4,242	4,950	5,000	5,000	5,000
591-536-780.00	VEHICLE & EQUIP MAINT. SUPPLIES	7,355	25,000	7,630	9,000	25,000	25,000	25,000
591-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	0	1,500	0	1,500	1,500	1,500	1,500
591-536-782.00	NEW SERVICES	40,825	26,000	42,336	52,500	35,000	35,000	35,000
591-536-783.00	DISTRIBUTION MAINTENANCE SUPPL	7,985	3,500	1,270	3,500	3,500	3,500	3,500
591-536-785.00	BUILDING & GROUNDS REPAIR & MA	4,491	12,000	3,000	8,000	12,000	12,000	12,000
591-536-801.00	PROFESSIONAL SERVICES	78,572	50,000	59,330	62,500	50,000	50,000	50,000
591-536-802.00	CONTRACTUAL SERVICES	117	100	94	125	100	100	100
591-536-804.00	PRINTING AND COPYING	0	500	0	0	300	300	300
591-536-819.00	CONFERENCE COSTS	36,332	36,332	36,529	39,850	39,850	39,850	39,850
591-536-840.00	ADMINISTRATION FEES	5,974	6,200	5,004	5,725	6,000	6,000	6,000
591-536-851.00	TELEPHONE	995	1,500	438	500	1,000	1,000	1,000
591-536-885.00	TRAINING	276	500	0	0	150	150	150
591-536-900.00	PUBLISHING	22,317	22,000	10,347	15,100	17,000	17,000	17,000
591-536-921.00	GAS	84,653	80,000	76,943	87,500	88,500	88,500	88,500
591-536-922.00	ELECTRICITY	6,675	6,675	6,119	6,675	6,675	6,675	6,675
591-536-943.00	BUILDING RENTAL	11,697	12,000	12,906	16,000	16,000	16,000	16,000
591-536-943.00	EQUIPMENT RENTAL	10,513	11,000	10,540	10,540	10,600	10,600	10,600
591-536-950.00	INSURANCE AND BONDS	385	750	253	450	550	550	550
591-536-955.00	MISCELLANEOUS							

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 536-WATER UTILITY OPERATIONS								
APPROPRIATIONS		208,985	200,000	104,480	209,500	209,500	209,500	209,500
591-536-968.00	DEPRECIATION	867,673	934,862	747,172	946,341	960,160	960,160	960,160
TOTAL UNK_EXP								
TOTAL APPROPRIATIONS		867,673	934,862	747,172	946,341	960,160	960,160	960,160
NET OF REVENUES/APPROPRIATIONS - 536-WATER UTILITY O		(867,673)	(934,862)	(747,172)	(946,341)	(960,160)	(960,160)	(960,160)
Dept 540-WELLHEAD PROTECTION								
APPROPRIATIONS		0	500	0	0	500	500	500
UNK_EXP		0	500	0	0	500	500	500
591-540-776.00	MATERIALS AND SUPPLIES	0	500	0	0	500	500	500
TOTAL UNK_EXP								
TOTAL APPROPRIATIONS		0	500	0	0	500	500	500
NET OF REVENUES/APPROPRIATIONS - 540-WELLHEAD PROTEC		0	(500)	0	0	(500)	(500)	(500)
Dept 905-DEBT SERVICE-BONDS								
APPROPRIATIONS		0	145,000	0	145,000	0	0	0
UNK_EXP		12,168	9,256	9,256	9,256	6,240	6,240	6,240
591-905-991.00	PRINCIPAL	0	145,000	0	145,000	0	0	0
591-905-995.00	INTEREST	12,168	9,256	9,256	9,256	6,240	6,240	6,240
591-905-996.00	PAYING AGENT FEES	0	750	0	750	750	750	750
TOTAL UNK_EXP								
TOTAL APPROPRIATIONS		12,168	155,006	9,256	155,006	6,990	6,990	6,990
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BO		(12,168)	(155,006)	(9,256)	(155,006)	(6,990)	(6,990)	(6,990)
Dept 965-TRANSFER OUT								
APPROPRIATIONS		11,739	11,739	11,739	11,739	11,739	11,739	11,739
UNK_EXP		11,739	11,739	11,739	11,739	11,739	11,739	11,739
591-965-999.00	TRANSFER OUT	11,739	11,739	11,739	11,739	11,739	11,739	11,739
TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: \$10,239								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: \$1,500								
TOTAL UNK_EXP								
TOTAL APPROPRIATIONS		11,739	11,739	11,739	11,739	11,739	11,739	11,739
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(11,739)	(11,739)	(11,739)	(11,739)	(11,739)	(11,739)	(11,739)
ESTIMATED REVENUES - FUND 591		899,101	886,000	864,328	855,371	859,000	859,000	859,000
APPROPRIATIONS - FUND 591		891,580	1,102,107	768,167	1,113,086	979,389	979,389	979,389
NET OF REVENUES/APPROPRIATIONS - FUND 591		7,521	(216,107)	96,161	(257,715)	(120,389)	(120,389)	(120,389)
BEGINNING FUND BALANCE		5,450,403	5,512,061	5,512,061	5,512,061	5,608,222	5,608,222	5,608,222
FUND BALANCE ADJUSTMENTS		54,137	0	0	0	0	0	0
ENDING FUND BALANCE		5,512,061	5,295,954	5,608,222	5,254,346	5,487,833	5,487,833	5,487,833

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
FUNDS**

Internal Service Fund

Equipment Pool

Section 9

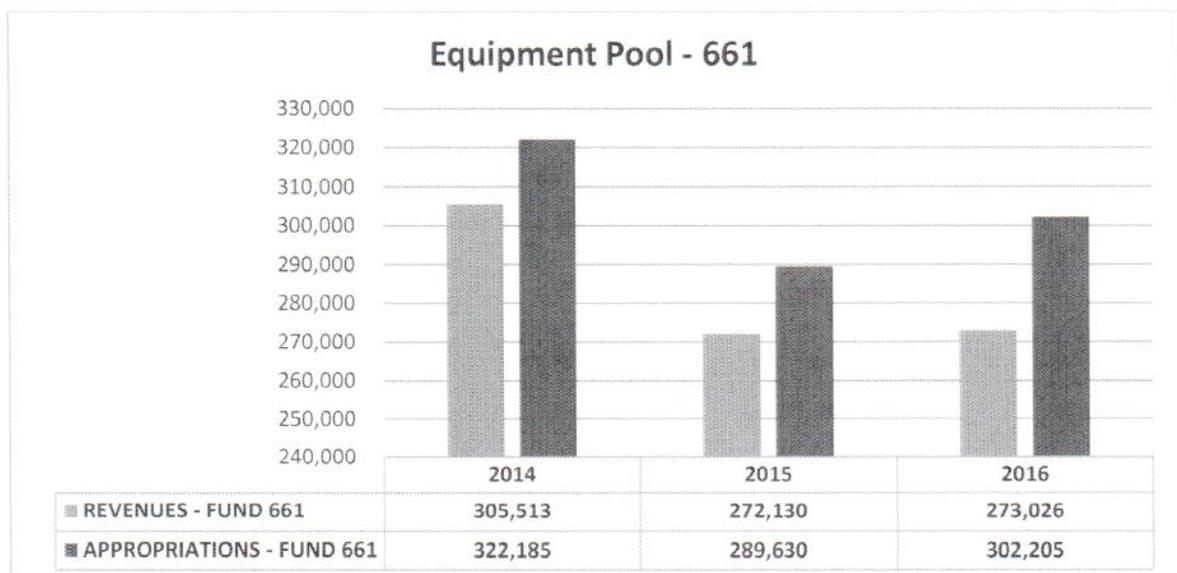
Equipment Pool (661)

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 2016 has a Transfer Out of \$15,265 for the Energy / 425/ Generator Bond Payment and \$3,000 for the DPW Building Fund Service Fund. The FY 2016 Ending Fund Balance is \$201,060.



BUDGET REPORT FOR CITY OF ALBION
Fund: 661 EQUIPMENT POOL FUND
Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APER'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK REV								
661-000-665.00	INTEREST	382	325	326	350	325	325	325
661-000-667.00	RENTS	60,351	60,500	55,024	60,200	60,200	60,200	60,200
661-000-669.00	EQUIPMENT RENT	212,501	205,000	199,643	210,000	210,000	210,000	210,000
661-000-671.00	OTHER REVENUES	1	5	0	1	1	1	1
661-000-676.00	REIMBURSEMENTS & RESTITUTIONS	6,298	6,300	2,455	2,455	2,500	2,500	2,500
TOTAL UNK REV		279,533	272,130	257,448	273,006	273,026	273,026	273,026
TOTAL ESTIMATED REVENUES		279,533	272,130	257,448	273,006	273,026	273,026	273,026
NET OF REVENUES/APPROPRIATIONS - 000-		279,533	272,130	257,448	273,006	273,026	273,026	273,026
Dept 770-EQUIPMENT POOL	APPROPRIATIONS							
UNK EXP								
661-770-702.00	SALARIES AND WAGES	34,940	49,000	39,739	43,900	44,000	44,000	44,000
661-770-704.00	OVERTIME	1,387	1,000	1,280	1,600	1,500	1,500	1,500
661-770-714.00	MEDICARE	499	735	565	625	615	615	615
661-770-715.00	FICA	2,135	3,160	2,416	2,665	2,550	2,550	2,550
661-770-716.00	HOSPITALIZATION INSURANCE	17,024	17,250	18,561	20,650	19,750	19,750	19,750
661-770-717.00	LIFE INSURANCE	102	120	119	135	135	135	135
661-770-719.00	PENSION CONTRIBUTION	34	50	81	110	95	95	95
661-770-720.00	WORKERS COMPENSATION	1,623	1,720	1,527	1,527	0	0	0
661-770-721.00	UNEMPLOYMENT INSURANCE	161	190	231	250	250	250	250
661-770-723.00	RETIREE HEALTH SAVINGS CONTRIB	652	990	769	875	825	825	825
661-770-726.00	OFFICE SUPPLY	977	500	886	1,100	1,000	1,000	1,000
661-770-741.00	UNIFORMS	547	650	615	650	850	850	850
661-770-750.00	SAFETY MATERIALS (OSHA)	1,339	1,000	494	600	800	800	800
661-770-776.00	MATERIALS AND SUPPLIES	8,448	9,000	9,220	8,825	8,900	8,900	8,900
661-770-778.00	GASOLINE	46,859	40,000	22,347	26,500	31,000	31,000	31,000
661-770-780.00	VEHICLE & EQUIP MAINT SUPPLIES	75,624	40,000	48,108	54,000	60,000	60,000	60,000
661-770-785.00	BUILDING & GROUNDS REPAIR & MA	2,858	2,500	1,122	1,350	3,500	3,500	3,500
661-770-802.00	CONTRACTUAL SERVICES	3,169	2,300	5,166	6,250	7,000	7,000	7,000
661-770-804.00	PRINTING AND COPYING	924	700	18	20	20	20	20
661-770-840.00	ADMINISTRATION FEES	10,900	10,900	9,992	10,900	10,900	10,900	10,900
661-770-851.00	TELEPHONE TRAINING	1,264	1,500	2,292	2,450	2,500	2,500	2,500
661-770-885.00	PUBLISHING	18	100	0	0	100	100	100
661-770-900.00	GAS	80	100	0	0	100	100	100
661-770-921.00	ELECTRICITY	13,767	14,000	8,641	14,000	14,500	14,500	14,500
661-770-922.00	EQUIPMENT RENTAL	5,150	5,100	4,902	5,500	5,800	5,800	5,800
661-770-943.00	INSURANCE AND BONDS	0	500	202	500	500	500	500
661-770-950.00	MISCELLANEOUS	15,780	15,500	15,090	15,090	15,250	15,250	15,250
661-770-955.00	DEPRECIATION	70	50	338	325	500	500	500
661-770-968.00		56,496	51,000	23,235	51,000	51,000	51,000	51,000
TOTAL UNK_EXP		302,827	269,615	217,956	271,397	283,940	283,940	283,940
TOTAL APPROPRIATIONS		302,827	269,615	217,956	271,397	283,940	283,940	283,940
NET OF REVENUES/APPROPRIATIONS - 770-EQUIPMENT POOL		(302,827)	(269,615)	(217,956)	(271,397)	(283,940)	(283,940)	(283,940)
Dept 905-DEBT SERVICE - BONDS	APPROPRIATIONS							
UNK EXP								
661-905-995.00	INTEREST	1,093	750	475	475	0	0	0
TOTAL UNK_EXP		1,093	750	475	475	0	0	0
TOTAL APPROPRIATIONS		1,093	750	475	475	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE -		(1,093)	(750)	(475)	(475)	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 906-DEBT SERVICE - LOANS								
APPROPRIATIONS								
UNK_EXP								
661-906-995.00	INTEREST	0	1,000	0	0	0	0	0
TOTAL UNK_EXP		0	1,000	0	0	0	0	0
TOTAL APPROPRIATIONS		0	1,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE -		0	(1,000)	0	0	0	0	0
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK_REV								
661-930-699.00	TRANSFER IN	25,980	0	0	0	0	0	0
2014 - TRANSFER IN FROM CEMETERY TRUST \$25,980 FOR A KUBOTA TRACTOR								
TOTAL UNK_REV		25,980	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		25,980	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		25,980	0	0	0	0	0	0
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
UNK_EXP								
661-965-999.00	TRANSFER OUT	18,265	18,265	18,265	18,265	18,265	18,265	18,265
TO COVER ANNUAL DEBT PYMTS (ALL YEARS):								
TRANSFER TO ENERGY/425/GENERATOR BOND PYMT = \$15,265								
TRANSFER TO DEW BLDG DEBT SERVICE FUND = \$3,000								
TOTAL UNK_EXP		18,265	18,265	18,265	18,265	18,265	18,265	18,265
TOTAL APPROPRIATIONS		18,265	18,265	18,265	18,265	18,265	18,265	18,265
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(18,265)	(18,265)	(18,265)	(18,265)	(18,265)	(18,265)	(18,265)
ESTIMATED REVENUES - FUND 661		305,513	272,130	257,448	273,006	273,026	273,026	273,026
APPROPRIATIONS - FUND 661		322,185	289,630	236,696	290,137	302,205	302,205	302,205
NET OF REVENUES/APPROPRIATIONS - FUND 661		(16,672)	(17,500)	20,752	(17,131)	(29,179)	(29,179)	(29,179)
BEGINNING FUND BALANCE		215,597	198,925	198,925	198,925	219,677	219,677	219,677
ENDING FUND BALANCE		198,925	181,425	219,677	181,794	190,498	190,498	190,498

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).

EDC & DDA

EDC & DDA

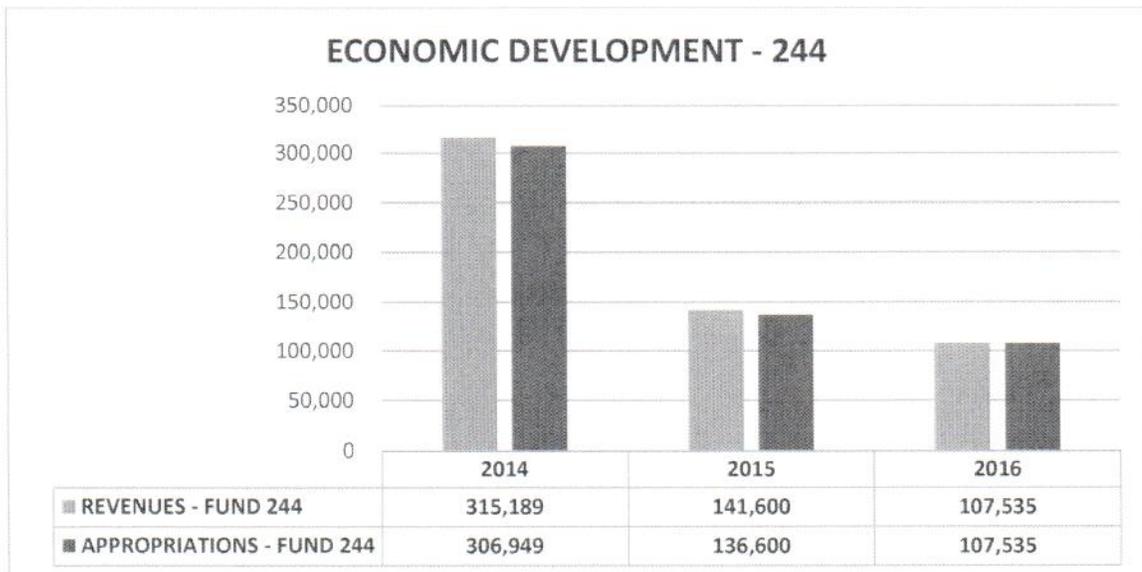
Section 10

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. There is a transfer in from TIFA in 2016 of \$30,135. The FY 2016 ending fund balance is \$10,343.



Business Incubator Fund (246)

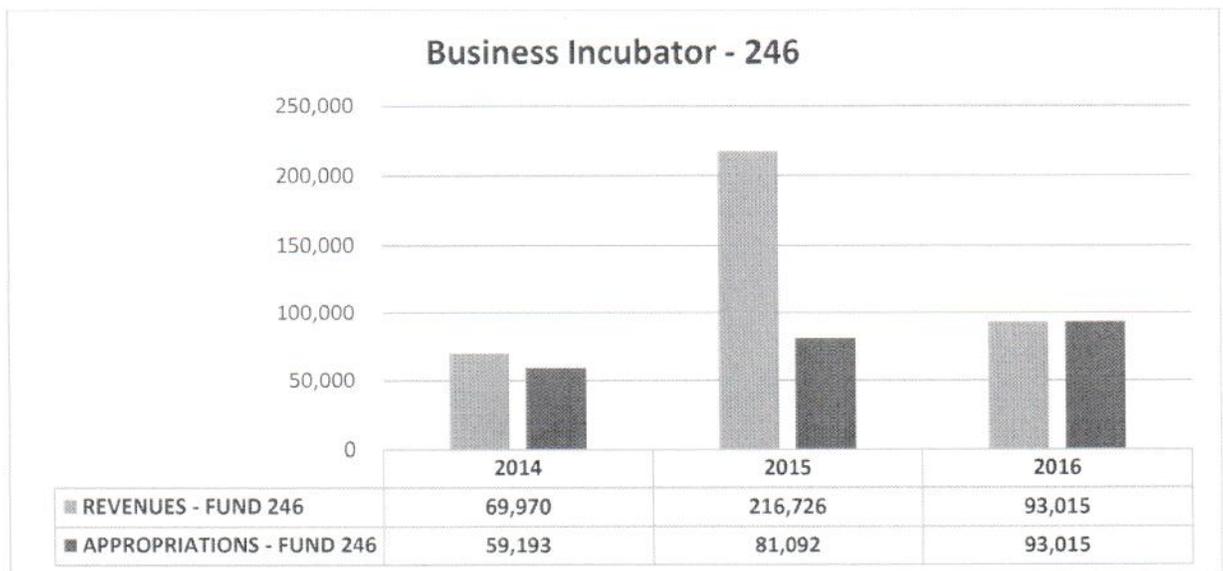
The Business Incubator Fund was established for the operations and management of the incubator building. The goal of the operation is to assist start-up businesses that have difficulty covering the overhead and costs of starting a new business. The objective is to get the businesses up and running. As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

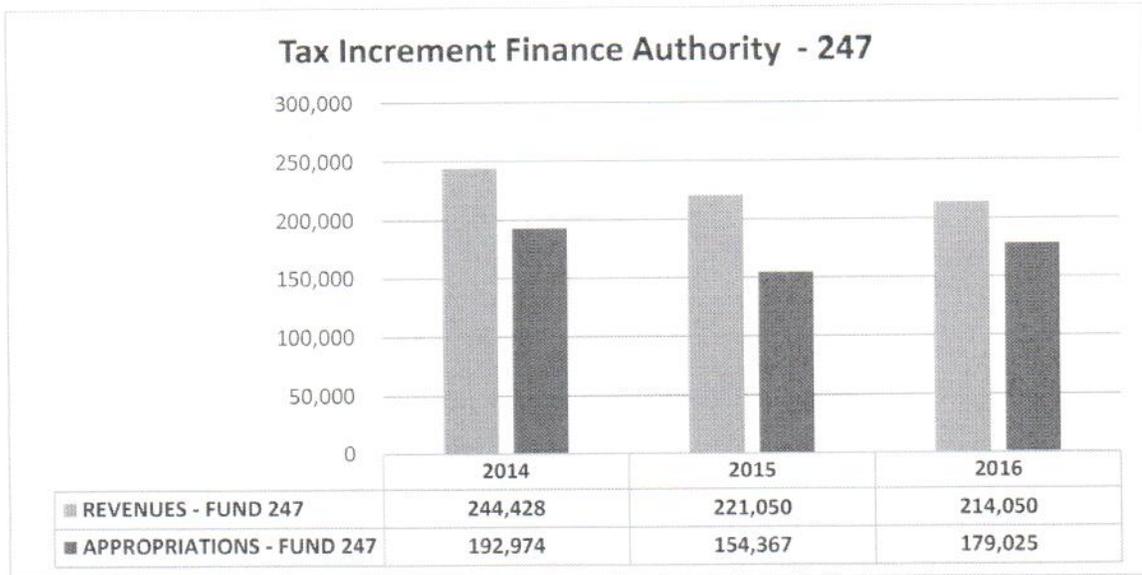
The FY 2016 transfer in from TIFA is \$15,665. The FY 2016 ending fund balance is \$26,026.



Tax Increment Finance Authority (TIFA) Fund (247)

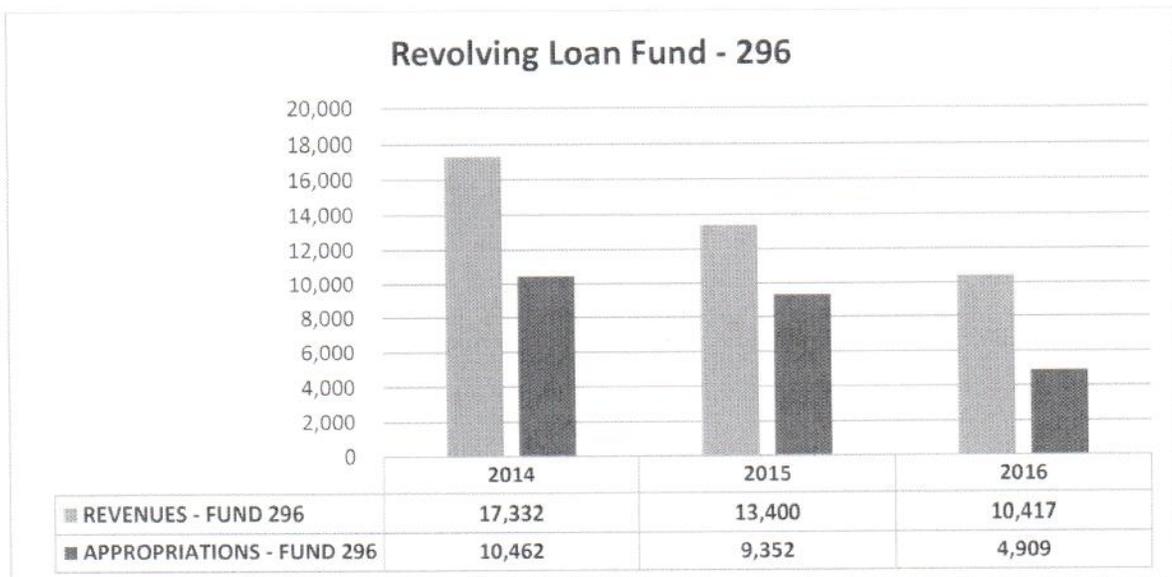
The TIFA is established under state statute. The primary responsibility is the economic development in the TIFA tax capture area (industrial park on the west side of the City). The TIFA district is able to capture property tax growth in the TIFA from Calhoun County, Kalamazoo Community College, and the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

In FY 2016, the TIFA is transferring out \$30,135 to the EDC and \$15,665 to the Business Incubator. For FY 2016, the ending fund balance is \$130,146.



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 2016 is \$685,011.



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.

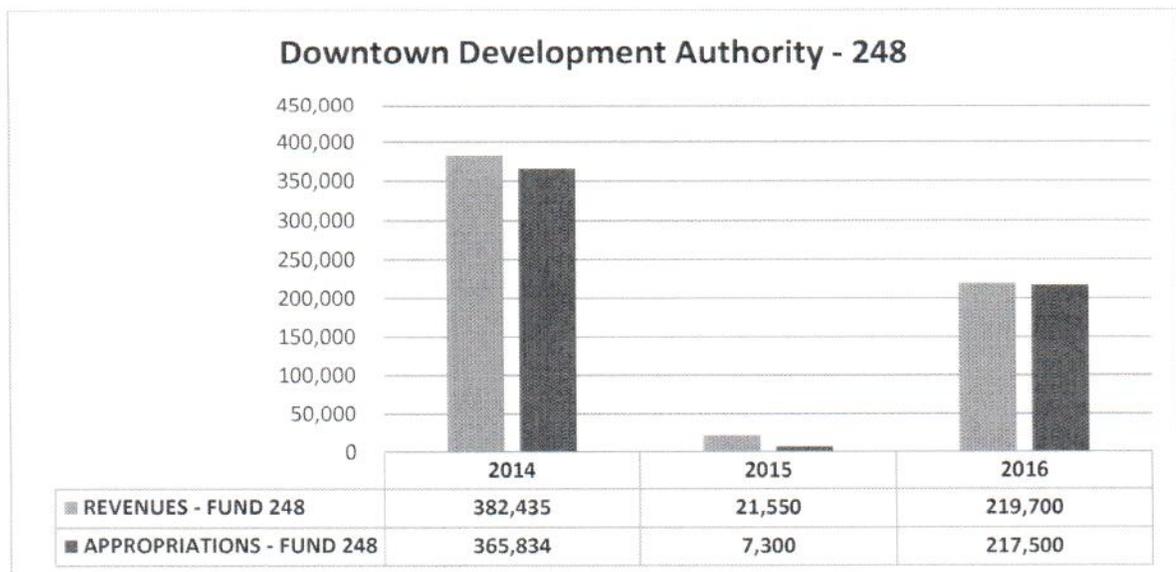
Due to Michigan's Personal Property Tax Reform, several businesses in the DDA district are no longer required to pay personal property tax.

The DDA has an annual Car Show event and also offers Façade Grants. The original adopted FY 2015 DDA budget did not reflect any funding for the Façade Grant program. The DDA Board voted to amend the 2015 budget to provide \$11,675 in Façade Grants to eligible local business and \$15,000 for the Food Hub. Façade Grants are budgeted at \$10,000 for 2016.

The increase revenues and expenditure for FY 2014 reflect the federal grants (\$325,000) and expenses for the renovation of the Bohm Theatre.

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 2nd and 3rd floors of the building. This is projected to be a \$200,000 project. The additional funding for the project consists of \$50,000 from the Albion Trust and \$30,000 from the Friends of the Ismon House. Because this is a reimbursement grant, the project may require a temporary loan for local lenders of the City for the upfront construction costs.

The FY 2016 ending fund balance for the DDA is \$31,944.



Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000								
ESTIMATED REVENUES								
UNK_REV								
244-000-502.01	EPA GRANT	128,956	33,000	19,466	19,466	0	0	0
244-000-590.00	LOCAL GRANTS	25,000	0	0	0	0	0	0
244-000-665.00	INTEREST	9	0	52	40	0	0	0
244-000-667.00	RENTS	73,350	78,600	79,200	79,200	77,400	77,400	77,400
244-000-676.00	REIMBURSEMENTS & RESTITUTIONS	33	0	0	0	0	0	0
TOTAL UNK_REV		227,348	111,600	98,718	98,706	77,400	77,400	77,400
TOTAL ESTIMATED REVENUES		227,348	111,600	98,718	98,706	77,400	77,400	77,400
NET OF REVENUES/APPROPRIATIONS - 000-								
Dept 728-EDC								
APPROPRIATIONS								
UNK_EXP								
244-728-702.00	SALARIES AND WAGES	30,235	37,533	40,955	47,000	44,980	44,980	44,980
244-728-702.01	PERFORMANCE INCENTIVE PAY	0	0	0	0	1,000	1,000	1,000
244-728-703.00	PART TIME WAGES	6,381	0	0	0	0	0	0
244-728-714.00	MEDICARE	605	539	595	670	652	652	652
244-728-715.00	FICA	2,585	2,321	2,542	2,900	2,789	2,789	2,789
244-728-716.00	HOSPITALIZATION INSURANCE	557	2,924	4,058	4,550	4,231	4,231	4,231
244-728-717.00	LIFE INSURANCE	115	182	180	215	182	182	182
244-728-719.00	PENSION CONTRIBUTION	313	858	1,027	1,150	858	858	858
244-728-720.00	WORKERS COMPENSATION	314	163	191	192	0	0	0
244-728-721.00	UNEMPLOYMENT INSURANCE	272	252	132	215	183	183	183
244-728-723.00	RETIREE HEALTH SAVINGS CONTRIB	514	742	672	825	709	709	709
244-728-724.00	CAR ALLOWANCE	2,340	2,340	2,340	2,340	2,520	2,520	2,520
244-728-726.00	OFFICE SUPPLY	1,205	1,200	534	600	600	600	600
244-728-728.00	DUES, BOOKS, PERIODICAL	1,241	1,500	1,565	1,600	1,600	1,600	1,600
244-728-744.00	POSTAGE	189	150	107	150	150	150	150
244-728-785.00	BUILDING & GROUNDS REPAIR & MA	21,670	11,500	11,220	12,750	11,500	11,500	11,500
244-728-801.00	PROFESSIONAL SERVICES	5,413	6,000	2,054	3,500	3,500	3,500	3,500
244-728-802.00	CONTRACTUAL SERVICES	22,848	15,000	19,329	19,750	17,000	17,000	17,000
244-728-819.00	CONFERENCE COSTS	89	500	0	150	150	150	150
244-728-840.00	ADMINISTRATION FEES	2,000	2,500	2,292	2,500	2,500	2,500	2,500
244-728-851.00	TELEPHONE	2,496	3,600	3,027	3,450	3,450	3,450	3,450
244-728-857.00	TRAVEL	0	2,315	386	500	500	500	500
244-728-941.00	BUILDING RENTAL	69,800	1,000	1,000	1,000	1,000	1,000	1,000
244-728-967.00	ECONOMIC DEVELOPMENT	1,669	2,000	1,930	2,200	2,000	2,000	2,000
244-728-971.00	LAND	5,862	3,000	5,532	5,600	0	0	0
244-728-991.00	PRINCIPAL	3,692	3,877	3,877	3,877	4,070	4,070	4,070
244-728-995.00	INTEREST	1,789	1,604	1,604	1,604	1,411	1,411	1,411
PMTS TO ABA. LOAN PURPOSE WAS TO ASSUME								
LAND CONTRACT. MATAURES 1/10/2021								
TOTAL UNK_EXP		184,194	103,600	107,149	119,288	107,535	107,535	107,535
TOTAL APPROPRIATIONS		184,194	103,600	107,149	119,288	107,535	107,535	107,535
NET OF REVENUES/APPROPRIATIONS - 728-EDC		(184,194)	(103,600)	(107,149)	(119,288)	(107,535)	(107,535)	(107,535)
Dept 750-EPA GRANT								
APPROPRIATIONS								
UNK_EXP								
244-750-802.00	CONTRACTUAL SERVICES	122,755	33,000	19,466	19,466	0	0	0
TOTAL UNK_EXP		122,755	33,000	19,466	19,466	0	0	0
TOTAL APPROPRIATIONS		122,755	33,000	19,466	19,466	0	0	0
NET OF REVENUES/APPROPRIATIONS - 750-EPA GRANT		(122,755)	(33,000)	(19,466)	(19,466)	0	0	0

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK REV								
244-930-699.00	TRANSFER IN	87,841	30,000	30,000	39,965	30,135	30,135	30,135
TRANSFER IN FROM TIFA:								
	2014 - \$87,841							
	2015 - \$39,965							
	2016 - \$30,135							
TOTAL UNK REV		87,841	30,000	30,000	39,965	30,135	30,135	30,135
TOTAL ESTIMATED REVENUES		87,841	30,000	30,000	39,965	30,135	30,135	30,135
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		87,841	30,000	30,000	39,965	30,135	30,135	30,135
ESTIMATED REVENUES - FUND 244		315,189	141,600	128,718	138,671	107,535	107,535	107,535
APPROPRIATIONS - FUND 244		306,949	136,600	126,615	138,754	107,535	107,535	107,535
NET OF REVENUES/APPROPRIATIONS - FUND 244		8,240	5,000	2,103	(83)	0	0	0
BEGINNING FUND BALANCE		0	8,240	8,240	8,240	10,343	10,343	10,343
ENDING FUND BALANCE		8,240	13,240	10,343	8,157	10,343	10,343	10,343

BUDGET REPORT FOR CITY OF ALBION
 Fund: 246 INCUBATOR FUND
 Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept. 000	ESTIMATED REVENUES							
UNK REV								
246-000-665.00	INTEREST	399	200	748	820	200	200	200
246-000-667.00	RENTS	26,720	31,000	34,871	34,871	0	0	0
246-000-676.00	REIMBURSEMENTS & RESTITUTIONS	7,771	8,500	7,365	9,400	0	0	0
TOTAL UNK REV		34,890	39,700	42,984	45,091	200	200	200
TOTAL ESTIMATED REVENUES		34,890	39,700	42,984	45,091	200	200	200
NET OF REVENUES/APPROPRIATIONS - 000-		34,890	39,700	42,984	45,091	200	200	200
Dept 729-BUSINESS INCUBATOR REVENUES								
ESTIMATED REVENUES								
UNK REV								
246-729-667.00	RENTS	0	0	0	0	30,000	30,000	30,000
246-729-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	0	0	8,500	8,500	8,500
TOTAL UNK REV		0	0	0	0	38,500	38,500	38,500
TOTAL ESTIMATED REVENUES		0	0	0	0	38,500	38,500	38,500
APPROPRIATIONS								
UNK EXP								
246-729-702.00	SALARIES AND WAGES	2,754	8,750	0	0	8,750	8,750	8,750
246-729-714.00	MEDICARE	39	51	0	0	127	127	127
246-729-715.00	FICA	167	219	0	0	543	543	543
246-729-716.00	HOSPITALIZATION INSURANCE	579	635	0	0	1,418	1,418	1,418
246-729-717.00	LIFE INSURANCE	14	25	0	0	56	56	56
246-729-719.00	PENSION CONTRIBUTION	165	245	0	0	613	613	613
246-729-720.00	WORKERS COMPENSATION	25	15	0	0	0	0	0
246-729-721.00	UNEMPLOYMENT INSURANCE	40	34	0	0	56	56	56
246-729-723.00	RETIREE HEALTH SAVINGS CONTRIB	47	70	0	0	175	175	175
246-729-728.00	DUES, BOOKS, PERIODICAL	25	600	0	0	0	0	0
246-729-776.00	MATERIALS AND SUPPLIES	271	300	395	530	300	300	300
246-729-785.00	BUILDING & GROUNDS REPAIR & MA	11,995	5,500	5,951	10,500	15,000	15,000	15,000
246-729-801.00	PROFESSIONAL SERVICES	425	500	0	500	500	500	500
246-729-821.00	GAS	4,516	5,800	3,718	5,800	5,800	5,800	5,800
246-729-922.00	ELECTRICITY	6,295	8,500	6,317	8,000	8,000	8,000	8,000
246-729-923.00	WATER	281	350	169	300	300	300	300
246-729-941.00	BUILDING RENTAL	0	500	500	500	500	500	500
246-729-950.00	INSURANCE AND BONDS	2,653	2,700	2,967	2,967	3,000	3,000	3,000
246-729-967.00	ECONOMIC DEVELOPMENT	286	250	0	250	0	0	0
TOTAL UNK_EXP		30,577	35,044	20,017	29,347	45,138	45,138	45,138
TOTAL APPROPRIATIONS		30,577	35,044	20,017	29,347	45,138	45,138	45,138
NET OF REVENUES/APPROPRIATIONS - 729-BUSINESS INCUBA		(30,577)	(35,044)	(20,017)	(29,347)	(6,638)	(6,638)	(6,638)
Dept 730-ROOF REPAIRS - 2011								
APPROPRIATIONS								
UNK EXP								
246-730-995.00	INTEREST	2,092	2,092	2,092	2,092	1,793	1,793	1,793
PWTS TO THE CEMETERY TRUST FUND. LOAN PURPOSE WAS TO MAKE ROOF REPAIRS. (PRINCIPAL PORTION REFLECTED ON THE BALANCE SHEET). MATURES 2/01/2021								
TOTAL UNK_EXP		2,092	2,092	2,092	2,092	1,793	1,793	1,793
TOTAL APPROPRIATIONS		2,092	2,092	2,092	2,092	1,793	1,793	1,793
NET OF REVENUES/APPROPRIATIONS - 730-ROOF REPAIRS -		(2,092)	(2,092)	(2,092)	(2,092)	(1,793)	(1,793)	(1,793)

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APER'D BUDGET
Dept 731-FOOD HUB								
ESTIMATED REVENUES								
UNK REV								
246-731-502.00	FEDERAL GRANTS	0	32,519	0	32,000	0	0	0
246-731-540.00	STATE GRANTS	2,028	72,972	14,610	72,919	0	0	0
246-731-590.00	LOCAL GRANTS	25,827	51,535	128,673	116,095	27,600	27,600	27,600
246-731-631.02	FARMERS MARKET STALL FEES	0	0	1,806	1,806	2,000	2,000	2,000
246-731-631.03	FARMERS MARKET SPONSORS	0	0	225	225	250	250	250
246-731-631.04	SR PROJECT FRESH & MRKT FRESH	0	0	1,802	1,800	1,800	1,800	1,800
246-731-667.00	RENTS	0	20,000	0	0	6,000	6,000	6,000
246-731-671.00	OTHER REVENUES	0	0	0	0	1,000	1,000	1,000
246-731-676.00	REIMBURSEMENTS & RESTITUTIONS	429	0	1,527	1,527	0	0	0
246-731-676.03	REIMBURSEMENT & RESTITUTION-FARME	0	0	94	94	0	0	0
TOTAL UNK_REV		28,284	177,026	148,737	226,466	38,650	38,650	38,650
TOTAL ESTIMATED REVENUES								
		28,284	177,026	148,737	226,466	38,650	38,650	38,650
APPROPRIATIONS								
UNK_EXP								
246-731-703.00	PART TIME WAGES	6,481	21,112	20,801	23,500	20,400	20,400	20,400
246-731-714.00	MEDICARE	94	306	302	350	296	296	296
246-731-715.00	FICA	402	1,320	1,290	1,500	1,265	1,265	1,265
246-731-720.00	WORKERS COMPENSATION	0	93	0	93	0	0	0
246-731-721.00	UNEMPLOYMENT INSURANCE	113	340	325	400	223	223	223
246-731-726.00	OFFICE SUPPLY	0	0	0	0	350	350	350
246-731-727.00	OFFICE EQUIPMENT	0	2,000	1,592	1,592	750	750	750
246-731-728.00	DUES, BOOKS, PERIODICAL	0	0	75	75	75	75	75
246-731-744.00	POSTAGE	0	0	0	0	100	100	100
246-731-776.00	MATERIALS AND SUPPLIES	34	4,440	260	270	200	200	200
246-731-785.00	BUILDING & GROUNDS REPAIR & MA	19	2,060	0	0	600	600	600
246-731-801.00	PROFESSIONAL SERVICES	17,981	8,535	370	470	500	500	500
246-731-802.00	CONTRACTUAL SERVICES	0	0	138,779	213,500	5,705	5,705	5,705
246-731-802.03	CONTRACTUAL SERVICES - FARMERS MR	0	0	1,810	1,810	1,800	1,800	1,800
246-731-819.00	CONFERENCE COSTS	524	750	282	382	400	400	400
246-731-851.00	TELEPHONE	45	584	584	685	2,220	2,220	2,220
246-731-857.00	TRAVEL	294	500	747	870	700	700	700
246-731-921.00	GAS	0	0	0	0	3,600	3,600	3,600
246-731-922.00	ELECTRICITY	0	0	0	0	1,200	1,200	1,200
246-731-923.00	WATER	0	0	0	0	1,200	1,200	1,200
246-731-950.00	INSURANCE AND BONDS	0	0	0	0	2,000	2,000	2,000
246-731-967.00	ECONOMIC DEVELOPMENT	537	2,500	1,699	1,750	2,500	2,500	2,500
TOTAL UNK_EXP		26,524	43,956	168,908	247,247	46,084	46,084	46,084
TOTAL APPROPRIATIONS								
		26,524	43,956	168,908	247,247	46,084	46,084	46,084
NET OF REVENUES/APPROPRIATIONS - 731-FOOD HUB								
		1,760	133,070	(20,171)	(20,781)	(7,434)	(7,434)	(7,434)
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
UNK_REV								
246-930-699.00	TRANSFER IN	6,796	0	0	0	15,665	15,665	15,665
TRANSFER IN FROM TIFA:								
2014 - \$ 6,796								
2016 - \$15,665								
TOTAL UNK_REV		6,796	0	0	0	15,665	15,665	15,665
TOTAL ESTIMATED REVENUES								
		6,796	0	0	0	15,665	15,665	15,665
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN								
		6,796	0	0	0	15,665	15,665	15,665
ESTIMATED REVENUES - FUND 246								
		69,970	216,726	191,721	271,557	93,015	93,015	93,015
APPROPRIATIONS - FUND 246								
		59,193	81,092	191,017	278,686	93,015	93,015	93,015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
	NET OF REVENUES/APPROPRIATIONS - FUND 246	10,777	135,634	704	(7,129)	0	0	0
	BEGINNING FUND BALANCE	14,546	25,322	25,322	25,322	26,026	26,026	26,026
	ENDING FUND BALANCE	25,323	160,956	26,026	18,193	26,026	26,026	26,026

BUDGET REPORT FOR CITY OF ALBION
Fund: 247 TIFA FUND

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK REV								
247-000-402.00	CURRENT PROPERTY TAXES	255,448	220,000	169,692	220,000	213,000	213,000	213,000
247-000-402.01	PROPERTY TAX CHARGEBACKS	(12,086)	0	(19,086)	(19,246)	0	0	0
247-000-665.00	INTEREST	234	200	220	180	200	200	200
247-000-676.00	REIMBURSEMENTS & RESTITUTIONS	832	850	1,436	1,550	850	850	850
TOTAL UNK REV		244,428	221,050	152,102	202,484	214,050	214,050	214,050
TOTAL ESTIMATED REVENUES		244,428	221,050	152,102	202,484	214,050	214,050	214,050
NET OF REVENUES/APPROPRIATIONS - 000-		244,428	221,050	152,102	202,484	214,050	214,050	214,050
Dept 730-TIFA	APPROPRIATIONS							
UNK EXP								
247-730-702.00	SALARIES AND WAGES	52,001	66,097	69,463	77,500	78,317	78,317	78,317
247-730-703.00	PART TIME WAGES	6,381	0	0	0	0	0	0
247-730-714.00	MEDICARE	960	948	1,006	1,120	1,136	1,136	1,136
247-730-715.00	FICA	4,103	4,087	4,303	4,750	4,856	4,856	4,856
247-730-716.00	HOSPITALIZATION INSURANCE	2,937	8,805	7,868	8,805	8,585	8,585	8,585
247-730-717.00	LIFE INSURANCE	173	271	240	280	271	271	271
247-730-718.00	DISABILITY INSURANCE	15	0	323	365	32	32	32
247-730-719.00	PENSION CONTRIBUTION	775	1,670	1,879	2,075	1,719	1,719	1,719
247-730-720.00	WORKERS COMPENSATION	494	510	398	400	0	0	0
247-730-721.00	UNEMPLOYMENT INSURANCE	402	374	177	374	273	273	273
247-730-723.00	RETIREE HEALTH SAVINGS CONTRIB	857	1,308	1,025	1,308	1,132	1,132	1,132
247-730-724.00	VEHICLE ALLOWANCE	3,480	3,480	3,480	3,480	3,480	3,480	3,480
247-730-727.00	OFFICE EQUIPMENT	0	2,000	1,476	1,500	1,000	1,000	1,000
247-730-785.00	BUILDING & GROUNDS REPAIR & MA	9,608	6,000	4,811	5,000	5,000	5,000	5,000
247-730-801.00	PROFESSIONAL SERVICES	570	4,000	2,063	2,500	2,500	2,500	2,500
247-730-802.00	CONTRACTUAL SERVICES	291	1,500	2,100	2,100	500	500	500
247-730-840.00	ADMINISTRATION FEES	3,796	3,796	3,480	3,796	5,996	5,996	5,996
247-730-851.00	TELEPHONE	0	1,200	701	780	780	780	780
247-730-922.00	ELECTRICITY	357	400	276	360	360	360	360
247-730-941.00	BUILDING RENTAL	7,880	9,880	9,380	9,381	9,380	9,380	9,380
247-730-967.00	ECONOMIC DEVELOPMENT	216	5,000	189	190	5,000	5,000	5,000
247-730-991.00	PRINCIPAL	2,782	2,845	2,845	2,845	2,908	2,908	2,908
247-730-995.00	INTEREST	259	196	196	197	0	0	0
247-730-999.00	TRANSFER OUT	94,637	30,000	30,000	39,965	45,800	45,800	45,800
2014:								
TRANSFER TO EDC - \$87,841								
TRANSFER TO BUSINESS INCUBATOR - \$6,796								
2015:								
TRANSFER TO EDC - \$39,965								
2016:								
TRANSFER TO EDC - \$30,135								
TRANSFER TO INCUBATOR - \$15,665								
TOTAL UNK_EXP		192,974	154,367	147,678	169,071	179,025	179,025	179,025
TOTAL APPROPRIATIONS		192,974	154,367	147,678	169,071	179,025	179,025	179,025
NET OF REVENUES/APPROPRIATIONS - 730-TIFA		(192,974)	(154,367)	(147,678)	(169,071)	(179,025)	(179,025)	(179,025)
ESTIMATED REVENUES - FUND 247		244,428	221,050	152,102	202,484	214,050	214,050	214,050
APPROPRIATIONS - FUND 247		192,974	154,367	147,678	169,071	179,025	179,025	179,025
NET OF REVENUES/APPROPRIATIONS - FUND 247		51,454	66,683	4,424	33,413	35,025	35,025	35,025
BEGINNING FUND BALANCE		39,242	90,697	90,697	90,697	95,121	95,121	95,121
ENDING FUND BALANCE		90,696	157,380	95,121	124,110	130,146	130,146	130,146

BUDGET REPORT FOR CITY OF ALBION
Fund: 296 REVOLVING LOAN FUND
Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 000	ESTIMATED REVENUES							
UNK_REV	INTEREST	17,332	13,400	14,398	14,309	10,417	10,417	10,417
296-000-665.00		17,332	13,400	14,398	14,309	10,417	10,417	10,417
TOTAL UNK_REV		17,332	13,400	14,398	14,309	10,417	10,417	10,417
TOTAL ESTIMATED REVENUES		17,332	13,400	14,398	14,309	10,417	10,417	10,417
NET OF REVENUES/APPROPRIATIONS - 000-								
Dept 740-REVOLVING LOAN								
APPROPRIATIONS								
UNK_EXP	SALARIES AND WAGES	3,045	5,413	5,126	5,850	3,500	3,500	3,500
296-740-702.00	PART TIME WAGES	1,418	0	0	0	0	0	0
296-740-703.00	MEDICARE	66	79	74	90	51	51	51
296-740-714.00	FICA	283	339	315	360	217	217	217
296-740-715.00	HOSPITALIZATION INSURANCE	221	689	718	800	747	747	747
296-740-716.00	LIFE INSURANCE	12	32	26	35	22	22	22
296-740-717.00	PENSION CONTRIBUTION	63	245	228	275	245	245	245
296-740-719.00	WORKERS COMPENSATION	28	23	14	14	0	0	0
296-740-720.00	UNEMPLOYMENT INSURANCE	40	44	23	44	22	22	22
296-740-721.00	RETIREE HEALTH SAVINGS CONTRIB	51	108	91	110	70	70	70
296-740-723.00	VEHICLE ALLOWANCE	0	180	180	180	0	0	0
296-740-724.00	CONTRACTUAL SERVICES	35	0	35	35	35	35	35
296-740-802.00	ADMINISTRATION FEES	2,200	2,200	2,017	2,200	0	0	0
296-740-840.00	BUILDING RENTAL	3,000	0	0	0	0	0	0
296-740-941.00								
TOTAL UNK_EXP		10,462	9,352	8,847	9,993	4,909	4,909	4,909
TOTAL APPROPRIATIONS		10,462	9,352	8,847	9,993	4,909	4,909	4,909
NET OF REVENUES/APPROPRIATIONS - 740-REVOLVING LOAN		(10,462)	(9,352)	(8,847)	(9,993)	(4,909)	(4,909)	(4,909)
ESTIMATED REVENUES - FUND 296		17,332	13,400	14,398	14,309	10,417	10,417	10,417
APPROPRIATIONS - FUND 296		10,462	9,352	8,847	9,993	4,909	4,909	4,909
NET OF REVENUES/APPROPRIATIONS - FUND 296		6,870	4,048	5,551	4,316	5,508	5,508	5,508
BEGINNING FUND BALANCE		666,921	673,791	673,791	673,791	679,342	679,342	679,342
ENDING FUND BALANCE		673,791	677,839	679,342	678,107	684,850	684,850	684,850

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
Dept 793-SPECIAL PROGRAMS								
APPROPRIATIONS								
248-793-870.00	FACADE GRANTS	0	0	22,825	25,675	10,000	10,000	10,000
TOTAL UNK_EXP		0	0	22,825	25,675	10,000	10,000	10,000
TOTAL APPROPRIATIONS		0	0	22,825	25,675	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 793-SPECIAL PROGRAM		0	0	(22,825)	(25,675)	(10,000)	(10,000)	(10,000)
Dept 806-ISMAN HOUSE RENOVATION								
ESTIMATED REVENUES								
248-806-540.00	STATE GRANTS	0	0	0	0	120,000	120,000	120,000
248-806-580.00	CONTRIBUTION FROM LOCAL UNITS	0	0	0	0	80,000	80,000	80,000
TOTAL UNK_REV		0	0	0	0	200,000	200,000	200,000
TOTAL ESTIMATED REVENUES		0	0	0	0	200,000	200,000	200,000
APPROPRIATIONS								
248-806-802.00	CONTRACTUAL SERVICES	0	0	0	0	200,000	200,000	200,000
TOTAL UNK_EXP		0	0	0	0	200,000	200,000	200,000
TOTAL APPROPRIATIONS		0	0	0	0	200,000	200,000	200,000
NET OF REVENUES/APPROPRIATIONS - 806-ISMAN HOUSE REN		0	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 248								
APPROPRIATIONS - FUND 248								
NET OF REVENUES/APPROPRIATIONS - FUND 248		382,435	21,550	11,384	25,600	219,700	219,700	219,700
BEGINNING FUND BALANCE		365,834	7,300	30,790	34,700	217,500	217,500	217,500
ENDING FUND BALANCE		16,601	14,250	(19,406)	(9,100)	2,200	2,200	2,200
TOTAL		32,547	49,150	49,150	49,150	29,744	29,744	29,744
TOTAL		49,148	63,400	29,744	40,050	31,944	31,944	31,944

ECONOMIC DEVELOPMENT FUND

244

The Economic Development Fund is for those activities related to attracting, recruiting, and growing business in the City.

REVENUE

244-000-502.01 EPA Grant. These are grant funds the EDC receives from the EPA for identifying and mitigating contamination for potential development sites.

244-000-667.00 Rents. This is rental income received from OSSUR which rents the building in the industrial park.

EXPENSES

244-728-702.00 -705.00 Salaries and Wages. This is for part of the salaries and wages for the director and assistant who run the EDC, Brownfield Authority, Tax Increment Finance Authority, and Revolving Loan Fund.

244-728-724.00 Car Allowance. This is for the Director to use her personal vehicle in the course of EDC business.

244-728-728.00 Dues, Books, Periodicals. This is for resource materials for the EDC to keep them abreast of changes in State Law as well as opportunities that may exist to bring/keep business in the City. It is also for membership in economic development-related organizations.

244-728-785.00 Buildings, Grounds Maintenance, and Repairs. This is for the care and maintenance of the EDC building where the offices are as well as some of the care and maintenance of other buildings owned by the EDC.

244-728-801.00 Professional Services. These are for the services of auditors, attorneys, etc.

244-728-802.00 Contractual Services. These are for services like environmental consultants, environmental clean-up crews, etc.

244-728-819.00 Conference Costs. These are for the director and assistant to participate in economic development conferences and seminars.

244-728-840.00 Administration Fees. These are fees charged by the General Fund to the component units for things like payroll services and accounting/check writing services.

244-728-941.00 Building Rental. This is for the bond on the OSSUR building.

244-728-967.00 Economic Development. This is for promotional economic development activities.

244-728-991.00 & 995.00 Principal/Interest. This is for the land swap with the ABA for Neicko/Van Deist land transfer.

BUSINESS INCUBATOR FUND

246

This is to track the revenues and expenses for the City-owned building called the "Business Incubator." The purpose of this building/activity is to help new businesses grow to the point they can survive on their own and relocate, hopefully, to another location in the City.

REVENUE

246-000-667.00 Rents. These are funds earned from the businesses that currently occupy the incubator.

246-000-676.00 Reimbursements & Restitutions. The incubator pays the utility bills and is reimbursed by the tenants.

246-930-699.00 Transfer In. This is a transfer in from fund balance to cover the cost of their operating expenses.

EXPENSES

246-729-702.00 Salaries and Wages. This is a portion of the Assistant EDC Director's wages to cover her cost in managing the incubator.

246-XXX-728.00 Dues, Books, And Periodicals. This is to cover the cost of professional magazines and memberships in economic development organizations.

246-XXX-776.00 Materials and Supplies. This is for supplies needed in managing and maintaining the Incubator.

246-XXX-785.00 Buildings and Grounds Repair & Maintenance. This is for maintenance of the Incubator.

246-XXX-801.00 Professional Services. This is for maintenance services we cannot provide ourselves.

246-XXX-950.00 Insurance and Bonds. This is for the Incubator's share of the City's general liability insurance.

246-731-999.00 Transfer Out. This is a transfer to the EDC to reimburse them for some of their administrative services provided in managing the incubator.

TIFA FUNDS

247

This is to track the revenues and expenses of the Tax Increment Finance Authority which exist to promote business attraction and expansion in the City.

REVENUE

247-000-402.00 Current Property Taxes. These are tax dollars received by the TIFA over and above the baseline assessment.

247-000-402.01 Property Tax Chargebacks. When a property owner doesn't pay their taxes for three years the property reverts to the County. During those three years the County makes the City whole by loaning the unpaid taxes to the City. When the property reverts to the County, the County demands repayment of those loans.

247-930-699.00 Transfer In. This is a transfer in from fund balance to allow the TIFA to cover its operating expenses.

EXPENSES

247-730-702.00 Salary and Wages. This is a portion of the EDC Directors and Assistant wages associated with this activity.

247-730-724.00 Vehicle Allowance. This is to reimburse the Director for the use of her personal vehicle while performing work on behalf of the TIFA/EDC.

247-730-785.00 Buildings and Grounds Maintenance and Repair. This is for the care and maintenance of the EDC buildings that are associated with this activity.

247-730-801.00 Professional Services. These are for services for any auditors, accountants, attorneys, etc. associated with this activity.

247-730-802.00 Contractual Services. These are typically for those services we cannot provide in-house like environmental consultants, engineers, etc.

247-730-840.00 Administration Fees. These are fees charged by the General Fund to our component units for services like accounting, payroll, etc.

247-730-941.00 Building Rental. This is for TIFA's share of rent on the EDC building.

247-730-967.00 Economic Development. These are usually promotional-type activities to attract and retain business in the City.

247-730-991.00 & 995.00 Principal and Interest. This is for the DEQ Revitalization Loan for infrastructure improvements in the industrial park.

247-730-999.00 Transfer Out. These are funds transferred to the EDC to compensate the EDC for services rendered in managing the TIFA.

REVOLVING LOAN FUND

296

These are funds the City received to encourage economic development and expansion. They are managed by the EDC.

REVENUES

296-000-665.00 Interest. This is interest earned on the fund balance.

EXPENSES

296-740-702.00 Salaries and Wages. This is for a portion of the EDC Director's and Assistant's wages for managing this program.

296-740-802.00 Contractual Services. These would be for services we cannot provide in-house like survey work, environmental engineer, etc.

296-740-840.00 Administration Fees. These are fees the General Fund charges our component units for accounting, payroll, etc.

296-740-941.00 Building Rental. This is for the Revolving Loan Funds share of the EDC building rent.

DDA FUND

248

This is to track the revenues and expenses of the Downtown Development Authority.

REVENUES

248-000-402.00 Current Property Taxes. The DDA receives its funding from the incremental increase in property values over the baseline amount.

EXPENSES

BOHM THEATER/CDBG. The State grants are run through the DDA.

248-793-870.00 FAÇADE GRANTS. The DDA is continuing with the façade grants.

NOTE: The DDA has adopted the Clinton Street Plaza project as their next big investment and is saving money to go towards grant funding as the local match.

TRUST FUNDS

Trusts

Section 11

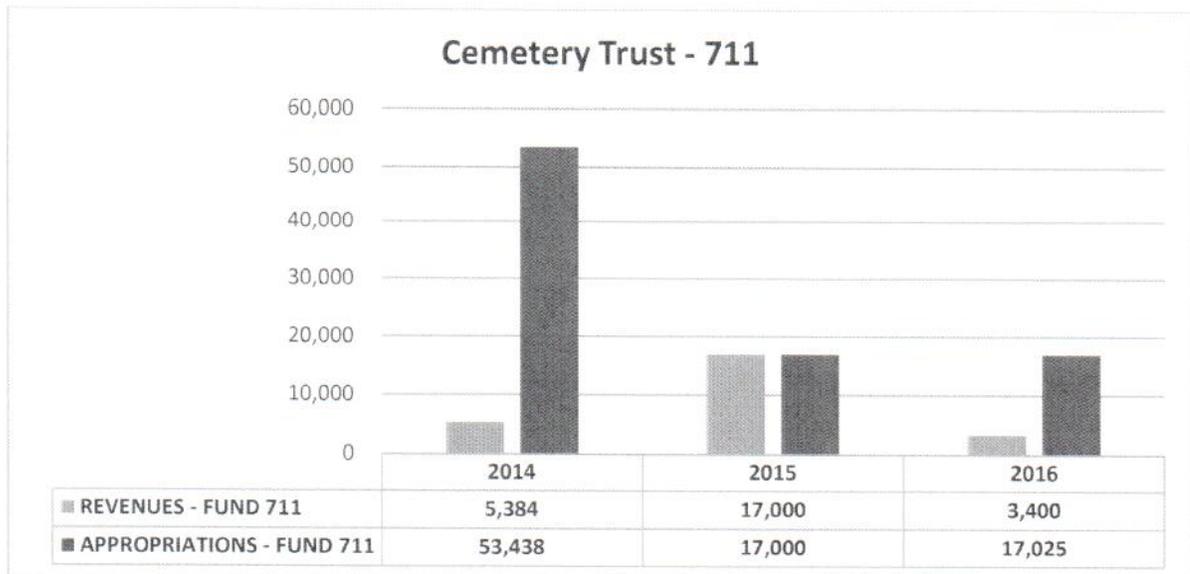
Trust and Agency Fund Accounts represent funds that that have been set aside for some specified future purpose. The use of these funds for other activities is generally restricted based on the purpose for which the fund was initially established.

Cemetery Trust Fund (711)

This fund was established for the future maintenance and improvement of the City owned Riverside Cemetery. In FY 2014, 2015, and 2016, \$17,000 is being transferred from this fund to the Cemetery operating fund. In 2011, the Cemetery Trust Fund loaned approximately \$60,000 to the EDC for the repair of the roof on the Incubator Building. The EDC is repaying the loan over a ten year period with 5% interest. In FY 2014, \$10,400 was transferred out for Cemetery Roof Repair and \$25,980 for the purchase of a tractor.

Previously, a cemetery lot that was purchased included an additional fee for perpetual care. These fees would be periodically transferred into the Cemetery Fund to assist with the maintenance of the Cemetery. These perpetual care fees are no longer charged, which causes this fund to have no sustainable incoming revenue. The only incoming revenue is interest generated from the loan payment received from the Incubator Fund from money that was borrowed to fix the roof and minimum bank interest.

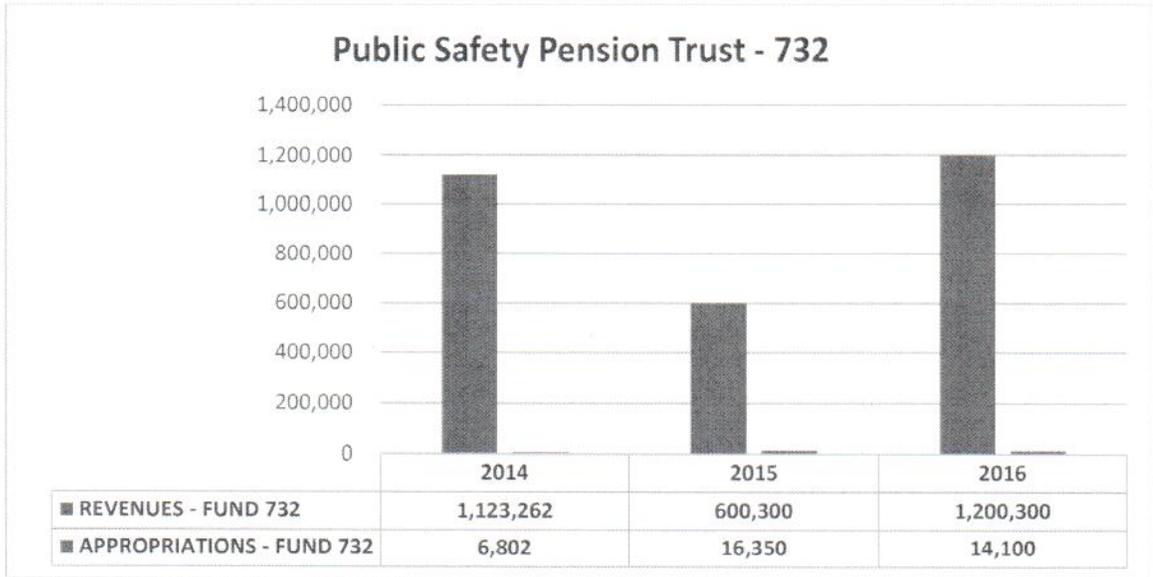
The FY 2016 ending fund balance is \$280,184.



Public Safety Pension Trust (732)

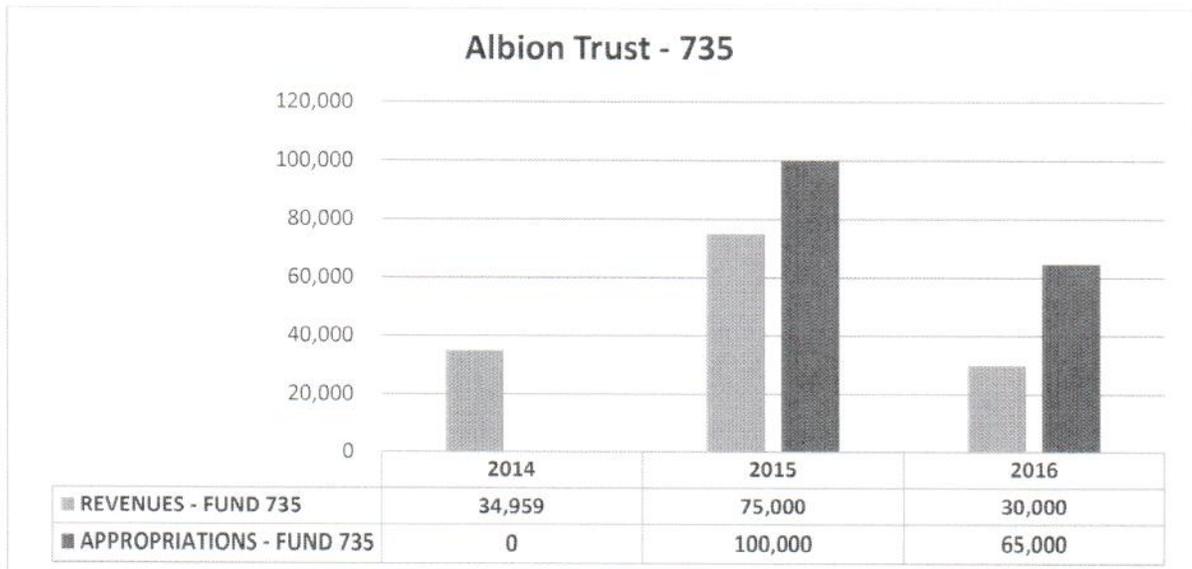
This fund represents the operations and management of the pension system for Public Safety. An annual actuarial report is developed by an outside auditor. The fund is 140% funded, which is exceptional for a municipality. This is a defined pension account.

The projected FY 2016 ending fund balance is \$22,815,753.



Albion Trust (735)

The Albion Trust was established to handle expenditures that are applied towards City activities (Maple Grove, City operation, etc.). The Ismon House has requested \$50,000 as a grant match to assist in funding the renovation of the 2nd and 3rd Floor. The funds the bonds for the Fire Barn and Maple Grove. The fund expires in 2016. The projected ending fund balance for FY 2016 is \$1,050,377.



Retiree Health Care Fund (737)

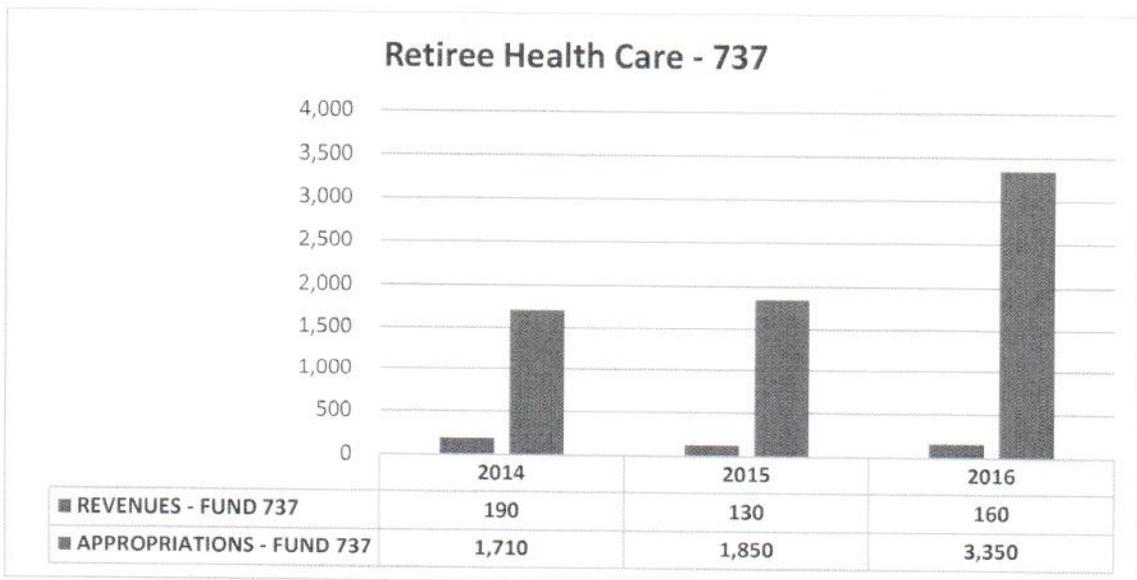
The Retiree Health Care Fund was established in 2001, as a self-administered retiree health care plan to cover the City's future cost for retiree health care under current and past City contracts and policies.

The funds were deducted from employees' wages and deposited into this fund to be used at the employee's retirement for health care. These deductions for the retiree health care were discontinued in 2013, as they no longer met the IRS requirements for this type of plan. The employee's deductions deposited into this fund were paid back in 2013.

A few years ago, the City established the Health Retirement Account (HRA) for most employees except Public Safety. The employee contributes two (2%) percent of their wages into the fund. The City matches this amount up to \$1,000 each year.

Some retirees are still eligible for an annual stipend towards the cost of retiree health care from this fund. The amount these employees are receiving monthly is approximately \$20 to \$50. Most eligible retirees are also Medicare eligible.

The balance in this account will last several years and will accommodate the City's obligations to the employees that remain in the plan. The projected ending fund balance for FY 2016 is \$47,337.



BUDGET REPORT FOR CITY OF ALBION
 Fund: 711 CEMETERY TRUST FUND
 Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
ESTIMATED REVENUES								
Dept 000								
UNK_REV								
711-000-664.03	UNREALIZED GAIN ON INVESTMENT	1,415	2,900	141	100	250	250	250
711-000-665.00	INTEREST	3,969	1,000	3,496	3,525	3,150	3,150	3,150
711-000-699.10	BUDGETED USE OF FUND BALANCE	0	13,100	0	0	0	0	0
	TOTAL UNK_REV	5,384	17,000	3,637	3,625	3,400	3,400	3,400
	Totals for dept 000-	5,384	17,000	3,637	3,625	3,400	3,400	3,400
TOTAL ESTIMATED REVENUES								
APPROPRIATIONS								
Dept 000								
UNK_EXP								
711-000-955.00	MISCELLANEOUS	8	0	0	25	25	25	25
	TOTAL UNK_EXP	8	0	0	25	25	25	25
	Totals for dept 000-	8	0	0	25	25	25	25
Dept 965-TRANSFER OUT								
UNK_EXP								
711-965-999.00	TRANSFER OUT	53,430	17,000	17,000	17,000	17,000	17,000	17,000
2014 - \$53,430 TRANSFER TO CEMETERY:								
\$17,000 FOR OPERATIONS, \$25,980 FOR KUBOTA TRACTOR,								
\$10,450 FOR ROOF REPAIRS								
2015 & 2016 - TRANSFER TO CEMETERY FOR OPERATIONS: \$17,000								
	TOTAL UNK_EXP	53,430	17,000	17,000	17,000	17,000	17,000	17,000
	Totals for dept 965-TRANSFER OUT	53,430	17,000	17,000	17,000	17,000	17,000	17,000
TOTAL APPROPRIATIONS								
		53,438	17,000	17,000	17,025	17,025	17,025	17,025
	(48,054)		0	(13,363)	(13,400)	(13,625)	(13,625)	(13,625)
NET OF REVENUES/APPROPRIATIONS - FUND 711								
	BEGINNING FUND BALANCE	355,226	307,172	307,172	307,172	293,809	293,809	293,809
	ENDING FUND BALANCE	307,172	307,172	293,809	293,772	280,184	280,184	280,184

BUDGET REPORT FOR CITY OF ALBION
 Fund: 732 PUBLIC SAFETY PENSION TRUST
 Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
ESTIMATED REVENUES								
Dept 000								
UNK_REV								
732-000-664.03	UNREALIZED GAIN ON INVESTMENT	1,122,866	600,000	0	(1,450,000)	1,200,000	1,200,000	1,200,000
732-000-665.00	INTEREST	396	300	167	250	300	300	300
TOTAL UNK_REV		1,123,262	600,300	167	(1,449,750)	1,200,300	1,200,300	1,200,300
Totals for dept 000-		1,123,262	600,300	167	(1,449,750)	1,200,300	1,200,300	1,200,300
TOTAL ESTIMATED REVENUES		1,123,262	600,300	167	(1,449,750)	1,200,300	1,200,300	1,200,300
APPROPRIATIONS								
Dept 896-PENSION BENEFITS								
UNK_EXP								
732-896-728.00	DUES, BOOKS, PERIODICAL	100	100	100	100	100	100	100
732-896-801.00	PROFESSIONAL SERVICES	4,200	12,500	6,700	6,700	8,500	8,500	8,500
732-896-819.00	CONFERENCE COSTS	2,352	3,500	0	5,000	5,500	5,500	5,500
732-896-885.00	TRAINING	150	250	0	0	0	0	0
TOTAL UNK_EXP		6,802	16,350	6,800	11,800	14,100	14,100	14,100
Totals for dept 896-PENSION BENEFITS		6,802	16,350	6,800	11,800	14,100	14,100	14,100
TOTAL APPROPRIATIONS		6,802	16,350	6,800	11,800	14,100	14,100	14,100
NET OF REVENUES/APPROPRIATIONS - FUND 732		1,116,460	583,950	(6,633)	(1,461,550)	1,186,200	1,186,200	1,186,200
BEGINNING FUND BALANCE		20,519,727	21,636,186	21,636,186	21,636,186	21,629,553	21,629,553	21,629,553
ENDING FUND BALANCE		21,636,187	22,220,136	21,629,553	20,174,636	22,815,753	22,815,753	22,815,753

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APER'D BUDGET
ESTIMATED REVENUES								
Dept 000								
UNK REV		(130)	72,500	3,435	3,500	5,000	5,000	5,000
735-000-664.03	UNREALIZED GAIN ON INVESTMENT	35,089	2,500	29,894	30,000	25,000	25,000	25,000
735-000-665.00	INTEREST							
TOTAL UNK_REV		34,959	75,000	33,329	33,500	30,000	30,000	30,000
Totals for dept 000-								
TOTAL ESTIMATED REVENUES		34,959	75,000	33,329	33,500	30,000	30,000	30,000
APPROPRIATIONS								
Dept 897-ALBION TRUST								
UNK EXP		0	100,000	0	15,000	15,000	15,000	15,000
735-897-955.00	MISCELLANEOUS							
TOTAL UNK_EXP		0	100,000	0	15,000	15,000	15,000	15,000
Totals for dept 897-ALBION TRUST								
Dept 965-TRANSFER OUT								
UNK EXP		0	100,000	0	15,000	15,000	15,000	15,000
735-965-999.00	TRANSFER OUT							
2015 - TRANSFER TO FOOD HUB = \$150,000		0	0	150,000	150,000	50,000	50,000	50,000
2016 - TRANSFER TO ISMON HOUSE = \$50,000								
TOTAL UNK_EXP		0	0	150,000	150,000	50,000	50,000	50,000
Totals for dept 965-TRANSFER OUT								
TOTAL APPROPRIATIONS		0	0	150,000	150,000	50,000	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 735								
BEGINNING FUND BALANCE		34,959	(25,000)	(116,671)	(131,500)	(35,000)	(35,000)	(35,000)
ENDING FUND BALANCE		1,167,089	1,202,048	1,202,048	1,202,048	1,085,377	1,085,377	1,085,377
		1,202,048	1,177,048	1,085,377	1,070,548	1,050,377	1,050,377	1,050,377

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 ACTIVITY THRU 12/31/15	2015 AMENDED BUDGET	2016 REQUESTED BUDGET	2016 MGR RECOM'D BUDGET	2016 COUNCIL APPR'D BUDGET
ESTIMATED REVENUES								
Dept 000								
UNK_REV								
737-000-665.00	INTEREST	190	130	165	180	160	160	160
TOTAL UNK_REV			130	165	180	160	160	160
Totals for dept 000-								
TOTAL ESTIMATED REVENUES								
APPROPRIATIONS								
Dept 896-PENSION BENEFITS								
UNK_EXP								
737-896-874.00	RETIREMENT BENEFITS	1,710	1,750	4,606	4,900	3,350	3,350	3,350
737-896-955.00	MISCELLANEOUS	0	100	0	0	0	0	0
TOTAL UNK_EXP			1,850	4,606	4,900	3,350	3,350	3,350
Totals for dept 896-PENSION BENEFITS			1,850	4,606	4,900	3,350	3,350	3,350
TOTAL APPROPRIATIONS								
NET OF REVENUES/APPROPRIATIONS - FUND 737		(1,520)	(1,720)	(4,441)	(4,720)	(3,190)	(3,190)	(3,190)
BEGINNING FUND BALANCE		56,488	54,968	54,968	54,968	50,527	50,527	50,527
ENDING FUND BALANCE		54,968	53,248	50,527	50,248	47,337	47,337	47,337

CEMETERY TRUST FUND

711

This is to track the Revenues and Expenses for the Cemetery Trust Fund.

REVENUES

711-000-665.00 Interest. This is interest earned on our loan to the EDC Roof and fund balance.

711-000-699.00 Transfer In. These are funds transferred in from the fund balance to assist the cemetery in meeting its operating expenses.

EXPENSES

248-905-999.00 Transfer Out. Operations of cemetery covered under general fund.

PUBLIC SAFETY PENSION TRUST

732

This is to track the activities in the Public Safety Pension. This fund is managed by a separate board.

ALBION TRUST

735

This is to track the activity of the Albion Trust. This trust is managed by an independent board.

RETIREE HEALTH CARE FUND

737

This is a program where some employees are eligible for retiree health care stipend until they reach Medicare eligibility, then they get a Medicare supplement. Most employees opted out of this program in 2013 and the City reimbursed their contribution into this fund.

MISC.

HISTORY – ALBION, MICHIGAN

It was the summer of 1821 when fifty-five Potawatomi Chiefs gathered to sign the Treaty of Chicago which granted the part of the country that included what was to become southern Michigan, to the United States. The first recorded history of Albion began with the signing of this treaty.

In the spring of 1833, Paul Tenney Peabody and his wife, Eleanor, brought their family from New York and erected a simple log shack thatched with marsh grass near the confluence, or forks, of the north and south branches of Kalamazoo River. Since that time, the area has been commonly known as The Forks, and the name was eventually attached to the annual city-wide street festival for which the town has become famous. The river provided power for mills, and Albion quickly became a mill town (flour and wood) as well as an agricultural market. A railroad line arrived in 1852, fostering the development of other industries. Albion incorporated as a village in 1855 and as a city in 1885.

The Albion Malleable Iron Company, a vibrant locally owned and controlled factory which was in existence from 1888 until 1967, was the major economic factor in Albion's history in the early 20th century because it brought hundreds of residents to the town and formed the basis of Albion's diverse population. Folks originally from Italy, Poland, Holland, Mexico, and many other countries came to work and settle in Albion, as did a large African-American population from the South.

The presence of several other major manufacturers since the 19th century gave Albion the reputation of a factory town. This has changed with the closure of several manufacturers, and Albion's culture is changing to that of a college town with a strong interest in technology and sustainability issues.

The Festival of the Forks is a celebration of Albion's historic heritage and rich ethnic diversity, traditionally featuring culinary, musical and visual arts. Each year showcases different musical performers and special events such as pet shows, parades and art exhibits. Under the auspices of the Greater Albion Chamber of Commerce, the Festival of the Forks is an annual reunion of current and former residents of the greater Albion area in celebration of the creativity and diversity of its people.

The Albion Historical Society was founded in 1955 to preserve and display the heritage of this small community with a very rich history. The first Mother's Day is believed to have originated in Albion in the late 1800's, the Purple Gang of Detroit operated here during Prohibition, and The Sweetheart of Sigma Chi - the most beloved and popular of college fraternity songs – was penned on the Albion College campus in 1911. It is the birthplace of food writer, MLK Fisher, and the burial place of legendary World War II-era journalist Gwen Dew. At least one station of the Underground Railroad operated in Albion prior to the Civil War.

The Society operates the Gardner House Museum, a Victorian house built around 1875 and filled with antique tools, artifacts, pictures and furniture. The Albion Historical Society transferred its photograph

archives to the Albion District Library's Local History Room in 1997. The collection includes many rare late 19th and early 20th century photographs of local families, businesses and organizations.

Albion's home-grown historian, Frank Passic, writes books and on-line articles about the city's vibrant past, and also leads an annual historical tour of the city-owned Riverside Cemetery.

A downtown Albion architectural landmark, the Bohm Theater, was originally built to present movies and vaudeville shows, and opened its doors on Christmas day 1929. Closed for a number of years, and badly deteriorated, the theater is being restored, thanks to a number of grants. One, a \$25,000 grant from the State Farm Neighborhood Assist campaign, was determined through an online voting contest through Facebook. A wonderful example of Albion's community spirit, the Bohm Theatre project received more than 69,000 votes in the State Farm contest to finish fourth among 200 entries from the United States and Canada.

Albion's history is that of a city that forged both metal and minds, creating a dynamic community of hardworking people from all backgrounds and ethnicities.

Albion District Library – Local History Room

501 S. Superior St., Albion MI 49224 517-629-3993

<http://www.albionlibrary.org/>

Albion Historical Society

509 S. Superior Street, Albion, MI 49224 517-629-5100

<http://www.albionhistoricalsociety.org/>

Frank Passic, Historian

<http://www.albionmich.com/history/>

Read more about Albion in the following books, available in the Library's Local History Room:

History of Calhoun County, Michigan, 1830-1877 (1877)

Portrait and Biographical Review of Calhoun County, Michigan (1891)

History of Calhoun County, Michigan by Washington Gardner (1913)

Albion's Milestones and Memories, compiled by Miriam E. Krenerick (1932)

Albion College, 1835-1960: A History by Robert Gildart (1961)

A Young Man in Albion Village, transcribed by Audrey K. Wilder (1975)

An Ethnic History of Albion by Judy Powell (1978)

The Albion College Sesquicentennial History, 1835-1985
by Keith J. Fennimore (1985)

A Michigan Childhood: The Diaries of Madelon Louisa Stockwell
edited by Leslie Dick (1988)

A Short History of Albion, Michigan by Mary Reed Bobbitt (1990)

History of Albion, Michigan: From the Archives by Frank Passic (1991)

A History of the Albion Public Schools by Frank Passic (1991)

