CITY OF ALBION, MICHIGAN

Fiscal Year 2017
Operating Budget

Presented to the Honorable Mayor
And City Council Members
By
Sheryl L. Mitchell, City Manager,
Tom Mead, Finance Director,
and the Team of Municipal Employees

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CITY MANAGER'S BUDGET MEMO

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

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

MEMO

TO: Honorable Mayor, City Council, and Citizens of Albion

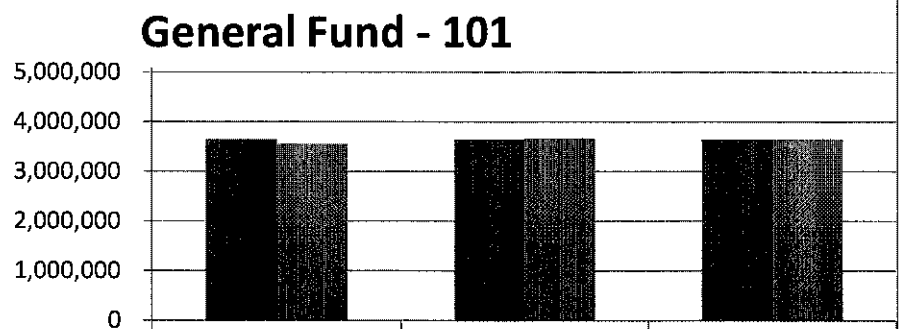
FR: Sheryl L. Mitchell, City Manager

DA: December 19, 2016

RE: **Fiscal Year 2017 Budget**

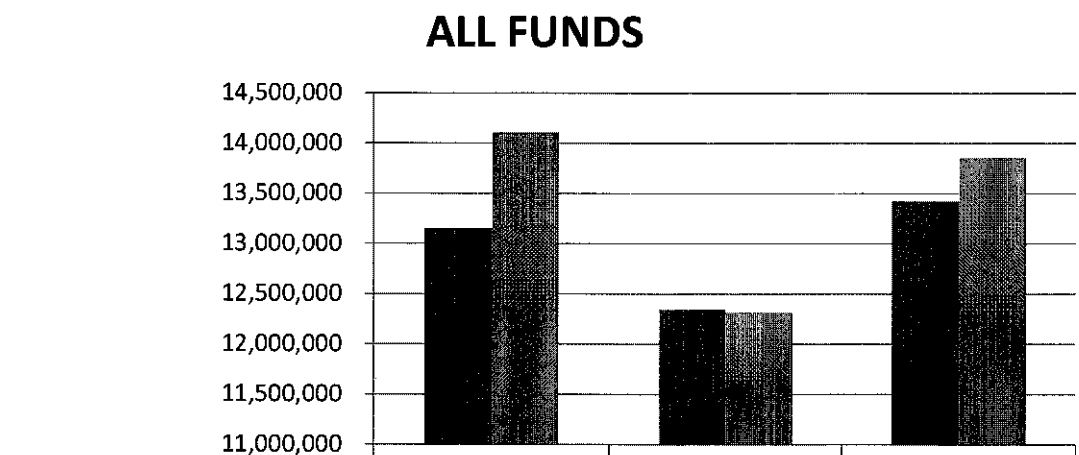
Attached is the Fiscal Year 2017 Budget recommendation for your consideration. The budget was prepared in accordance with the City of Albion's Charter and Code of Ordinances and the Uniform Budgeting and Accounting Act for Local Units of Government, Public Act 2 of 1968, as amended.

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



	2015	2016	2017
ESTIMATED REVENUES - FUND 101	3,648,536	3,649,411	3,650,752
APPROPRIATIONS - FUND 101	3,559,625	3,671,446	3,659,119

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



	2015	2016	2017
ESTIMATED REVENUES - ALL FUNDS	13,155,041	12,347,780	13,422,563
APPROPRIATIONS - ALL FUNDS	14,108,935	12,318,441	13,855,327

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

Mission, Core Values, Guiding Goals, and Objectives

The Mayor and City Council met in 2015 to discuss and update the strategic direction for the City of Albion. The City's Mission Statement guides the goals, objectives, and prioritized results achieved as part of the budgetary process, as stated below:

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

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

- **Integrity** – We will carry out the people's work in an honest, trustworthy, and ethical manner.
- **Transparency** - We will carry out the people's work in the open and will ensure that the most accurate and relevant information possible is available to council, staff, and citizens alike.

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

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

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

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

- The people
- Revitalization of downtown
- Replacing sidewalks
- Safe community – outstanding police/fire services
- Parks
- Collaborative community partnerships
- Government 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 5, 2016. A notice of the public hearing was published in a newspaper by the clerk at least one week prior to the date of hearing (Appendix B). A copy of the proposed budget being available for viewing by the public in the City Clerk's office. In addition, in order to increase access and support transparency, the use of technology has been expanded in disseminating the budget and receiving public comment. The City of Albion's budget may be viewed online via Munetrix (www.munetrix.com) 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 19, 2016, to adopt the Fiscal Year 2017 Budget Appropriation and Millage Levy:

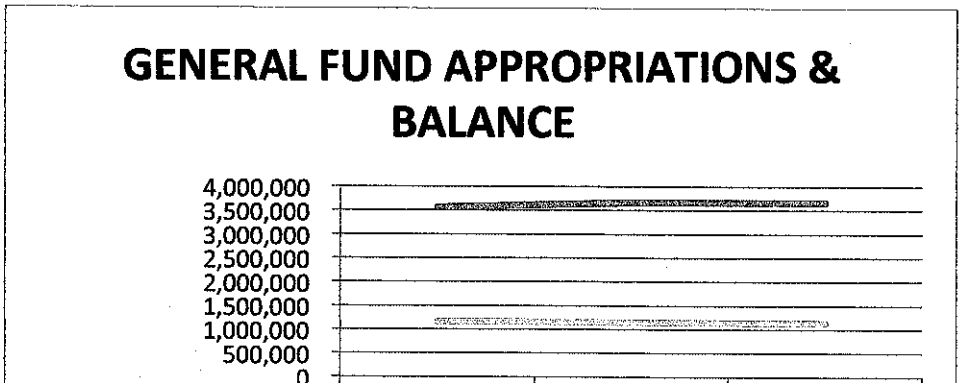
- **General Operating Levy** of 11.9736 mills for General Fund Operations
- **Street Improvements** of 3.0 mills (voter approved May 2015 for 5 years)
- **City Solid Waste** of 3.0 mills (under Public Act 298 of 1917, as amended)
- **City Water Debt Service** of 1.58 mills
- **City Recreation Fund**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

In addition, the Mayor and City Council may take action by resolution to amend the Fiscal Year 2016 budget, based on current revenue and expenditure projections. The Fiscal Year 2017 Budget goes into effect on January 1, 2017.

Phase 6 – Budget Amendments – The budget is 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 appropriation balances to be transferred within a department at any time. The City Council's adopted Budget Appropriation resolution provides that the City Manager is authorized to exceed any line item or departmental subtotal within any specific department or fund, including both revenues and expenditures, providing that the total end of year expenditures for the department or fund at issue does not exceed the revenue appropriation. Further, at the request of the City Manager or on its own initiative, the Council may transfer unencumbered balances from one office, department, or agency of the City to another.

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

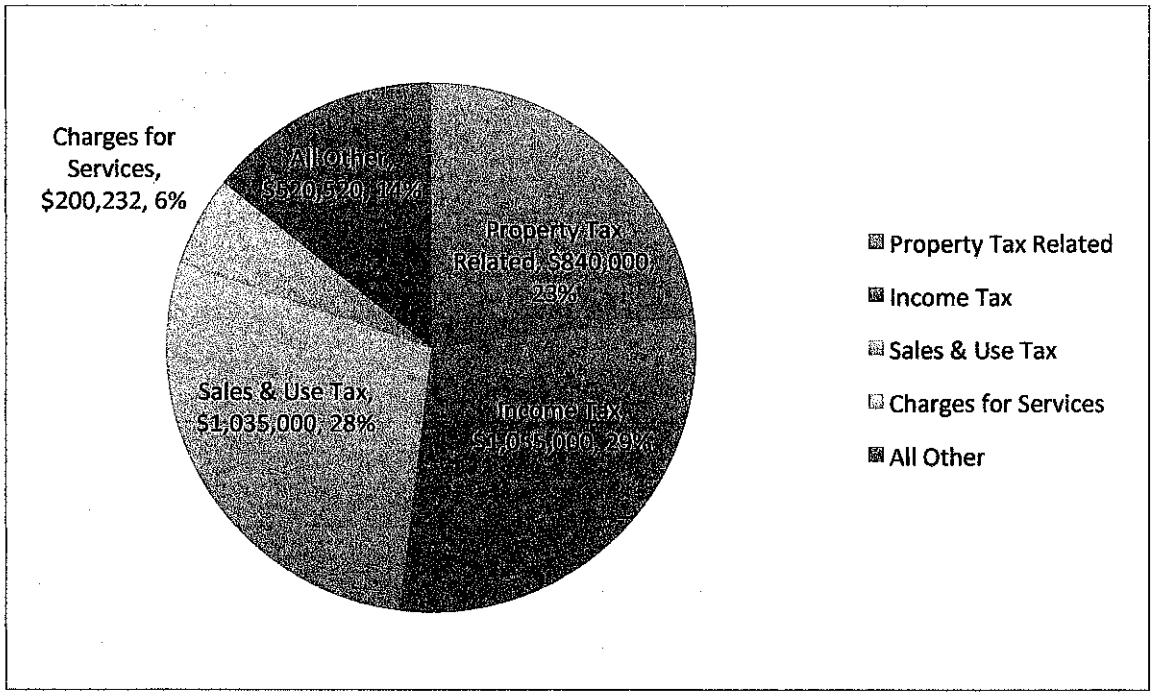
Since 2014, reductions in General Fund appropriations has exceeded $1 million. Due to the implementation of significant cost-saving measures and staff reductions, the City of Albion's Fiscal Year 2014 ending fund balance for the General Fund was $1,073,334, reflecting 23% of appropriations. The adopted Fiscal Year 2015 Budget projected an ending fund balance for the General Fund of $1,162,255 (33% fund balance). The Fiscal Year 2016 Budget projected ending fund balance for the General Fund is $1,140,223 (31% fund balance). And, the Fiscal Year 2017 Budget projects an ending Fund Balance for the General Fund of $1,131,856 (31% fund balance).



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

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

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



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

FISCAL YEAR 2017 BUDGET

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

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

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

Budget Presentation

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

Section 1: City Manager's Budget Memo

Section 2: Finance & Position Schedules

Section 3: Debt Schedules

Section 4: Fund Summaries

Section 5: General Fund

Section 6: Major & Local Street

Section 7: Special Revenue Funds

Section 8: Enterprise

Section 9: Internal Service

Section 10: EDC & DDA

Section 11: Trusts

Budget Tables

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

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

CITY OF ALBION

MANAGEMENT TEAM

Sheryl L. 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	Director, Planning, Building & Code
Jill Domingo	City Clerk
Stacey Levin	Program & Office Manager
Larry Williams	Director, Recreation

City of Albion

Schedule of Budgets Presented To Council

APPENDIX A

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

City of Albion

Schedule of Budgets Presented To Council

Fund #	Dept #	Fund Name	Date Presented To Council	Council Packet Date	Budget Draft Completed	Budget "To Council" Form	Council Approval Form
250		Community Development Block Grants	11/21/2016	11/16/2016	X	X	X ✓
265		Drug Law Enforcement	11/21/2016	11/16/2016	X	X	X ✓
732		Public Safety Pension Trust	11/21/2016	11/16/2016	X	X	X ✓
Wednesday, November 30, 2016 @ 7:00pm - Budget Sum							
		EDC/TIF					
244		Economic Development	11/30/2016	11/23/2016	X	X	X ✓
247		TIFA	11/30/2016	11/23/2016	X	X	X ✓
296		Revolving Loan	11/30/2016	11/23/2016	X	X	X ✓
246		Business Incubator	11/30/2016	11/23/2016	X	X	X ✓
		STREETS					
202		Major Streets	11/30/2016	11/23/2016	X	X	X ✓
203		Local Streets	11/30/2016	11/23/2016	X	X	X ✓
450		Street Improvement Fund	11/30/2016	11/23/2016	X	X	X ✓
452		MDOT Street Reconstruction	11/30/2016	11/23/2016	X	X	X ✓
		PUBLIC SERVICES					
226		Solid Waste	11/30/2016	11/23/2016	X	X	X ✓
590		Sewer Fund	11/30/2016	11/23/2016	X	X	X ✓
591		Water Fund	11/30/2016	11/23/2016	X	X	X ✓
661		Equipment Pool	11/30/2016	11/23/2016	X	X	X ✓
		Personnel & Salaries/Wages					
		Fee Schedules					
		Budget Wrap Up					
Monday, December 5, 2016 @ 7:00 pm- Public Hearing							
Monday, December 19, 2015 - Adoption of Budget							
		Budget Resolution - FY 2017					
		Levy of General Operating Millage					
		Budget Resolution - FY 2016 Amendment					

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

The City Council of the City of Albion will hold a Public Hearing on the proposed FY 2017 Annual Municipal Operating Budget for all funds of the City as recommended by the City Manager at the City Council meeting on Monday, December 5, 2016 at 7:00 p.m. in the Council Chamber in the William L. Rieger Building (City Hall, 112 West Cass Street, Albion, Michigan). **The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.**

The proposed FY 2017 budget includes the levy of a general operating millage of 11.9736 mills for General Fund Operations; and the second year levy of a voter approved 3 year renewal in the property tax rate of 1.5 mills for Recreation; and the second year levy of a voter approved 5 year renewal in the property tax rate of 3.0 mills for Street Improvements. Also to be levied is 3.0 mills for Solid Waste and 1.58 mills for Water Debt. Copies of the proposed budget are available for inspection by the public during regular business hours in the City Clerk's office, 112 West Cass Street, Albion, Michigan and at the Albion District Library, 501 South Superior Street, Albion, Michigan.

Jill Domingo
City Clerk

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

CITY OF ALBION

City Services

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

Generic Expenses

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL & POSITION SCHEDULES

Resolution #2016-74

Fiscal Year 2017 Budget Appropriation

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

The City of Albion adopts the Fiscal Year 2017 Budget, commencing on January 1, 2017 and ending on December 31, 2017, on a department and total fund basis.

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

Resolved: The revenues and expenditures for Fiscal Year 2017, based on a proposed general levy of 11.9736 mills, are appropriated as follows:

Fund #	Fund	Revenues	Expenditures
GENERAL FUND			
101	**GENERAL FUND REVENUES**		
	Property Tax Related	840,000	
	Income Tax	1,055,000	
	Sales & Use Tax	1,035,000	
	Charges for Services	200,232	
	All Other	520,520	
	Total General Fund Revenues	**3,650,752**	
	GENERAL FUND APPROPRIATIONS		
101-101	City Council		36,810
101-172	City Manager		107,260
101-209	Assessing		50,300
101-210	Attorney		92,725
101-215	Clerk		99,585
101-226	Human Resources		20,510
101-260	Finance/Treasurer		318,225
101-265	Municipal Building		71,915
101-276	Cemetery		160,985
101-345	Public Safety		1,903,689
101-422	Code Enforcement		174,870
101-442	City Maintenance		209,195
101-444	Tree Trimming		11,664
101-447	Engineering		7,954
101-526	EPA Landfill		8,000
101-775	Parks		200,732
101-778	Holland Park Transformation		27,100
101-895	General Appropriation		157,600
	Total General Fund		**3,659,119**

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

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

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

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

Merit Bank
100 E. Michigan Avenue
Jackson, MI 49201

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

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

Comerica Bank
PO Box 7500
Detroit, MI 48275

Michigan Class Investment Pool
Administered by MBIA Asset Management
3135 S. State Street, Suite 108
Ann Arbor, MI 48108

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

Multi-Bank Securities, Inc.
24280 Woodward Avenue
Pleasant Ridge, MI 48069

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

I hereby certify that the above resolution was adopted on December 19, 2016, in a Regular Session of the Albion City Council and this is a true copy of that resolution.

Ayes _____

Nays _____

Absent _____

_____
Jill Domingo, City Clerk

2017 PROJECTED MILLAGE SUMMARY

Taxing Unit	SUMMER BILL Homestead	SUMMER BILL Non-Homestead	WINTER BILL Homestead	WINTER BILL Non-Homestead
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	1.5800	1.5800		
City Recreation Fund	1.5000	1.5000		
Total City of Albion	**21.0536**	**21.0536**		
STATE EDUCATION TAX (SET)	**6.0000**	**6.0000**		
COUNTY OPERATING SUMMER	**5.3779**	**5.3779**		
KCC SUMMER	**1.8068**	**1.8068**		
TOTAL SUMMER TAX	**34.2383**	**34.2383**		
CALHOUN COUNTY WINTER				
County Veterans			0.1000	0.1000
County Senior Citizen			0.7452	0.7452
County Medical Care			0.2482	0.2482
Total County Winter Tax			**1.0934**	**1.0934**
MARSHALL PUBLIC SCHOOLS				
School Operating				18.0000
School Building/Sinking Fund			1.0000	1.0000
School Debt			2.5200	2.5200
Total Albion Public Schools			**3.5200**	**21.5200**
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			**14.8759**	**32.8759**

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

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

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

Description	***Fee***
GENERAL	
Comprehensive Master Plan 2017	$50.00
Copy of City Charter	$15.00
Ordinance Book – Soft Bound Copy	$50.00
Ordinance Book – Hard Bound Copy	$75.00
Ordinance Supplements	$20.00
Non-Sufficient Funds (Bad Check) Charge	$25.00
Notary Services (per document)	$10.00
Criminal Background Checks	$10.00
Audio Recordings	$10.00
Video Recordings	$20.00
Copying Charges for the Public (items brought in by public for copies)	$1/1st page +15 cents ea add'tl pg
Assessment Cards Copying Charges (3)	$3/1st page + 50 cents ea add'tl pg
Balance Request Form (Taxes, Water, etc.)	$5.00/parcel
Faxing Charges	$3/1st 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, 1st 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)	$3/1st 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

Description	*Fee*
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) b.) Night-time Usage (With Lights)	 $150.00 per day $250.00 per day
Rent of Parks for Events and Tournaments	$100.00 per day – resident $200.00 per day – non-resident
Dept. of Public Services – After Hours Non-Emergency Call-In Fee	$40.00
Van Usage Fees a.) Non-Profits b.) For Profits	 $50.00 per day, plus gasoline $100.00 per day, plus gasoline

Description	*Description Fee*
WATER & SEWER	
Water/Sewer Collection Cost Recovery Fee	$50.00
Meter Removal/Install Fee	$25.00
Payment Extension/Modification Fee	$10.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 5/8"	$250.00
Water Connection (Capacity) Charge, Based on Water Meter Size, ¾"	$375.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 1"	$625.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 1 ¼"	$875.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 1 ½"	$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, ¾"	$375.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1"	$625.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1 ¼ "	$875.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1 ½"	$1,250.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 2"	$2,000.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 3"	$4,000.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 4"	$6,250.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 6"	$12,500.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 8"	$20,000.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 10"	$28,750.00
Sewer Connection Permit/Inspection Fee	$30.00
Water Demand Charge Per Billing (4 times/year or quarterly), 5/8" Service	$24.00
Water Demand Charge Per Billing (4 times/year or quarterly), ¾" Service	$36.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1" Service	$60.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1 ¼" Service	$84.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1 ½" Service	$120.00
Water Demand Charge Per Billing (4 times/year or quarterly), 2" Service	$192.00
Water Demand Charge Per Billing (4 times/year or quarterly), 3" Service	$384.00
Water Demand Charge Per Billing (4 times/year or quarterly), 4" Service	$600.00
Water Demand Charge Per Billing (4 times/year or quarterly), 6" Service	$1,200.00
Water Demand Charge Per Billing (4 times/year or quarterly), 8" Service	$1,920.00
Water Demand Charge Per Billing (4 times/year or quarterly), 10" Service	$2,760.00
Water Consumption Charge (per 100 cubic feet) Non-Resident, Non-Franchise Area (See rate schedule in Treasurer's Office)	
Water Consumption Charge (per 100 cubic feet) (01-01-12) Resident, Franchise Area	$1.42
Sewer Demand Charge per billing (4 times/year), 5/8" Service (06-30-06)	$24.00
Sewer Demand Charge per Billing, ¾" Service (06-30-06)	$36.00
Sewer Demand Charge per Billing, 1" Service (06-30-06)	$60.00
Sewer Demand Charge per Billing, 1 ¼" Service (06-30-06)	$84.00
Sewer Demand Charge per Billing, 1 ½" 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

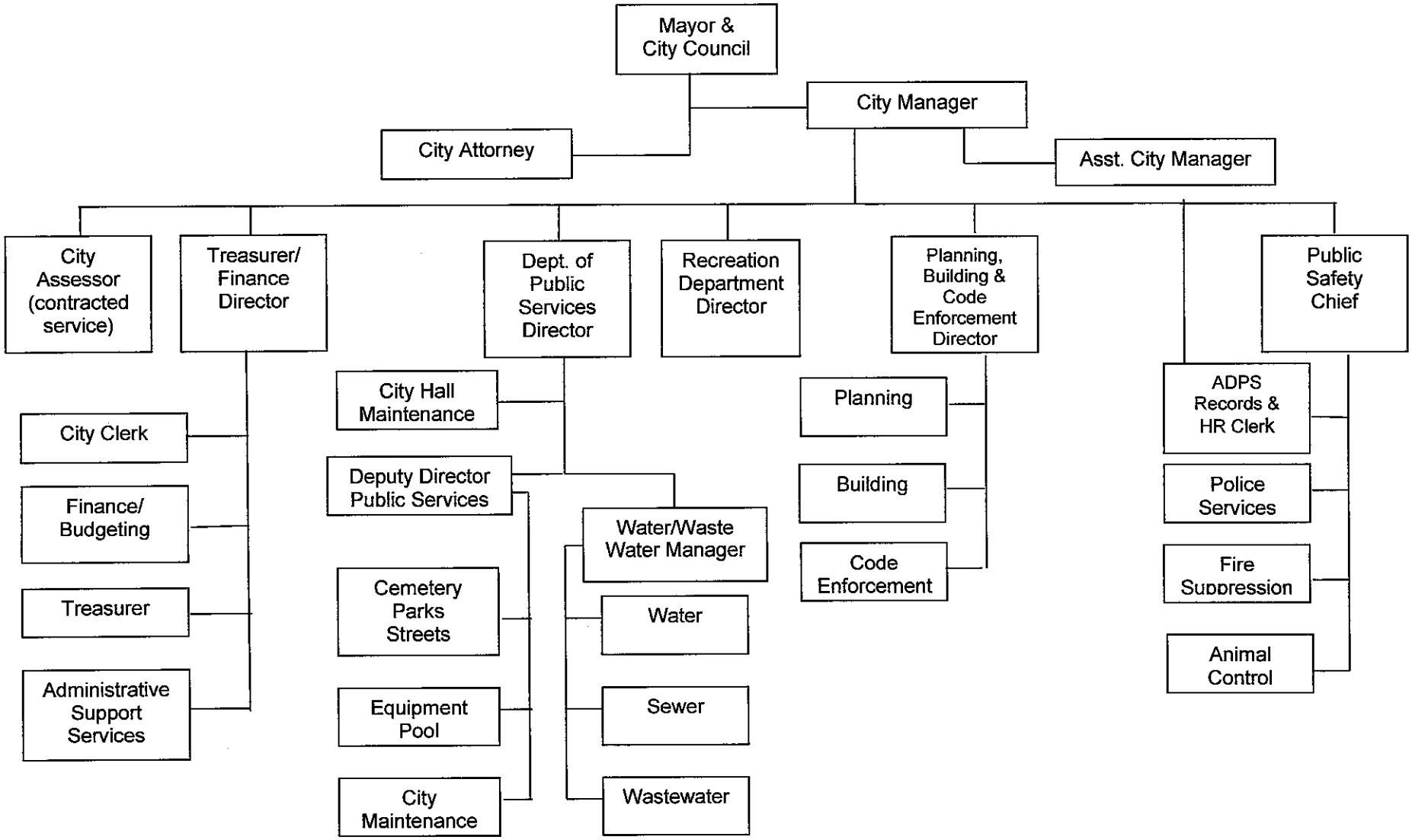
Description	*Fee*
Sewer Demand Charge per Billing, 10" Service (06-30-06)	$2,760.00
Sewer Consumption Charge (per 100 cubic feet), City Resident (01-01-12)	$2.36
Sewer Consumption (Flat Rate), City Resident, (See rate schedule in Treasurer's office)	
Sewer Consumption Charge (per 100 cubic feet), Non Resident, Non Franchise Area (See rate schedule in Treasurer's Office)	
DEPARTMENT OF PUBLIC WORKS	
Driveway Entrance Permit	$30.00
Right of Way Excavation Permit (Proof of Insurance required)	$30.00
Soil Erosion Control Permit (obtained from Calhoun County)	--
Annual Tree Dump Pass (Residents Only)	$10.00
PLANNING DEPARTMENT:	
Permit to Raise Chickens (Good for 2 years)	$25.00
Zoning Permits:	
Single Family Residential Uses:	
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
Multiple Family Uses:	
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
Commercial and Industrial Uses:	
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
Description	***Fee***
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 *(**permit fees increase by $2.00, effective 9/1/2017)*	
Building Inspection Fees – SAFEbuilt (5)	CIS*
Michigan Plumbing Code (1)	Current Price from Supplier
Michigan Electrical Code (1)	Current Price from Supplier
* Plus 10% Admin Fee	
Michigan One & Two Family Residential Code (1)	Current Price from Supplier
Michigan Mechanical Code (1)	Current Price from Supplier
Michigan Property Maintenance Code (1)	Current Price from Supplier
Demolition Fees, Single Family Residential (Issued by CIS) (5)	CIS
Demolition, Multi-Family, Commercial, Industrial (Issued by CIS) (5)	CIS
Property Maintenance Inspection Fee	$56.00
Abatement Fee for Code Violations	$100.00
BUILDING BOARD OF APPEALS	
Tree Ordinance Appeal	$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) Property owner provided one copy of the assessment information on their property at no charge.	
(4) Individuals involved in an accident/or other incident provided one copy of the police report at no charge.	
(5) SAFEbuilt/Cornerstone Inspection Services. This company handles building inspections for the City.	
(6) Infant – one year old or less	

Albion Department of Public Safety
2016 Parking Fines Fee Schedule

OFFENSES	FEE
2-6 Parking	$15/00/$30.00 after 7 days
Double Parking	$15.00/$30.00 after 7 days
15' of Fire Hydrant	$25.00/$50.00 after 7 days
20' of Crosswalk	$15.00/$30.00 after 7 days
On Sidewalk	$15.00/$30.00 after 7 days
50' of Railroad Crossing	$15.00/$30.00 after 7 days
Over 12" from Curb	$15.00/$30.00 after 7 days
Restricted Zone	$15.00/$30.00 after 7 days
Parking in Public Alley	$15.00/$30.00 after 7 days
Outside Space	$15.00/$30.00 after 7 days
Loading Zone	$15.00/$30.00 after 7 days
Parking in Front of Theatre	$15.00/$30.00 after 7 days
Overtime Parking	$15.00/$30.00 after 7 days
Obstructing Traffic	$15.00/$30.00 after 7 days
Blocking Public or Private Drive	$15.00/$30.00 after 7 days
30' of Traffic Control Devise	$15.00/$30.00 after 7 days
Obstructing Egress from Emergency Exit	$50.00/$100.00 after 7 days
Prohibited Zone Sign or Marking	$15.00/$30.00 after 7 days
Abandoned Vehicle – Over 48 Hours	$15.00/$30.00 after 7 days
Parking Within 200' of Accident	$15.00/$30.00 after 7 days
Parking Within 500' of Fire Apparatus at a Fire	$50.00/$100.00 after 7 days
Other Parking Violations	$15.00/$30.00 after 7 days
Handicap Parking	$100.00/$200.00 after 7 days
Copies of Accident Reports & Police Reports	$3/1st Page + 50 cents ea. add'tl page
Fire Protection at Events	No Charge
OWI Reimbursement	$80.00 plus $100.00 for Blood Draw Refusal, Mileage and Officer's Time
Front Yard Parking	$15.00/$30.00 after 7 days
PBTs	$5.00 Resident $10.00 Non-Resident

CITY OF ALBION DEPARTMENTAL ORGANIZATIONAL CHART - 2017



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City of Albion
Full-Time Staffing History

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Administration	2	2	2	2	2	2	2	2	2	2	2	2
City Manager – HR												
ADPS Records/HR Clerk												
Assessing	1	1	1	1	1	1	0	0	0	0	0	0
Treasurer/Finance	6	6	6	6	6	6	6	5	4	5	5	5
Clerk	0	0	0	0	0	0	0	0	1	1	1	1
Engineering & Public Services	1	1	1	1	1	1	1	1	1	2	2	3
Planning & Code Enforcement	2	2	2	1	1	1	1	1	1	1	1	1
Cemetery	2	2	2	2	2	1	1	1	1	1	1	1
Parks	2	2	2	2	2	2	2	2	2	2	2	2
Public Safety	32	32	29	29	25	21	19	19	18	18	19 *	19
Street Department	10	10	10	9	8	10	8	8	7	7	7	7
Water Department	5	5	5	5	5	5	5	5	4	5	4	4
Sewer Department	10	10	10	10	10	9	9	9	9	7	8	8
Recreation	1	1	1	1	1	1	1	1	1	1	3 *	3 *
TOTAL	**74**	**74**	**71**	**69**	**67**	**60**	**55**	**54**	**51**	**52**	**55**	**56**

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

CITY OF ALBION

Administrative Overhead

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

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

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

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

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

2017 Salary Spread %

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

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

City of Albion
Salary/Wage Changes

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

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

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

DEBT SCHEDULES

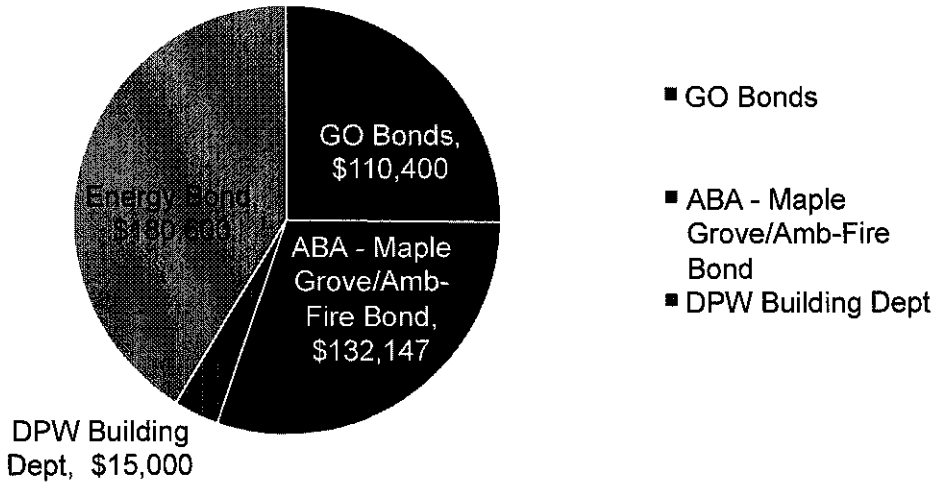
Debt Schedules

Section 3

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

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

DEBT SERVICE FUNDS



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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
364-000-402.00	CURRENT PROPERTY TAXES	133,936	127,275	123,442	124,500	98,250	98,250	98,250
364-000-402.01	PROPERTY TAX CHARGEBACKS	(4,305)	(5,500)	(2,391)	(5,500)	(4,500)	(4,500)	(4,500)
364-000-410.00	DELINQUENT PERSONAL PROPERTY T	0	0	413	413	500	500	500
364-000-424.00	PAYMENTS IN LIEU OF TAXES	818	550	1,069	1,069	1,250	1,250	1,250
364-000-445.00	PENALTY & INTEREST ON TAXES	1,130	900	931	900	900	900	900
364-000-573.00	LOCAL COMMUNITY STABILIZATION STA	6,610	1,950	9,977	1,950	2,000	2,000	2,000
364-000-607.00	CHARGES FOR SERVICES-FEES	11,185	11,500	12,103	12,500	12,000	12,000	12,000
TOTAL ESTIMATED REVENUES		149,374	136,675	145,544	135,832	110,400	110,400	110,400
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		149,374	136,675	145,544	135,832	110,400	110,400	110,400

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 905-DEBT SERVICE-BONDS								
APPROPRIATIONS								
364-905-991.00	PRINCIPAL	130,000	130,000	130,000	130,000	140,000	140,000	140,000
(MATURES ON 10/01/2017)								
364-905-995.00	INTEREST	8,320	5,616	5,616	5,616	2,912	2,912	2,912
TOTAL APPROPRIATIONS		138,320	135,616	135,616	135,616	142,912	142,912	142,912
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE-BON		(138,320)	(135,616)	(135,616)	(135,616)	(142,912)	(142,912)	(142,912)
ESTIMATED REVENUES - FUND 364		149,374	136,675	145,544	135,832	110,400	110,400	110,400
APPROPRIATIONS - FUND 364		138,320	135,616	135,616	135,616	142,912	142,912	142,912
NET OF REVENUES/APPROPRIATIONS - FUND 364		11,054	1,059	9,928	216	(32,512)	(32,512)	(32,512)
BEGINNING FUND BALANCE		21,253	32,307	32,307	32,307	42,235	42,235	42,235
ENDING FUND BALANCE		32,307	33,366	42,235	32,523	9,723	9,723	9,723

BUDGET REPORT FOR CITY OF ALBION
Fund: 369 ALBION BUILDING AUTHORITY BOND

Calculations as of 12/31/2016

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

BUDGET REPORT FOR CITY OF ALBION
Fund: 369 ALBION BUILDING AUTHORITY BOND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 900-DEBT SERV - MAPLE GROVE BONDS								
APPROPRIATIONS								
369-900-991.00	PRINCIPAL	50,000	55,000	55,000	55,000	55,000	55,000	55,000
369-900-995.00	INTEREST	11,950	9,713	9,713	9,713	7,238	7,238	7,238
369-900-996.00	PAYING AGENT FEES	250	250	250	250	250	250	250
(MATURES ON 4/01/2019)								
TOTAL APPROPRIATIONS		62,200	64,963	64,963	64,963	62,488	62,488	62,488
NET OF REVENUES/APPROPRIATIONS - 900-DEBT SERV - MAPI		(62,200)	(64,963)	(64,963)	(64,963)	(62,488)	(62,488)	(62,488)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 903-DEBT SERVICE - FIRE BARN BONDS								
APPROPRIATIONS								
369-903-991.00	PRINCIPAL	30,000	30,000	30,000	30,000	35,000	35,000	35,000
369-903-995.00	INTEREST	35,628	34,278	34,278	34,278	32,853	32,853	32,853
369-903-996.00	PAYING AGENT FEES	250	250	250	250	250	250	250
(MATURES ON 10/01/2028)								
TOTAL APPROPRIATIONS		65,878	64,528	64,528	64,528	68,103	68,103	68,103
NET OF REVENUES/APPROPRIATIONS - 903-DEBT SERVICE - F		(65,878)	(64,528)	(64,528)	(64,528)	(68,103)	(68,103)	(68,103)

BUDGET REPORT FOR CITY OF ALBION
Fund: 369 ALBION BUILDING AUTHORITY BOND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
369-930-699.00	TRANSFER IN	106,937	106,127	106,890	106,890	106,560	106,560	106,560
	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							
	2017 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = $62,488							
	TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = $44,072							
	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 ESTIMATED REVENUES		106,937	106,127	106,890	106,890	106,560	106,560	106,560
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		106,937	106,127	106,890	106,890	106,560	106,560	106,560
ESTIMATED REVENUES - FUND 369		131,291	131,090	131,853	131,853	132,147	132,147	132,147
APPROPRIATIONS - FUND 369		128,078	129,491	129,491	129,491	130,591	130,591	130,591
NET OF REVENUES/APPROPRIATIONS - FUND 369		3,213	1,599	2,362	2,362	1,556	1,556	1,556
	BEGINNING FUND BALANCE	18,486	21,700	21,700	21,700	24,062	24,062	24,062
	ENDING FUND BALANCE	21,699	23,299	24,062	24,062	25,618	25,618	25,618

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 905-DPW BULDING DEBT								
APPROPRIATIONS								
374-905-991.00	PRINCIPAL	11,705	12,056	12,056	12,056	12,418	12,418	12,418
374-905-995.00	INTEREST	3,295	2,944	2,944	2,944	2,582	2,582	2,582
TOTAL APPROPRIATIONS		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 905-DPW BULDING DEBT		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-DPW BUILDING DEBT								
ESTIMATED REVENUES								
374-930-699.00	TRANSFER IN	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	TRANSFER IN FROM GEN FUND CEMETERY = $750 TRANSFER IN FROM GEN FUND PARKS = $750 TRANSFER IN FROM MAJOR STREETS = $3,000 TRANSFER IN FROM SOLID WASTE = $1,500 TRANSFER IN FROM SEWER = $1,500 TRANSFER IN FROM WATER = $1,500 TRANSFER IN FROM EQUIPMENT POOL = $3,000 TRANSFER IN FROM LOCAL STREETS = $3,000 TOTAL = $15,000 (MATURES ON 7/01/2023)							
	TOTAL ESTIMATED REVENUES	15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 930-DPW BUILDING DEE		15,000	15,000	15,000	15,000	15,000	15,000	15,000
ESTIMATED REVENUES - FUND 374		15,000	15,000	15,000	15,000	15,000	15,000	15,000
APPROPRIATIONS - FUND 374		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 374		0	0	0	0	0	0	0
	BEGINNING FUND BALANCE	295	295	295	295	295	295	295
	ENDING FUND BALANCE	295	295	295	295	295	295	295

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 905-ENERGY/425/GENERATOR BONDS								
APPROPRIATIONS								
363-905-991.00	PRINCIPAL	120,000	125,000	125,000	125,000	125,000	125,000	125,000
363-905-995.00	INTEREST	62,200	58,600	58,600	58,600	54,850	54,850	54,850
363-905-996.00	PAYING AGENT FEES	750	750	750	750	750	750	750
TOTAL APPROPRIATIONS		182,950	184,350	184,350	184,350	180,600	180,600	180,600
NET OF REVENUES/APPROPRIATIONS - 905-ENERGY/425/GENER		(182,950)	(184,350)	(184,350)	(184,350)	(180,600)	(180,600)	(180,600)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
363-930-699.00	TRANSFER IN	185,644	186,144	184,350	186,144	180,600	180,600	180,600
	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) 2017 - TRANSFER IN FROM CEMETERY TRUST - $550 TRANSFER IN FROM CITY MAINTENANCE - $8,350 TRANSFER IN FROM SEWER - $146,900 TRANSFER IN FROM WATER - $9,950 TRANSFER IN FROM EQUIPMENT POOL - $14,850 TOTAL - $180,600 (MATURES ON 10/01/2024)							
	TOTAL ESTIMATED REVENUES	185,644	186,144	184,350	186,144	180,600	180,600	180,600
	NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN	185,644	186,144	184,350	186,144	180,600	180,600	180,600
	ESTIMATED REVENUES - FUND 363	185,644	186,144	184,350	186,144	180,600	180,600	180,600
	APPROPRIATIONS - FUND 363	182,950	184,350	184,350	184,350	180,600	180,600	180,600
	NET OF REVENUES/APPROPRIATIONS - FUND 363	2,694	1,794	0	1,794	0	0	0
	BEGINNING FUND BALANCE	32,716	35,410	35,410	35,410	35,410	35,410	35,410
	ENDING FUND BALANCE	35,410	37,204	35,410	37,204	35,410	35,410	35,410

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

Bank Loans

Name	Fiscal Years 2015	2016	2017	2018
ABA Loan:	5,481	5,481	5,481	5,481
Homestead Savings Bank - Recreation Van Purchase:		4,055	8,110	8,110
Subtotal for Bank Loans	**$5,481**	**$9,536**	**$13,591**	**$13,591**

Bonds & contracts payable

Name	Fiscal Years 2015	2016	2017	2018
2009 ABA Bonds (Maple Grove):	61,950	64,712	62,238	64,500
2009 Building Authority Bonds - Joint Ambulance & Fire Station:	65,628	64,278	67,852	66,102
2010 GO Limited Energy Bonds:	182,200	183,600	179,850	179,850
:AP Liability:	3,041	3,041	3,041	
General Obligation Unlimited Tax Refunding Bond: Series 2013	138,320	135,616	142,912	
Land Contract - $207,000:	15,000	15,000	15,000	15,000
Water supply and sewage disposal system revenue refunding bond: Series 2013	154,256	151,240	158,224	
Subtotal for Bonds & contracts payable	**$620,394**	**$617,487**	**$629,117**	**$325,452**

Capital leases

Name	Fiscal Years 2015	2016	2017	2018
Western Equipment Finance - DPW Gravely Mowers Lease:		4,075	8,150	8,150
Subtotal for Capital leases		**$4,075**	**$8,150**	**$8,150**
Total Principal & Interest	**$625,875**	**$631,098**	**$650,858**	**$347,194**

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

Date Due	Principal	Interest	Payment	Balance
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	
Totals	$32,089.00	$6,803.00	$38,892.00	

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

Issuance Information

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

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

Payment Schedule

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

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

Issuance Information

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

Payment Schedule

Date Due	Principal	Interest	Payment	Balance
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	$280,000.00	$34,900.00	$314,900.00	

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

Date Due	Principal	Interest	Payment	Balance
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	
Totals	$620,000.00	$313,512.50	$933,512.50	

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

Issuance Information

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

Payment Schedule

Date Due	Interest Rate	Principal	Interest	Payment	Balance
2015-04-01			31,100.00	31,100.00	$1,360,000.00
2015-10-01	3%	120,000.00	31,100.00	151,100.00	$1,240,000.00
2016-04-01			29,300.00	29,300.00	$1,240,000.00
2016-10-01	3%	125,000.00	29,300.00	154,300.00	$1,115,000.00
2017-04-01			27,425.00	27,425.00	$1,115,000.00
2017-10-01	4%	125,000.00	27,425.00	152,425.00	$990,000.00
2018-04-01			24,925.00	24,925.00	$990,000.00
2018-10-01	4%	130,000.00	24,925.00	154,925.00	$860,000.00
2019-04-01			22,325.00	22,325.00	$860,000.00
2019-10-01	4%	135,000.00	22,325.00	157,325.00	$725,000.00
2020-04-01			19,625.00	19,625.00	$725,000.00
2020-10-01	4%	135,000.00	19,625.00	154,625.00	$590,000.00
2021-04-01			16,925.00	16,925.00	$590,000.00
2021-10-01	4.25%	140,000.00	16,925.00	156,925.00	$450,000.00
2022-04-01			13,950.00	13,950.00	$450,000.00
2022-10-01	4.25%	145,000.00	13,950.00	158,950.00	$305,000.00
2023-04-01			10,868.75	10,868.75	$305,000.00
2023-10-01	4.525%	150,000.00	10,868.75	160,868.75	$155,000.00
2024-04-01			7,400.00	7,400.00	$155,000.00
2024-10-01	4.625%	155,000.00	7,400.00	162,400.00	

Totals	$1,360,000.00	$407,687.50	$1,767,687.50

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

Date Due	Principal	Interest	Payment	Balance
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	
Totals	$8,726.42	$395.66	$9,122.08	

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

Date Due	Interest Rate	Principal	Interest	Payment	Balance
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		$400,000.00	$16,848.00	$416,848.00	

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

Date Due	Interest Rate	Principal	Interest	Payment	Balance
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		$109,834.00	$16,089.00	$125,923.00	

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

Issuance Information

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

Payment Schedule

Date Due	Interest Rate	Principal	Interest	Payment	Balance
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		$445,000.00	$18,720.00	$463,720.00	

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

Issuance Information

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

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

Payment Schedule

Date Due	Interest Rate	Principal	Interest	Payment	*Adjustments	Balance
2016-08-12		679.19		679.19	250.00	$22,330.81
2016-08-25	5.985%	567.82	111.37	679.19		$21,762.99
2016-09-25	5.985%	570.65	108.54	679.19		$21,192.35
2016-10-25	5.985%	573.49	105.70	679.19		$20,618.85
2016-11-25	5.985%	576.35	102.84	679.19		$20,042.50
2016-12-25	5.985%	579.23	99.96	679.19		$19,463.27
2017-01-25	5.985%	582.12	97.07	679.19		$18,881.16
2017-02-25	5.985%	585.02	94.17	679.19		$18,296.14
2017-03-25	5.985%	587.94	91.25	679.19		$17,708.20
2017-04-25	5.985%	590.87	88.32	679.19		$17,117.33
2017-05-25	5.985%	593.82	85.37	679.19		$16,523.51
2017-06-25	5.985%	596.78	82.41	679.19		$15,926.73
2017-07-25	5.985%	599.76	79.43	679.19		$15,326.98
2017-08-25	5.985%	602.75	76.44	679.19		$14,724.23
2017-09-25	5.985%	605.75	73.44	679.19		$14,118.48
2017-10-25	5.985%	608.77	70.42	679.19		$13,509.70
017-11-25	5.985%	611.81	67.38	679.19		$12,897.89
2017-12-25	5.985%	614.86	64.33	679.19		$12,283.03

2018-01-25	5.985%	617.93	61.26	679.19		$11,665.10
2018-02-25	5.985%	621.01	58.18	679.19		$11,044.09
2018-03-25	5.985%	624.11	55.08	679.19		$10,419.98
2018-04-25	5.985%	627.22	51.97	679.19		$9,792.76
2018-05-25	5.985%	630.35	48.84	679.19		$9,162.41
2018-06-25	5.985%	633.49	45.70	679.19		$8,528.92
2018-07-25	5.985%	636.65	42.54	679.19		$7,892.27
2018-08-25	5.985%	639.83	39.36	679.19		$7,252.44
2018-09-25	5.985%	643.02	36.17	679.19		$6,609.42
2018-10-25	5.985%	646.23	32.96	679.19		$5,963.20
2018-11-25	5.985%	649.45	29.74	679.19		$5,313.75
2018-12-25	5.985%	652.69	26.50	679.19		$4,661.06
2019-01-25	5.985%	655.94	23.25	679.19		$4,005.12
2019-02-25	5.985%	659.21	19.98	679.19		$3,345.91
2019-03-25	5.985%	662.50	16.69	679.19		$2,683.40
2019-04-25	5.985%	665.81	13.38	679.19		$2,017.60
2019-05-25	5.985%	669.13	10.06	679.19		$1,348.47
2019-06-25	5.985%	672.46	6.73	679.19		$676.00
2019-07-25	5.985%	676.01	3.37	679.38		$0.00
Totals		$23,010.02	$2,120.20	$25,130.22	$250.00	

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

MAPLE GROVE SECTION 8 HOUSING

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

REVENUE

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

GO BOND FOR WATER PROJECTS

364

ALBION BUILDING AUTHORITY

369

REVENUES

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

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

EXPENSES

Debt Service-Maple Grove

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

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

Debt Service-Fire Barn.

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

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

DPW BUILDING DEBT

374

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

REVENUES

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

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

EXPENSES

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

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

ENERGY/425/GENERATOR BONDS

363

REVENUE

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

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

EXPENSES

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

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

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

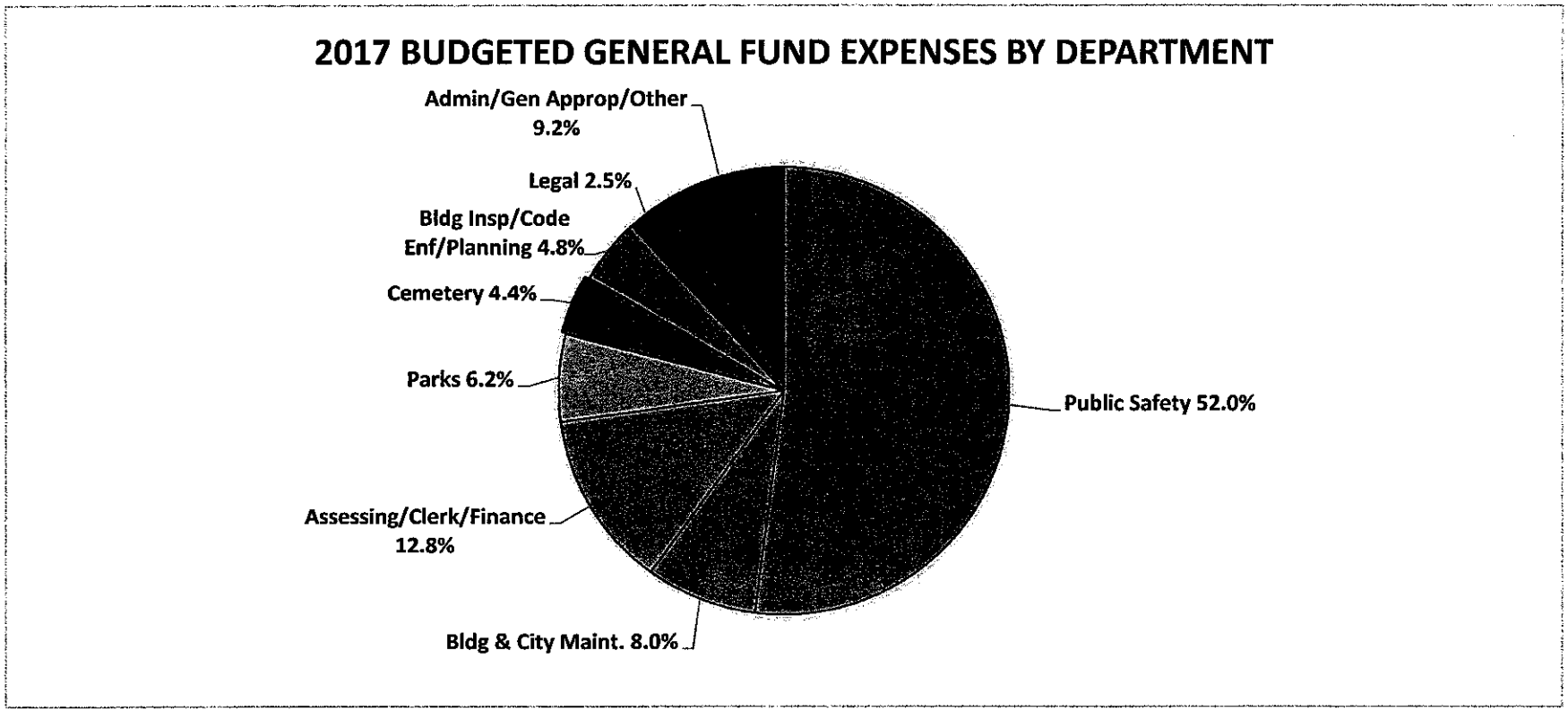
FUND SUMMARIES

FUND BALANCE PROJECTIONS
2016 / 2017

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

2017 Budgeted General Fund Expenses By Category/Department

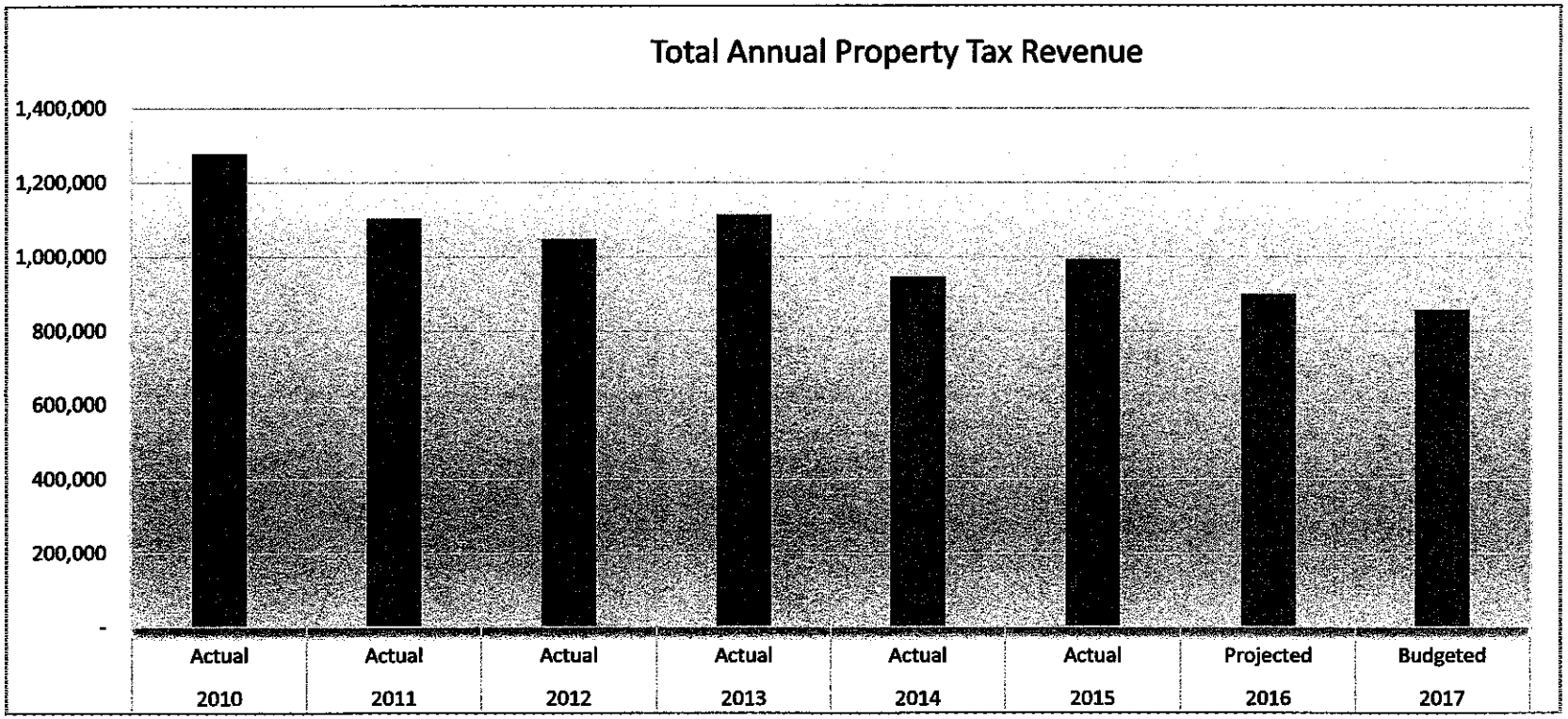
Public Safety 52.0%	1,903,689
Bldg & City Maint. 8.0%	292,774
Assessing/Clerk/Finance 12.8%	468,110
Parks 6.2%	227,832
Cemetery 4.4%	160,985
Bldg Insp/Code Enf/Planning 4.8%	174,870
Legal 2.5%	92,725
Admin/Gen Approp/Other 9.2%	338,134
Total	3,659,119



Annual Property Tax Revenues

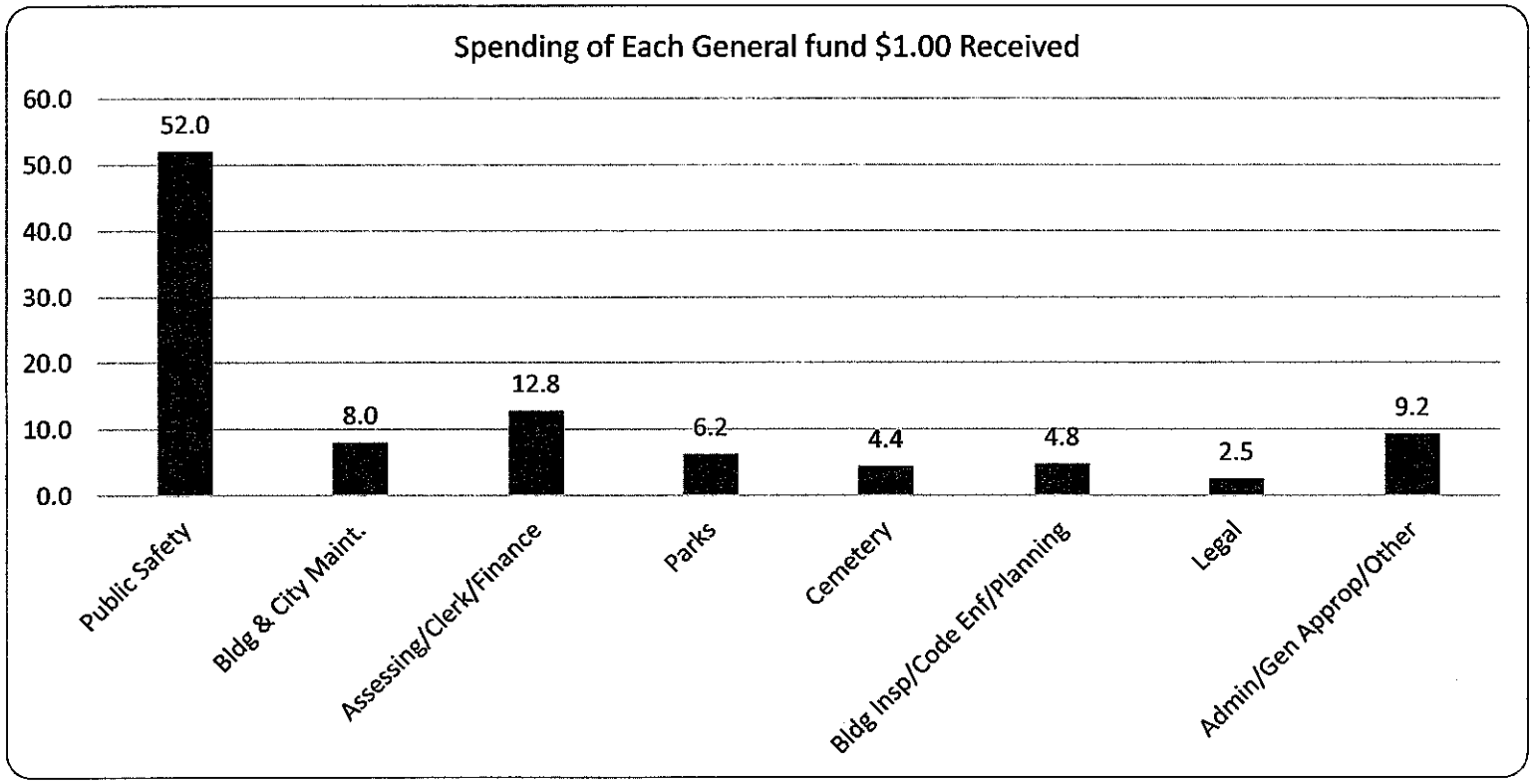
Net of Chargebacks - Includes Related Admin Fee

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



Spending of Each General Fund $1.00 Received

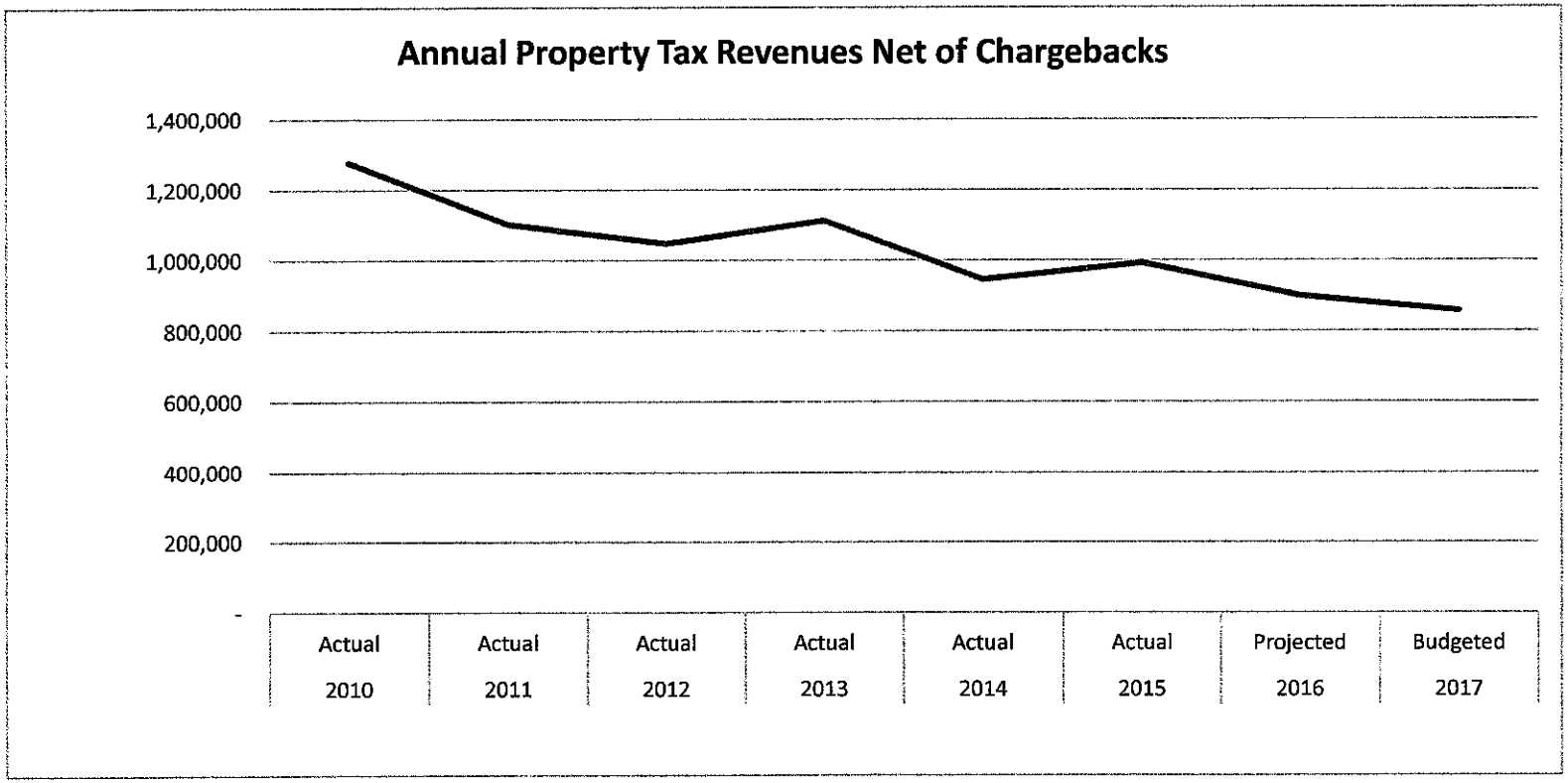
	In Cents
Public Safety	52.0
Bldg & City Maint.	8.0
Assessing/Clerk/Finance	12.8
Parks	6.2
Cemetery	4.4
Bldg Insp/Code Enf/Planning	4.8
Legal	2.5
Admin/Gen Approp/Other	9.2
Total Cents	100.0



Annual Property Tax Revenues

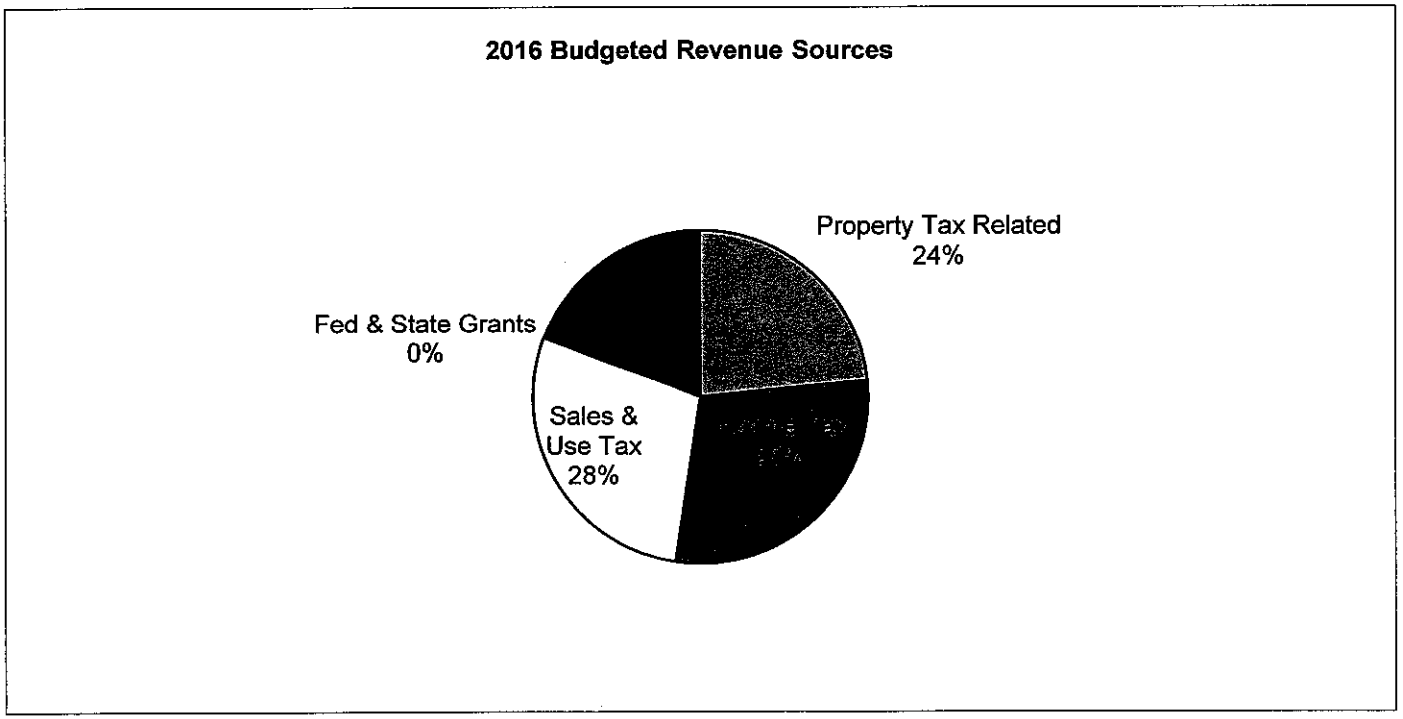
Net of Chargebacks - Includes Related Admin Fee

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



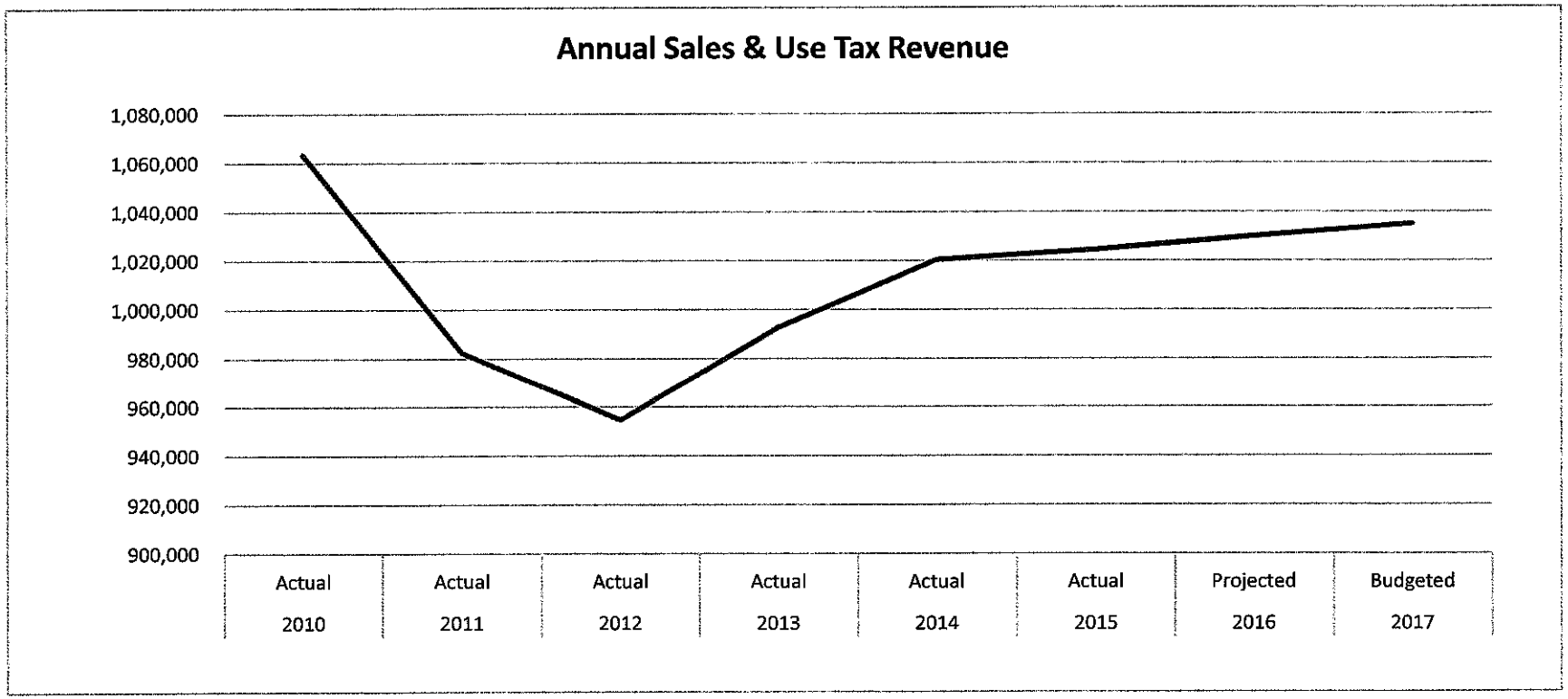
2017 Budgeted Revenue Sources

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



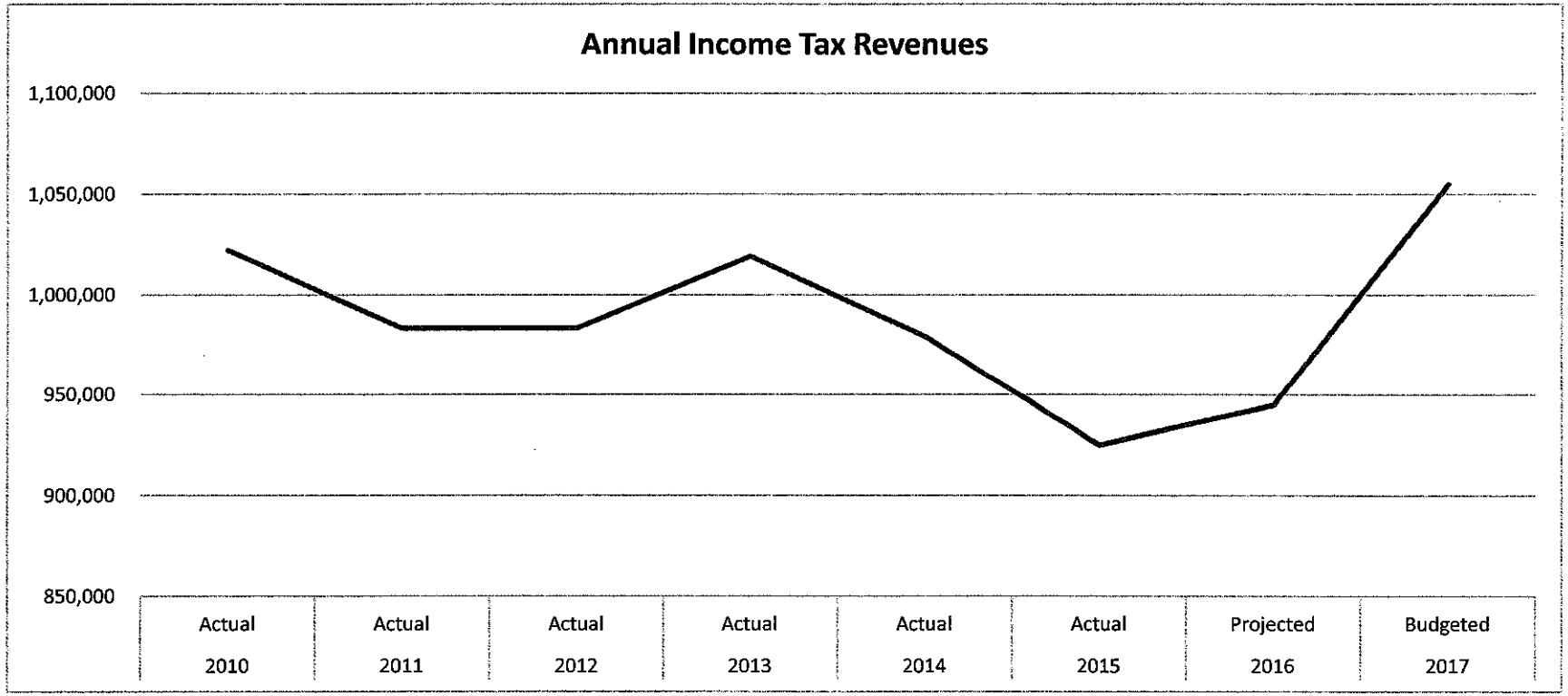
Annual Sales & Use Tax Revenues

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



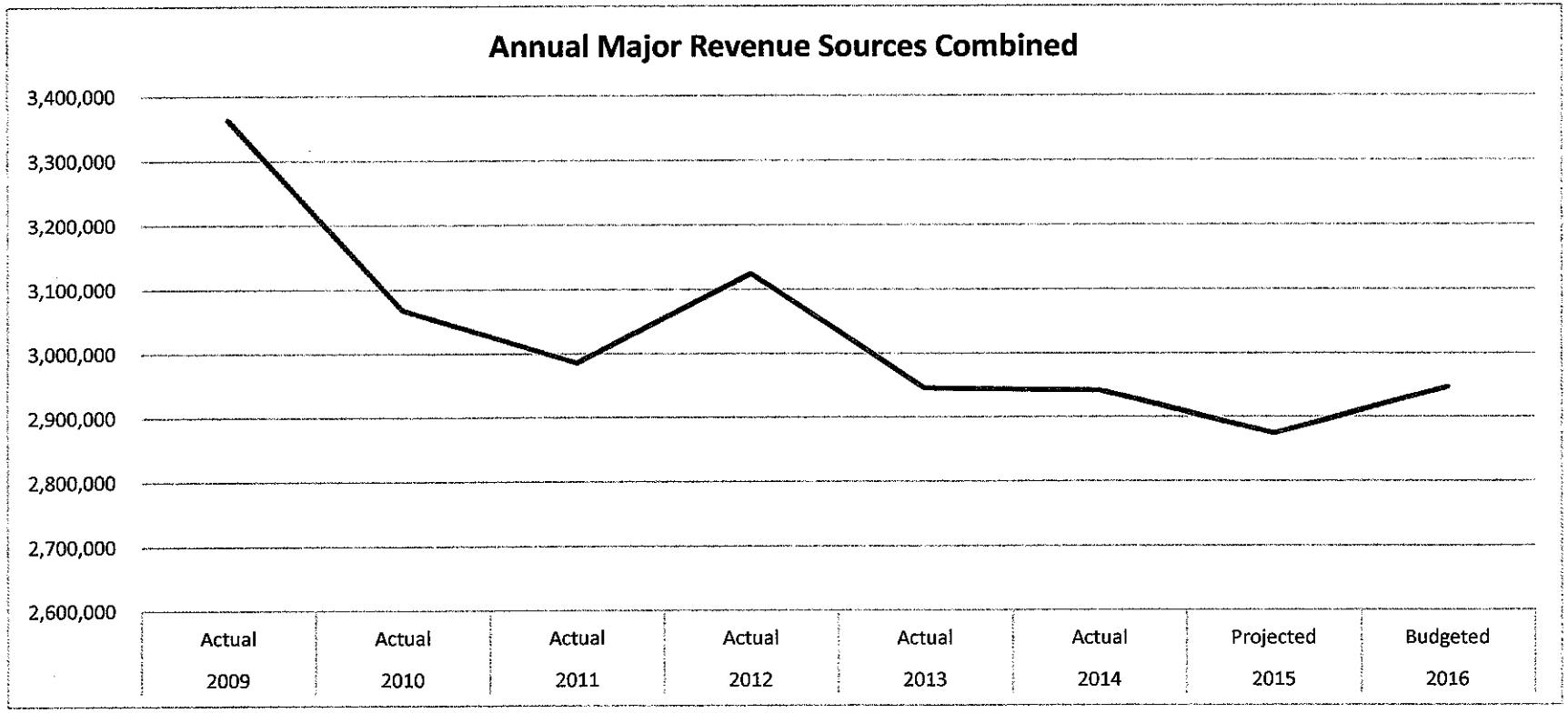
Annual Income Tax Revenues

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



Annual Revenues - 3 Major Revenue Sources Combined

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



GENERAL FUND

GENERAL FUND

Section 5

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

Key Revenue Assumptions

The Fiscal Year 2017 General Fund reflects the following projections:

- The recommended budget reflects maintenance of the current operating millage rate
- The past 4 years of implementing cost-reductions, revenue enhancements, and one-time revenue sources, has resulted in a strong balance in the General Fund (FY 2014: 23%; FY 2015: 33%; FY 2016: 31%; FY 2017: 31%).
- The City's property tax revenues for 2016 are projected to decline $45,000 (5.1%)
- The City will institute initiatives for more aggressive collection of delinquent personal property taxes and delinquent income taxes.
- State Shared - Sales and Use Tax is projected to increase $17,000 (1.6%)
- The City will move forward on the sale of surplus property and vacant lots that was enabled through a voter approved Charter Amendment in 2016, to allow more flexibility in pricing.
- Proposals will be presented for Water and Sewer rates increases in 2017.

- **Key Expenditure Assumptions**
- Continuation of collaboration to contract Assessing Services with the City of Marshall
- Continuation of collaboration with Calhoun County for recycling program ($7,000/yr)
- Continuation of collaboration with Calhoun County for purchase/storage of road salt
- Continuation of shared City/County Dispatch Services
- Albion-Marshall Connector – City of Albion advanced $45,000 to keep service operational through Sept. 2016. Service is in jeopardy of termination without additional funding.

Key Personnel Assumptions

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

FISCAL YEAR 2017 BUDGET HIGHLIGHTS

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

GENERAL FUND (FUND 101)

City Council (Dept. 101)

The Local Officers Compensation Committee recommended that the compensation for the Mayor and Council to attend meetings be increased. The Mayor's annual maximum is increased from $3,000 to $3,300 a year. The Line Item for Salaries and Wages (101-101-712.00) was increased to reflect meeting attendance by council members. The City Council's annual maximum is increased from $2,100 to $2,400 per year. The City Council has indicated an interest training, such as those hosted by the Michigan Municipal League (MML), which remains a professional resource for best practices and participation provides an opportunity to network and gain knowledge from other communities and officials. The line item for Conference Costs (101-101-819.00) has been budgeted at $2,300 (a $1,500 increase from 2016).

City Manager (Dept. 172)

The Salaries and Wages (101-172-702.00) reflects provisions in the 2-year contract that expires September 30, 2018, including a vehicle allowance. The total salary remains spread across several department and funds. The City Manager's office provides administrative support and copies for many of the City's Boards and Commissions. Printing & Copying – Boards and Commissions (101-172-804.05) captures these costs. Training (101-172-885.00) to attend conference attendance has been reduced from $1,500 to $1,250 as a cost savings measure.

Assessing (Dept. 209)

The contract and collaboration with the City of Marshall for Assessing Services that was initiated in 2014 and has been extended until June 30, 2017. There is approximately an additional $2,000 savings in the current agreement.

Attorney (Dept. 210)

The professional services contract (101-210-801.01) with The Harkness Law Firm has replaced the prior contract with Bodwin & Associates, PC at a reduced annual rate. The firm serves as the City's attorney in accordance with the activities under the City Charter.

Clerk (Dept. 215)

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

Human Resources (Dept. 226)

In 2002, the Human Resources position was changed to a half-time salaried position. In 2003, the position was eliminated and the responsibilities transferred the City Manager's Office (Assistant to the City Manager position). The FY 2015 budget reflected changing this position to a salaried position with an increase in salary to reflect additional responsibilities, however it was determined to leave this position unchanged. The amount of overtime was reduced by changing some of the responsibilities for supporting the Boards and Commissions to the Clerk. In 2017, the position is restructured and combined with the Albion Public Safety Department Records Clerk. The impact on the Human Resources budget is a reduction of $11,649; the total compensation is divided 80/20 with the ADPS.

Finance/Treasurer (Dept. 260)

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

Municipal Building (City Hall) (Dept. 265)

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

Cemetery (Dept. 276)

Revenues reflect a $17,000 transfer in (101-276-699.00) from the Cemetery Trust as a reimbursement for the care and maintenance of the cemetery. Salaries and Wages (101-276-702.00) reflect a portion of the costs for personnel from DPW, which support the maintenance of the Cemetery. The Transfer Out (101-276-999.00) reflects a $550 transfer to the Energy Bond Debt Service and $750 transfer to the DPW Debt Service.

Public Safety (Dept. 345)

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

Code Enforcement/ Planning / Building

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

City Maintenance (Dept. 442)

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

Tree Trimming (Dept. 444)

Tree Trimming is the budget for maintaining City trees on City properties and right-of-way areas. Recent storms have severely damages many trees, however, funding is remaining at a level that only allow funding for emergency work by City employees. Contractual Services (101-444-802.00) are for services that can not be performed by City employees has been reduced to $8,000.

Engineering (Dept. 447)

The operations of the Engineering Department are covered by the Director of Public Services and City Manager. A portion of their salaries are reflected in Salaries and Wages (101-447-702.00) and the associated benefits. The Professional Services (101-447-801.00) support the street reconstruction program has been reduced from $6,500 in FY 2016 to $4,000 for FY 2017.

EPA Landfill (Dept. 526)

The EPA Landfill budget provides for the annual maintenance of the Albion/Sheridan Landfill. Contractual Services (101-526-802.00) reflects the shared costs, which about every 3 years involves an extensive evaluation. The recommended budget for FY 2017 is $8,000, as reflected in the current agreement.

Parks (Dept. 775)

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

Holland Park Transformation Project (Dept. 778)

The Holland Park Transformation Project reflects donations received from private individuals and grants (101-778-675.00). For FY 2017, there is a donation of $22,000 that is carried over from a $30,000 donation received in 2016. This will be used for the development of the Youth Activity area. There are ongoing fundraising efforts to restore the park and purchase new play equipment.

General Appropriations (Dept. 895)

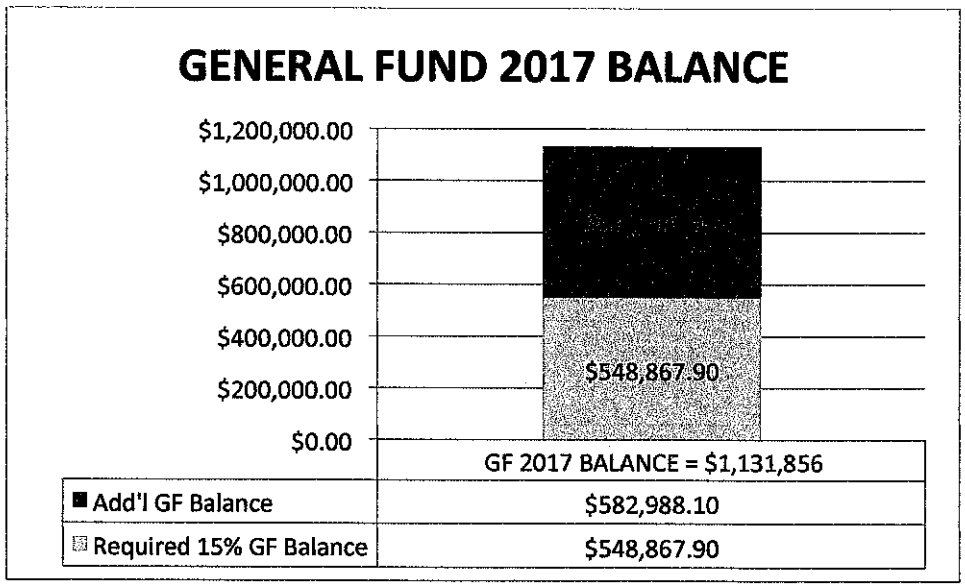
The General Appropriations budget is for expenditures that impact multiple areas and are not specific to one department or fund. Hospitalization Insurance (101-895-716.00) is the City's portion of retiree health care coverage. The retiree's reimbursement to the City is under General Fund Revenues – Retiree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

Transfers In (101-930-699.00)

FY 2016, there is a $10,000 transfer in from the Solid Waste Fund to reimburse the General Fund for the disposal of trash, limbs, grass, brush, etc.

General Fund Balance

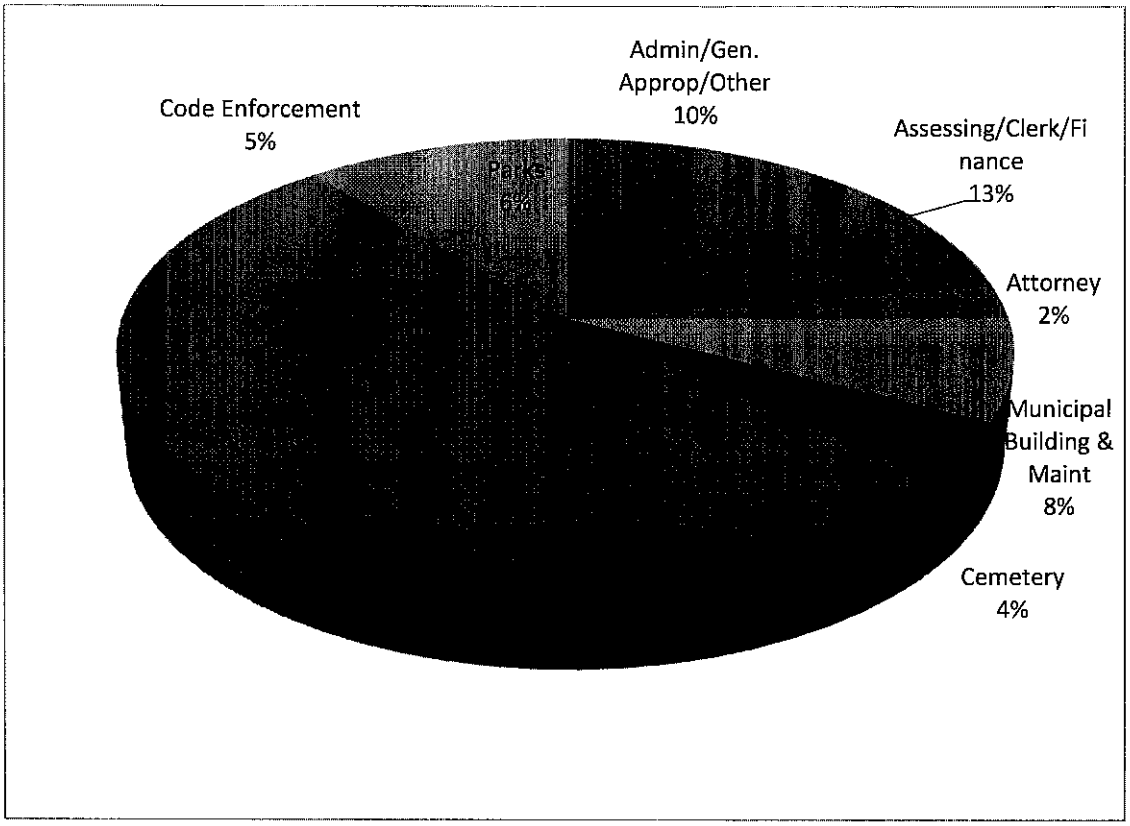
The FY 2017 estimated General Fund Revenues ($3,650,752) are less than the General Fund Appropriations ($3,659,119) by $8,367. There requires a planned use of the Fund Balance for FY 2017. The budget is very tight and any new initiatives or changes in the Labor Agreements will require the identification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



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

2017 PROJECTED GENERAL FUND EXPENSES BY CATEGORY/DEPARTMENT

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

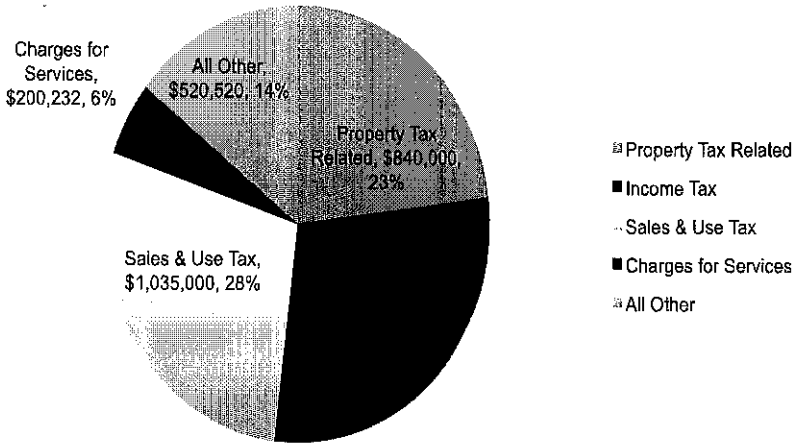


2016 BUDGETED REVENUE SOURCES

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

FY 2016/2017 General Fund

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



- City Operating Millage rate 11.973600 is unchanged

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
101-000-402.00	CURRENT PROPERTY TAXES	975,316	902,000	883,149	885,000	835,000	840,000	840,000
101-000-402.01	PROPERTY TAX CHARGEBACKS	(36,535)	(40,000)	(22,757)	(28,000)	(25,000)	(25,000)	(25,000)
101-000-410.00	DELINQUENT PERSONAL PROPERTY T	0	5,500	3,887	5,000	5,000	5,000	5,000
101-000-424.00	PAYMENTS IN LIEU OF TAXES	8,103	8,100	9,842	9,842	20,300	20,300	20,300
2017 - A SUBSTANTIAL INCREASE IS REFLECTED IN 2017 AS LINCOLNSHIRE TOWNHOMES IS NOW MAKING PILOT PMTS. FORMERLY THERE WERE ONLY ALBION HOUSING AND OAK MEADOWS WHO MADE PILOT PMTS.								
101-000-438.00	INCOME TAXES	925,010	985,000	720,936	945,000	1,045,000	1,055,000	1,055,000
2017 - ABOUT A 12% INCREASE EXPECTED IN 2017 AS A RESULT OF CONTRACTING FOR ASSISTANCE WITH THE COLLECTION OF INCOME TAXES FROM NON-FILERS AND DELINQUENT INCOME TAX ACCOUNTS.								
101-000-445.00	PENALTY & INTEREST ON TAXES	31,794	22,500	26,139	28,500	27,500	27,500	27,500
101-000-445.01	PROP TAX INTEREST CHARGEBACKS	(846)	(1,500)	(1,187)	(1,500)	(1,500)	(1,500)	(1,500)
101-000-447.00	PROPERTY TAX ADMINISTRATION FE	55,914	42,500	32,610	45,000	45,000	45,000	45,000
101-000-447.01	ADMIN FEE CHARGEBACKS	(2,579)	(3,250)	(1,453)	(3,250)	(3,000)	(3,000)	(3,000)
101-000-451.00	BUSINESS LICENSES AND PERMITS	2,448	2,500	2,030	2,000	2,000	2,000	2,000
101-000-452.00	FRANCHISE FEES - 5%	44,888	45,000	43,362	43,500	42,250	42,250	42,250
101-000-452.01	FRANCHISE FEES - 2%	17,955	17,850	17,345	17,000	16,500	16,500	16,500
101-000-476.00	NON-BUSINESS LICENSES & PERMIT	1,595	1,250	1,340	1,340	1,300	1,300	1,300
101-000-540.00	STATE GRANTS	409	0	0	0	0	0	0
101-000-573.00	LOCAL COMMUNITY STABILIZATION STA	38,803	18,500	93,871	50,000	50,000	70,000	70,000
THIS IS THE NEW REIMBURSEMENT FROM THE STATE TO OFFSET SOME OF THE REVENUE DECLINE FROM THE PERSONAL PROPERTY TAX REFORM LAW. 2015 WAS THE 1ST YEAR WE REC'D A PMT. IT SHOULD BE NOTED THAT THE $15,279 REC'D IN 2016 SHOULD HAVE BEEN A PART OF THE $38,803 REC'D IN 2015. THE STATE MADE AN ERROR AND SENT THE ADDITIONAL CORRECTED AMOUNT IN MID-2016, TOO LATE TO PUT IT BACK INTO THE 2015 FISCAL YEAR. THE 2016 REIMBURSEMENT AMOUNT WAS $78,592. AT THIS POINT WE CAN ONLY ESTIMATE HOW MUCH THE 2017 REIMBURSEMENT WILL BE.								
101-000-578.00	STATE SHARED: SALES & USE TAX	1,024,400	1,053,000	853,878	1,029,897	1,035,000	1,035,000	1,035,000
101-000-590.00	LOCAL GRANTS	0	0	2,500	2,500	0	0	0
101-000-609.00	RIGHT OF WAY FEES	180	50	210	180	100	100	100
101-000-626.00	CHARGES FOR SERVICES RENDERED	200,985	194,400	9,612	9,610	7,500	7,500	7,500
101-000-626.10	CHARGES FOR SERVICES - ADMIN FEES	0	0	173,221	194,400	194,400	200,232	200,232
2017 - INCREASE REFLECTS A 3%, ACROSS THE BOARD, INCREASE IN THE ADMIN FEES CHARGED BY THE CITY.								
101-000-658.00	ORDINANCE FINES	15,222	16,500	6,415	12,500	12,500	12,500	12,500
101-000-664.03	UNREALIZED GAIN ON INVESTMENT	(56)	(500)	179	250	250	250	250
101-000-665.00	INTEREST	2,953	2,000	2,950	2,000	2,500	2,500	2,500
101-000-667.00	RENTS	3,600	3,600	3,650	3,600	3,600	3,600	3,600
101-000-671.00	OTHER REVENUES	13,054	1,200	6,519	1,192	1,200	1,200	1,200
101-000-673.00	SALE OF FIXED ASSETS	0	0	18,400	18,400	0	0	0
101-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	9,800	9,300	0	0	0
101-000-676.00	REIMBURSEMENTS & RESTITUTIONS	(1,746)	14,000	21,908	21,908	14,000	14,000	14,000
101-000-676.01	RETIREE HEALTH CARE	39,702	41,500	36,611	43,200	43,200	43,200	43,200
101-000-694.00	CASH OVER & SHORT	(30)	(30)	(7)	(30)	(30)	(30)	(30)
TOTAL ESTIMATED REVENUES		3,360,539	3,331,670	2,954,960	3,348,339	3,374,570	3,415,402	3,415,402
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		3,360,539	3,331,670	2,954,960	3,348,339	3,374,570	3,415,402	3,415,402

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 101-CITY COUNCIL								
APPROPRIATIONS								
101-101-702.00	SALARIES AND WAGES	20,331	24,500	18,069	22,500	22,500	23,250	23,250
2017 - INCREASE REFLECTS UNCERTAINTY OF MEETING ATTENDANCE AND RELATED STIPENDS TURNED IN BY NEW COUNCIL MEMBERS.								
101-101-714.00	MEDICARE	296	345	262	325	325	325	325
101-101-715.00	FICA	1,265	1,600	1,120	1,360	1,360	1,360	1,360
101-101-717.00	LIFE INSURANCE	1,560	1,560	1,313	1,560	1,560	1,560	1,560
101-101-720.00	WORKERS COMPENSATION	34	0	0	0	65	65	65
101-101-726.00	OFFICE SUPPLY	593	450	468	500	500	500	500
101-101-728.00	DUES, BOOKS, PERIODICAL	6,297	6,300	6,725	6,300	6,300	6,300	6,300
101-101-802.00	CONTRACTUAL SERVICES	1,120	370	406	500	400	400	400
101-101-804.00	PRINTING AND COPYING	66	1,000	245	1,000	700	700	700
101-101-819.00	CONFERENCE COSTS	680	800	764	800	800	800	2,300
2017 - PER COUNCIL REQUEST, INCREASED BY $1,500 TO A TOTAL OF $2,300 TO DO ADDITIONAL TRAINING FOR COUNCIL MEMBERS.								
101-101-955.00	MISCELLANEOUS	0	0	23	50	50	50	50
TOTAL APPROPRIATIONS		32,242	36,925	29,395	34,895	34,560	35,310	36,810
NET OF REVENUES/APPROPRIATIONS - 101-CITY COUNCIL		(32,242)	(36,925)	(29,395)	(34,895)	(34,560)	(35,310)	(36,810)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 172-CITY MANAGER								
APPROPRIATIONS								
101-172-702.00	SALARIES AND WAGES	48,880	50,100	41,107	55,604	72,600	72,600	72,600
2017 - INCREASE TO REFLECT THE NEW POSITION FOR THE CITY MANAGER ASSISTANT AND INCREASE IN CITY MANAGER SALARY.								
101-172-703.00	PART TIME WAGES	0	0	17,631	22,950	0	0	0
101-172-704.00	OVERTIME	435	500	43	250	500	500	500
101-172-714.00	MEDICARE	700	720	854	1,002	1,150	1,150	1,150
101-172-715.00	FICA	2,994	3,075	3,650	4,376	4,885	4,885	4,885
101-172-716.00	HOSPITALIZATION INSURANCE	8,724	9,250	6,800	9,250	12,250	12,250	12,250
101-172-717.00	LIFE INSURANCE	122	125	92	125	300	300	300
101-172-718.00	DISABLIITY INSURANCE	791	675	580	686	665	665	665
101-172-719.00	PENSION CONTRIBUTION	3,370	3,485	2,605	3,555	5,500	5,500	5,500
101-172-720.00	WORKERS COMPENSATION	141	0	0	0	250	250	250
101-172-721.00	UNEMPLOYMENT INSURANCE	166	225	11	110	200	200	200
101-172-723.00	RETIREE HEALTH SAVINGS CONTRIB	785	825	618	842	1,265	1,265	1,265
101-172-724.00	VEHICLE ALLOWANCE	0	0	395	550	1,590	1,590	1,590
101-172-726.00	OFFICE SUPPLY	1,486	1,000	704	1,380	1,380	1,380	1,380
101-172-728.00	DUES, BOOKS, PERIODICAL	856	250	284	300	300	300	300
101-172-744.00	POSTAGE	6	50	52	85	75	75	75
101-172-802.00	CONTRACTUAL SERVICES	160	100	15	100	100	100	100
101-172-804.00	PRINTING AND COPYING	433	600	441	600	500	500	500
101-172-804.05	PRINTING & COPYING - BOARDS & COM	31	150	0	150	150	150	150
101-172-851.00	TELEPHONE	2,429	1,750	1,533	1,750	1,650	1,650	1,650
101-172-857.00	TRAVEL	51	150	437	450	0	0	0
101-172-885.00	TRAINING	1,304	1,000	1,457	1,500	1,250	1,250	1,250
101-172-943.00	EQUIPMENT RENTAL	27	0	0	0	0	0	0
101-172-955.00	MISCELLANEOUS	39	0	49	200	200	200	200
101-172-959.00	CIVIC AND COMM. EVENT REIMBURSEME	48	500	505	500	500	500	500
TOTAL APPROPRIATIONS		73,978	74,530	79,863	106,315	107,260	107,260	107,260
NET OF REVENUES/APPROPRIATIONS - 172-CITY MANAGER		(73,978)	(74,530)	(79,863)	(106,315)	(107,260)	(107,260)	(107,260)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 209-ASSESSING								
ESTIMATED REVENUES								
101-209-607.00	CHARGES FOR SERVICES-FEES	(3,687)	0	9,547	0	0	3,000	3,000
2017 - REFLECTS PROPOSED FINES ASSESSED FOR FAILURE TO FILE PROPERTY TRANSFER AFFIDAVITS.								
TOTAL ESTIMATED REVENUES		(3,687)	0	9,547	0	0	3,000	3,000
APPROPRIATIONS								
101-209-726.00	OFFICE SUPPLY	89	150	541	650	500	500	500
101-209-727.00	OFFICE EQUIPMENT	0	300	0	300	250	250	250
101-209-802.00	CONTRACTUAL SERVICES	48,000	47,500	42,486	47,500	47,500	47,500	47,500
101-209-804.00	PRINTING AND COPYING	99	0	134	150	150	150	150
101-209-806.00	BOARD OF REVIEW	1,100	1,650	650	1,650	1,650	1,650	1,650
101-209-851.00	TELEPHONE	303	350	164	250	250	250	250
101-209-955.00	MISCELLANEOUS	(81)	0	0	0	0	0	0
TOTAL APPROPRIATIONS		49,510	49,950	43,975	50,500	50,300	50,300	50,300
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSING		(53,197)	(49,950)	(34,428)	(50,500)	(50,300)	(47,300)	(47,300)

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 226-HUMAN RESOURCES								
APPROPRIATIONS								
101-226-702.00	SALARIES AND WAGES	21,871	22,425	16,840	22,874	11,225	11,225	11,225
101-226-703.00	PART TIME WAGES	0	0	626	0	0	0	0
101-226-704.00	OVERTIME	290	100	28	103	100	100	100
101-226-714.00	MEDICARE	315	320	251	326	165	165	165
101-226-715.00	FICA	1,349	1,380	1,073	1,408	705	705	705
101-226-716.00	HOSPITALIZATION INSURANCE	4,024	3,925	2,617	3,925	2,450	2,450	2,450
101-226-717.00	LIFE INSURANCE	56	65	37	65	35	35	35
101-226-718.00	DISABLIITY INSURANCE	117	135	113	140	140	140	140
101-226-719.00	PENSION CONTRIBUTION	1,524	1,546	1,014	1,577	790	790	790
101-226-720.00	WORKERS COMPENSATION	62	0	0	0	40	40	40
101-226-721.00	UNEMPLOYMENT INSURANCE	90	110	2	110	40	40	40
101-226-723.00	RETIREE HEALTH SAVINGS CONTRIB	404	415	296	423	175	175	175
101-226-724.00	VEHICLE ALLOWANCE	0	0	79	110	320	320	320
101-226-726.00	OFFICE SUPPLY	156	150	165	200	175	175	175
101-226-727.00	OFFICE EQUIPMENT	109	0	0	0	0	0	0
101-226-802.00	CONTRACTUAL SERVICES	3,755	2,000	2,605	3,500	2,000	2,100	2,100
101-226-837.00	MEDICAL	929	1,500	930	1,500	1,500	1,500	1,500
101-226-857.00	TRAVEL	64	100	264	265	100	100	100
101-226-885.00	TRAINING	0	150	60	150	200	200	200
101-226-900.00	PUBLISHING	60	250	114	250	250	250	250
TOTAL APPROPRIATIONS		35,175	34,571	27,114	36,926	20,410	20,510	20,510
NET OF REVENUES/APPROPRIATIONS - 226-HUMAN RESOURCES		(35,175)	(34,571)	(27,114)	(36,926)	(20,410)	(20,510)	(20,510)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 260-101 - FINANCE DEPT / 275 - ABA GENERAL								
ESTIMATED REVENUES								
101-260-607.00	CHARGES FOR SERVICES-FEES	348	150	431	400	500	500	500
TOTAL ESTIMATED REVENUES		348	150	431	400	500	500	500
APPROPRIATIONS								
101-260-702.00	SALARIES AND WAGES	103,351	142,900	124,483	142,758	147,700	147,700	147,700
101-260-703.00	PART TIME WAGES	0	1,000	0	1,020	1,500	1,500	1,500
101-260-704.00	OVERTIME	785	900	978	927	1,200	1,200	1,200
101-260-714.00	MEDICARE	1,448	2,000	1,758	2,040	2,150	2,150	2,150
101-260-715.00	FICA	6,191	8,550	7,518	8,721	9,200	9,200	9,200
101-260-716.00	HOSPITALIZATION INSURANCE	40,001	46,750	37,927	46,750	38,500	38,500	38,500
101-260-717.00	LIFE INSURANCE	337	475	388	475	475	475	475
101-260-719.00	PENSION CONTRIBUTION	7,142	9,950	8,526	10,149	10,140	10,140	10,140
101-260-720.00	WORKERS COMPENSATION	304	0	0	0	475	475	475
101-260-721.00	UNEMPLOYMENT INSURANCE	400	720	15	720	475	475	475
101-260-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,742	2,850	2,220	2,907	7,435	7,435	7,435
101-260-726.00	OFFICE SUPPLY	2,893	2,900	2,324	2,900	2,900	2,900	2,900
101-260-727.00	OFFICE EQUIPMENT	1,911	1,500	47	1,500	1,500	1,500	1,500
101-260-728.00	DUES, BOOKS, PERIODICAL	305	425	410	425	425	425	425
101-260-744.00	POSTAGE	7	75	0	75	3,500	3,500	3,500
101-260-801.00	PROFESSIONAL SERVICES	30,250	34,500	28,250	34,500	32,500	32,500	32,500
101-260-802.00	CONTRACTUAL SERVICES	21,719	2,000	4,955	5,000	75,000	50,000	50,000
2017 - INCREASED TO $50,000 TO CONTRACT FOR ASSISTANCE WITH INCOME TAX COLLECTIONS - AS A RESULT, INCOME TAX REVENUE EXPECTED TO INCREASE BY 12% (OR ABOUT $110,000) OR MORE EACH YEAR.								
101-260-804.00	PRINTING AND COPYING	174	2,000	1,287	2,000	2,000	2,000	2,000
101-260-851.00	TELEPHONE	3,134	3,250	1,910	3,250	2,500	2,500	2,500
101-260-857.00	TRAVEL	116	300	246	300	350	350	350
101-260-885.00	TRAINING	2,533	2,500	2,521	2,600	2,500	2,500	2,500
101-260-950.00	INSURANCE AND BONDS	549	650	603	650	650	650	650
101-260-955.00	MISCELLANEOUS	0	150	0	150	150	150	150
TOTAL APPROPRIATIONS		225,292	266,345	226,366	269,817	343,225	318,225	318,225
NET OF REVENUES/APPROPRIATIONS - 260-101 - FINANCE DE		(224,944)	(266,195)	(225,935)	(269,417)	(342,725)	(317,725)	(317,725)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 265-MUNICIPAL BLDG / 201 N CLINTON ST								
APPROPRIATIONS								
101-265-702.00	SALARIES AND WAGES	7,215	9,700	9,170	10,450	9,118	9,118	9,118
101-265-703.00	PART TIME WAGES	40	0	0	0	0	0	0
101-265-704.00	OVERTIME	137	250	70	258	300	300	300
101-265-714.00	MEDICARE	103	150	130	153	135	135	135
101-265-715.00	FICA	441	610	554	635	575	575	575
101-265-716.00	HOSPITALIZATION INSURANCE	2,802	3,200	2,760	3,200	2,535	2,535	2,535
101-265-717.00	LIFE INSURANCE	19	35	31	35	30	30	30
101-265-719.00	PENSION CONTRIBUTION	110	370	72	377	117	117	117
101-265-719.01	AFSCME MERS CONTRIBUTION	0	0	0	0	385	385	385
101-265-720.00	WORKERS COMPENSATION	292	0	0	0	285	285	285
101-265-721.00	UNEMPLOYMENT INSURANCE	69	245	1	245	30	30	30
101-265-723.00	RETIREE HEALTH SAVINGS CONTRIB	125	115	164	205	155	155	155
101-265-741.00	UNIFORMS	125	200	0	200	100	100	100
101-265-750.00	SAFETY MATERIALS (OSHA)	79	300	300	300	300	300	300
101-265-776.00	MATERIALS AND SUPPLIES	324	750	343	750	650	650	650
101-265-785.00	BUILDING & GROUNDS REPAIR & MA	7,666	12,000	5,428	9,500	10,000	10,000	10,000
101-265-802.00	CONTRACTUAL SERVICES	16,727	16,050	17,307	20,000	18,000	18,000	18,000
101-265-851.00	TELEPHONE	1,261	1,500	793	1,000	1,200	1,200	1,200
101-265-900.00	PUBLISHING	0	100	0	100	100	100	100
101-265-921.00	GAS	8,722	11,500	4,884	8,500	10,000	9,000	9,000
101-265-922.00	ELECTRICITY	12,333	12,500	13,381	16,000	14,000	14,000	14,000
101-265-943.00	EQUIPMENT RENTAL	517	1,000	373	1,000	1,000	1,000	1,000
101-265-950.00	INSURANCE AND BONDS	3,258	3,400	3,156	3,400	3,400	3,400	3,400
101-265-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	500	0	0	500	500	500
TOTAL APPROPRIATIONS		62,365	74,475	58,917	76,308	72,915	71,915	71,915
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG /		(62,365)	(74,475)	(58,917)	(76,308)	(72,915)	(71,915)	(71,915)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 276-CEMETERY								
ESTIMATED REVENUES								
101-276-627.00	CHARGES FOR CEMETERY SERVICES	41,975	40,000	56,069	53,300	50,000	50,000	50,000
101-276-699.00	TRANSFER IN	17,000	17,000	17,000	17,000	17,000	20,000	20,000
2016 - FROM CEMETERY TRUST, REIMBURSEMENT FOR CEMETERY CARE - $17,000								
2017 - FROM CEMETERY TRUST, REIMBURSEMENT FOR CEMETERY CARE - $20,000								
TOTAL ESTIMATED REVENUES		58,975	57,000	73,069	70,300	67,000	70,000	70,000
APPROPRIATIONS								
101-276-702.00	SALARIES AND WAGES	66,307	63,500	51,099	64,770	64,000	64,000	64,000
101-276-703.00	PART TIME WAGES	420	1,750	3,722	3,750	3,500	3,500	3,500
101-276-704.00	OVERTIME	6,004	6,000	3,480	6,180	5,000	5,000	5,000
101-276-707.00	ON CALL PAY	700	0	0	0	0	0	0
101-276-714.00	MEDICARE	1,023	990	811	1,009	950	950	950
101-276-715.00	FICA	4,373	4,250	3,469	4,335	3,980	3,980	3,980
101-276-716.00	HOSPITALIZATION INSURANCE	26,808	27,000	24,502	27,000	29,050	29,050	29,050
101-276-717.00	LIFE INSURANCE	199	185	145	185	170	170	170
101-276-719.00	PENSION CONTRIBUTION	933	1,000	231	1,020	525	525	525
101-276-719.01	AFSCME MERS CONTRIBUTION	0	0	0	0	5,400	5,400	5,400
101-276-720.00	WORKERS COMPENSATION	2,337	0	0	0	2,025	2,025	2,025
101-276-721.00	UNEMPLOYMENT INSURANCE	275	400	9	400	225	225	225
101-276-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,423	1,275	1,102	1,310	1,260	1,260	1,260
101-276-726.00	OFFICE SUPPLY	71	250	260	300	250	250	250
101-276-728.00	DUES, BOOKS, PERIODICAL	0	50	0	50	0	0	0
101-276-741.00	UNIFORMS	382	450	390	390	400	400	400
101-276-746.00	TOOLS AND EQUIPMENT	0	200	0	200	200	200	200
101-276-750.00	SAFETY MATERIALS (OSHA)	51	100	65	100	100	100	100
101-276-776.00	MATERIALS AND SUPPLIES	4,814	4,800	6,148	5,500	5,000	5,000	5,000
101-276-778.00	GASOLINE	1,682	2,300	1,382	1,200	1,600	1,600	1,600
101-276-780.00	VEHICLE & EQUIP MAINT SUPPLIES	3,243	2,300	3,194	3,000	2,500	2,500	2,500
101-276-785.00	BUILDING & GROUNDS REPAIR & MA	374	1,200	785	400	500	500	500
101-276-802.00	CONTRACTUAL SERVICES	963	1,400	503	700	1,200	1,200	1,200
101-276-804.00	PRINTING AND COPYING	0	50	0	50	50	50	50
101-276-851.00	TELEPHONE	1,357	1,200	1,585	1,600	1,650	1,650	1,650
101-276-885.00	TRAINING	0	150	0	150	150	150	150
101-276-900.00	PUBLISHING	68	70	0	70	100	100	100
101-276-921.00	GAS	1,555	2,300	1,190	2,000	2,300	2,300	2,300
101-276-922.00	ELECTRICITY	1,815	1,750	2,193	2,600	2,900	2,900	2,900
101-276-941.00	BUILDING RENTAL	4,000	4,000	3,667	4,000	4,000	4,000	4,000
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	2,779	2,900	2,692	2,900	2,900	2,900	2,900
101-276-955.00	MISCELLANEOUS	258	250	268	350	300	300	300
101-276-999.00	TRANSFER OUT	1,315	1,315	1,311	1,315	1,300	1,300	1,300
2016 - $565 TO ENERGY BOND DEBT SERVICE FUND, $750 TO DPW BLDG DEBT SERVICE FUND								
2017 - $550 TO ENERGY BOND DEBT SERVICE FUND, $750 TO DPW BLDG DEBT SERVICE FUND								
TOTAL APPROPRIATIONS		153,029	150,885	130,245	154,334	160,985	160,985	160,985
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY		(94,054)	(93,885)	(57,176)	(84,034)	(93,985)	(90,985)	(90,985)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 345-PUBLIC SAFETY								
ESTIMATED REVENUES								
101-345-477.00	LIQUOR LICENSES	3,494	4,000	4,141	4,141	4,000	4,000	4,000
101-345-507.00	FEDERAL GRANTS-PUBLIC SAFETY	1,600	0	1,483	1,483	0	0	0
101-345-543.00	STATE GRANTS: PUBLIC SAFETY	4,684	2,000	5,156	30,156	0	0	0
2016 - INCLUDES $5,156 IN 4 SMALL MISC GRANTS AND A $25,000 PROPOSED NEW GRANT TOWARDS A NEW PATROL CAR. CITY MATCH WILL BE PAID IN INSTALLMENTS IN 2017 AND 2018.								
101-345-590.00	LOCAL GRANTS	1,000	0	439	439	0	0	0
101-345-607.00	CHARGES FOR SERVICES-FEES	1,541	1,000	1,265	1,000	1,500	1,500	1,500
101-345-657.00	PARKING FINES	11,396	18,000	12,730	13,000	15,000	15,000	15,000
101-345-671.00	OTHER REVENUES	831	1,500	6,522	6,512	1,000	1,000	1,000
101-345-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	25	0	0	0	0	0	0
101-345-676.00	REIMBURSEMENTS & RESTITUTIONS	45,126	5,000	33,862	22,519	10,000	10,000	10,000
101-345-680.00	OUIL COST RECOVERY	1,185	800	910	1,000	800	800	800
TOTAL ESTIMATED REVENUES		70,882	32,300	66,508	80,250	32,300	32,300	32,300
APPROPRIATIONS								
101-345-702.00	SALARIES AND WAGES	889,125	897,500	769,528	875,060	930,350	930,350	930,350
101-345-703.00	PART TIME WAGES	14,151	19,000	14,336	18,779	0	0	0
101-345-704.00	OVERTIME	140,173	150,000	93,813	149,709	130,050	110,000	110,000
101-345-705.00	SICK TIME INCENTIVE PAY	8,887	9,500	7,916	7,916	9,500	9,500	9,500
101-345-714.00	MEDICARE	14,911	15,150	12,514	14,975	15,376	15,376	15,376
101-345-715.00	FICA	877	1,178	1,099	1,164	1,505	1,505	1,505
101-345-716.00	HOSPITALIZATION INSURANCE	321,761	309,500	277,044	321,500	336,863	336,863	336,863
101-345-717.00	LIFE INSURANCE	2,109	2,110	1,757	2,110	2,310	2,310	2,310
101-345-718.00	DISABLIITY INSURANCE	520	860	524	860	975	975	975
101-345-719.00	PENSION CONTRIBUTION	0	0	245	0	1,700	1,700	1,700
101-345-720.00	WORKERS COMPENSATION	22,900	0	0	0	21,485	21,485	21,485
101-345-721.00	UNEMPLOYMENT INSURANCE	3,414	4,250	85	4,250	2,820	2,820	2,820
101-345-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	0	70	0	485	485	485
101-345-725.00	CLOTHING ALLOWANCE	13,428	9,400	4,872	9,400	10,150	10,150	10,150
101-345-726.00	OFFICE SUPPLY	1,735	1,500	1,762	2,000	1,500	1,500	1,500
101-345-727.00	OFFICE EQUIPMENT	1,609	500	834	834	1,000	1,000	1,000
101-345-728.00	DUES, BOOKS, PERIODICAL	680	500	542	542	550	550	550
101-345-741.00	UNIFORMS	4,767	12,000	11,782	12,000	12,000	12,000	12,000
101-345-744.00	POSTAGE	166	500	147	500	500	500	500
101-345-746.00	TOOLS AND EQUIPMENT	2,275	3,000	2,068	3,000	3,000	3,000	3,000
101-345-776.00	MATERIALS AND SUPPLIES	797	1,500	1,220	1,500	1,500	1,500	1,500
101-345-778.00	GASOLINE	25,169	28,000	17,392	20,000	25,000	20,000	20,000
101-345-780.00	VEHICLE & EQUIP MAINT SUPPLIES	47,677	30,000	5,416	5,000	2,500	2,500	2,500
101-345-780.10	VEHICLE MAINT. - CARS & LT DUTY TI	0	0	19,612	22,500	20,000	20,000	20,000
101-345-780.20	COMM'L TRUCK MAINT. - FIRE, PLOW,	0	0	11,055	12,500	10,000	10,000	10,000
101-345-785.00	BUILDING & GROUNDS REPAIR & MA	0	500	609	609	5,000	4,000	4,000
101-345-791.00	INVESTIGATIVE EXPENSES	1,711	1,500	772	1,500	1,500	1,500	1,500
101-345-801.00	PROFESSIONAL SERVICES	0	0	1,458	1,460	0	0	0
101-345-802.00	CONTRACTUAL SERVICES	46,276	50,000	48,018	50,000	50,000	50,000	50,000
101-345-802.04	COUNTY DISPATCH	155,233	160,000	141,727	160,000	160,000	160,000	160,000
101-345-802.08	ANIMAL CONTROL	6,218	8,000	7,514	8,000	8,000	8,000	8,000
101-345-804.00	PRINTING AND COPYING	0	500	164	200	500	500	500
101-345-851.00	TELEPHONE	6,528	5,500	3,336	5,500	5,500	5,500	5,500
101-345-857.00	TRAVEL	62	100	21	100	500	500	500
101-345-885.00	TRAINING	11,839	12,000	18,077	12,000	12,000	12,000	12,000
101-345-941.00	BUILDING RENTAL	21,600	21,600	21,600	21,600	21,600	21,600	21,600
TO ABA FOR RENTAL OF THE FIREBARN								
101-345-950.00	INSURANCE AND BONDS	40,406	41,500	38,769	41,500	41,500	41,500	41,500
101-345-955.00	MISCELLANEOUS	56	100	54	50	50	50	50
101-345-977.00	EQUIPMENT	4,579	5,000	16,042	16,050	5,000	5,000	5,000
101-345-980.00	OFFICE EQUIPMENT & FURNITURE	0	500	173	0	500	500	500
101-345-981.00	VEHICLES	35,745	20,079	24,377	45,201	32,898	32,898	32,898
2015 - 2 PATROL CARS: TOTAL COST = $75,900 (FINANCED OVER 3 YEARS) INSURANCE CK FROM TOTALED VEHICLES - $21,830 (IN ACCT 676.00 ABOVE)								

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 345-PUBLIC SAFETY								
APPROPRIATIONS								
2016 - $20,079 ANNUAL PMT ON NEW FORDS PURCHASED IN 2015. LAST PMT - 2017 PLUS $25,122 FOR DOWN PMT & IN-CAR COMPUTER FOR PROPOSED NEW CAR PURCHASE IN 2016. LAST PMT FOR THIS CAR - 2018. 2017 - $20,079 ANNUAL PMT ON NEW FORDS PURCHASED IN 2015. LAST PMT - 2017 PLUS $12,818 ANNUAL PMT ON CAR PURCHASED IN 2016. LAST PMT - 2018.								
101-345-999.00	TRANSFER OUT	42,737	41,927	41,927	41,927	44,072	44,072	44,072
TO ABA DEBT SERVICE FUND FOR FIREBARN BOND PAYMENT								
TOTAL APPROPRIATIONS		1,890,121	1,864,754	1,620,271	1,891,796	1,929,739	1,903,689	1,903,689
NET OF REVENUES/APPROPRIATIONS - 345-PUBLIC SAFETY		(1,819,239)	(1,832,454)	(1,553,763)	(1,811,546)	(1,897,439)	(1,871,389)	(1,871,389)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 422-CODE ENFORCEMENT								
ESTIMATED REVENUES								
101-422-479.00	CORNERSTONE PERMITS	81,005	70,000	104,096	98,500	70,000	70,000	70,000
THIS IS FORWARDED ON TO CORNERSTONE INSPECTION SERVICES SO IT'S OFFSET BY ACCOUNT 101-422-802.10 BELOW.								
101-422-482.00	PROP MAINT INSPECTION FEES	789	900	0	0	0	0	0
101-422-483.00	ZONING PERMITS	2,975	2,500	4,130	3,650	2,750	2,750	2,750
101-422-607.00	CHARGES FOR SERVICES-FEES	2,320	1,500	2,573	2,572	2,500	2,500	2,500
101-422-607.01	ABATEMENT CHARGEBACKS	(19,006)	(10,000)	(16,266)	(10,000)	(7,500)	(7,500)	(7,500)
101-422-607.03	10% INSPECTION ADMIN FEE	8,123	7,000	10,208	9,500	8,250	8,250	8,250
101-422-671.00	OTHER REVENUES	0	0	3,000	0	0	0	0
101-422-699.00	TRANSFER IN	0	0	0	12,500	14,000	14,000	14,000
2016 - TRANSFER IN FROM SOLID WASTE TO COVER APPROXIMATELY HALF OF THE CONTRACTUAL COSTS INCURRED TO HAVE TRASH, BRUSH, LAWN CLIPPINGS AND OTHER RUBBISH REMOVED FROM CODE VIOLATION PROPERTIES. 2017 - TRANSFER IN FROM SOLID WASTE TO COVER APPROXIMATELY HALF OF THE CONTRACTUAL COSTS INCURRED TO HAVE TRASH, BRUSH, LAWN CLIPPINGS AND OTHER RUBBISH REMOVED FROM CODE VIOLATION PROPERTIES.								
TOTAL ESTIMATED REVENUES		76,206	71,900	107,741	116,722	90,000	90,000	90,000
APPROPRIATIONS								
101-422-702.00	SALARIES AND WAGES	39,407	42,850	39,399	46,500	47,500	47,500	47,500
101-422-704.00	OVERTIME	73	0	0	850	0	0	0
101-422-714.00	MEDICARE	550	625	552	675	690	690	690
101-422-715.00	FICA	2,353	2,575	2,362	2,835	3,010	3,010	3,010
101-422-716.00	HOSPITALIZATION INSURANCE	14,391	14,000	13,002	15,310	15,250	15,250	15,250
101-422-717.00	LIFE INSURANCE	158	190	174	200	215	200	200
101-422-718.00	DISABLIITY INSURANCE	235	210	227	325	315	315	315
101-422-719.00	PENSION CONTRIBUTION	613	700	600	870	850	850	850
101-422-720.00	WORKERS COMPENSATION	217	0	0	0	290	290	290
101-422-721.00	UNEMPLOYMENT INSURANCE	163	210	4	110	130	130	130
101-422-723.00	RETIREE HEALTH SAVINGS CONTRIB	710	775	706	830	850	850	850
101-422-724.00	VEHICLE ALLOWANCE	0	0	158	211	635	635	635
101-422-726.00	OFFICE SUPPLY	1,341	600	155	600	600	600	600
101-422-727.00	OFFICE EQUIPMENT	1,816	300	358	375	400	400	400
101-422-728.00	DUES, BOOKS, PERIODICAL	1,417	600	376	600	600	600	600
101-422-744.00	POSTAGE	5	100	0	100	100	100	100
101-422-750.00	SAFETY MATERIALS (OSHA)	0	150	0	150	150	150	150
101-422-776.00	MATERIALS AND SUPPLIES	0	600	246	600	500	500	500
101-422-778.00	GASOLINE	190	300	238	300	300	300	300
101-422-802.00	CONTRACTUAL SERVICES	15,627	20,000	19,834	25,000	28,000	28,000	28,000
APPROXIMATELY HALF OF THIS WILL BE REIMBURSED BY SOLID WASTE FUND FOR THE REMOVAL OF TRASH, BRUSH, LAWN CLIPPINGS AND OTHER RUBBISH FROM CODE VIOLATION PROPERTIES.								
101-422-802.10	CONTRACTUAL SERV - CORNERSTONE PEI	81,481	70,000	99,202	98,500	70,000	70,000	70,000
THIS REFLECTS WHAT IS PAID TO CORNERSTONE INSPECTION SERVICES. IT'S COLLECTED FROM PROPERTY OWNERS AND CONTRACTORS AND RECEIPTED IN ACCT 101-422-479.00 ABOVE.								
101-422-804.00	PRINTING AND COPYING	26	0	0	0	0	0	0
101-422-851.00	TELEPHONE	705	950	588	950	850	850	850
101-422-857.00	TRAVEL	0	75	20	75	75	75	75
101-422-885.00	TRAINING	65	500	194	500	450	450	450
101-422-943.00	EQUIPMENT RENTAL	2,500	2,500	2,292	2,500	2,500	2,500	2,500
101-422-950.00	INSURANCE AND BONDS	623	625	592	625	625	625	625
TOTAL APPROPRIATIONS		164,666	159,435	181,279	199,591	174,885	174,870	174,870
NET OF REVENUES/APPROPRIATIONS - 422-CODE ENFORCEMENT		(88,460)	(87,535)	(73,538)	(82,869)	(84,885)	(84,870)	(84,870)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 442-CITY MAINTENANCE								
APPROPRIATIONS								
101-442-702.00	SALARIES AND WAGES	18,468	14,750	10,855	14,500	19,660	19,660	19,660
101-442-703.00	PART TIME WAGES	440	0	384	350	350	350	350
101-442-704.00	OVERTIME	4,180	3,500	1,974	3,250	3,250	3,250	3,250
101-442-714.00	MEDICARE	321	250	185	250	290	290	290
101-442-715.00	FICA	1,373	1,100	792	1,120	1,230	1,230	1,230
101-442-716.00	HOSPITALIZATION INSURANCE	8,720	6,795	3,897	6,750	7,460	7,460	7,460
101-442-717.00	LIFE INSURANCE	62	50	34	50	55	55	55
101-442-719.00	PENSION CONTRIBUTION	471	750	251	500	525	525	525
101-442-719.01	AFSCME MERS CONTRIBUTION	0	0	0	0	1,055	1,055	1,055
101-442-720.00	WORKERS COMPENSATION	775	0	0	0	0	0	0
101-442-721.00	UNEMPLOYMENT INSURANCE	126	145	2	50	75	75	75
101-442-723.00	RETIREE HEALTH SAVINGS CONTRIB	428	380	243	350	375	375	375
101-442-726.00	OFFICE SUPPLY	(39)	200	0	100	100	100	100
101-442-776.00	MATERIALS AND SUPPLIES	3,599	1,800	1,194	1,850	1,900	1,900	1,900
101-442-785.00	BUILDING & GROUNDS REPAIR & MA	325	1,500	0	1,250	1,500	1,500	1,500
101-442-802.00	CONTRACTUAL SERVICES	2,065	2,500	2,430	1,000	2,500	2,500	2,500
101-442-851.00	TELEPHONE	2,382	2,500	1,648	1,600	1,800	1,800	1,800
101-442-922.00	ELECTRICITY	165,345	158,000	114,059	147,500	147,500	147,500	147,500
101-442-941.00	BUILDING RENTAL	4,000	4,000	3,667	4,000	4,000	4,000	4,000
101-442-943.00	EQUIPMENT RENTAL	7,213	7,000	7,428	7,000	7,000	7,000	7,000
101-442-950.00	INSURANCE AND BONDS	211	220	204	220	220	220	220
101-442-999.00	TRANSFER OUT	8,575	8,575	8,515	8,520	8,350	8,350	8,350
TO ENERGY BOND DEBT SERVICE FUND								
TOTAL APPROPRIATIONS		229,040	214,015	157,762	200,210	209,195	209,195	209,195
NET OF REVENUES/APPROPRIATIONS - 442-CITY MAINTENANCE		(229,040)	(214,015)	(157,762)	(200,210)	(209,195)	(209,195)	(209,195)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 444-TREE TRIMMING								
APPROPRIATIONS								
101-444-702.00	SALARIES AND WAGES	322	1,200	606	1,224	1,250	1,250	1,250
101-444-703.00	PART TIME WAGES	0	0	151	250	250	250	250
101-444-704.00	OVERTIME	109	200	70	200	200	200	200
101-444-714.00	MEDICARE	6	10	11	12	12	12	12
101-444-715.00	FICA	25	50	49	60	60	60	60
101-444-716.00	HOSPITALIZATION INSURANCE	205	275	319	275	285	285	285
101-444-717.00	LIFE INSURANCE	2	5	0	5	10	10	10
101-444-719.00	PENSION CONTRIBUTION	17	35	19	36	50	50	50
101-444-720.00	WORKERS COMPENSATION	38	0	0	15	25	25	25
101-444-721.00	UNEMPLOYMENT INSURANCE	1	2	0	2	2	2	2
101-444-723.00	RETIREE HEALTH SAVINGS CONTRIB	9	20	14	20	20	20	20
101-444-802.00	CONTRACTUAL SERVICES	8,820	6,000	7,111	9,500	8,000	8,000	8,000
101-444-885.00	TRAINING	0	200	0	0	0	0	0
101-444-943.00	EQUIPMENT RENTAL	871	1,500	995	1,500	1,500	1,500	1,500
TOTAL APPROPRIATIONS		10,425	9,497	9,345	13,099	11,664	11,664	11,664
NET OF REVENUES/APPROPRIATIONS - 444-TREE TRIMMING		(10,425)	(9,497)	(9,345)	(13,099)	(11,664)	(11,664)	(11,664)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 447-ENGINEERING								
APPROPRIATIONS								
101-447-702.00	SALARIES AND WAGES	1,443	2,550	2,345	2,700	2,760	2,760	2,760
101-447-714.00	MEDICARE	20	30	33	38	40	40	40
101-447-715.00	FICA	87	150	142	162	165	165	165
101-447-716.00	HOSPITALIZATION INSURANCE	339	360	507	645	675	675	675
101-447-717.00	LIFE INSURANCE	4	10	8	21	23	23	23
101-447-719.00	PENSION CONTRIBUTION	0	100	0	102	121	121	121
101-447-720.00	WORKERS COMPENSATION	21	0	0	0	0	0	0
101-447-721.00	UNEMPLOYMENT INSURANCE	4	10	0	10	12	12	12
101-447-723.00	RETIREE HEALTH SAVINGS CONTRIB	20	35	39	54	58	58	58
101-447-801.00	PROFESSIONAL SERVICES	3,458	2,500	5,168	6,500	4,000	4,000	4,000
101-447-851.00	TELEPHONE	99	100	88	100	100	100	100
TOTAL APPROPRIATIONS		5,495	5,845	8,330	10,332	7,954	7,954	7,954
NET OF REVENUES/APPROPRIATIONS - 447-ENGINEERING		(5,495)	(5,845)	(8,330)	(10,332)	(7,954)	(7,954)	(7,954)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 526-EPA LANDFILL								
APPROPRIATIONS								
101-526-802.00	CONTRACTUAL SERVICES	7,445	11,000	3,618	11,000	9,000	8,000	8,000
TOTAL APPROPRIATIONS		7,445	11,000	3,618	11,000	9,000	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 526-EPA LANDFILL		(7,445)	(11,000)	(3,618)	(11,000)	(9,000)	(8,000)	(8,000)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 775-PARKS								
ESTIMATED REVENUES								
101-775-590.00	LOCAL GRANTS	653	0	0	0	0	0	0
101-775-590.05	LOCAL GRANTS-VICTORY PARK KIDS ENI	950	0	0	0	0	0	0
101-775-607.00	CHARGES FOR SERVICES-FEES	1,850	1,600	2,010	2,010	1,850	1,850	1,850
101-775-671.00	OTHER REVENUES	1,791	1,000	0	0	0	0	0
101-775-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	380	0	0	0	0	0	0
101-775-676.00	REIMBURSEMENTS & RESTITUTIONS	1,176	0	1,302	1,302	500	500	500
TOTAL ESTIMATED REVENUES		6,800	2,600	3,312	3,312	2,350	2,350	2,350
APPROPRIATIONS								
101-775-702.00	SALARIES AND WAGES	73,267	73,500	63,636	74,970	78,000	78,000	78,000
101-775-703.00	PART TIME WAGES	60	0	1,269	2,400	2,400	2,400	2,400
101-775-704.00	OVERTIME	3,457	3,500	3,861	5,450	5,000	5,000	5,000
101-775-707.00	ON CALL PAY	420	1,260	1,120	1,260	1,260	1,260	1,260
101-775-714.00	MEDICARE	1,066	1,010	968	1,085	1,240	1,240	1,240
101-775-715.00	FICA	4,557	4,320	4,138	4,625	5,285	5,285	5,285
101-775-716.00	HOSPITALIZATION INSURANCE	33,967	34,500	28,185	33,500	34,020	34,020	34,020
101-775-717.00	LIFE INSURANCE	230	235	198	235	230	230	230
101-775-719.00	PENSION CONTRIBUTION	2,225	1,950	2,069	2,440	2,545	2,545	2,545
101-775-719.01	AFSCME MERS CONTRIBUTION	0	0	0	0	8,400	8,400	8,400
101-775-720.00	WORKERS COMPENSATION	2,005	0	0	0	2,132	2,132	2,132
101-775-721.00	UNEMPLOYMENT INSURANCE	377	490	10	490	310	310	310
101-775-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,506	1,450	1,328	1,485	1,690	1,690	1,690
101-775-741.00	UNIFORMS	1,011	1,150	906	1,150	1,150	1,150	1,150
101-775-746.00	TOOLS AND EQUIPMENT	0	550	0	550	300	300	300
101-775-750.00	SAFETY MATERIALS (OSHA)	51	90	65	100	100	100	100
101-775-776.00	MATERIALS AND SUPPLIES	5,743	4,750	1,594	3,750	4,000	4,000	4,000
101-775-778.00	GASOLINE	5,533	4,750	3,816	4,500	4,750	4,750	4,750
101-775-780.00	VEHICLE & EQUIP MAINT SUPPLIES	7,260	6,500	6,321	6,800	6,500	6,500	6,500
101-775-785.00	BUILDING & GROUNDS REPAIR & MA	2,610	1,500	1,691	1,250	1,500	1,500	1,500
101-775-802.00	CONTRACTUAL SERVICES	1,455	800	903	1,500	1,000	1,000	1,000
101-775-851.00	TELEPHONE	721	590	609	670	670	670	670
101-775-885.00	TRAINING	0	200	0	200	100	100	100
101-775-921.00	GAS	1,319	1,900	454	1,500	1,500	1,500	1,500
101-775-922.00	ELECTRICITY	7,238	6,500	6,108	6,500	6,750	6,750	6,750
101-775-941.00	BUILDING RENTAL	4,000	4,000	3,667	4,000	4,000	4,000	4,000
FOR EQUIPMENT POOL BLDG/GARAGE RENTAL								
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	4,120	4,150	3,922	4,150	4,150	4,150	4,150
101-775-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	1,000	0	1,000	500	500	500
101-775-977.00	EQUIPMENT	998	1,000	0	500	500	500	500
101-775-999.00	TRANSFER OUT	750	750	750	750	750	750	750
2016 - $750 TO DPW BLDG DEBT SERVICE FUND								
2017 - $750 TO DPW BLDG DEBT SERVICE FUND								
TOTAL APPROPRIATIONS		185,946	182,395	155,921	186,810	200,732	200,732	200,732
NET OF REVENUES/APPROPRIATIONS - 775-PARKS		(179,146)	(179,795)	(152,609)	(183,498)	(198,382)	(198,382)	(198,382)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 778-HOLLAND PARK TRANSFORMATION PROJECT								
ESTIMATED REVENUES								
101-778-580.00	CONTRIBUTION FROM LOCAL UNITS	8,498	0	1,831	100	100	100	100
101-778-590.00	LOCAL GRANTS	55,000	0	18,500	8,000	22,000	22,000	22,000
2016 - ACTUALLY RECEIVED $30,000 IN LOCAL GRANTS, HOWEVER, MUCH OF THIS ($22,000) IS BEING HELD IN A DEFERRED REVENUE ACCT UNTIL 2017 WHEN IT WILL BE USED TO CONSTRUCT NEW STRUCTURES FOR THE YOUTH AS PART OF THE NEXT PHASE OF THE PARK REHAB PROJECT. 2017 - REFLECTS THE $22,000 OF THE $30,000 THAT WAS RECEIVED IN 2016 BUT PLACED IN DEFERRED REVENUE SINCE THE PROJECT FOR THE YOUTH WILL NOT START, OR BE COMPLETED UNTIL 2017.								
101-778-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	4,162	5,000	6,827	6,827	5,000	5,000	5,000
TOTAL ESTIMATED REVENUES		67,660	5,000	27,158	14,927	27,100	27,100	27,100
APPROPRIATIONS								
101-778-776.00	MATERIALS AND SUPPLIES	61,205	5,000	3,815	3,720	22,000	22,000	22,000
2017 - REFLECTS THE EQUIPMENT TO BE PURCHASED FOR THE YOUTH PROJECT PROPOSED FOR 2017.								
101-778-802.00	CONTRACTUAL SERVICES	270	0	7,062	1,707	600	600	600
101-778-977.00	EQUIPMENT	6,185	0	8,288	9,500	4,500	4,500	4,500
TOTAL APPROPRIATIONS		67,660	5,000	19,165	14,927	27,100	27,100	27,100
NET OF REVENUES/APPROPRIATIONS - 778-HOLLAND PARK TRA		0	0	7,993	0	0	0	0

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 895-GENERAL APPROPRIATION								
APPROPRIATIONS								
101-895-716.00	HOSPITALIZATION INSURANCE	39,767	41,500	33,372	43,200	43,200	43,200	43,200
101-895-719.01	AFSCME MERS CONTRIBUTION	0	0	4,847	6,700	0	0	0
101-895-722.00	RETIREE PENSION CONTRIBUTIONS	0	1,500	0	0	0	0	0
101-895-726.00	OFFICE SUPPLY	1,961	2,000	3,434	3,650	3,500	3,500	3,500
101-895-728.00	DUES, BOOKS, PERIODICAL	300	300	335	335	300	300	300
101-895-744.00	POSTAGE	4,718	5,000	5,251	5,500	5,500	5,500	5,500
101-895-801.00	PROFESSIONAL SERVICES	6,536	6,500	1,035	4,500	4,500	4,500	4,500
101-895-802.00	CONTRACTUAL SERVICES	44,564	44,500	86,447	89,500	45,500	45,500	45,500
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)								
PITNEY BOWES - POSTAGE METER $2,640								
TOSHIBA COPIER $1,960 (+ 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 $205)								
WOW CABLE - CITY HALL INTERNET $456								
CONSTANT CONTACT - NEWLETTER SOFTWARE - $240								
MUNETRIX WEBSITE TRANSPARENCY SOFTWARE & SUPPORT - $1,858								
GREATER ALBION CHAMBER OF COMM. MEMBERSHIP - $500								
2017 - I.T. RIGHT -COMPUTER SUPPORT (ANNUAL FEE $13,600)								
INNOVATIVE SOFTWARE -INCOME TAX (ANNUAL FEE $4,510)								
BS&A SOFTWARE (ANNUAL FEE $11,092)								
PITNEY BOWES - POSTAGE METER $2,640								
TOSHIBA COPIER $1,960 (+ 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 $205)								
WOW CABLE - CITY HALL INTERNET $456								
CONSTANT CONTACT - NEWLETTER SOFTWARE - $240								
MUNETRIX WEBSITE TRANSPARENCY SOFTWARE & SUPPORT - $1,858								
GREATER ALBION CHAMBER OF COMM. MEMBERSHIP - $500								
101-895-804.00	PRINTING AND COPYING	100	500	583	600	600	600	600
101-895-950.00	INSURANCE AND BONDS	42,159	44,000	40,846	44,000	44,000	44,000	44,000
101-895-955.00	MISCELLANEOUS	20,773	10,000	11,321	13,000	10,500	10,500	10,500
TOTAL APPROPRIATIONS		160,878	155,800	187,471	210,985	157,600	157,600	157,600
NET OF REVENUES/APPROPRIATIONS - 895-GENERAL APPROPRI		(160,878)	(155,800)	(187,471)	(210,985)	(157,600)	(157,600)	(157,600)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
101-930-699.00	TRANSFER IN	5,000	10,000	10,000	10,000	10,000	10,000	10,000
	2015 - $5,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL							
	2016 - $10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL							
	2017 - $10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL							
TOTAL ESTIMATED REVENUES		5,000	10,000	10,000	10,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		5,000	10,000	10,000	10,000	10,000	10,000	10,000
ESTIMATED REVENUES - FUND 101		3,648,536	3,510,620	3,257,926	3,649,411	3,603,920	3,650,752	3,650,752
APPROPRIATIONS - FUND 101		3,559,625	3,496,447	3,121,112	3,671,446	3,712,634	3,657,619	3,659,119
NET OF REVENUES/APPROPRIATIONS - FUND 101		88,911	14,173	136,814	(22,035)	(108,714)	(6,867)	(8,367)
	BEGINNING FUND BALANCE	1,073,336	1,162,258	1,162,258	1,162,258	1,299,072	1,299,072	1,299,072
	FUND BALANCE ADJUSTMENTS	8	0	0	0	0	0	0
	ENDING FUND BALANCE	1,162,255	1,176,431	1,299,072	1,140,223	1,190,358	1,292,205	1,290,705

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 foe 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 foe the disability coverage for the employees of the department.

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

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

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

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

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

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

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

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

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

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

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

FINANCE/TREASURER

DEPARTMENT 260

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MUNCIPAL BUILDING

DEPARTMENT 265

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CEMETERY

DEPARTMENT 276

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PUBLIC SAFETY

DEPARTMENT 345

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EPA LANDFILL

DEPARTMENT 526

EXPENSES

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

PARKS

DEPARTMENT 775

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL APPROPRIATIONS

DEPARTMENT 895

EXPENSES

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

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

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

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

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

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

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

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

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

MAJOR & LOCAL STREETS

Major & Local Street Funds

Section 6

Major Street Fund (202)

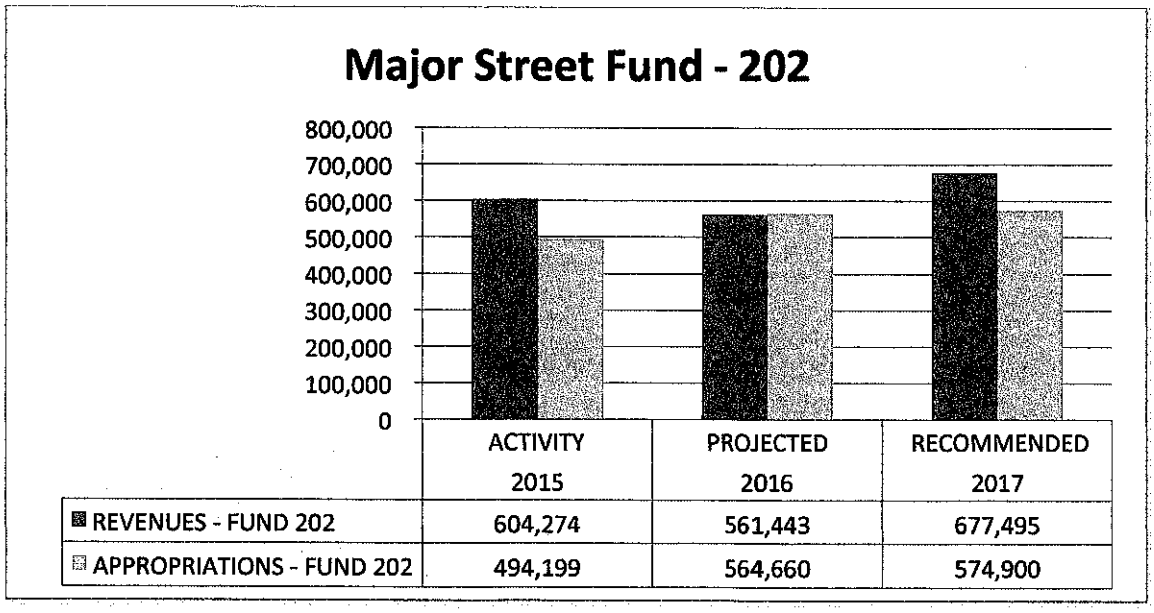
MDOT classifies all of the City's streets as either major or local, The Major Street Fund is for the operation and maintenance of the City's 18.67 miles of major streets. In addition, there are 4 miles of State Trucklines in the City. Under and agreement with MDOT, the City maintains the State Trunklines 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) was a new fund in 2016. The City is required to spend funds received from gas and weight tax money on non-motorized vehicle projects. MDOT requires one (1%) percent on a ten (10) year rolling cycle of funds collected to be used on non-motorized vehicles projects, such as bike lanes, sidewalks, or trails. The City is currently in compliance but needs to consider expending a portion of these funds each year.

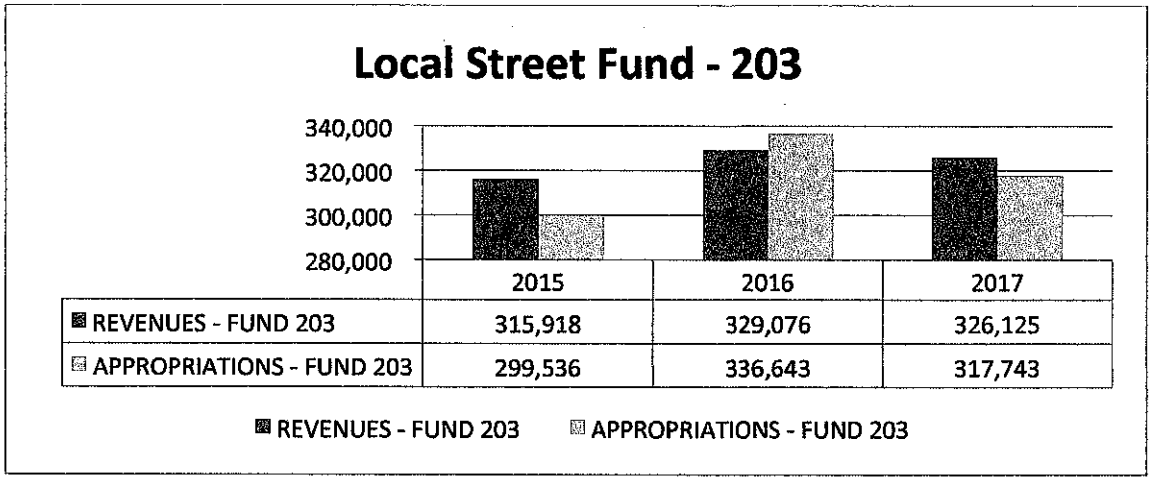
There is not a projected use of the fund balance for FY 2017. The ending fund balance is estimated at $452,257.



	ACTIVITY 2015	PROJECTED 2016	RECOMMENDED 2017
REVENUES - FUND 202	604,274	561,443	677,495
APPROPRIATIONS - FUND 202	494,199	564,660	574,900

Local Street Fund (203)

The City maintains 27.96 mile of local streets. Under MDOTs major and local street funding program, local streets (203.000.626.00) are projected to receive $198,750 in Fiscal Year 2017 (an increase of $39,600). Historically, the City of Albion has transferred a significant amount of funds from the Major Street Fund to the Local Street Fund in order to cover operating and maintenance cost. The transfer included in the FY 2016 budget from the Major Street Fund is $120,000. A $8,382 operations surplus is projected for FY 2017 and an ending Fund Balance of $90,297.



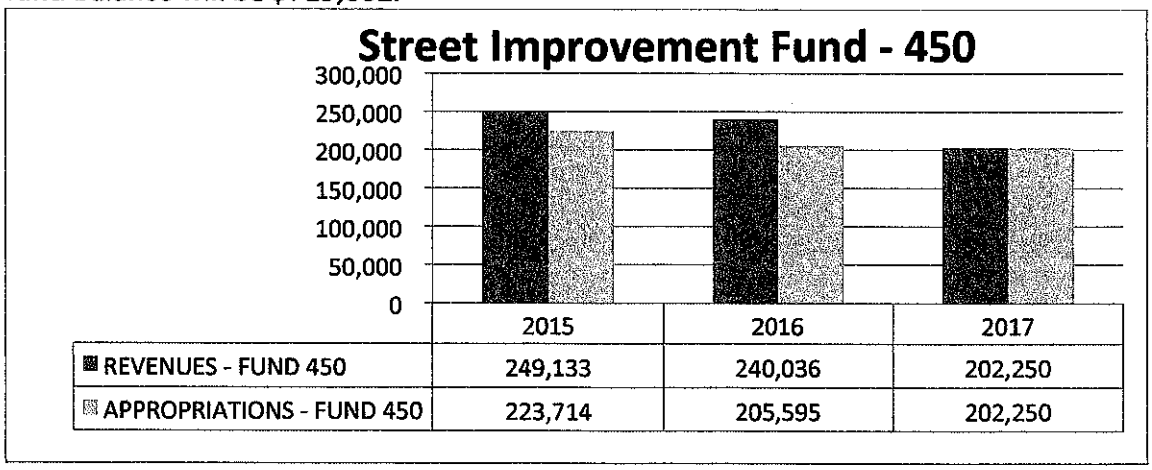
	2015	2016	2017
REVENUES - FUND 203	315,918	329,076	326,125
APPROPRIATIONS - FUND 203	299,536	336,643	317,743

Street Improvement Fund (450)

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

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

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



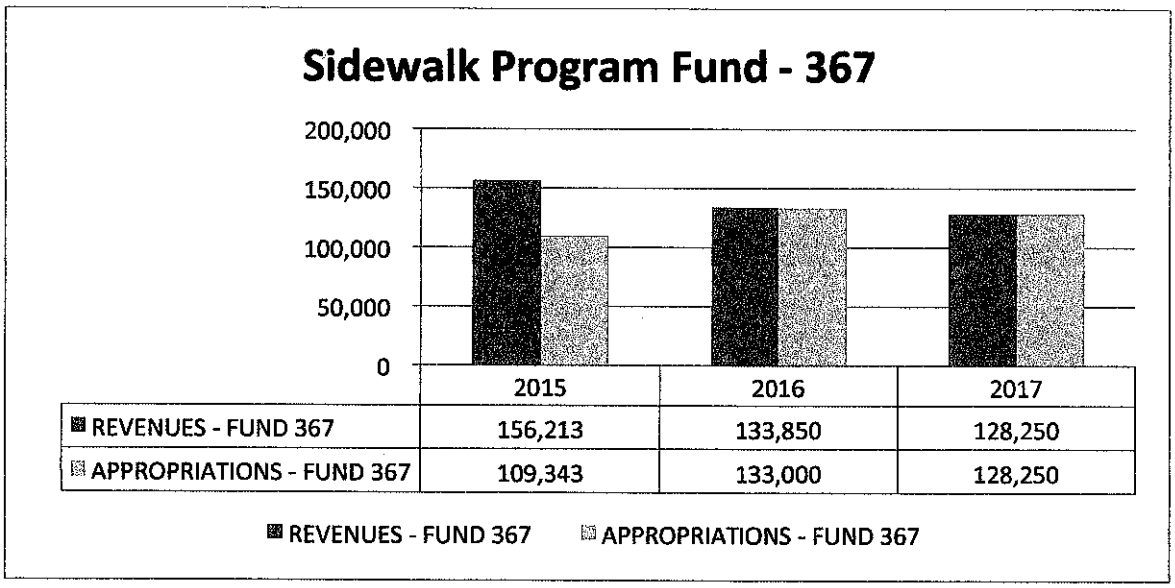
	2015	2016	2017
REVENUES - FUND 450	249,133	240,036	202,250
APPROPRIATIONS - FUND 450	223,714	205,595	202,250

Sidewalk Program Fund (367)

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

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

The plan was to both increase the value of individual properties in the city and would relieve individual owners of the individual burden of sidewalk repair and replacement of the sidewalks that abut their property. The FY 2017 ending fund balance is $202,250.

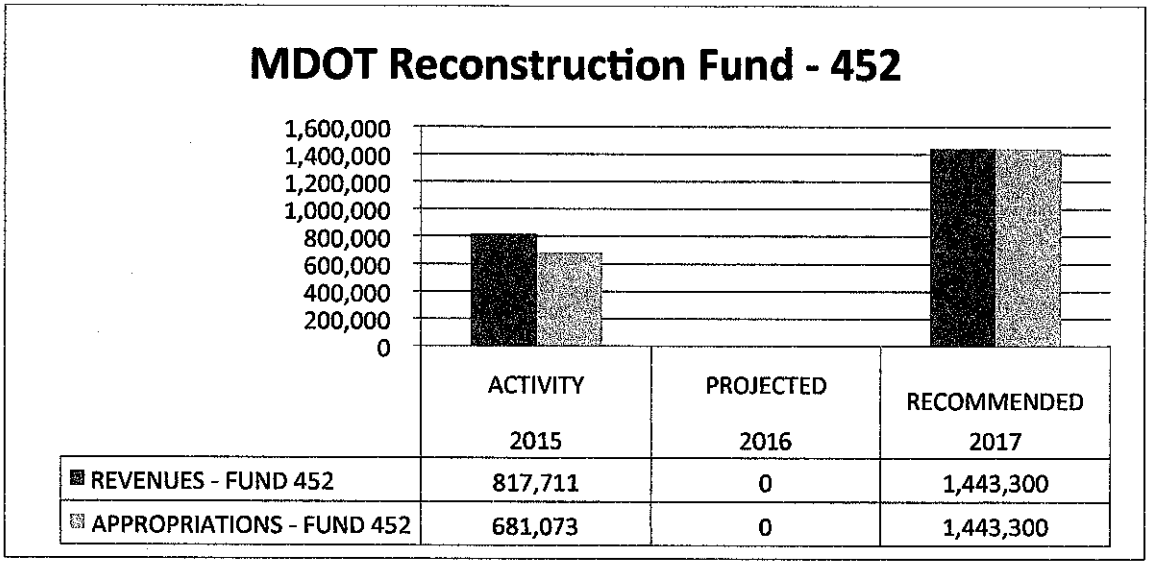


Sidewalk Program History

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

MDOT Reconstruction Fund (452)

This fund was established to account for major street reconstruction work, in order to track the costs separately from the maintenance costs in the Major and Local Street Funds. Every three years, the City of Albion receives a grant for major street reconstruction. The latest projects completed was Berrien Street in 2011 and West Erie Street in 2014. The West Erie Street Project was approximately $170,000 less than projected in part due to the bids being sent out early and receiving good rates from the contractors. The next project is in 2018. The fund carries a fund balance of $141,105 for FY 2017.



	ACTIVITY 2015	PROJECTED 2016	RECOMMENDED 2017
REVENUES - FUND 452	817,711	0	1,443,300
APPROPRIATIONS - FUND 452	681,073	0	1,443,300

BUDGET REPORT FOR CITY OF ALBION
Fund: 202 MAJOR STREETS FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
202-000-540.00	STATE GRANTS	15,181	15,190	12,645	15,170	15,170	15,170	15,170
202-000-569.00	STATE GRANTS - OTHERS	38,169	24,557	24,544	24,544	0	0	0
202-000-576.00	METRO RIGHT-OF-WAYS - PUB ACT	24,198	24,200	32,644	32,644	32,000	32,000	32,000
202-000-579.00	STATE SHARED: GAS & WEIGHT TAX	461,441	456,000	394,264	456,000	592,000	592,000	592,000
202-000-626.00	CHARGES FOR SERVICES RENDERED	9,315	8,500	0	0	0	0	0
202-000-665.00	INTEREST	1,132	1,000	1,664	1,825	1,825	1,825	1,825
202-000-671.00	OTHER REVENUES	0	0	51	51	0	0	0
202-000-676.00	REIMBURSEMENTS & RESTITUTIONS	4,388	3,150	1,819	1,818	1,500	1,500	1,500
TOTAL ESTIMATED REVENUES		553,824	532,597	467,631	532,052	642,495	642,495	642,495
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		553,824	532,597	467,631	532,052	642,495	642,495	642,495

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 454-ACT 51 NON-MOTORIZED								
APPROPRIATIONS								
202-454-801.00	PROFESSIONAL SERVICES	0	2,000	0	0	0	0	0
202-454-802.00	CONTRACTUAL SERVICES	0	8,000	6,467	6,467	0	0	0
2016 - PAID FOR SIDEWALK RAMPS AND APPROACH AT FITCH ST.								
TOTAL APPROPRIATIONS		0	10,000	6,467	6,467	0	0	0
NET OF REVENUES/APPROPRIATIONS - 454-ACT 51 NON-MOTOF		0	(10,000)	(6,467)	(6,467)	0	0	0

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 461-MAINTENANCE								
APPROPRIATIONS								
202-461-702.00	SALARIES AND WAGES	102,430	105,000	93,715	107,100	131,500	131,500	131,500
202-461-703.00	PART TIME WAGES	450	0	2,585	4,500	4,500	4,500	4,500
202-461-704.00	OVERTIME	2,182	4,700	1,502	4,841	4,500	4,500	4,500
202-461-706.00	LICENSING INCENTIVE	0	0	150	0	300	300	300
202-461-707.00	ON CALL PAY	2,500	2,380	1,980	2,380	2,520	2,520	2,520
202-461-714.00	MEDICARE	1,615	2,000	1,412	2,040	1,963	1,963	1,963
202-461-715.00	FICA	6,904	7,500	6,037	7,650	8,395	8,395	8,395
202-461-716.00	HOSPITALIZATION INSURANCE	52,081	54,000	35,996	47,500	49,451	49,451	49,451
202-461-717.00	LIFE INSURANCE	345	380	319	380	380	380	380
202-461-718.00	DISABLIITY INSURANCE	235	270	227	270	260	260	260
202-461-719.00	PENSION CONTRIBUTION	2,526	2,500	2,088	2,550	3,488	3,488	3,488
202-461-719.01	AFSCME MERS CONTRIBUTION	0	0	2,576	3,000	6,560	6,560	6,560
202-461-720.00	WORKERS COMPENSATION	4,588	0	0	0	5,607	5,607	5,607
202-461-721.00	UNEMPLOYMENT INSURANCE	666	825	13	125	475	475	475
202-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,012	2,300	1,704	2,346	2,556	2,556	2,556
202-461-724.00	VEHICLE ALLOWANCE	0	0	158	220	632	632	632
202-461-726.00	OFFICE SUPPLY	10	0	0	0	0	0	0
202-461-741.00	UNIFORMS	2,546	3,000	2,143	2,600	2,800	2,800	2,800
202-461-750.00	SAFETY MATERIALS (OSHA)	192	500	0	500	500	500	500
202-461-776.00	MATERIALS AND SUPPLIES	42,085	48,000	30,023	44,500	42,000	42,000	42,000
202-461-801.00	PROFESSIONAL SERVICES	1,200	0	0	0	0	0	0
202-461-802.00	CONTRACTUAL SERVICES	7,547	9,000	7,031	9,000	9,000	9,000	9,000
202-461-840.00	ADMINISTRATION FEES	19,983	19,983	18,318	19,983	19,983	19,983	19,983
202-461-885.00	TRAINING	59	100	0	100	100	100	100
202-461-922.00	ELECTRICITY	1,673	5,000	1,654	3,500	4,000	4,000	4,000
202-461-941.00	BUILDING RENTAL	14,000	14,000	12,833	14,000	14,000	14,000	14,000
202-461-943.00	EQUIPMENT RENTAL	29,773	35,000	26,166	35,000	35,000	35,000	35,000
202-461-950.00	INSURANCE AND BONDS	10,339	10,950	10,165	10,950	10,950	10,950	10,950
202-461-955.00	MISCELLANEOUS	1,042	0	0	0	0	0	0
TOTAL APPROPRIATIONS		308,983	327,388	258,795	325,035	361,420	361,420	361,420
NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE		(308,983)	(327,388)	(258,795)	(325,035)	(361,420)	(361,420)	(361,420)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 465-TRAFFIC SERVICES								
APPROPRIATIONS								
202-465-702.00	SALARIES AND WAGES	258	1,100	195	1,122	1,250	1,250	1,250
202-465-704.00	OVERTIME	23	50	56	100	100	100	100
202-465-714.00	MEDICARE	4	8	3	8	8	8	8
202-465-715.00	FICA	17	70	15	71	71	71	71
202-465-716.00	HOSPITALIZATION INSURANCE	121	220	112	220	220	220	220
202-465-717.00	LIFE INSURANCE	0	10	0	10	10	10	10
202-465-719.00	PENSION CONTRIBUTION	15	23	2	23	23	23	23
202-465-720.00	WORKERS COMPENSATION	27	0	0	0	15	15	15
202-465-721.00	UNEMPLOYMENT INSURANCE	3	17	0	17	17	17	17
202-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	6	22	5	22	22	22	22
202-465-776.00	MATERIALS AND SUPPLIES	917	3,000	0	1,500	2,000	2,000	2,000
202-465-943.00	EQUIPMENT RENTAL	28	800	142	800	600	600	600
TOTAL APPROPRIATIONS		1,419	5,320	530	3,893	4,336	4,336	4,336
NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICES		(1,419)	(5,320)	(530)	(3,893)	(4,336)	(4,336)	(4,336)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 467-WINTER MAINTENANCE								
APPROPRIATIONS								
202-467-702.00	SALARIES AND WAGES	3,817	4,500	2,630	4,590	4,750	4,750	4,750
202-467-704.00	OVERTIME	2,356	4,500	695	4,635	4,750	4,750	4,750
202-467-714.00	MEDICARE	85	150	46	153	160	160	160
202-467-715.00	FICA	363	550	195	561	600	600	600
202-467-716.00	HOSPITALIZATION INSURANCE	2,892	4,500	1,604	4,500	4,500	4,500	4,500
202-467-717.00	LIFE INSURANCE	22	30	9	30	30	30	30
202-467-719.00	PENSION CONTRIBUTION	261	350	118	357	500	500	500
202-467-720.00	WORKERS COMPENSATION	420	0	0	0	50	50	50
202-467-721.00	UNEMPLOYMENT INSURANCE	118	200	2	100	75	75	75
202-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	123	175	66	150	150	150	150
202-467-776.00	MATERIALS AND SUPPLIES	30	1,500	0	1,000	1,500	1,500	1,500
202-467-943.00	EQUIPMENT RENTAL	8,724	11,500	10,574	15,000	11,500	11,500	11,500
TOTAL APPROPRIATIONS		19,211	27,955	15,939	31,076	28,565	28,565	28,565
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENAN		(19,211)	(27,955)	(15,939)	(31,076)	(28,565)	(28,565)	(28,565)

Calculations as of 12/31/2016

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

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 487-M-99 TRUNKLINE								
ESTIMATED REVENUES								
202-487-577.00	ROUTINE MAINTENANCE	50,450	39,500	33,865	29,391	35,000	35,000	35,000
TOTAL ESTIMATED REVENUES		50,450	39,500	33,865	29,391	35,000	35,000	35,000
APPROPRIATIONS								
202-487-702.00	SALARIES AND WAGES	2,535	2,500	752	2,550	2,550	2,550	2,550
202-487-704.00	OVERTIME	1,000	2,000	1,040	2,060	1,750	1,750	1,750
202-487-714.00	MEDICARE	49	60	25	61	55	55	55
202-487-715.00	FICA	209	245	106	250	220	220	220
202-487-716.00	HOSPITALIZATION INSURANCE	1,536	1,850	808	1,850	1,850	1,850	1,850
202-487-717.00	LIFE INSURANCE	13	20	6	20	20	20	20
202-487-719.00	PENSION CONTRIBUTION	127	120	58	122	122	122	122
202-487-720.00	WORKERS COMPENSATION	200	0	0	0	20	20	20
202-487-721.00	UNEMPLOYMENT INSURANCE	58	75	1	35	25	25	25
202-487-723.00	RETIREE HEALTH SAVINGS CONTRIB	71	80	36	82	65	65	65
202-487-776.00	MATERIALS AND SUPPLIES	6,053	7,500	4,226	5,600	5,500	5,500	5,500
202-487-840.00	ADMINISTRATION FEES	1,817	1,817	1,666	1,817	1,817	1,817	1,817
202-487-943.00	EQUIPMENT RENTAL	8,256	8,500	6,073	8,500	8,500	8,500	8,500
TOTAL APPROPRIATIONS		21,924	24,767	14,797	22,947	22,494	22,494	22,494
NET OF REVENUES/APPROPRIATIONS - 487-M-99 TRUNKLINE		28,526	14,733	19,068	6,444	12,506	12,506	12,506

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 488-M-199 TRUNKLINE								
APPROPRIATIONS								
202-488-702.00	SALARIES AND WAGES	480	950	317	969	1,000	1,000	1,000
202-488-704.00	OVERTIME	413	750	782	950	1,000	1,000	1,000
202-488-714.00	MEDICARE	12	20	15	20	20	20	20
202-488-715.00	FICA	52	75	65	77	80	80	80
202-488-716.00	HOSPITALIZATION INSURANCE	440	525	498	575	600	600	600
202-488-717.00	LIFE INSURANCE	2	6	3	6	6	6	6
202-488-719.00	PENSION CONTRIBUTION	18	50	37	51	55	55	55
202-488-720.00	WORKERS COMPENSATION	59	0	0	0	35	35	35
202-488-721.00	UNEMPLOYMENT INSURANCE	14	30	0	30	30	30	30
202-488-723.00	RETIREE HEALTH SAVINGS CONTRIB	18	23	22	35	40	40	40
202-488-776.00	MATERIALS AND SUPPLIES	4,695	5,900	1,071	3,400	3,500	3,500	3,500
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	3,006	4,000	3,376	4,500	5,000	5,000	5,000
TOTAL APPROPRIATIONS		11,026	14,146	7,852	12,430	13,183	13,183	13,183
NET OF REVENUES/APPROPRIATIONS - 488-M-199 TRUNKLINE		(11,026)	(14,146)	(7,852)	(12,430)	(13,183)	(13,183)	(13,183)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
202-965-999.00	TRANSFER OUT	113,000	138,000	139,366	139,366	123,000	123,000	123,000
TRANSFER TO LOCAL STREETS:								
2014 - $115,000								
2015 - $125,000								
2016 - $136,366								
2017 - $120,000								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $3,000 PER YEAR								
TOTAL APPROPRIATIONS		113,000	138,000	139,366	139,366	123,000	123,000	123,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(113,000)	(138,000)	(139,366)	(139,366)	(123,000)	(123,000)	(123,000)
ESTIMATED REVENUES - FUND 202		604,274	572,097	501,496	561,443	677,495	677,495	677,495
APPROPRIATIONS - FUND 202		494,199	567,858	461,429	564,660	574,900	574,900	574,900
NET OF REVENUES/APPROPRIATIONS - FUND 202		110,075	4,239	40,067	(3,217)	102,595	102,595	102,595
BEGINNING FUND BALANCE		242,803	352,878	352,878	352,878	392,945	392,945	392,945
ENDING FUND BALANCE		352,878	357,117	392,945	349,661	495,540	495,540	495,540

BUDGET REPORT FOR CITY OF ALBION
Fund: 203 LOCAL STREETS FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
203-000-540.00	STATE GRANTS	5,251	5,250	4,375	5,250	5,250	5,250	5,250
203-000-569.00	STATE GRANTS - OTHERS	38,169	24,557	24,544	24,544	0	0	0
203-000-579.00	STATE SHARED: GAS & WEIGHT TAX	159,596	159,100	136,412	159,100	198,750	198,750	198,750
203-000-626.00	CHARGES FOR SERVICES RENDERED	0	0	1,050	1,050	0	0	0
203-000-665.00	INTEREST	209	150	779	910	850	850	850
203-000-671.00	OTHER REVENUES	60	0	0	0	0	0	0
203-000-676.00	REIMBURSEMENTS & RESTITUTIONS	2,633	1,500	1,856	1,856	1,275	1,275	1,275
TOTAL ESTIMATED REVENUES		205,918	190,557	169,016	192,710	206,125	206,125	206,125
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		205,918	190,557	169,016	192,710	206,125	206,125	206,125

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 461-MAINTENANCE								
APPROPRIATIONS								
203-461-702.00	SALARIES AND WAGES	92,317	97,500	81,161	94,500	78,160	78,160	78,160
203-461-703.00	PART TIME WAGES	1,870	0	7,251	9,500	9,500	9,500	9,500
203-461-704.00	OVERTIME	3,520	3,500	3,925	6,500	8,120	8,120	8,120
203-461-714.00	MEDICARE	1,355	1,430	1,288	1,475	1,275	1,275	1,275
203-461-715.00	FICA	5,794	6,125	5,507	6,350	5,450	5,450	5,450
203-461-716.00	HOSPITALIZATION INSURANCE	38,408	40,500	32,946	40,500	35,500	35,500	35,500
203-461-717.00	LIFE INSURANCE	285	300	242	300	250	250	250
203-461-718.00	DISABLIITY INSURANCE	235	277	227	285	285	285	285
203-461-719.00	PENSION CONTRIBUTION	2,611	3,000	2,251	3,060	2,825	2,825	2,825
203-461-719.01	AFSCME MERS CONTRIBUTION	0	0	2,576	3,500	4,550	4,550	4,550
203-461-720.00	WORKERS COMPENSATION	4,072	0	0	0	4,375	4,375	4,375
203-461-721.00	UNEMPLOYMENT INSURANCE	508	1,350	15	500	375	375	375
203-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,612	1,850	1,435	1,890	1,750	1,750	1,750
203-461-724.00	VEHICLE ALLOWANCE	0	0	158	250	650	650	650
203-461-750.00	SAFETY MATERIALS (OSHA)	100	0	0	0	0	0	0
203-461-776.00	MATERIALS AND SUPPLIES	29,374	32,000	21,373	29,000	32,000	32,000	32,000
203-461-802.00	CONTRACTUAL SERVICES	1,074	4,500	737	2,000	4,000	4,000	4,000
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	199	0	0	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	47,200	50,000	50,506	60,000	55,000	55,000	55,000
203-461-950.00	INSURANCE AND BONDS	10,107	11,000	10,026	10,100	10,500	10,500	10,500
203-461-955.00	MISCELLANEOUS	939	400	0	200	400	400	400
TOTAL APPROPRIATIONS		270,113	282,265	247,779	298,443	283,498	283,498	283,498
NET OF REVENUES/APPROPRIATIONS - 461-MAINTENANCE		(270,113)	(282,265)	(247,779)	(298,443)	(283,498)	(283,498)	(283,498)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 465-TRAFFIC SERVICES								
APPROPRIATIONS								
203-465-702.00	SALARIES AND WAGES	308	450	858	1,300	750	750	750
203-465-703.00	PART TIME WAGES	0	0	54	150	200	200	200
203-465-704.00	OVERTIME	0	0	0	0	50	50	50
203-465-714.00	MEDICARE	4	10	13	20	10	10	10
203-465-715.00	FICA	18	30	54	75	20	20	20
203-465-716.00	HOSPITALIZATION INSURANCE	153	280	337	400	350	350	350
203-465-717.00	LIFE INSURANCE	0	9	2	9	10	10	10
203-465-719.00	PENSION CONTRIBUTION	7	9	14	20	20	20	20
203-465-720.00	WORKERS COMPENSATION	30	0	0	0	15	15	15
203-465-721.00	UNEMPLOYMENT INSURANCE	7	11	0	11	5	5	5
203-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	6	9	17	30	10	10	10
203-465-776.00	MATERIALS AND SUPPLIES	734	1,650	0	300	1,000	1,000	1,000
203-465-943.00	EQUIPMENT RENTAL	180	350	445	500	450	450	450
TOTAL APPROPRIATIONS		1,447	2,808	1,794	2,815	2,890	2,890	2,890
NET OF REVENUES/APPROPRIATIONS - 465-TRAFFIC SERVICES		(1,447)	(2,808)	(1,794)	(2,815)	(2,890)	(2,890)	(2,890)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 467-WINTER MAINTENANCE								
APPROPRIATIONS								
203-467-702.00	SALARIES AND WAGES	6,890	7,500	1,847	6,250	4,500	4,500	4,500
203-467-704.00	OVERTIME	1,140	4,500	499	7,250	3,500	3,500	3,500
203-467-714.00	MEDICARE	110	165	32	168	75	75	75
203-467-715.00	FICA	472	700	138	714	475	475	475
203-467-716.00	HOSPITALIZATION INSURANCE	3,824	4,700	1,104	4,700	3,500	3,500	3,500
203-467-717.00	LIFE INSURANCE	33	45	6	45	30	30	30
203-467-719.00	PENSION CONTRIBUTION	287	375	70	383	350	350	350
203-467-720.00	WORKERS COMPENSATION	617	0	0	0	250	250	250
203-467-721.00	UNEMPLOYMENT INSURANCE	182	250	1	50	25	25	25
203-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	161	220	47	225	150	150	150
203-467-776.00	MATERIALS AND SUPPLIES	0	1,500	0	100	1,000	1,000	1,000
203-467-943.00	EQUIPMENT RENTAL	11,260	14,500	6,294	12,500	14,500	14,500	14,500
TOTAL APPROPRIATIONS		24,976	34,455	10,038	32,385	28,355	28,355	28,355
NET OF REVENUES/APPROPRIATIONS - 467-WINTER MAINTENAN		(24,976)	(34,455)	(10,038)	(32,385)	(28,355)	(28,355)	(28,355)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
203-930-699.00	TRANSFER IN	110,000	135,000	136,366	136,366	120,000	120,000	120,000
TRANSFER IN FROM MAJOR STREETS FUND:								
2014 - $115,000								
2015 - $125,000								
2016 - $136,366								
2017 - $120,000								
TOTAL ESTIMATED REVENUES		110,000	135,000	136,366	136,366	120,000	120,000	120,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		110,000	135,000	136,366	136,366	120,000	120,000	120,000

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
203-965-999.00	TRANSFER OUT	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TRANSFER TO DPW DEPT SERVICE FUND - $3,000 PER YEAR								
TOTAL APPROPRIATIONS		3,000	3,000	3,000	3,000	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
ESTIMATED REVENUES - FUND 203		315,918	325,557	305,382	329,076	326,125	326,125	326,125
APPROPRIATIONS - FUND 203		299,536	322,528	262,611	336,643	317,743	317,743	317,743
NET OF REVENUES/APPROPRIATIONS - FUND 203		16,382	3,029	42,771	(7,567)	8,382	8,382	8,382
BEGINNING FUND BALANCE		73,102	89,486	89,486	89,486	132,257	132,257	132,257
ENDING FUND BALANCE		89,484	92,515	132,257	81,919	140,639	140,639	140,639

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
450-000-402.00	CURRENT PROPERTY TAXES	244,364	225,500	221,271	222,500	205,500	205,500	205,500
450-000-402.01	PROPERTY TAX CHARGEBACKS	(9,227)	(17,500)	(5,564)	(10,500)	(13,500)	(13,500)	(13,500)
450-000-410.00	DELINQUENT PERSONAL PROPERTY T	0	0	995	995	250	250	250
450-000-424.00	PAYMENTS IN LIEU OF TAXES	2,046	1,500	2,466	2,466	2,500	2,500	2,500
450-000-445.00	PENALTY & INTEREST ON TAXES	2,527	2,500	1,834	2,000	2,000	2,000	2,000
450-000-573.00	LOCAL COMMUNITY STABILIZATION STA	9,423	0	23,534	7,500	5,500	5,500	5,500
450-000-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	15,075	15,075	0	0	0
2016 - INCLUDES THE $4,245 BILLED TO ALBION COLLEGE & RELATING TO 450-502-801.00 BELOW								
TOTAL ESTIMATED REVENUES		249,133	212,000	259,611	240,036	202,250	202,250	202,250
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		249,133	212,000	259,611	240,036	202,250	202,250	202,250

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

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

BUDGET REPORT FOR CITY OF ALBION
Fund: 367 SIDEWALK PROGRAM FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
367-000-408.00	SIDEWALK ASSESSMENTS	162,017	145,000	121,194	140,000	135,000	135,000	135,000
367-000-408.01	PROPERTY TAX CHARGEBACKS	(7,908)	(8,000)	(6,889)	(8,000)	(8,000)	(8,000)	(8,000)
367-000-445.00	PENALTY & INTEREST ON TAXES	442	50	5,610	50	50	50	50
367-000-665.00	INTEREST	1,662	1,100	1,924	1,800	1,200	1,200	1,200
TOTAL ESTIMATED REVENUES		156,213	138,150	121,839	133,850	128,250	128,250	128,250
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		156,213	138,150	121,839	133,850	128,250	128,250	128,250

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 443-SIDEWALK PROGRAM								
APPROPRIATIONS								
367-443-801.00	PROFESSIONAL SERVICES	0	0	360	5,000	5,000	5,000	5,000
367-443-802.00	CONTRACTUAL SERVICES	95,218	125,000	110,047	120,000	118,250	118,250	118,250
367-443-965.00	TRANSFER OUT	14,125	10,000	0	8,000	5,000	5,000	5,000
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 - $8,000								
2017 - IF SIDEWALK PROGRAM IS ASSESSED IN 2017, AN ESTIMATED $5,000 WILL BE TRANSFERRED TO STREET IMPROVEMENT FUND FOR SIDEWALK REPLACEMENT.								
TOTAL APPROPRIATIONS		109,343	135,000	110,407	133,000	128,250	128,250	128,250
NET OF REVENUES/APPROPRIATIONS - 443-TRANSFER OUT		(109,343)	(135,000)	(110,407)	(133,000)	(128,250)	(128,250)	(128,250)
ESTIMATED REVENUES - FUND 367		156,213	138,150	121,839	133,850	128,250	128,250	128,250
APPROPRIATIONS - FUND 367		109,343	135,000	110,407	133,000	128,250	128,250	128,250
NET OF REVENUES/APPROPRIATIONS - FUND 367		46,870	3,150	11,432	850	0	0	0
BEGINNING FUND BALANCE		219,594	266,465	266,465	266,465	277,897	277,897	277,897
ENDING FUND BALANCE		266,464	269,615	277,897	267,315	277,897	277,897	277,897

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 502-ALBION COLLEGE LOCAL ST PROJECTS								
APPROPRIATIONS								
450-502-801.00	CONTRACTUAL SERVICES	0	0	4,245	4,245	0	0	0
2016 -- PAID ON BEHALF OF ALBION COLLEGE. COLLEGE HAS BEEN BILLED FOR REIMBURSEMENT.								
TOTAL APPROPRIATIONS		0	0	4,245	4,245	0	0	0
NET OF REVENUES/APPROPRIATIONS - 502-ALBION COLLEGE I		0	0	(4,245)	(4,245)	0	0	0

Calculations as of 12/31/2016

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

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 516-SUPERIOR STREET CONSTRUCTION								
ESTIMATED REVENUES								
452-516-502.00	FEDERAL GRANTS	0	0	0	0	1,154,000	1,154,000	1,154,000
2017 - FEDERAL TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT								
452-516-540.00	STATE GRANTS	0	0	0	0	263,300	263,300	263,300
2017 - FROM MDOT								
TOTAL ESTIMATED REVENUES		0	0	0	0	1,417,300	1,417,300	1,417,300
APPROPRIATIONS								
452-516-802.00	CONTRACTUAL SERVICES	0	0	0	0	1,443,300	1,443,300	1,443,300
TOTAL APPROPRIATIONS		0	0	0	0	1,443,300	1,443,300	1,443,300
NET OF REVENUES/APPROPRIATIONS - 516-SUPERIOR STREET		0	0	0	0	(26,000)	(26,000)	(26,000)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 517-WATSON STREET								
ESTIMATED REVENUES								
452-517-699.00	TRANSFER IN	0	0	0	0	26,000	26,000	26,000
2017 - FROM ST IMPROVEMENT FUND 450: $25,200 FOR CITY'S GRANT MATCH & $800 FOR BRICK MAINTENANCE								
TOTAL ESTIMATED REVENUES		0	0	0	0	26,000	26,000	26,000
NET OF REVENUES/APPROPRIATIONS - 517-WATSON STREET		0	0	0	0	26,000	26,000	26,000

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
452-930-699.00	TRANSFER IN	232,771	0	0	0	0	0	0
2015 - TRANSFER IN FROM STREET IMPROVEMENTS FUND (450) = $218,646								
TRANSFER IN FROM SIDEWALK FUND (367) = $14,125								
TOTAL ESTIMATED REVENUES		232,771	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		232,771	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 452		817,711	0	0	0	1,443,300	1,443,300	1,443,300
APPROPRIATIONS - FUND 452		681,073	0	0	0	1,443,300	1,443,300	1,443,300
NET OF REVENUES/APPROPRIATIONS - FUND 452		136,638	0	0	0	0	0	0
BEGINNING FUND BALANCE		4,467	141,105	141,105	141,105	141,105	141,105	141,105
ENDING FUND BALANCE		141,105	141,105	141,105	141,105	141,105	141,105	141,105

MAJOR STREET FUND

202

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

REVENUES

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

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

LOCAL STREETS FUND

203

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

REVENUES

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

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

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

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

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

SIDEWALK PROGRAM FUND

367

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

REVENUE

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

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

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

367-500-699.00 Transfer In.

EXPENSES

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

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

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

STREET IMPROVEMENT FUND

450

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

REVENUE

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

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

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

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

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

EXPENSES

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

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

SPECIAL REVENUE FUNDS

Special Revenue Funds

Section 7

Recreation Fund (208)

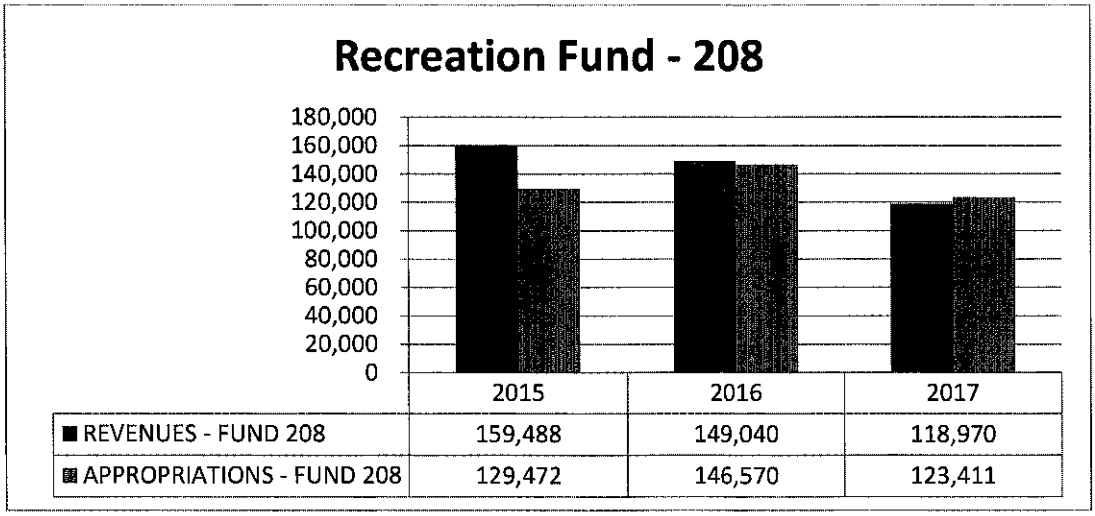
For many years, Recreation was funded through the General Fund operating millage. In 2007, the voters approved a 3-year special 1.5 mill property tax levy to fund recreation activities. In 2015, the voters approved another 3-year renewal of the levy, which expires in 2018.

Since the Recreation Department has limited staffing, it contracts with the Forks Senior Center to provide activities for senior citizens in the community ($8,700 for FY 2017). The Recreation Department works with the Albion Community Schools to provide sports and after school programming for students.

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

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

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



	2015	2016	2017
REVENUES - FUND 208	159,488	149,040	118,970
APPROPRIATIONS - FUND 208	129,472	146,570	123,411

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. The City is considering a Single Hauler contract for refuse and leaf collection services.

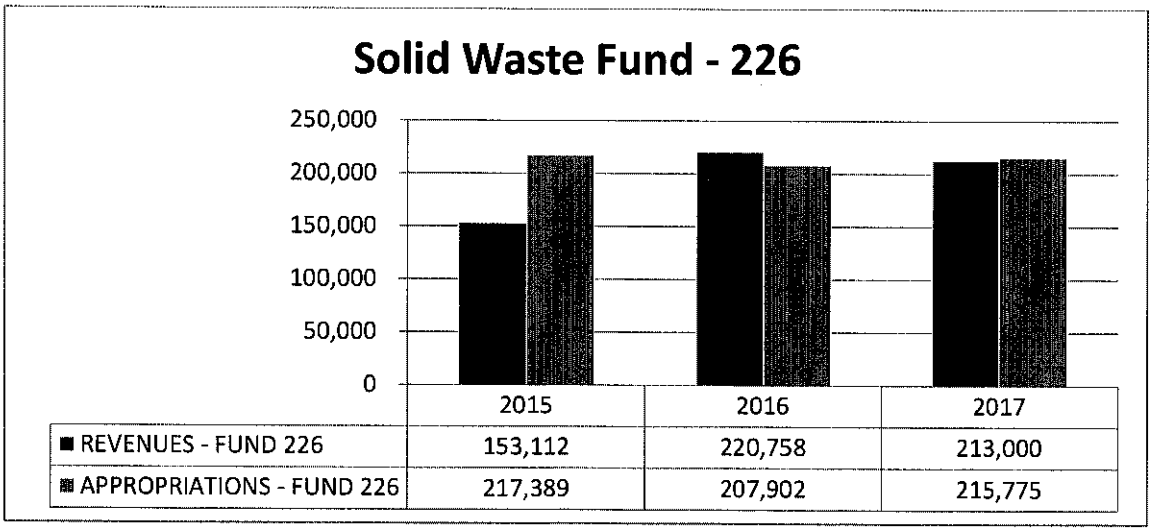
There are three primary service programs that are funded:

Leaf Collection - Operated by the City to assist property owners with disposing of leaves from city trees in the berm area. This program, however, in practice is being used for the disposal of leaves from all trees. This is a labor intensive program over a short period of time, so the City has employed seasonal workers to assist with this operation. It is necessary to reevaluate the Leaf Collection Program and adopt a more cost effective and efficient service.

Tree Dump – Operated by the City to allow property owner to dispose of grass clippings, brush, and other compostable yard waste. The property owner is responsible for transporting the items to the tree dump during its hours of operations at the site, which is located in back of the Waste Water Treatment Plant.

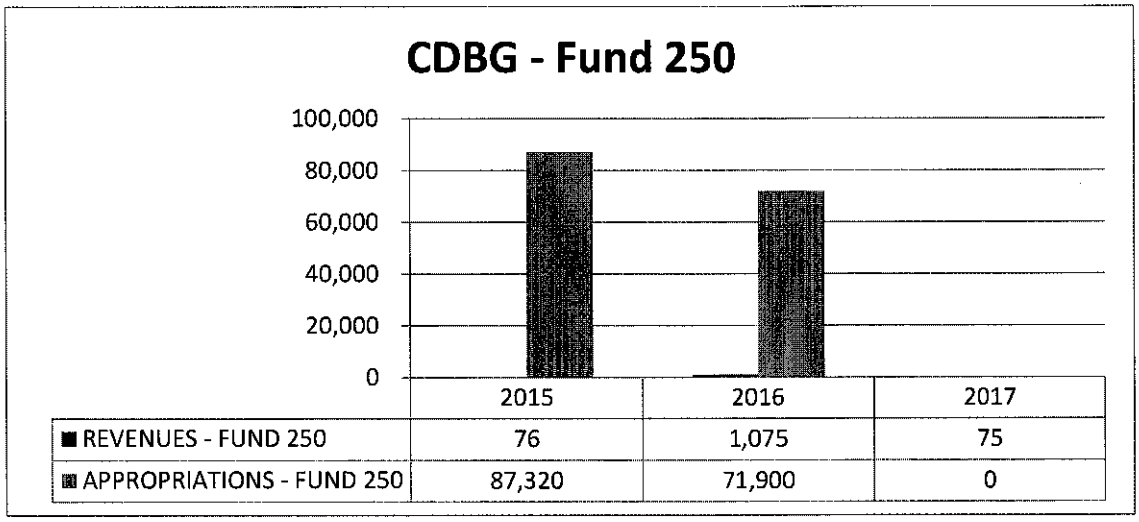
Solid Waste – The City provides trash receptacles and trash clean up after festivals and other public events held in the City. This budget includes the disposal of brush and trimmings from tree work completed in the City's right-of-ways, cemetery, parks, and city-owned property.

There is a transfer out of $14,000 to the General Fund for the disposal of trash, brush, grass, limbs and $10,000 for Trash/Dumpsters. The projected ending fund balance for FY 2016 is $86,746. The impact on the fund balance is $2,775, with and ending balance of $49,298.



Community Development Block Grant (CDBG) (250)

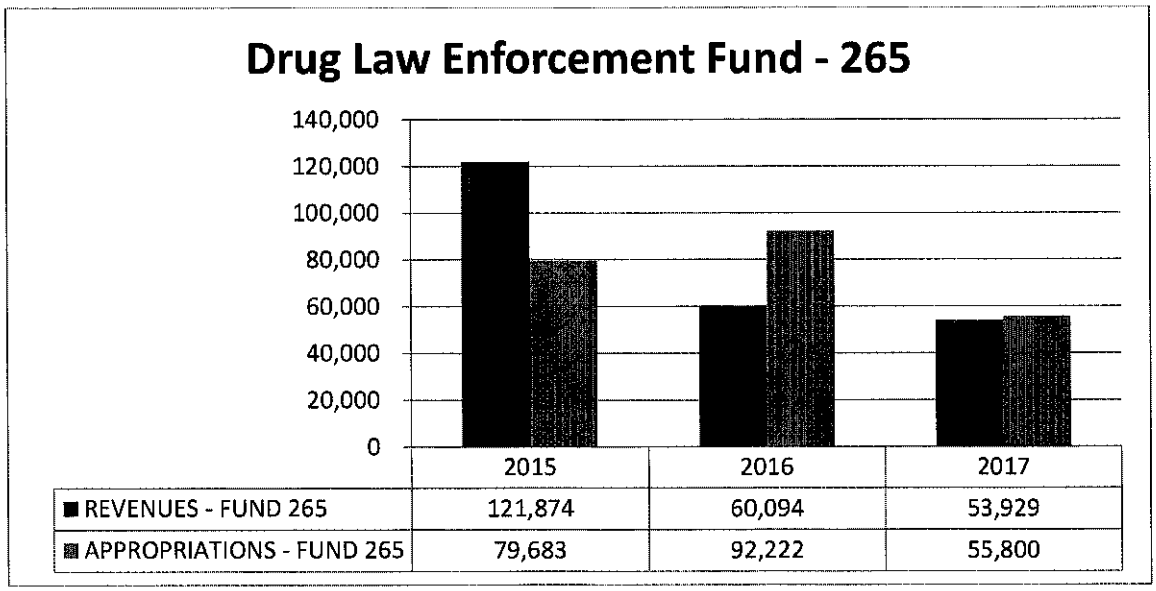
The CDBG Fund was established many years ago to handle the revolving loan portion of the housing rehabilitation programs that were operated by the City. The loans are for Fifty (50) years at zero percent interest. The Community Action Agency handles these loans for the City in 2012 and 2013. In FY 2014, the City contracted for home rehabilitation services ($154,750). Due to the fact that several of these loans extremely old and considered uncollectable, some these loans have been classified as uncollectable debts. Efforts will still continue to collect on these old loans. The remaining balance of $14,957 is not sufficient to complete a new project.



	2015	2016	2017
REVENUES - FUND 250	76	1,075	75
APPROPRIATIONS - FUND 250	87,320	71,900	0

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.



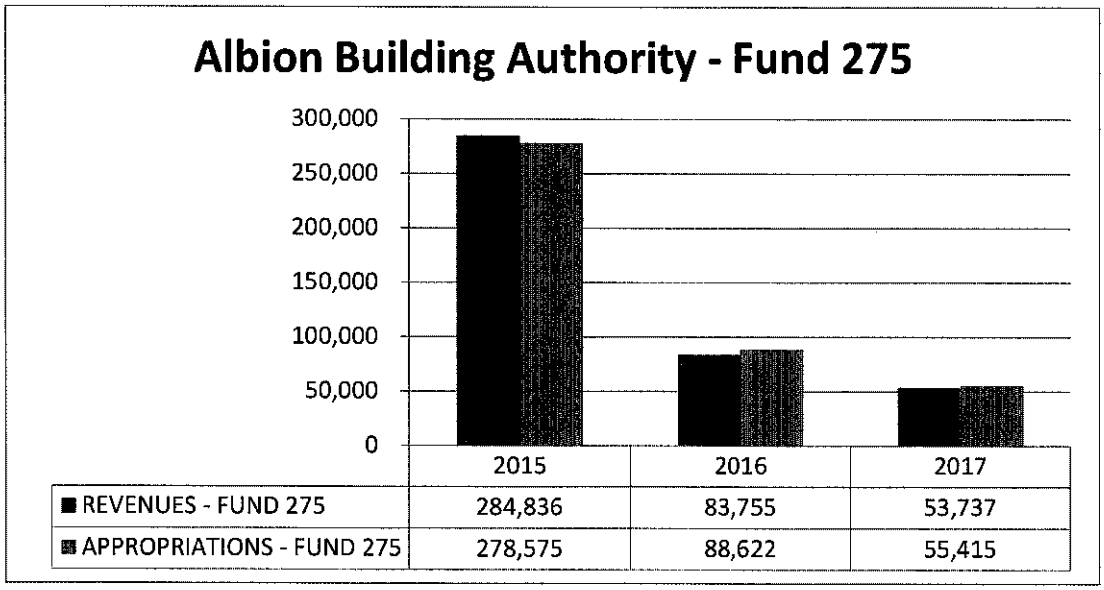
	2015	2016	2017
REVENUES - FUND 265	121,874	60,094	53,929
APPROPRIATIONS - FUND 265	79,683	92,222	55,800

Albion Building Authority (275)

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

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

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



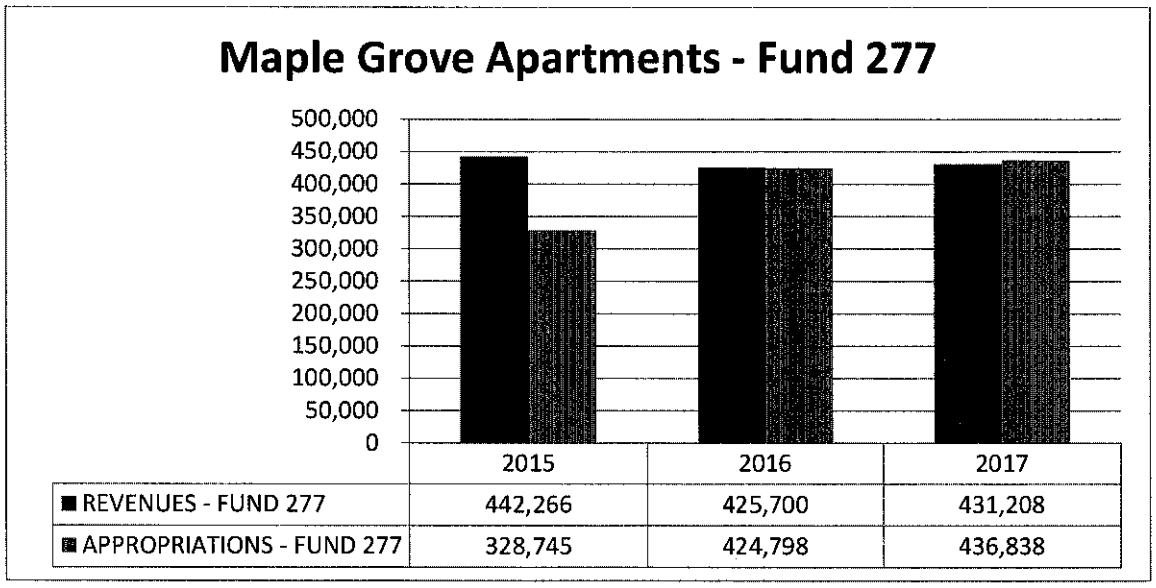
	2015	2016	2017
REVENUES - FUND 275	284,836	83,755	53,737
APPROPRIATIONS - FUND 275	278,575	88,622	55,415

Maple Grove Apartments (277)

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

For FY 2016, Buildings, Additions and Improvements (277-701-976.00) is budgeted $60,000 for new windows. In 2017, $25,000 is budgeted for new closet doors for units, bath and dining room improvements; $10,000 for new doors; and $5,000 for miscellaneous upgrades.

There is a transfer out of $64,288 (277-905-999.00) to the Debt Service Fund (369) for the Albion Building Authority Bonds for the Fire Barn/Remodeling Bond Issue. The FY 201 ending fund balance is projected at $448,183.



	2015	2016	2017
REVENUES - FUND 277	442,266	425,700	431,208
APPROPRIATIONS - FUND 277	328,745	424,798	436,838

BUDGET REPORT FOR CITY OF ALBION
Fund: 208 RECREATION FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 780-RECREATION								
ESTIMATED REVENUES								
208-780-402.00	CURRENT PROPERTY TAXES	125,697	116,500	113,277	111,500	103,900	103,900	103,900
208-780-402.01	PROPERTY TAX CHARGEBACKS	(4,614)	(5,000)	(2,782)	(3,250)	(2,900)	(2,900)	(2,900)
208-780-410.00	DELINQUENT PERSONAL PROP TAXES	0	100	488	488	400	400	400
208-780-424.00	PAYMENTS IN LIEU OF TAXES	1,023	500	1,233	1,233	1,750	1,750	1,750
208-780-445.00	PENALTY & INTEREST ON TAXES	1,264	1,100	917	1,000	1,050	1,050	1,050
208-780-573.00	LOCAL COMMUNITY STABILIZATION STA	4,711	2,100	11,767	2,500	2,000	2,000	2,000
208-780-590.00	LOCAL GRANTS	1,700	0	6,438	4,938	0	0	0
208-780-608.00	RECREATION FEES	12,247	12,000	17,738	17,615	12,500	12,500	12,500
208-780-665.00	INTEREST	134	60	207	175	170	170	170
208-780-667.00	RENTS	1,296	1,300	30	30	100	100	100
208-780-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	6,650	0	1,400	1,400	0	0	0
208-780-675.01	CONTRIB - INDIVID - VAN	25	0	0	0	0	0	0
208-780-676.00	REIMBURSEMENTS & RESTITUTIONS	100	0	1,411	1,411	0	0	0
TOTAL ESTIMATED REVENUES		150,233	128,660	152,124	139,040	118,970	118,970	118,970
APPROPRIATIONS								
208-780-702.00	SALARIES AND WAGES	4,001	0	0	0	0	0	0
208-780-703.00	PART TIME WAGES	62,335	66,600	71,460	81,500	84,025	69,900	69,900
2017 - ESTIMATED $15,500 SEASONALS, 23 HRS/WEEK PERMANENT PART-TIME								
208-780-704.00	OVERTIME	416	0	0	0	0	0	0
208-780-714.00	MEDICARE	967	1,050	1,036	1,182	1,220	1,075	1,075
208-780-715.00	FICA	4,133	4,420	4,431	5,054	5,210	4,595	4,595
208-780-716.00	HOSPITALIZATION INSURANCE	177	0	0	0	0	0	0
208-780-717.00	LIFE INSURANCE	22	0	0	0	0	0	0
208-780-719.00	PENSION CONTRIBUTION	89	0	0	0	0	0	0
208-780-720.00	WORKERS COMPENSATION	248	0	0	0	1,765	1,556	1,556
208-780-721.00	UNEMPLOYMENT INSURANCE	1,055	1,200	20	75	750	750	750
208-780-723.00	RETIREE HEALTH SAVINGS CONTRIB	88	0	0	0	0	0	0
208-780-726.00	OFFICE SUPPLY	86	300	0	100	300	300	300
208-780-728.00	DUES, BOOKS, PERIODICAL	45	200	12	50	100	100	100
208-780-776.00	MATERIALS AND SUPPLIES	1,298	6,000	675	1,000	2,500	1,000	1,000
208-780-778.00	GASOLINE	1,036	4,000	680	1,500	2,250	1,000	1,000
208-780-780.00	VEHICLE & EQUIP MAINT SUPPLIES	1,377	1,000	190	350	450	450	450
208-780-802.00	CONTRACTUAL SERVICES	4,250	4,000	3,980	4,250	4,250	3,500	3,500
208-780-804.00	PRINTING AND COPYING	182	200	0	0	0	0	0
208-780-840.00	ADMINISTRATION FEES	7,266	7,266	6,661	7,266	7,485	7,485	7,485
208-780-851.00	TELEPHONE	1,305	1,100	1,550	1,775	0	0	0
208-780-857.00	TRAVEL	0	0	543	543	250	250	250
208-780-882.00	PROGRAM EXPENSES	2,932	3,500	8,339	9,500	8,500	8,500	8,500
208-780-882.01	SENIOR CENTER	8,700	8,700	6,525	8,700	8,700	8,700	8,700
208-780-885.00	TRAINING	0	1,000	448	450	450	0	0
208-780-906.00	ENTRANCE FEES	925	3,000	415	1,500	1,250	1,250	1,250
208-780-922.00	ELECTRICITY	1,667	2,000	1,435	1,750	1,500	1,500	1,500
208-780-943.00	EQUIPMENT RENTAL	10,500	9,500	8,932	9,500	9,500	9,500	9,500
208-780-950.00	INSURANCE AND BONDS	1,725	1,750	1,648	1,750	1,750	1,750	1,750
208-780-955.00	MISCELLANEOUS	168	150	225	350	250	250	250
TOTAL APPROPRIATIONS		116,993	126,936	119,205	138,145	142,455	123,411	123,411
NET OF REVENUES/APPROPRIATIONS - 780-RECREATION		33,240	1,724	32,919	895	(23,485)	(4,441)	(4,441)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 781-POSITIVE YOUTH DEVELOPMENT								
ESTIMATED REVENUES								
208-781-590.00	LOCAL GRANTS	8,625	0	10,000	10,000	0	0	0
TOTAL ESTIMATED REVENUES		8,625	0	10,000	10,000	0	0	0
APPROPRIATIONS								
208-781-882.00	PROGRAM EXPENSES	12,040	6,625	8,380	8,380	0	0	0
TOTAL APPROPRIATIONS		12,040	6,625	8,380	8,380	0	0	0
NET OF REVENUES/APPROPRIATIONS - 781-POSITIVE YOUTH D		(3,415)	(6,625)	1,620	1,620	0	0	0

BUDGET REPORT FOR CITY OF ALBION
Fund: 208 RECREATION FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 782-JUNIOR OPTMISTS - JOOI								
ESTIMATED REVENUES								
208-782-590.00	LOCAL GRANTS	0	0	300	0	0	0	0
208-782-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	630	50	0	0	0	0	0
TOTAL ESTIMATED REVENUES		630	50	300	0	0	0	0
APPROPRIATIONS								
208-782-882.00	PROGRAM EXPENSES	439	166	215	45	0	0	0
TOTAL APPROPRIATIONS		439	166	215	45	0	0	0
NET OF REVENUES/APPROPRIATIONS - 782-JUNIOR OPTMISTS		191	(116)	85	(45)	0	0	0
ESTIMATED REVENUES - FUND 208		159,488	128,710	162,424	149,040	118,970	118,970	118,970
APPROPRIATIONS - FUND 208		129,472	133,727	127,800	146,570	142,455	123,411	123,411
NET OF REVENUES/APPROPRIATIONS - FUND 208		30,016	(5,017)	34,624	2,470	(23,485)	(4,441)	(4,441)
BEGINNING FUND BALANCE		1,652	31,669	31,669	31,669	66,293	66,293	66,293
ENDING FUND BALANCE		31,668	26,652	66,293	34,139	42,808	61,852	61,852

BUDGET REPORT FOR CITY OF ALBION
Fund: 226 SOLID WASTE FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
226-000-402.00	CURRENT PROPERTY TAXES	162,908	220,000	211,955	218,500	208,500	208,500	208,500
226-000-402.01	PROPERTY TAX CHARGEBACKS	(23,590)	(12,000)	(3,709)	(7,500)	(7,500)	(7,500)	(7,500)
226-000-410.00	DELINQUENT PERSONAL PROPERTY T	0	500	664	664	500	500	500
226-000-424.00	PAYMENTS IN LIEU OF TAXES	1,364	1,500	1,644	1,644	2,000	2,000	2,000
226-000-445.00	PENALTY & INTEREST ON TAXES	1,685	2,900	1,251	1,300	1,250	1,250	1,250
226-000-573.00	LOCAL COMMUNITY STABILIZATION STA	6,282	0	15,690	4,500	5,750	5,750	5,750
226-000-590.00	LOCAL GRANTS	0	0	500	500	500	500	500
226-000-664.03	UNREALIZED GAIN ON INVESTMENT	756	1,000	238	200	250	250	250
226-000-665.00	INTEREST	820	500	1,268	1,350	1,250	1,250	1,250
226-000-676.00	REIMBURSEMENTS & RESTITUTIONS	2,887	1,000	(386)	(400)	500	500	500
TOTAL ESTIMATED REVENUES		153,112	215,400	229,115	220,758	213,000	213,000	213,000
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		153,112	215,400	229,115	220,758	213,000	213,000	213,000

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 523-LEAF PICKUP								
APPROPRIATIONS								
226-523-702.00	SALARIES AND WAGES	13,196	16,150	6,671	16,473	16,500	16,500	16,500
226-523-703.00	PART TIME WAGES	6,810	9,200	2,448	9,384	9,750	9,750	9,750
226-523-704.00	OVERTIME	323	100	202	103	250	250	250
226-523-714.00	MEDICARE	284	365	130	372	400	400	400
226-523-715.00	FICA	1,214	1,585	558	1,617	1,750	1,750	1,750
226-523-716.00	HOSPITALIZATION INSURANCE	6,990	9,720	3,264	8,750	9,000	9,000	9,000
226-523-717.00	LIFE INSURANCE	45	65	23	65	50	50	50
226-523-719.00	PENSION CONTRIBUTION	394	1,785	201	1,821	1,950	1,950	1,950
226-523-720.00	WORKERS COMPENSATION	0	0	0	0	1,050	1,050	1,050
226-523-721.00	UNEMPLOYMENT INSURANCE	183	130	1	50	40	40	40
226-523-723.00	RETIREE HEALTH SAVINGS CONTRIB	269	510	135	520	600	600	600
226-523-776.00	MATERIALS AND SUPPLIES	0	450	0	450	450	450	450
226-523-900.00	PUBLISHING	386	500	0	250	400	400	400
226-523-943.00	EQUIPMENT RENTAL	20,056	14,500	11,127	17,500	17,500	17,500	17,500
TOTAL APPROPRIATIONS		50,150	55,060	24,760	57,355	59,690	59,690	59,690
NET OF REVENUES/APPROPRIATIONS - 523-LEAF PICKUP		(50,150)	(55,060)	(24,760)	(57,355)	(59,690)	(59,690)	(59,690)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 524-TREE DUMP								
APPROPRIATIONS								
226-524-702.00	SALARIES AND WAGES	1,026	1,350	694	1,377	2,000	2,000	2,000
226-524-704.00	OVERTIME	2,141	2,300	1,637	2,369	2,500	2,500	2,500
226-524-714.00	MEDICARE	44	55	32	56	60	60	60
226-524-715.00	FICA	187	225	137	230	250	250	250
226-524-716.00	HOSPITALIZATION INSURANCE	1,353	1,450	994	1,540	1,560	1,560	1,560
226-524-717.00	LIFE INSURANCE	10	10	7	10	10	10	10
226-524-719.00	PENSION CONTRIBUTION	56	65	41	66	60	60	60
226-524-720.00	WORKERS COMPENSATION	167	0	0	0	250	250	250
226-524-721.00	UNEMPLOYMENT INSURANCE	8	15	0	15	15	15	15
226-524-723.00	RETIREE HEALTH SAVINGS CONTRIB	63	72	47	73	75	75	75
226-524-741.00	UNIFORMS	250	0	250	250	250	250	250
226-524-776.00	MATERIALS AND SUPPLIES	99	0	0	0	0	0	0
226-524-900.00	PUBLISHING	0	250	223	350	300	300	300
226-524-943.00	EQUIPMENT RENTAL	2,216	2,150	2,008	2,150	2,150	2,150	2,150
TOTAL APPROPRIATIONS		7,620	7,942	6,070	8,486	9,480	9,480	9,480
NET OF REVENUES/APPROPRIATIONS - 524-TREE DUMP		(7,620)	(7,942)	(6,070)	(8,486)	(9,480)	(9,480)	(9,480)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 528-SOLID WASTE								
APPROPRIATIONS								
226-528-702.00	SALARIES AND WAGES	41,500	24,920	16,757	25,418	22,620	22,620	22,620
226-528-703.00	PART TIME WAGES	160	200	648	1,000	1,000	1,000	1,000
226-528-704.00	OVERTIME	4,762	4,500	3,335	4,750	4,700	4,700	4,700
226-528-714.00	MEDICARE	644	375	287	382	390	390	390
226-528-715.00	FICA	2,753	1,525	1,227	1,550	1,650	1,650	1,650
226-528-716.00	HOSPITALIZATION INSURANCE	18,294	10,500	8,242	10,500	10,850	10,850	10,850
226-528-717.00	LIFE INSURANCE	159	160	75	160	160	160	160
226-528-718.00	DISABLIITY INSURANCE	117	100	1	100	75	75	75
226-528-719.00	PENSION CONTRIBUTION	743	1,750	301	1,785	1,250	1,250	1,250
226-528-719.01	AFSCME MERS CONTRIBUTION	0	0	0	0	4,500	4,500	4,500
226-528-720.00	WORKERS COMPENSATION	1,284	0	0	0	1,050	1,050	1,050
226-528-721.00	UNEMPLOYMENT INSURANCE	205	150	3	55	60	60	60
226-528-723.00	RETIREE HEALTH SAVINGS CONTRIB	810	525	396	536	750	750	750
226-528-776.00	MATERIALS AND SUPPLIES	150	250	0	250	250	250	250
226-528-802.00	CONTRACTUAL SERVICES	55,333	45,000	37,842	45,000	45,000	45,000	45,000
226-528-840.00	ADMINISTRATION FEES	7,500	7,500	6,875	7,500	7,725	7,725	7,725
2017 - REPRESENTS A 3% INCREASE OVER PRECEEDING YEAR.								
226-528-900.00	PUBLISHING	166	150	0	150	150	150	150
226-528-922.00	ELECTRICITY	0	0	456	750	750	750	750
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	11,338	11,500	8,494	11,500	11,500	11,500	11,500
226-528-955.00	MISCELLANEOUS	526	0	0	0	0	0	0
TOTAL APPROPRIATIONS		153,119	115,780	91,058	118,061	121,105	121,105	121,105
NET OF REVENUES/APPROPRIATIONS - 528-SOLID WASTE		(153,119)	(115,780)	(91,058)	(118,061)	(121,105)	(121,105)	(121,105)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
226-965-999.00	TRANSFER OUT	6,500	11,500	11,500	24,000	25,500	25,500	25,500
2016:								
$12,500 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.								
$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.								
$1,500 FOR DPW BLDG PMT								
2017:								
$14,000 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.								
$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.								
$1,500 FOR DPW BLDG PMT								
TOTAL APPROPRIATIONS		6,500	11,500	11,500	24,000	25,500	25,500	25,500
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(6,500)	(11,500)	(11,500)	(24,000)	(25,500)	(25,500)	(25,500)
ESTIMATED REVENUES - FUND 226		153,112	215,400	229,115	220,758	213,000	213,000	213,000
APPROPRIATIONS - FUND 226		217,389	190,282	133,388	207,902	215,775	215,775	215,775
NET OF REVENUES/APPROPRIATIONS - FUND 226		(64,277)	25,118	95,727	12,856	(2,775)	(2,775)	(2,775)
BEGINNING FUND BALANCE		103,493	39,214	39,214	39,214	134,941	134,941	134,941
ENDING FUND BALANCE		39,216	64,332	134,941	52,070	132,166	132,166	132,166

BUDGET REPORT FOR CITY OF ALBION
Fund: 250 CDBG FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
250-000-665.00	INTEREST	76	75	67	75	75	75	75
250-000-671.00	OTHER REVENUES	0	0	1,000	1,000	0	0	0
2017 - PAY OFF OF 114 W. WALNUT ST MORTGAGE LOAN.								
TOTAL ESTIMATED REVENUES		76	75	1,067	1,075	75	75	75
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		76	75	1,067	1,075	75	75	75

BUDGET REPORT FOR CITY OF ALBION
Fund: 250 CDBG FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 707-CDBG								
APPROPRIATIONS								
250-707-955.00	MISCELLANEOUS	87,320	71,900	0	71,900	0	0	0
2015 - $87,400 TO INCREASE THE ALLOWANCE ACCOUNT								
2016 - $71,900 TO INCREASE THE ALLOWANCE ACCOUNT								
TOTAL APPROPRIATIONS		87,320	71,900	0	71,900	0	0	0
NET OF REVENUES/APPROPRIATIONS - 707-CDBG		(87,320)	(71,900)	0	(71,900)	0	0	0
ESTIMATED REVENUES - FUND 250		76	75	1,067	1,075	75	75	75
APPROPRIATIONS - FUND 250		87,320	71,900	0	71,900	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 250		(87,244)	(71,825)	1,067	(70,825)	75	75	75
BEGINNING FUND BALANCE		172,951	85,707	85,707	85,707	86,774	86,774	86,774
ENDING FUND BALANCE		85,707	13,882	86,774	14,882	86,849	86,849	86,849

BUDGET REPORT FOR CITY OF ALBION
Fund: 265 DRUG LAW ENFORCEMENT FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
265-000-661.00	FORFEITURES - STATE	49,433	20,000	0	0	0	0	0
265-000-671.00	OTHER REVENUES	16,144	0	1,840	1,840	2,000	2,000	2,000
265-000-676.00	REIMBURSEMENTS & RESTITUTIONS	7,152	2,500	2,940	2,725	2,900	2,900	2,900
TOTAL ESTIMATED REVENUES		72,729	22,500	4,780	4,565	4,900	4,900	4,900
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		72,729	22,500	4,780	4,565	4,900	4,900	4,900

BUDGET REPORT FOR CITY OF ALBION
Fund: 265 DRUG LAW ENFORCEMENT FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 333-DRUG LAW ENFORCEMENT								
APPROPRIATIONS								
265-333-727.00	OFFICE EQUIPMENT	2,171	0	0	0	0	0	0
265-333-741.00	UNIFORMS	305	0	345	345	350	350	350
265-333-746.00	TOOLS AND EQUIPMENT	2,950	1,000	10,624	12,750	1,000	1,000	1,000
265-333-778.00	GASOLINE	452	1,500	716	1,500	1,000	1,000	1,000
265-333-780.00	VEHICLE & EQUIP MAINT SUPPLIES	5,666	3,500	1,437	3,500	2,500	2,500	2,500
265-333-790.00	K-9	3,061	3,100	463	3,100	1,200	1,200	1,200
265-333-802.00	CONTRACTUAL SERVICES	10,758	16,000	9,066	12,500	9,500	9,500	9,500
265-333-815.00	INFORMANT FEES	0	1,000	0	1,000	750	750	750
265-333-827.00	CONTROLLED SUBSTANCE PURCHASE	1,750	1,000	1,200	1,500	1,000	1,000	1,000
265-333-851.00	TELEPHONE	11,950	10,250	10,365	11,500	10,000	10,000	10,000
265-333-885.00	TRAINING	1,707	0	2,461	2,500	1,250	1,250	1,250
265-333-888.00	FORFEITURE EXPENSE	245	0	0	0	0	0	0
265-333-955.00	MISCELLANEOUS	3,612	0	0	0	0	0	0
265-333-977.00	EQUIPMENT	4,665	0	3,613	4,000	500	500	500
TOTAL APPROPRIATIONS		49,292	37,350	40,290	54,195	29,050	29,050	29,050
NET OF REVENUES/APPROPRIATIONS - 333-DRUG LAW ENFORCE		(49,292)	(37,350)	(40,290)	(54,195)	(29,050)	(29,050)	(29,050)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 400-FED DRUG LAW ENFOR - REIMBUR								
ESTIMATED REVENUES								
265-400-671.00	OTHER REVENUES	47,743	41,000	42,928	54,000	47,500	47,500	47,500
265-400-676.00	REIMBURSEMENTS & RESTITUTIONS	1,402	4,000	1,402	1,529	1,529	1,529	1,529
TOTAL ESTIMATED REVENUES		49,145	45,000	44,330	55,529	49,029	49,029	49,029
APPROPRIATIONS								
265-400-727.00	OFFICE EQUIPMENT	1,670	0	0	0	0	0	0
265-400-746.00	TOOLS AND EQUIPMENT	3,147	0	0	0	0	0	0
265-400-778.00	GASOLINE	2,497	5,000	670	1,500	1,000	1,000	1,000
265-400-780.00	VEHICLE & EQUIP MAINT SUPPLIES	795	2,500	1,531	2,500	1,500	1,500	1,500
265-400-802.00	CONTRACTUAL SERVICES	12,401	12,000	15,008	20,522	17,000	17,000	17,000
265-400-885.00	TRAINING	0	0	5,129	6,000	1,500	1,500	1,500
265-400-977.00	EQUIPMENT	3,878	4,000	0	0	0	0	0
265-400-981.00	VEHICLES	6,003	6,000	7,005	7,505	5,750	5,750	5,750
TOTAL APPROPRIATIONS		30,391	29,500	29,343	38,027	26,750	26,750	26,750
NET OF REVENUES/APPROPRIATIONS - 400-FED DRUG LAW ENF		18,754	15,500	14,987	17,502	22,279	22,279	22,279
ESTIMATED REVENUES - FUND 265		121,874	67,500	49,110	60,094	53,929	53,929	53,929
APPROPRIATIONS - FUND 265		79,683	66,850	69,633	92,222	55,800	55,800	55,800
NET OF REVENUES/APPROPRIATIONS - FUND 265		42,191	650	(20,523)	(32,128)	(1,871)	(1,871)	(1,871)
BEGINNING FUND BALANCE		32,070	74,263	74,263	74,263	53,740	53,740	53,740
ENDING FUND BALANCE		74,261	74,913	53,740	42,135	51,869	51,869	51,869

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
275-000-591.00	INTEREST REV - EDC LOAN	1,604	1,411	1,411	1,411	1,207	1,207	1,207
275-000-665.00	INTEREST	369	200	291	200	350	350	350
275-000-671.00	OTHER REVENUES	2,624	2,800	2,800	2,800	2,800	2,800	2,800
FROM ADAMS SIGN FOR BILLBOARD RENTAL BT TRAIN STATION - $2,800/YR								
275-000-673.00	SALE OF FIXED ASSETS	0	0	32,200	32,200	0	0	0
TOTAL ESTIMATED REVENUES		4,597	4,411	36,702	36,611	4,357	4,357	4,357
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		4,597	4,411	36,702	36,611	4,357	4,357	4,357

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 260-101 - FINANCE DEPT / 275 - ABA GENERAL								
APPROPRIATIONS								
275-260-801.00	PROFESSIONAL SERVICES	0	0	1,092	768	750	750	750
275-260-802.00	CONTRACTUAL SERVICES	582	750	1,205	2,000	1,500	1,500	1,500
275-260-840.00	ADMINISTRATION FEES	5,450	5,450	5,450	5,450	5,615	5,615	5,615
275-260-955.00	MISCELLANEOUS	2,642	3,025	699	600	2,000	2,000	2,000
TOTAL APPROPRIATIONS		8,674	9,225	8,446	8,818	9,865	9,865	9,865
NET OF REVENUES/APPROPRIATIONS - 260-101 - FINANCE DE		(8,674)	(9,225)	(8,446)	(8,818)	(9,865)	(9,865)	(9,865)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 264-EDC BUILDING								
ESTIMATED REVENUES								
275-264-667.00	RENTS	10,880	10,880	9,973	10,880	10,880	10,880	10,880
CURRENTLY $906.67 PER MONTH REC'D FROM EDC.								
TOTAL ESTIMATED REVENUES		10,880	10,880	9,973	10,880	10,880	10,880	10,880
APPROPRIATIONS								
275-264-785.00	BUILDING & GROUNDS REPAIR & MA	293	3,000	685	3,000	3,000	3,000	3,000
275-264-801.00	PROFESSIONAL SERVICES	0	0	684	0	0	0	0
275-264-802.00	CONTRACTUAL SERVICES	680	1,000	0	1,000	500	500	500
275-264-921.00	GAS	2,015	2,600	1,352	2,600	2,600	2,600	2,600
275-264-922.00	ELECTRICITY	3,641	4,850	3,842	4,850	4,500	4,500	4,500
275-264-923.00	WATER	445	550	390	550	550	550	550
275-264-950.00	INSURANCE AND BONDS	805	820	767	820	820	820	820
TOTAL APPROPRIATIONS		7,879	12,820	7,720	12,820	11,970	11,970	11,970
NET OF REVENUES/APPROPRIATIONS - 264-EDC BUILDING		3,001	(1,940)	2,253	(1,940)	(1,090)	(1,090)	(1,090)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 265-MUNICIPAL BLDG / 201 N CLINTON ST								
ESTIMATED REVENUES								
275-265-667.00	RENTS	0	0	0	0	1,500	1,500	1,500
2017 - PROPOSED $1,500 ANNUAL "LEASE" PMT TO BE REC'D FROM A. G. EDWARDS.								
TOTAL ESTIMATED REVENUES		0	0	0	0	1,500	1,500	1,500
APPROPRIATIONS								
275-265-785.00	BUILDING & GROUNDS REPAIR & MA	357	500	0	500	0	0	0
275-265-801.00	PROFESSIONAL SERVICES	0	0	861	750	0	0	0
275-265-921.00	GAS	1,232	1,150	510	1,150	0	0	0
275-265-922.00	ELECTRICITY	1,066	1,200	518	1,200	0	0	0
275-265-923.00	WATER	128	210	0	0	0	0	0
275-265-950.00	INSURANCE AND BONDS	182	190	176	190	190	190	190
2017 - REPRESENTS PROPERTY OWNER INSURANCE ON BUILDING.								
TOTAL APPROPRIATIONS		2,965	3,250	2,065	3,790	190	190	190
NET OF REVENUES/APPROPRIATIONS - 265-MUNICIPAL BLDG /		(2,965)	(3,250)	(2,065)	(3,790)	1,310	1,310	1,310

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 268-108 W PORTER STREET								
ESTIMATED REVENUES								
275-268-673.00	SALE OF FIXED ASSETS	1	0	0	0	0	0	0
2015 - SALE OF PROPERTY FOR HOTEL DEVELOPMENT								
TOTAL ESTIMATED REVENUES		1	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 268-108 W PORTER STF		1	0	0	0	0	0	0

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 270-101 N GALE ST								
ESTIMATED REVENUES								
275-270-667.00	RENTS	7,000	7,000	7,000	7,000	7,000	7,000	7,000
ANNUAL RENT PMT REC'D PUBLIC SAFETY FOR USE OF THIS BUILDING.								
TOTAL ESTIMATED REVENUES		7,000	7,000	7,000	7,000	7,000	7,000	7,000
APPROPRIATIONS								
275-270-785.00	BUILDING & GROUNDS REPAIR & MA	0	1,500	0	1,500	1,500	1,500	1,500
275-270-801.00	PROFESSIONAL SERVICES	0	0	54	0	0	0	0
275-270-802.00	CONTRACTUAL SERVICES	0	500	0	500	500	500	500
275-270-921.00	GAS	2,803	3,750	1,120	3,750	3,250	3,250	3,250
275-270-922.00	ELECTRICITY	599	675	327	675	675	675	675
275-270-923.00	WATER	160	180	144	200	200	200	200
275-270-950.00	INSURANCE AND BONDS	105	115	104	115	115	115	115
275-270-955.00	MISCELLANEOUS	0	100	0	100	50	50	50
TOTAL APPROPRIATIONS		3,667	6,820	1,749	6,840	6,290	6,290	6,290
NET OF REVENUES/APPROPRIATIONS - 270-101 N GALE ST		3,333	180	5,251	160	710	710	710

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 271-FIRE/AMBULANCE BUILDING								
ESTIMATED REVENUES								
275-271-667.00	RENTS	36,000	36,000	36,000	36,000	36,000	36,000	36,000
$21,600 FROM ADPS								
$14,400 FROM HURON VALLEY AMBULANCE								
275-271-667.01	RENT ADJUSTMENTS	(7,757)	(4,617)	(6,736)	(6,736)	(6,000)	(6,000)	(6,000)
HURON VALLEY AMBULANCE RENT REFUND PER AGREEMENT:								
2013 - $14,290 IS FOR 2011 & 2012								
2015 - $7757 IS FOR 2013 & 2014								
2016 = $4617 IS FOR 2015								
2017 = $6,000 IS AN APPROMIMATION BASED ON 2016 YEAR ENDING AMTS.								
TOTAL ESTIMATED REVENUES		28,243	31,383	29,264	29,264	30,000	30,000	30,000
APPROPRIATIONS								
275-271-776.00	MATERIALS AND SUPPLIES	426	2,000	1,331	2,000	2,000	2,000	2,000
275-271-785.00	BUILDING & GROUNDS REPAIR & MA	4,711	4,500	1,440	4,500	4,500	4,500	4,500
275-271-802.00	CONTRACTUAL SERVICES	1,329	2,500	934	2,500	2,250	2,250	2,250
275-271-921.00	GAS	3,742	6,250	2,291	6,250	5,750	5,750	5,750
275-271-922.00	ELECTRICITY	6,355	7,500	5,228	7,500	7,500	7,500	7,500
275-271-923.00	WATER	1,639	2,250	1,507	2,250	2,000	2,000	2,000
275-271-950.00	INSURANCE AND BONDS	958	1,000	924	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS		19,160	26,000	13,655	26,000	25,000	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - 271-FIRE/AMBULANCE E		9,083	5,383	15,609	3,264	5,000	5,000	5,000

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 906-DEBT SERVICE-LOANS								
APPROPRIATIONS								
275-906-999.00	TRANSFER OUT	10,209	0	0	0	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 APPROPRIATIONS		10,209	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE-LOA		(10,209)	0	0	0	0	0	0

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
275-930-699.00	TRANSFER IN	150,000	0	0	0	0	0	0
2015 - $150,000 FROM ALBION TRUST FOR FOOD HUB								
TOTAL ESTIMATED REVENUES		150,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		150,000	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 275		284,836	53,675	82,939	83,755	53,737	53,737	53,737
APPROPRIATIONS - FUND 275		278,575	65,615	60,363	88,622	55,415	55,415	55,415
NET OF REVENUES/APPROPRIATIONS - FUND 275		6,261	(11,940)	22,576	(4,867)	(1,678)	(1,678)	(1,678)
BEGINNING FUND BALANCE		84,841	91,101	91,101	91,101	113,677	113,677	113,677
ENDING FUND BALANCE		91,102	79,161	113,677	86,234	111,999	111,999	111,999

BUDGET REPORT FOR CITY OF ALBION
Fund: 277 ABA SEC 8 MAPLE GROVE

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 701-ABA SEC 8 MAPLE GROVE								
APPROPRIATIONS								
277-701-726.00	OFFICE SUPPLY	3,550	3,500	2,840	3,500	2,500	2,500	2,500
277-701-727.00	OFFICE EQUIPMENT	2,066	2,500	982	2,500	2,500	2,500	2,500
277-701-728.00	DUES, BOOKS, PERIODICAL	581	1,000	0	1,000	1,000	1,000	1,000
277-701-744.00	POSTAGE	100	0	72	100	100	100	100
277-701-776.00	MATERIALS AND SUPPLIES	11,714	8,500	10,659	12,500	12,500	12,500	12,500
277-701-780.00	VEHICLE & EQUIP MAINT SUPPLIES	20	300	40	300	300	300	300
277-701-785.00	BUILDING & GROUNDS REPAIR & MA	38,145	38,000	38,812	43,100	41,000	41,000	41,000
277-701-801.00	PROFESSIONAL SERVICES	49	500	350	500	500	500	500
277-701-802.00	CONTRACTUAL SERVICES	131,295	110,000	100,027	110,000	160,000	160,000	160,000
277-701-819.00	CONFERENCE COSTS	0	600	0	600	600	600	600
277-701-840.00	ADMINISTRATION FEES	23,617	48,000	38,510	49,200	49,950	49,950	49,950
2017 - $25,170 PAID TO CITY OF ALBION (REPRESENTS A 3% INCREASE OVER 2016);								
$24,780 PAID TO SNYDER MNGMT.								
277-701-851.00	TELEPHONE	2,331	2,200	1,919	2,200	3,200	3,200	3,200
277-701-885.00	TRAINING	0	0	2,747	3,000	1,500	1,500	1,500
277-701-900.00	PUBLISHING	2,346	2,500	2,756	3,100	2,500	2,500	2,500
277-701-921.00	GAS	14,850	18,000	10,067	15,000	18,000	18,000	18,000
277-701-922.00	ELECTRICITY	15,981	16,000	13,798	16,000	17,500	17,500	17,500
277-701-923.00	WATER	8,873	8,500	8,744	10,500	9,200	9,200	9,200
277-701-950.00	INSURANCE AND BONDS	5,533	5,550	5,235	5,235	6,000	6,000	6,000
277-701-955.00	MISCELLANEOUS	968	1,500	890	1,500	500	500	500
277-701-976.00	BUILDINGS, ADDITIONS & IMPROVE	2,526	60,000	76,069	80,000	40,000	40,000	40,000
2017 - $25,000 FOR NEW CLOSET DOORS FOR UNITS, BATH, & DINING ROOM;								
$10,000 NEW DOORS; $5,000 MISC UPGRADES.								
277-701-977.00	EQUIPMENT	0	0	0	0	5,000	5,000	5,000
TOTAL APPROPRIATIONS		264,545	327,150	314,517	359,835	374,350	374,350	374,350
NET OF REVENUES/APPROPRIATIONS - 701-ABA SEC 8 MAPLE		(264,545)	(327,150)	(314,517)	(359,835)	(374,350)	(374,350)	(374,350)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 905-DEBT SERVICE - BONDS								
APPROPRIATIONS								
277-905-999.00	TRANSFER OUT	64,200	64,200	64,963	64,963	62,488	62,488	62,488
TO DEBT SERVICE FUND 369 - ALBION BLDG AUTHORITY BONDS TO COVER DEBT SERVICE FOR THE FIRE/REMODELING BOND ISSUE.								
TOTAL APPROPRIATIONS		64,200	64,200	64,963	64,963	62,488	62,488	62,488
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E		(64,200)	(64,200)	(64,963)	(64,963)	(62,488)	(62,488)	(62,488)
ESTIMATED REVENUES - FUND 277		442,266	405,290	377,424	425,700	408,900	431,208	431,208
APPROPRIATIONS - FUND 277		328,745	391,350	379,480	424,798	436,838	436,838	436,838
NET OF REVENUES/APPROPRIATIONS - FUND 277		113,521	13,940	(2,056)	902	(27,938)	(5,630)	(5,630)
BEGINNING FUND BALANCE		339,390	452,911	452,911	452,911	450,855	450,855	450,855
ENDING FUND BALANCE		452,911	466,851	450,855	453,813	422,917	445,225	445,225

RECREATION

208

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

REVENUE

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

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

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

SOLID WASTE FUND

226

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

REVENUES

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

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

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

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

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

EXPENSES

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

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

226-XXX-704.00 Overtime.

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

226-XXX-943.00 Equipment Rental. These are fees charged to this activity for the use of City-owned equipment used in carrying out our solid waste programs.

226-XXX-741.00 Uniforms. This is an allowance for our employees to have uniforms when they are out in public that identify them as City employees.

226-XXX-802.00 Contractual Services. These are outside contractors used for services we cannot provide in-house.

226-XXX-840.00 Administration Fees. These are the fees the General Fund charges our component units for reimbursement for services like accounting, payroll, etc.

226-965-999.00 Transfer Out. These are transfers to other activities supported by the Solid Waste Fund i.e. recycling in City Hall, DPW building, and debt that houses the equipment used in these activities.

CDBG FUND

250

This is the Community Development Block Grant the City received to assist low income persons with home rehabilitation. It is administered via a contract with Community Action. These loans are for fifty (50) years at zero percent interest. The City Council recently made these funds available City-wide.

REVENUE

250-000-665.00 Interest. This is interest earned on bank deposits.

250-930-699.00 Transfer In. We annually anticipate using the remaining funds left in this account. We will only transfer in the amount actually used.

EXPENSES

250-707-802.00 Contractual Services. These are for the licensed contractors who would perform the actual rehabilitation work. We annually anticipate using all of our remaining funds.

DRUG LAW ENFORCEMENT FUNDS

265

This is to track the revenues and expenses of the drug enforcement activities of the City. The City works with Federal, State, and local law enforcement agencies and funds are paid to and reimbursed from various government entities.

REVENUE

265-000-661.00 Forfeitures – State.

265-000-676.00 Reimbursements & Restitutions.

265-400-671.00 Other Revenues.

EXPENSES

265-333-827.00 Controlled Substance Purchase.

ALBION BUILDING AUTHORITY FUND

275

This is to track the revenues and expenses of all properties owned by the Albion Building Authority.

REVENUE

275-000-591.00 Interest Revenue – EDC Loan.

275-000-665.00 Interest.

275-000-671.00 Other Revenues.

275-000-676.00 Reimbursements & Restitutions.

275-264-667.00 Rents. (EDC Building)

275-270-667.00 Rents. (N. Gale St.)

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

275-271-667.01 Rent Adjustments.

EXPENSES

275-XXX-802.00 Contractual Services.

275-906-999.00 Transfer Out. Transfer to 201 N. Clinton St. and 111 Center St. debt services.

ENTERPRISE

Enterprise Funds - Sewer Fund

Section 8

Sewer Fund (590)

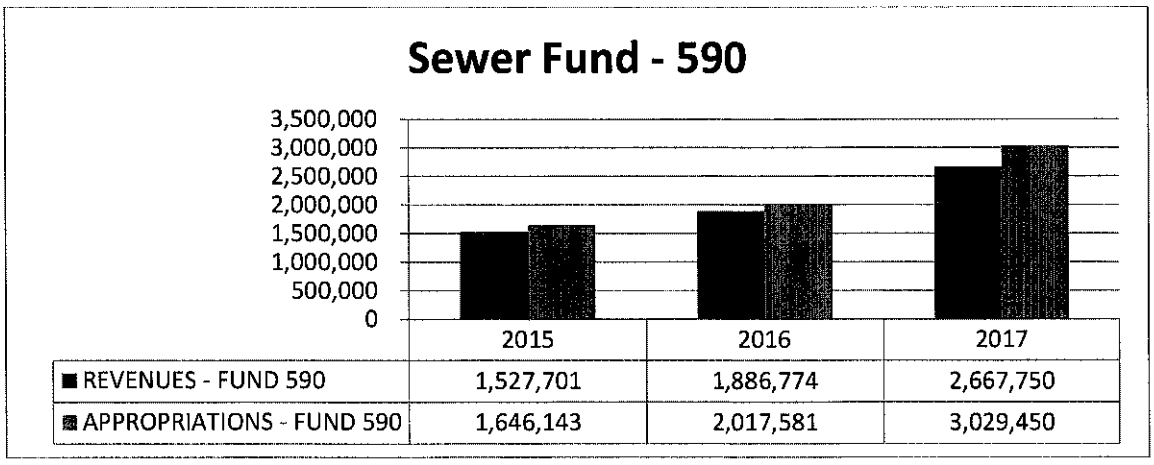
The Sewer Fund was established to handle all of the accounting for the operations of the sanitary sewer system. This includes the wastewater treatment plant, sanitary sewer lift stations and all of the collection mains throughout the City. The Sewer Fund is an enterprise fund. Large equipment purchases and/or projects are capitalized. The primary revenue source for the Sewer Fund are the fees charged to users of the sanitary sewer system. Additional revenues may be generated from grants and service fees.

Typically, the sewer and water rates are evaluated and adopted for a multiple period of years. The water and sewer rates were re-evaluated in 2015 and recommended changes were adopted Mayor and City Council in December. The SAW grant has provided funding (FY 2017: $526,500) from 2015-2017 to evaluate the Sewer System assets, establish a GIS mapping system, and evaluate future rate increases to meet capital improvements.

In recent years, several significant sanitary sewer system projects were completed:

- Standby emergency power generator was installed at the Waste Water Treatment Plant
- Energy improvements at the plant (windows, doors, lighting, and a more efficient treatment process was installed in the settling basins)
- A significant sanitary sewer extension was installed in the 425 property in Sheridan Township.

These improvements were partially funded by an EPA grant obtained through Calhoun County, as well as an energy improvement bond that was sold by the City. The total improvements to the Sanitary Sewer System were approximately $1.5 million. The City is in a good position for future development as there is a significant amount of unused capacity in the Sanitary Sewer System. For Fiscal Year 2017, the MEDC $950,000 grant will replace a digester and pumps. An additional $85,000 is to replace a second pump. The 2017 appropriations exceed revenues by $361,700 and will require a planned use of the fund balance. This leaves a fund balance of $4,070,854.



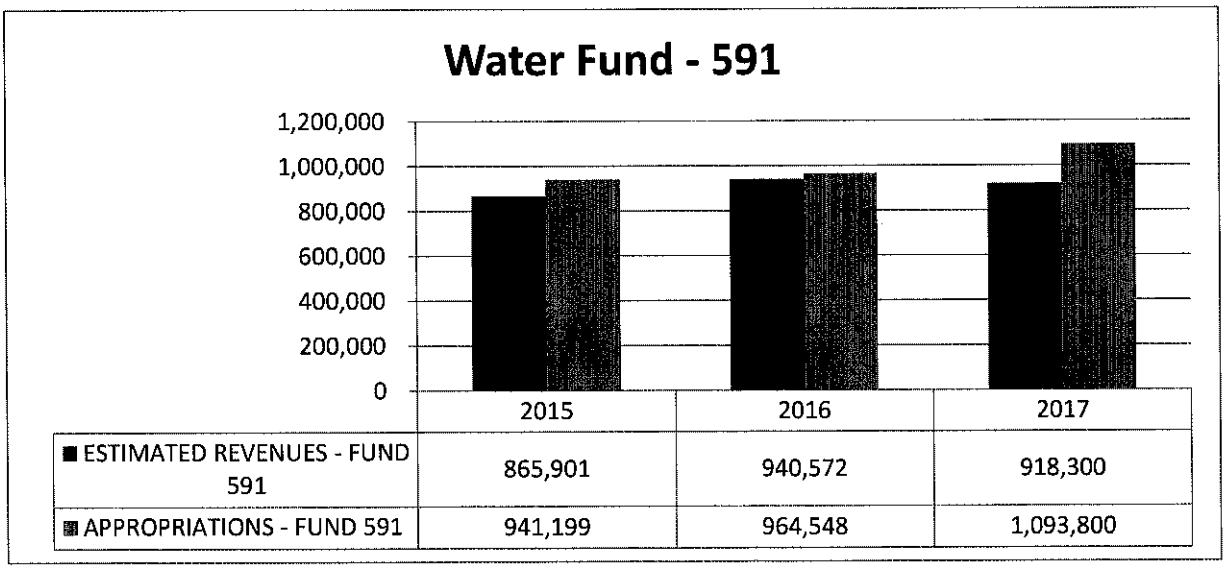
Enterprise Funds - Water Fund

Water Fund (591)

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

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

It is anticipated that the interior and exterior of the water tower will need to be painted at an estimated cost of up to $500,000. In addition, the City has an aging infrastructure. There are several areas where aging water mains need to be replaced or upsized. As much as feasible, the replacement of water mains is completed in conjunction with the street reconstruction. The City is in a good position for future development as there is a significant amount of unused capacity in the Water System. The budget does not yet reflect an increase in the Demand Meter Charges that will be requested in 2017. For Fiscal Year 2017, Transfers Out reflect $10,168 to the Energy Bond Debt Service Fund and $1,500 to the DPW Building Debt Service Fund. Appropriations exceed revenues and impact the fund balance by $175,500. The FY 2017 ending fund balance is $5,237,287.



	2015	2016	2017
ESTIMATED REVENUES - FUND 591	865,901	940,572	918,300
APPROPRIATIONS - FUND 591	941,199	964,548	1,093,800

BUDGET REPORT FOR CITY OF ALBION
Fund: 590 SEWER FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
590-000-451.00	BUSINESS LICENSES AND PERMITS	0	50	0	0	0	0	0
590-000-607.00	CHARGES FOR SERVICES-FEES	250	0	10,875	10,875	3,500	3,500	3,500
590-000-633.00	UB CHRGS FOR SRVC - CITY	1,097,491	1,115,000	1,077,365	1,145,500	1,160,000	1,160,000	1,160,000
590-000-660.00	LATE FEES/ON-OFF CHARGES	28,068	26,500	26,758	26,500	26,500	26,500	26,500
590-000-665.00	INTEREST	946	720	1,826	1,750	1,750	1,750	1,750
590-000-671.00	OTHER REVENUES	(11,434)	0	(3,004)	(3,004)	(5,000)	(5,000)	(5,000)
590-000-676.00	REIMBURSEMENTS & RESTITUTIONS	15,378	4,500	5,153	5,153	4,500	4,500	4,500
TOTAL ESTIMATED REVENUES		1,130,699	1,146,770	1,118,973	1,186,774	1,191,250	1,191,250	1,191,250
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		1,130,699	1,146,770	1,118,973	1,186,774	1,191,250	1,191,250	1,191,250

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 536-SEWER UTILITY OPERATIONS								
APPROPRIATIONS								
590-536-702.00	SALARIES AND WAGES	323,016	356,000	296,091	345,000	351,900	351,900	351,900
590-536-704.00	OVERTIME	13,371	15,500	16,840	19,600	19,600	19,600	19,600
590-536-706.00	LICENSING INCENTIVE	2,500	8,000	5,000	8,000	7,500	7,500	7,500
590-536-707.00	ON CALL PAY	2,839	2,380	2,060	2,940	2,520	2,520	2,520
590-536-714.00	MEDICARE	4,821	5,300	4,545	5,406	5,531	5,531	5,531
590-536-715.00	FICA	20,613	23,000	19,433	23,460	23,651	23,651	23,651
590-536-716.00	HOSPITALIZATION INSURANCE	134,579	140,000	110,043	132,000	131,500	131,500	131,500
590-536-717.00	LIFE INSURANCE	1,016	1,100	938	1,100	1,050	1,050	1,050
590-536-718.00	DISABLIITY INSURANCE	235	275	227	275	275	275	275
590-536-719.00	PENSION CONTRIBUTION	5,890	6,500	6,406	7,050	9,510	9,510	9,510
590-536-719.01	AFSCME MERS CONTRIBUTION	0	0	4,943	7,800	21,485	21,485	21,485
590-536-720.00	WORKERS COMPENSATION	4,471	0	0	0	5,828	5,828	5,828
590-536-721.00	UNEMPLOYMENT INSURANCE	1,797	2,100	42	950	1,290	1,290	1,290
590-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	6,620	7,600	6,148	7,752	7,500	7,500	7,500
590-536-724.00	VEHICLE ALLOWANCE	0	0	158	400	760	760	760
590-536-726.00	OFFICE SUPPLY	1,536	1,700	993	1,150	1,500	1,500	1,500
590-536-727.00	OFFICE EQUIPMENT	100	100	0	0	300	300	300
590-536-728.00	DUES, BOOKS, PERIODICAL	0	100	95	100	100	100	100
590-536-741.00	UNIFORMS	3,047	4,200	3,063	4,200	4,200	4,200	4,200
590-536-744.00	POSTAGE	3,804	3,600	3,655	3,600	3,600	3,600	3,600
590-536-746.00	TOOLS AND EQUIPMENT	4,702	4,500	290	1,000	4,500	4,500	4,500
590-536-750.00	SAFETY MATERIALS (OSHA)	126	500	170	300	500	500	500
590-536-776.00	MATERIALS AND SUPPLIES	10,624	17,700	15,597	20,000	20,000	20,000	20,000
590-536-777.00	CHEMICALS	22,097	24,000	25,203	25,000	26,000	26,000	26,000
590-536-778.00	GASOLINE	5,737	8,000	3,285	5,000	8,000	8,000	8,000
590-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	11,082	8,500	9,068	11,000	12,000	12,000	12,000
590-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	829	13,000	2,996	9,000	10,000	10,000	10,000
590-536-785.00	BUILDING & GROUNDS REPAIR & MA	632	6,000	6,923	3,750	6,000	6,000	6,000
590-536-801.00	PROFESSIONAL SERVICES	0	3,500	0	0	3,500	3,500	3,500
590-536-802.00	CONTRACTUAL SERVICES	40,265	50,000	27,858	33,500	46,500	46,500	46,500
590-536-804.00	PRINTING AND COPYING	234	375	77	300	375	375	375
590-536-807.00	INDUSTRIAL PRE-TREATMENT	0	1,000	0	0	1,000	1,000	1,000
590-536-808.00	SLUDGE TREATMENT	24,654	27,500	19,788	40,000	41,000	41,000	41,000
590-536-819.00	CONFERENCE COSTS	42	200	0	0	200	200	200
590-536-840.00	ADMINISTRATION FEES	39,850	40,000	36,667	40,000	41,200	40,000	40,000
2017 - PROPOSING A 3% INCREASE OVER PROCEEDING YEAR.								
590-536-851.00	TELEPHONE	3,729	5,000	3,292	3,700	4,500	4,500	4,500
590-536-885.00	TRAINING	753	1,300	637	1,000	1,300	1,300	1,300
590-536-921.00	GAS	18,906	24,000	12,237	20,000	24,000	24,000	24,000
590-536-922.00	ELECTRICITY	102,856	110,000	77,693	96,000	108,500	108,500	108,500
590-536-941.00	BUILDING RENTAL	6,675	6,675	6,119	6,675	6,675	6,675	6,675
590-536-943.00	EQUIPMENT RENTAL	256	750	0	750	750	750	750
590-536-950.00	INSURANCE AND BONDS	24,338	26,100	24,647	26,100	26,100	26,100	26,100
590-536-955.00	MISCELLANEOUS	3,706	750	336	425	750	750	750
590-536-968.00	DEPRECIATION	236,620	238,000	216,901	242,000	245,000	245,000	245,000
TOTAL APPROPRIATIONS		1,088,968	1,194,805	970,464	1,156,283	1,237,950	1,236,750	1,236,750
NET OF REVENUES/APPROPRIATIONS - 536-SEWER UTILITY OI		(1,088,968)	(1,194,805)	(970,464)	(1,156,283)	(1,237,950)	(1,236,750)	(1,236,750)

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

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

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 546-MEDC GRANT - DIGESTER, PUMP, ETC.								
ESTIMATED REVENUES								
590-546-540.00	STATE GRANTS	0	0	0	0	950,000	950,000	950,000
2017 - MEDC GRANT FOR DIGESTER, PUMPS, ETC.								
TOTAL ESTIMATED REVENUES		0	0	0	0	950,000	950,000	950,000
APPROPRIATIONS								
590-546-801.00	PROFESSIONAL SERVICES	0	0	0	0	75,000	75,000	75,000
590-546-802.00	CONTRACTUAL SERVICES	0	0	0	0	1,035,000	1,035,000	1,035,000
2017 - AMOUNT COVERED BY GRANT = $950,000; REPLACE 2ND PUMP - $85,000								
TOTAL APPROPRIATIONS		0	0	0	0	1,110,000	1,110,000	1,110,000
NET OF REVENUES/APPROPRIATIONS - 546-MEDC GRANT - DIG		0	0	0	0	(160,000)	(160,000)	(160,000)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
590-965-999.00	TRANSFER OUT	152,500	153,000	151,447	153,000	148,400	148,400	148,400
2016 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $151,500								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500								
2017 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $146,900								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500								
TOTAL APPROPRIATIONS		152,500	153,000	151,447	153,000	148,400	148,400	148,400
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(152,500)	(153,000)	(151,447)	(153,000)	(148,400)	(148,400)	(148,400)
ESTIMATED REVENUES - FUND 590		1,527,701	1,896,770	1,477,285	1,886,774	2,667,750	2,667,750	2,667,750
APPROPRIATIONS - FUND 590		1,646,143	2,105,455	1,629,950	2,017,581	3,030,650	3,029,450	3,029,450
NET OF REVENUES/APPROPRIATIONS - FUND 590		(118,442)	(208,685)	(152,665)	(130,807)	(362,900)	(361,700)	(361,700)
BEGINNING FUND BALANCE		4,681,805	4,563,364	4,563,364	4,563,364	4,410,699	4,410,699	4,410,699
ENDING FUND BALANCE		4,563,363	4,354,679	4,410,699	4,432,557	4,047,799	4,048,999	4,048,999

BUDGET REPORT FOR CITY OF ALBION
Fund: 591 WATER FUND

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 536-WATER UTILITY OPERATIONS								
APPROPRIATIONS								
591-536-702.00	SALARIES AND WAGES	201,269	206,000	191,137	214,500	238,101	238,101	238,101
591-536-703.00	PART TIME WAGES	0	0	54	150	250	250	250
591-536-704.00	OVERTIME	17,954	20,000	15,335	19,500	18,000	18,000	18,000
591-536-706.00	LICENSING INCENTIVE	500	3,000	2,500	2,250	3,000	3,000	3,000
591-536-707.00	ON CALL PAY	560	1,260	1,320	1,320	1,260	1,260	1,260
591-536-714.00	MEDICARE	2,739	3,250	2,907	4,100	3,800	3,800	3,800
591-536-715.00	FICA	11,713	14,000	12,430	14,280	16,200	16,200	16,200
591-536-716.00	HOSPITALIZATION INSURANCE	90,571	102,000	89,651	102,600	109,050	109,050	109,050
591-536-717.00	LIFE INSURANCE	605	750	619	740	730	730	730
591-536-718.00	DISABLIITY INSURANCE	234	275	227	275	260	260	260
591-536-719.00	PENSION CONTRIBUTION	4,538	5,000	4,016	5,100	6,845	6,845	6,845
591-536-719.01	AFSCME MERS CONTRIBUTION	0	0	4,943	5,650	13,300	13,300	13,300
591-536-720.00	WORKERS COMPENSATION	6,186	0	0	0	0	0	0
591-536-721.00	UNEMPLOYMENT INSURANCE	1,103	1,200	25	150	875	875	875
591-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	3,647	4,600	3,862	4,575	4,830	4,830	4,830
591-536-724.00	VEHICLE ALLOWANCE	0	0	158	215	650	650	650
591-536-726.00	OFFICE SUPPLY	1,320	1,500	672	800	1,000	1,000	1,000
591-536-727.00	OFFICE EQUIPMENT	150	100	0	100	100	100	100
591-536-728.00	DUES, BOOKS, PERIODICAL	45	100	46	60	100	100	100
591-536-741.00	UNIFORMS	2,056	2,600	1,658	2,000	2,200	2,200	2,200
591-536-744.00	POSTAGE	3,839	3,500	3,041	3,900	3,900	3,900	3,900
591-536-746.00	TOOLS AND EQUIPMENT	2,697	2,300	1,385	2,200	3,000	3,000	3,000
591-536-750.00	SAFETY MATERIALS (OSHA)	326	500	319	350	400	400	400
591-536-776.00	MATERIALS AND SUPPLIES	15,437	11,000	8,708	10,500	11,000	11,000	11,000
591-536-777.00	CHEMICALS	40,729	43,000	39,514	45,000	45,000	45,000	45,000
591-536-778.00	GASOLINE	6,836	6,000	7,541	10,000	9,000	9,000	9,000
591-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	4,242	5,000	5,662	6,250	6,000	6,000	6,000
591-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	7,630	25,000	2,377	10,000	15,000	15,000	15,000
591-536-782.00	NEW SERVICES	0	1,500	0	0	0	0	0
591-536-783.00	DISTRIBUTION MAINTENANCE SUPPL	42,336	35,000	33,773	39,000	99,500	99,500	99,500
2017 - REPRESENTS $40,000 IN REGULAR MAINTENANCE AND $59,500 AS A MATCH TO THE FEDERAL GRANT FOR THE 2017 SUPERIOR ST WATER LINE WORK.								
591-536-785.00	BUILDING & GROUNDS REPAIR & MA	1,896	3,500	122	1,500	3,500	3,500	3,500
591-536-801.00	PROFESSIONAL SERVICES	3,000	12,000	195	5,000	15,000	15,000	15,000
591-536-802.00	CONTRACTUAL SERVICES	60,417	50,000	41,181	50,000	50,000	50,000	50,000
591-536-804.00	PRINTING AND COPYING	94	100	100	150	100	100	100
591-536-819.00	CONFERENCE COSTS	0	300	0	0	400	400	400
591-536-840.00	ADMINISTRATION FEES	39,850	39,850	36,667	39,850	41,050	41,050	41,050
2017 - PROPOSING A 3% INCREASE OVER PRECEEDING YEAR.								
591-536-851.00	TELEPHONE	5,429	6,000	4,741	5,250	6,000	6,000	6,000
591-536-885.00	TRAINING	438	1,000	332	450	1,000	1,000	1,000
591-536-900.00	PUBLISHING	0	150	0	0	150	150	150
591-536-921.00	GAS	10,754	17,000	4,828	9,000	15,500	15,500	15,500
591-536-922.00	ELECTRICITY	82,797	88,500	66,731	82,500	85,500	85,500	85,500
591-536-941.00	BUILDING RENTAL	6,675	6,675	6,119	6,675	6,675	6,675	6,675
STREET DEPT GARAGE RENT - $6,675/YR.								
591-536-943.00	EQUIPMENT RENTAL	14,360	16,000	8,927	16,000	16,000	16,000	16,000
591-536-950.00	INSURANCE AND BONDS	10,540	10,600	10,026	10,600	10,600	10,600	10,600
591-536-955.00	MISCELLANEOUS	1,978	550	226	350	550	550	550
591-536-968.00	DEPRECIATION	212,714	209,500	194,988	212,500	212,500	212,500	212,500
TOTAL APPROPRIATIONS		920,204	960,160	809,063	945,390	1,077,876	1,077,876	1,077,876
NET OF REVENUES/APPROPRIATIONS - 536-WATER UTILITY OF		(920,204)	(960,160)	(809,063)	(945,390)	(1,077,876)	(1,077,876)	(1,077,876)

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
591-965-999.00	TRANSFER OUT	11,739	11,739	11,668	11,668	11,450	11,450	11,450
2017 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $10,168								
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500								
TOTAL APPROPRIATIONS		11,739	11,739	11,668	11,668	11,450	11,450	11,450
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(11,739)	(11,739)	(11,668)	(11,668)	(11,450)	(11,450)	(11,450)
ESTIMATED REVENUES - FUND 591		865,901	859,000	899,189	940,572	918,300	918,300	918,300
APPROPRIATIONS - FUND 591		941,199	979,389	826,971	964,548	1,093,800	1,093,800	1,093,800
NET OF REVENUES/APPROPRIATIONS - FUND 591		(75,298)	(120,389)	72,218	(23,976)	(175,500)	(175,500)	(175,500)
BEGINNING FUND BALANCE		5,512,061	5,436,763	5,436,763	5,436,763	5,508,981	5,508,981	5,508,981
ENDING FUND BALANCE		5,436,763	5,316,374	5,508,981	5,412,787	5,333,481	5,333,481	5,333,481

SEWER FUND

590

This is to track the revenues and expenses of the Sewer Fund.

REVENUES

590-000-607, 626, 628. 00 Charges for Services. These are the commodity charges we receive for sewer usage. A 5% rate adjustment is included.

590-000-660.00 Late Fees/ On Off Charges. These are charges we assess against property owners who don't pay their bills on time or have their service disconnected.

590-000-676.00 Reimbursements and Restitutions. This is the refund of the Sewer Fund's portion of the City general liability insurance.

590-930-699.00 Transfer In. There is no projected transfer in from Sewer Fund balance this year.

EXPENSES

590-965-999.00 Transfer Out. This is to pay the Sewer Fund's share of the DPW building bond for storing equipment and the Energy Bond debt.

WATER FUND

591

This is to track the revenues and expenses of the Water Department.

REVENUE

591-000-632.00 & 633.00 Charges for Services. This is the commodity charge we charge for water usage. A 3% rate adjustment is included.

591-000-660.00 Late Fee/On Off Charges. When someone doesn't pay their bill on time or the water is turned on/off, we charge a fee.

591-000-665.00 Interest. This is interest earned on our fund balance.

591-000-671.00 Other Revenues. When a property owner doesn't pay their utility bill, it is added to the tax roll and turned over to the County. The County then makes us whole via the revolving loan fund.

591-000-676.00 Reimbursements and Restitution. This is the Water Fund's share of the refund of our general liability insurance premium.

EXPENSES

591-536-702.00 – 707.00 Salaries and Wages. This is the wages of the City staff that operate the water treatment and distribution system.

591-536-777.00 Chemicals. This is for the chemicals used to treat our water.

591-536-782.00 New Services. This is the cost of parts to install a new user to the system.

591-536-783.00 Distribution Maintenance Supplies. This is the cost of supplies used to maintain or repair our distribution system.

591-536-801.00 Professional Services. These are generally engineering services.

591-536-802.00 Contractual Services. These are for outside services we generally cannot provide in-house.

591-536-840.00 Administration Fees. These are fees the General Fund charges our component units for services like accounting, payroll, etc.

591-536-941.00 Building Rental. This is the Water Fund's share of the DPW Building that houses the equipment used to work on the distribution system.

591-536-943.00 Equipment Rental. This is to reimburse the Equipment Fund for the use of equipment used in maintaining the distribution system.

591-536-950.00 Insurance and Bonds. This is the Water Fund's share of the city general liability insurance.

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

Debt Service Bonds.

591-905-991.00 Principal. This is the annual principal payment outstanding for the water bond.

591-905-995.00 Interest. This is the annual interest due on the outstanding water bond.

591-965-999.00 Transfer Out. This is to transfer funds from the water fund to the DPW building Debt ($1500) Energy Bond Debt ($10,239).

INTERNAL SERVICE

Internal Service Fund

Equipment Pool

Section 9

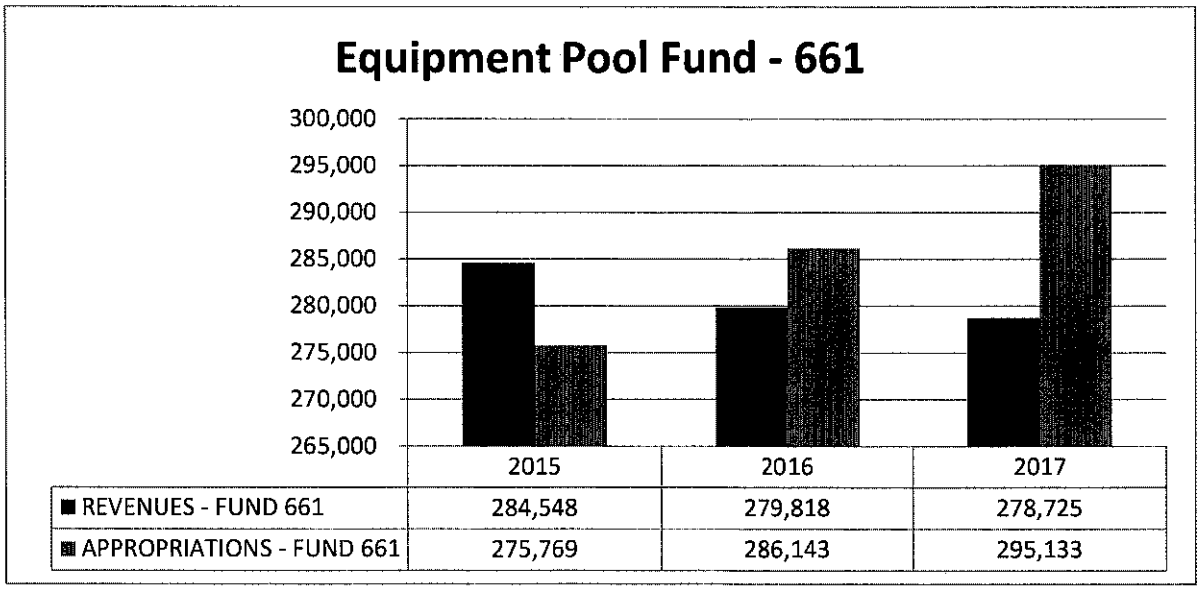
Equipment Pool (661)

The Equipment Pool was established to handle the operations and management of the Department of Public Works (DPW) street garage facility. The fund also handles the rental and replacement of the City's equipment (licensed vehicles and construction equipment). In general, the rental rates for the use of equipment are aligned with MDOTs equipment rental rates. The Equipment Pool covers all costs for repair, maintenance, and replacement of the equipment.

A Building Rental Rate is charged to all funds (users) that participate in the program or are benefitted by the equipment in the program. The Building Rental Income is applied towards the cost of operating and maintaining the DPW street garage.

When purchasing large or expensive pieces of equipment (ex. dump truck or loader), the practice has been to finance the purchase over a period of 5 to 10 years. Since the Equipment Pool is an enterprise fund, the value of the equipment is capitalized. The budget reflects the interest charges on the equipment purchase, but not the principal payment. The principal is accounted for on the balance sheet. This impacts the fund balance, but will not show up in the annual financial statement of revenues and expenses.

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



	2015	2016	2017
REVENUES - FUND 661	284,548	279,818	278,725
APPROPRIATIONS - FUND 661	275,769	286,143	295,133

BUDGET REPORT FOR CITY OF ALBION
Fund: 661 EQUIPMENT POOL FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
661-000-665.00	INTEREST	426	325	599	720	550	550	550
661-000-667.00	RENTS	60,055	60,200	55,070	60,024	60,025	60,025	60,025
661-000-669.00	EQUIPMENT RENT	221,463	210,000	194,762	210,000	215,000	215,000	215,000
661-000-671.00	OTHER REVENUES	0	1	0	0	0	0	0
661-000-673.00	SALE OF FIXED ASSETS	0	0	4,774	4,774	1,000	1,000	1,000
661-000-676.00	REIMBURSEMENTS & RESTITUTIONS	2,604	2,500	8,003	4,300	2,150	2,150	2,150
TOTAL ESTIMATED REVENUES		284,548	273,026	263,208	279,818	278,725	278,725	278,725
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		284,548	273,026	263,208	279,818	278,725	278,725	278,725

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 770-EQUIPMENT POOL								
APPROPRIATIONS								
661-770-702.00	SALARIES AND WAGES	45,484	44,000	26,071	32,500	47,500	47,500	47,500
661-770-704.00	OVERTIME	1,280	1,500	717	1,200	1,500	1,500	1,500
661-770-714.00	MEDICARE	602	615	360	460	725	725	725
661-770-715.00	FICA	2,574	2,550	1,539	1,950	3,050	3,050	3,050
661-770-716.00	HOSPITALIZATION INSURANCE	19,858	19,750	17,720	21,000	21,850	21,850	21,850
661-770-717.00	LIFE INSURANCE	129	135	120	135	160	160	160
661-770-719.00	PENSION CONTRIBUTION	81	95	203	240	180	180	180
661-770-719.01	AFSCME MERS CONTRIBUTION	0	0	2,576	3,100	4,550	4,550	4,550
661-770-720.00	WORKERS COMPENSATION	1,527	0	0	0	1,480	1,480	1,480
661-770-721.00	UNEMPLOYMENT INSURANCE	231	250	6	50	200	200	200
661-770-723.00	RETIREE HEALTH SAVINGS CONTRIB	815	825	495	755	1,045	1,045	1,045
661-770-726.00	OFFICE SUPPLY	1,179	1,000	791	950	1,000	1,000	1,000
661-770-741.00	UNIFORMS	733	850	457	650	800	800	800
661-770-750.00	SAFETY MATERIALS (OSHA)	558	800	455	650	600	600	600
661-770-776.00	MATERIALS AND SUPPLIES	8,676	8,900	19,666	22,500	12,500	12,500	12,500
661-770-778.00	GASOLINE	23,985	31,000	13,459	14,500	17,500	17,500	17,500
661-770-780.00	VEHICLE & EQUIP MAINT SUPPLIES	51,298	60,000	56,503	65,000	55,000	55,000	55,000
661-770-785.00	BUILDING & GROUNDS REPAIR & MA	1,348	3,500	1,934	2,500	3,500	3,500	3,500
661-770-802.00	CONTRACTUAL SERVICES	5,358	7,000	3,040	5,000	5,000	5,000	5,000
661-770-804.00	PRINTING AND COPYING	18	20	0	0	20	20	20
661-770-840.00	ADMINISTRATION FEES	10,900	10,900	9,992	10,900	11,230	11,230	11,230
2017 - REPRESENTS A 3% INCREASE OVER PRECEEDING YEAR.								
661-770-851.00	TELEPHONE	2,335	2,500	2,579	2,850	2,900	2,900	2,900
661-770-885.00	TRAINING	0	100	0	100	100	100	100
661-770-900.00	PUBLISHING	0	100	102	150	150	150	150
661-770-921.00	GAS	9,264	14,500	4,175	10,000	11,000	11,000	11,000
661-770-922.00	ELECTRICITY	5,378	5,800	5,155	5,700	5,800	5,800	5,800
661-770-943.00	EQUIPMENT RENTAL	202	500	28	300	500	500	500
661-770-950.00	INSURANCE AND BONDS	15,090	15,250	14,273	14,300	15,250	15,250	15,250
661-770-955.00	MISCELLANEOUS	1,179	500	213	350	500	500	500
661-770-968.00	DEPRECIATION	46,471	51,000	42,598	49,500	50,500	50,500	50,500
TOTAL APPROPRIATIONS		256,553	283,940	225,227	267,290	276,090	276,090	276,090
NET OF REVENUES/APPROPRIATIONS - 770-EQUIPMENT POOL		(256,553)	(283,940)	(225,227)	(267,290)	(276,090)	(276,090)	(276,090)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 905-DEBT SERVICE - BONDS								
APPROPRIATIONS								
661-905-995.00	INTEREST	951	0	158	158	222	222	222
HOMESTEAD SAVINGS BANK LOAN FOR 2016 RECREATION PASSENGER VAN. COST - $25,422; SEMI-ANNUAL PMTS MAR AND SEPT. MATURES 9/14/2018.								
TOTAL APPROPRIATIONS		951	0	158	158	222	222	222
NET OF REVENUES/APPROPRIATIONS - 905-DEBT SERVICE - E		(951)	0	(158)	(158)	(222)	(222)	(222)

BUDGET REPORT FOR CITY OF ALBION
Fund: 661 EQUIPMENT POOL FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 906-DEBT SERVICE - LOANS								
APPROPRIATIONS								
661-906-995.00	INTEREST	0	0	326	430	971	971	971
WESTERN EQUIPMENT FINANCE - PURCHASE OF TWO 2016 GRAVELY COMMERCIAL MOWERS. COST = $23,260. MONTHLY PMTS OF $679.19 MATURES 7/25/2019.								
TOTAL APPROPRIATIONS		0	0	326	430	971	971	971
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE - I		0	0	(326)	(430)	(971)	(971)	(971)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
661-965-999.00	TRANSFER OUT	18,265	18,265	18,159	18,265	17,850	17,850	17,850
TO COVER ANNUAL DEBT PYMTS (ALL YEARS):								
TRANSFER TO DPW BLDG DEBT SERVICE FUND - $3,000								
BALANCE TO ENERGY/425/GENERATOR BOND PMT								
TOTAL APPROPRIATIONS		18,265	18,265	18,159	18,265	17,850	17,850	17,850
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(18,265)	(18,265)	(18,159)	(18,265)	(17,850)	(17,850)	(17,850)
ESTIMATED REVENUES - FUND 661		284,548	273,026	263,208	279,818	278,725	278,725	278,725
APPROPRIATIONS - FUND 661		275,769	302,205	243,870	286,143	295,133	295,133	295,133
NET OF REVENUES/APPROPRIATIONS - FUND 661		8,779	(29,179)	19,338	(6,325)	(16,408)	(16,408)	(16,408)
BEGINNING FUND BALANCE		198,925	207,704	207,704	207,704	227,042	227,042	227,042
ENDING FUND BALANCE		207,704	178,525	227,042	201,379	210,634	210,634	210,634

EQUIPMENT POOL FUND

661

REVENUES

661-000-669.00 Equipment Rent. This is the amount we charge other component units for use of the trucks and equipment.

661-000-676.00 Reimbursement and Restitutions. This is the Equipment Pool's share of the refund for the City's general liability insurance.

EXPENSES

661-770-702.00 & 704.00 Salaries and Wages. These are the wages of various employees who work and/or operate the equipment.

661-770-776.00 Materials and Supplies. This is the cost of materials used to maintain the equipment.

661-770-778.00 Gasoline. This is the cost of gas used to operate the equipment.

661-770-780.00 Vehicle & Equipment Maintenance Supplies. This is the cost of maintaining the vehicles.

661-770-785.00 Buildings & Grounds Maintenance. This is the cost of maintaining the DPW building.

661-770-802.00 Contractual Services. This is the cost to provide services we cannot perform in-house.

661-770-840.00 Administration Fees. This is the fee the General Fund charges component units for services like accounting, payroll, etc.

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

661-770-950.00 Insurance and Bonds. This is the Equipment Pool's share of the general liability insurance and property insurance.

661-770-968.00 Depreciation. This is a non-cash expense used to reduce the value of the equipment as it ages.

661-905-995.00 Debt Services Loans-Interest. This is to pay the annual payment on the dump truck loan.

661-965-999.00 Transfer Out. This is to pay the Equipment Pool's share of the DPW building debt ($3,000) and energy bond debt ($15,265).

OTHER FUNDS
EDC & DDA

OTHER FUNDS

Section 10

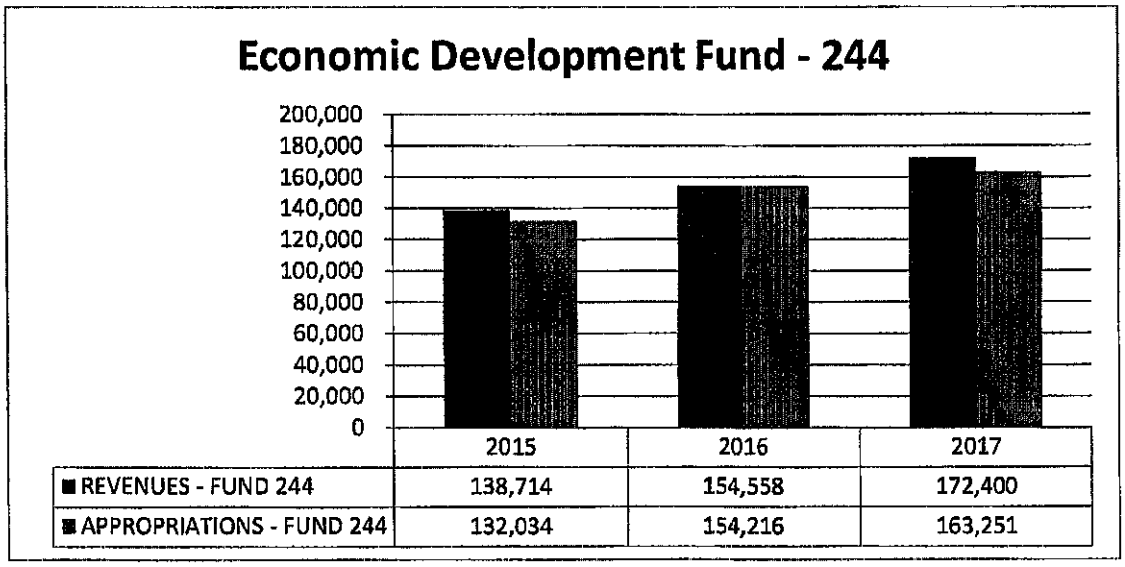
Economic Development Corporation (EDC) (244)

The Economic Development Corporation (EDC) was established by adoption of articles of incorporation dated July 29, 1977. The statutory authority for the adoption is found at MCL Section 125.1601, et seq. The purpose of the EDC is to strengthen and revitalize the local economy by alleviating and preventing conditions of unemployment, ultimate responsibility for attracting, assisting and retaining local industries and commercial enterprises, providing means and methods for encouragement of attracting new and expanding current industries and commercial business.

The Economic Development Corporation and the Tax Increment Finance Authority are separate legal entities, which for purposes of coordination were merged by action of the City Council May 3, 1982. The Brownfield Redevelopment Authority (BRA) is also a separate legal entity. The EDC was designated by City Council as the BRA governing body on Dec. 4, 2000.

The EDC receives funding from the TIFA fund, rental revenues from property owned and managed by the EDC and grant funds. The EDC has received funding from the Environmental Protection Agency (EPA) to conduct site investigations of contaminated properties with the goal of making the sites productive again (FY 2014: $134,230 and FY 2015: $33,000). This revenue sources is not reflected in 2016 and 2017.

FY 2017 Other Revenues (244-000-671.00) is the $60,000 annual grant from Albion College/Albion Reinvestment Corp. (ARC). There is a transfer in from TIFA in 2016 of $43,135. The FY 2017 budget does not reflect any transfers in from TIFA. The FY 2017 ending fund balance is $24,411.



	2015	2016	2017
REVENUES - FUND 244	138,714	154,558	172,400
APPROPRIATIONS - FUND 244	132,034	154,216	163,251

Business Incubator Fund (246)

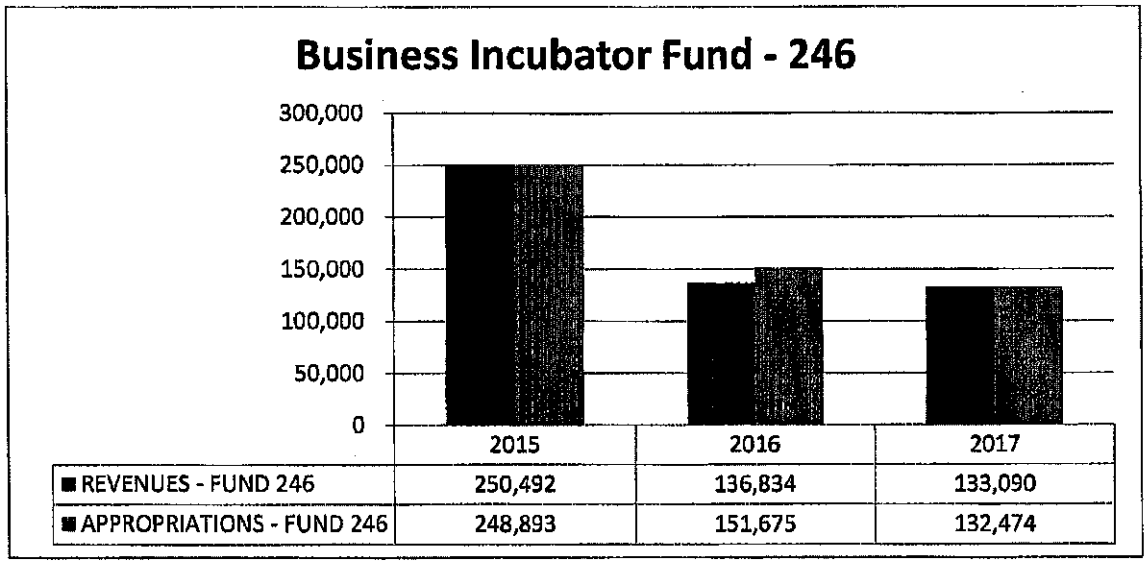
The Business Incubator Fund was established for the operations and management of the incubator building. The goal of the operation is to assist start-up businesses that have difficulty covering the overhead and costs of starting a new business. The objective is to get the businesses up and running. As they become profitable, the business is moved to their own facility.

During recent years, it has become necessary to make major repairs/improvements to the roof of the building. In order to cover the cost, the City Council approved a loan from the Cemetery Trust for approximately $60,000, which is to be paid back over a period of ten (10) years at an interest rate of five (5%) percent. The Incubator Building is owned by the City, however, is rented to the EDC for One ($1.00) Dollar a year.

The FY 2015 and 2016 revenues and expenses are impacted by the Food Hub, which is receiving federal, state, and local grants and rent revenue for the renovation of the building and new equipment purchases. The Food Hub is added as a separate department (731). Once the Food Hub is operational, it is anticipated to generate rental income.

Per an agreement, the ABA is currently paying the utility bills for this property. With the opening of the Food Hub, i will be taking over the utility bills. The contractual service account (731) has been used for the renovation of the building.

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

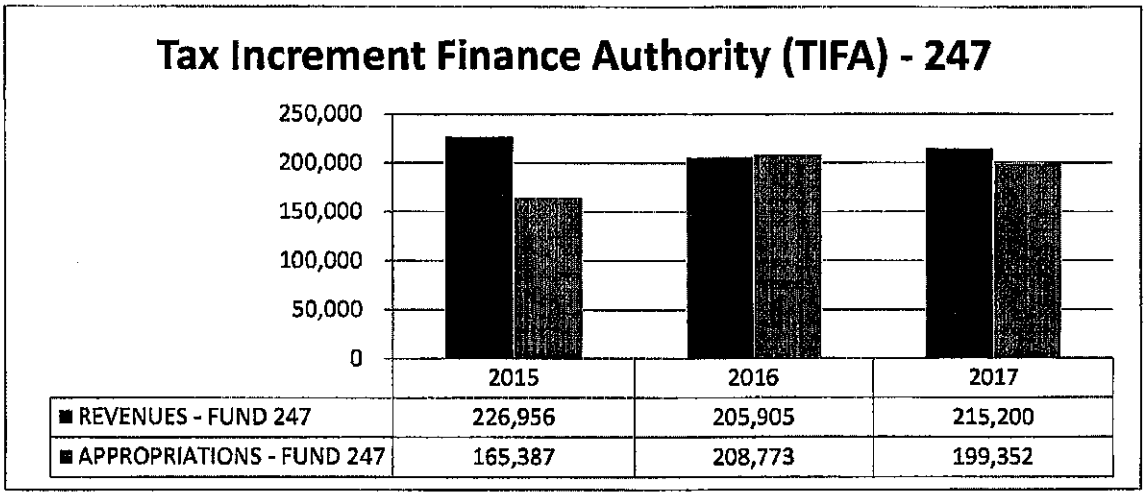


	2015	2016	2017
REVENUES - FUND 246	250,492	136,834	133,090
APPROPRIATIONS - FUND 246	248,893	151,675	132,474

Tax Increment Finance Authority (TIFA) Fund (247)

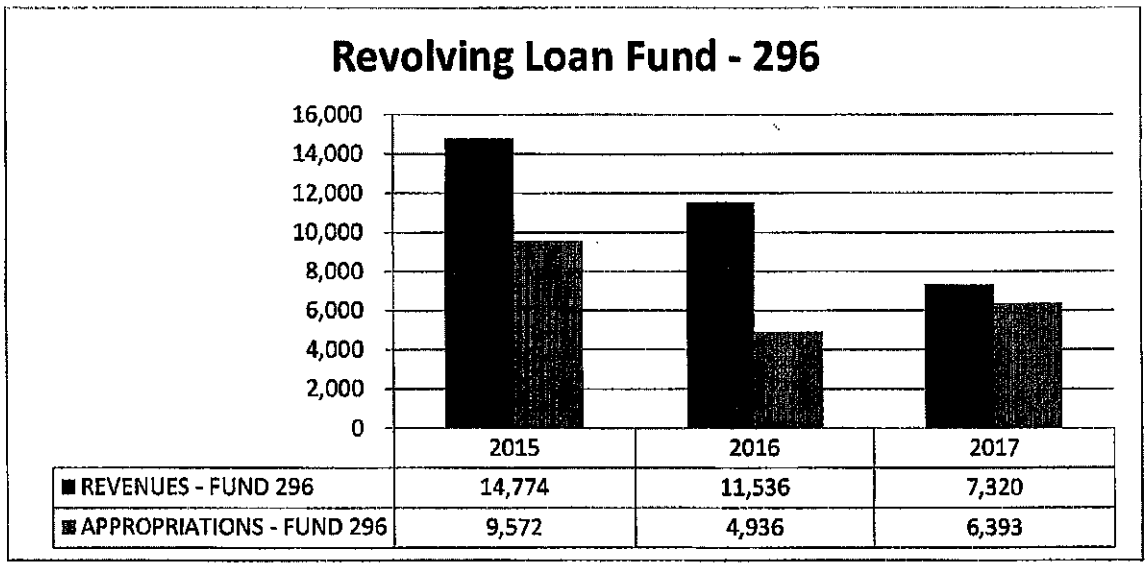
The TIFA is established under state statute. The primary responsibility is the economic development in the TIFA tax capture area (industrial park on the west side of the City). The TIFA district is able to capture property tax growth in the TIFA from Calhoun County, Kalamazoo Community College, and the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

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



Revolving Loan Fund (296)

The Revolving Loan Fund was established to account for monies paid back to the EDC from loan made to local businesses. Most of these funds were originally obtained from various grant programs. There are policies in place that set the criteria for making loans to local businesses. The projected ending fund balance for FY 2017 is $686,520.



Downtown Development Authority (DDA) (248)

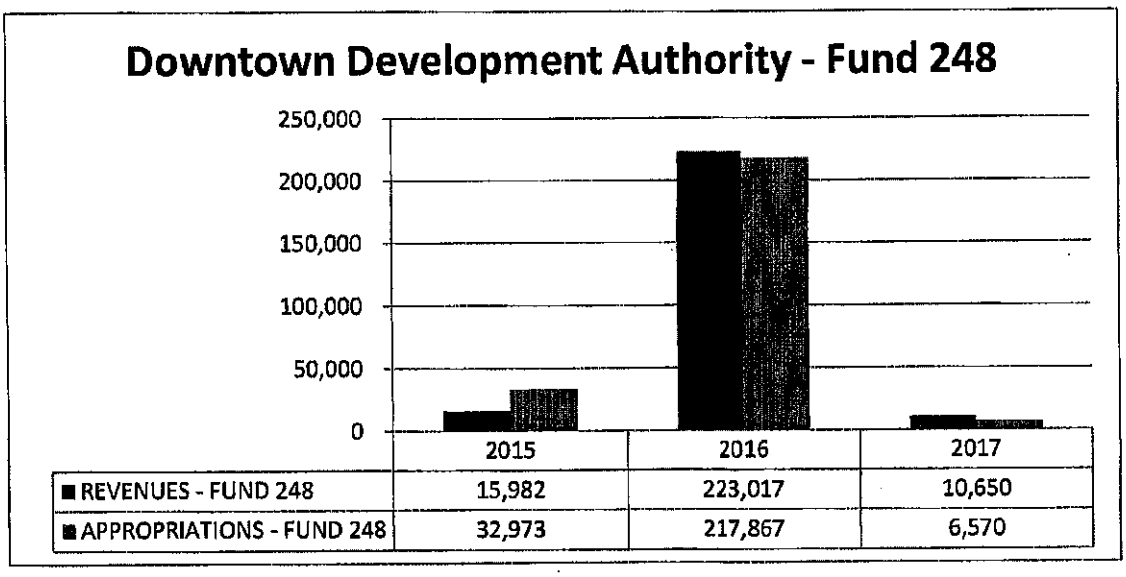
The DDA is created to conduct downtown development activities in accordance with the provisions of PA 197 of 1975, as amended, including, but not limited to, the creation and implementation of a development plan, etc. This is a municipal corporation, which the City created in April 1988 when the Council adopted Ordinance 88-2. (Now Code Sections 34-26 through 34-33). The DDA area is comprised of several blocks centered in the downtown business central district. The DDA is able to capture property tax growth in the DDA area.

Due to Michigan's Personal Property Tax Reform, several businesses in the DDA district are no longer required to pay personal property tax. The DDA is projecting a $0 tax capture in 2017.

The DDA has an annual Car Show event and also has offered Façade Grants. The original adopted FY 2017 DDA budget does not reflect any funding for the Façade Grant program. The DDA Board is expecting to provide signage to assist downtown businesses during the M-99/Superior Street reconstruction.

The Ismon House is owned by the DDA and operated by the Friends of the Ismon House. The Ismon House was awarded a $120,000 Michigan Heritage Restoration Program grant to renovate the 2nd and 3rd floors of the building. This is projected to be a $200,000 project. The additional funding for the project consists of $50,000 from the Albion Trust and $30,000 from the Friends of the Ismon House. Because this is a reimbursement grant, the project required a temporary loan from the City of Albion for the upfront construction costs. The advance has been repaid.

The FY 2016 ending fund balance for the DDA is $41,391.



	2015	2016	2017
REVENUES - FUND 248	15,982	223,017	10,650
APPROPRIATIONS - FUND 248	32,973	217,867	6,570

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
244-000-502.01	EPA GRANT	19,466	0	0	0	0	0	0
244-000-590.00	LOCAL GRANTS	0	0	0	0	35,000	35,000	35,000
244-000-665.00	INTEREST	62	0	164	150	0	0	0
244-000-667.00	RENTS	79,200	77,400	77,400	77,400	77,400	77,400	77,400
244-000-671.00	OTHER REVENUES	0	0	768	0	60,000	60,000	60,000
244-000-676.00	REIMBURSEMENTS & RESTITUTIONS	21	0	17,316	33,873	0	0	0
TOTAL ESTIMATED REVENUES		98,749	77,400	95,648	111,423	172,400	172,400	172,400
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		98,749	77,400	95,648	111,423	172,400	172,400	172,400

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 728-EDC								
APPROPRIATIONS								
244-728-702.00	SALARIES AND WAGES	44,509	44,980	47,132	53,700	94,053	94,053	94,053
244-728-702.01	PERFORMANCE INCENTIVE PAY	0	1,000	1,000	1,000	0	0	0
244-728-714.00	MEDICARE	646	652	732	835	661	661	661
244-728-715.00	FICA	2,760	2,789	3,128	3,560	2,824	2,824	2,824
244-728-716.00	HOSPITALIZATION INSURANCE	4,385	4,231	5,635	8,650	7,915	7,915	7,915
244-728-717.00	LIFE INSURANCE	196	182	159	176	144	144	144
244-728-719.00	PENSION CONTRIBUTION	1,106	858	1,006	1,435	2,914	2,914	2,914
244-728-720.00	WORKERS COMPENSATION	191	0	0	0	155	155	155
244-728-721.00	UNEMPLOYMENT INSURANCE	133	183	6	42	98	98	98
244-728-723.00	RETIREE HEALTH SAVINGS CONTRIB	714	709	750	880	631	631	631
244-728-724.00	CAR ALLOWANCE	2,340	2,520	2,730	2,940	1,500	1,500	1,500
244-728-726.00	OFFICE SUPPLY	522	600	431	620	650	650	650
244-728-727.00	OFFICE EQUIPMENT	0	0	0	0	500	500	500
244-728-728.00	DUES, BOOKS, PERIODICAL	1,565	1,600	1,613	1,625	1,625	1,625	1,625
244-728-744.00	POSTAGE	127	150	71	81	100	100	100
244-728-785.00	BUILDING & GROUNDS REPAIR & MA	11,565	11,500	10,497	14,052	10,000	10,000	10,000
244-728-801.00	PROFESSIONAL SERVICES	2,351	3,500	12,648	18,128	3,500	3,500	3,500
244-728-802.00	CONTRACTUAL SERVICES	19,329	17,000	30,220	31,384	17,000	17,000	17,000
244-728-819.00	CONFERENCE COSTS	0	150	0	0	0	0	0
244-728-840.00	ADMINISTRATION FEES	2,500	2,500	2,292	2,500	2,500	2,500	2,500
244-728-851.00	TELEPHONE	3,268	3,450	2,378	2,625	3,000	3,000	3,000
244-728-857.00	TRAVEL	386	500	33	100	500	500	500
244-728-885.00	TRAINING	0	0	0	0	500	500	500
244-728-941.00	BUILDING RENTAL	1,000	1,000	917	1,000	1,000	1,000	1,000
244-728-950.00	INSURANCE AND BONDS	0	0	0	0	4,000	4,000	4,000
244-728-967.00	ECONOMIC DEVELOPMENT	1,962	2,000	3,348	3,402	2,000	2,000	2,000
244-728-971.00	LAND	5,532	0	0	0	0	0	0
244-728-991.00	PRINCIPAL	3,877	4,070	4,070	4,070	4,274	4,274	4,274
244-728-995.00	INTEREST	1,604	1,411	1,411	1,411	1,207	1,207	1,207
PMTS TO ABATE LOAN PURPOSE WAS TO ASSUME LAND CONTRACT. MATAURES 1/10/2021								
TOTAL APPROPRIATIONS		112,568	107,535	132,207	154,216	163,251	163,251	163,251
NET OF REVENUES/APPROPRIATIONS - 728-EDC		(112,568)	(107,535)	(132,207)	(154,216)	(163,251)	(163,251)	(163,251)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 750-EPA GRANT								
APPROPRIATIONS								
244-750-802.00	CONTRACTUAL SERVICES	19,466	0	0	0	0	0	0
TOTAL APPROPRIATIONS		19,466	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 750-EPA GRANT		(19,466)	0	0	0	0	0	0

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
244-930-699.00	TRANSFER IN	39,965	30,135	43,135	43,135	0	0	0
TRANSFER IN FROM TIFA								
2014 - $37,841								
2015 - $39,965								
2016 - $43,135								
TOTAL ESTIMATED REVENUES		39,965	30,135	43,135	43,135	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		39,965	30,135	43,135	43,135	0	0	0
ESTIMATED REVENUES - FUND 244		138,714	107,535	138,783	154,558	172,400	172,400	172,400
APPROPRIATIONS - FUND 244		132,034	107,535	132,207	154,216	163,251	163,251	163,251
NET OF REVENUES/APPROPRIATIONS - FUND 244		6,680	0	6,576	342	9,149	9,149	9,149
BEGINNING FUND BALANCE		8,240	14,921	14,921	14,921	21,497	21,497	21,497
ENDING FUND BALANCE		14,920	14,921	21,497	15,263	30,646	30,646	30,646

BUDGET REPORT FOR CITY OF ALBION
Fund: 246 INCUBATOR FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
246-000-665.00	INTEREST	802	200	405	372	200	200	200
246-000-667.00	RENTS	34,871	0	0	0	0	0	0
246-000-676.00	REIMBURSEMENTS & RESTITUTIONS	9,459	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		45,132	200	405	372	200	200	200
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		45,132	200	405	372	200	200	200

BUDGET REPORT FOR CITY OF ALBION
Fund: 246 INCUBATOR FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 729-BUSINESS INCUBATOR REVENUES								
ESTIMATED REVENUES								
246-729-667.00	RENTS	0	30,000	30,779	30,779	30,000	30,000	30,000
246-729-676.00	REIMBURSEMENTS & RESTITUTIONS	0	8,500	5,979	8,200	8,000	8,000	8,000
TOTAL ESTIMATED REVENUES		0	38,500	36,758	38,979	38,000	38,000	38,000
APPROPRIATIONS								
246-729-702.00	SALARIES AND WAGES	0	8,750	7,741	8,751	11,875	11,875	11,875
246-729-714.00	MEDICARE	0	127	110	125	172	172	172
246-729-715.00	FICA	0	543	469	533	736	736	736
246-729-716.00	HOSPITALIZATION INSURANCE	0	1,418	1,645	1,885	1,910	1,910	1,910
246-729-717.00	LIFE INSURANCE	0	56	51	56	56	56	56
246-729-719.00	PENSION CONTRIBUTION	0	613	542	613	831	831	831
246-729-720.00	WORKERS COMPENSATION	0	0	0	0	38	38	38
246-729-721.00	UNEMPLOYMENT INSURANCE	0	56	1	7	38	38	38
246-729-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	175	155	175	238	238	238
246-729-776.00	MATERIALS AND SUPPLIES	395	300	237	237	300	300	300
246-729-785.00	BUILDING & GROUNDS REPAIR & MA	7,557	15,000	14,998	16,278	7,500	7,500	7,500
246-729-801.00	PROFESSIONAL SERVICES	0	500	0	0	500	500	500
246-729-921.00	GAS	4,015	5,800	2,210	2,685	5,000	5,000	5,000
246-729-922.00	ELECTRICITY	7,008	8,000	6,549	8,149	8,800	8,800	8,800
246-729-923.00	WATER	224	300	288	438	450	450	450
246-729-941.00	BUILDING RENTAL	500	500	458	500	500	500	500
246-729-950.00	INSURANCE AND BONDS	2,967	3,000	3,031	3,031	3,150	3,150	3,150
TOTAL APPROPRIATIONS		22,666	45,138	38,485	43,463	42,094	42,094	42,094
NET OF REVENUES/APPROPRIATIONS - 729-BUSINESS INCUBAT		(22,666)	(6,638)	(1,727)	(4,484)	(4,094)	(4,094)	(4,094)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 730-ROOF REPAIRS - 2011								
APPROPRIATIONS								
246-730-995.00	INTEREST	2,092	1,793	1,793	1,793	1,494	1,494	1,494
TOTAL APPROPRIATIONS		2,092	1,793	1,793	1,793	1,494	1,494	1,494
NET OF REVENUES/APPROPRIATIONS - 730-ROOF REPAIRS - 2		(2,092)	(1,793)	(1,793)	(1,793)	(1,494)	(1,494)	(1,494)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 731-FOOD HUB								
ESTIMATED REVENUES								
246-731-502.00	FEDERAL GRANTS	26,820	0	10,652	16,674	31,690	31,690	31,690
246-731-540.00	STATE GRANTS	72,919	0	0	0	0	0	0
246-731-590.00	LOCAL GRANTS	100,167	27,600	57,131	57,131	0	0	0
246-731-631.02	FARMERS MARKET STALL FEES	1,806	2,000	1,100	1,000	1,200	1,200	1,200
246-731-631.03	FARMERS MARKET SPONSORS	225	250	0	0	500	500	500
246-731-631.04	SR PROJECT FRESH & MRKT FRESH	1,802	1,800	530	1,500	2,500	2,500	2,500
246-731-667.00	RENTS	0	6,000	1,471	1,231	5,000	5,000	5,000
246-731-671.00	OTHER REVENUES	0	1,000	500	500	48,000	48,000	48,000
246-731-676.00	REIMBURSEMENTS & RESTITUTIONS	1,527	0	3,782	3,782	0	0	0
246-731-676.03	REIMBURSEMENT & RESTITUTION-FARMEI	94	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		205,360	38,650	75,166	81,818	88,890	88,890	88,890
APPROPRIATIONS								
246-731-702.00	SALARIES AND WAGES	0	0	26,808	30,732	34,000	34,000	34,000
246-731-703.00	PART TIME WAGES	22,258	20,400	2,074	2,074	0	0	0
246-731-714.00	MEDICARE	323	296	409	467	493	493	493
246-731-715.00	FICA	1,380	1,265	1,747	1,996	2,108	2,108	2,108
246-731-716.00	HOSPITALIZATION INSURANCE	0	0	6,436	7,392	7,639	7,639	7,639
246-731-717.00	LIFE INSURANCE	0	0	148	167	222	222	222
246-731-719.00	PENSION CONTRIBUTION	0	0	1,877	2,153	2,380	2,380	2,380
246-731-720.00	WORKERS COMPENSATION	0	0	0	0	109	109	109
246-731-721.00	UNEMPLOYMENT INSURANCE	345	223	5	27	150	150	150
246-731-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	0	536	615	680	680	680
246-731-726.00	OFFICE SUPPLY	0	350	492	493	350	350	350
246-731-727.00	OFFICE EQUIPMENT	1,592	750	143	144	250	250	250
246-731-728.00	DUES, BOOKS, PERIODICAL	75	75	198	275	100	100	100
246-731-744.00	POSTAGE	0	100	0	10	25	25	25
246-731-776.00	MATERIALS AND SUPPLIES	260	200	1,594	2,625	500	500	500
246-731-785.00	BUILDING & GROUNDS REPAIR & MA	0	600	3,311	3,690	2,500	2,500	2,500
246-731-801.00	PROFESSIONAL SERVICES	370	500	399	399	500	500	500
246-731-802.00	CONTRACTUAL SERVICES	192,330	5,705	36,497	39,086	4,600	4,600	4,600
246-731-802.03	CONTRACTUAL SERVICES - FARMERS MRI	1,802	1,800	1,142	1,500	2,500	2,500	2,500
246-731-819.00	CONFERENCE COSTS	282	400	420	420	250	250	250
246-731-840.00	ADMINISTRATION FEES	0	0	0	0	2,880	2,880	2,880
246-731-851.00	TELEPHONE	672	2,220	2,685	3,080	3,500	3,500	3,500
246-731-857.00	TRAVEL	747	700	187	187	350	350	350
246-731-921.00	GAS	0	3,600	889	1,777	3,600	3,600	3,600
246-731-922.00	ELECTRICITY	0	1,200	3,021	3,908	6,000	6,000	6,000
246-731-923.00	WATER	0	1,200	777	1,127	1,200	1,200	1,200
246-731-950.00	INSURANCE AND BONDS	0	2,000	1,625	1,625	4,000	4,000	4,000
246-731-967.00	ECONOMIC DEVELOPMENT	1,699	2,500	450	450	8,000	8,000	8,000
TOTAL APPROPRIATIONS		224,135	46,084	93,870	106,419	88,886	88,886	88,886
NET OF REVENUES/APPROPRIATIONS - 731-FOOD HUB		(18,775)	(7,434)	(18,704)	(24,601)	4	4	4

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 930-TRANSFER IN								
ESTIMATED REVENUES								
246-930-699.00	TRANSFER IN	0	15,665	15,665	15,665	6,000	6,000	6,000
TRANSFER IN FROM CITY								
2014	6,000							
2016	15,665							
2017	6,000							
TOTAL ESTIMATED REVENUES		0	15,665	15,665	15,665	6,000	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 930-TRANSFER IN		0	15,665	15,665	15,665	6,000	6,000	6,000
ESTIMATED REVENUES - FUND 246		250,492	93,015	127,994	136,834	133,090	133,090	133,090
APPROPRIATIONS - FUND 246		248,893	93,015	134,148	151,675	132,474	132,474	132,474
NET OF REVENUES/APPROPRIATIONS - FUND 246		1,599	0	(6,154)	(14,841)	616	616	616
BEGINNING FUND BALANCE		25,322	26,921	26,921	26,921	20,767	20,767	20,767
ENDING FUND BALANCE		26,921	26,921	20,767	12,080	21,383	21,383	21,383

BUDGET REPORT FOR CITY OF ALBION
Fund: 247 TIFA FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
247-000-402.00	CURRENT PROPERTY TAXES	244,216	213,000	119,449	225,000	215,000	215,000	215,000
247-000-402.01	PROPERTY TAX CHARGEBACKS	(19,246)	0	0	(20,000)	0	0	0
247-000-573.00	LOCAL COMMUNITY STABILIZATION STA:	0	0	80,029	0	0	0	0
247-000-665.00	INTEREST	316	200	626	556	200	200	200
247-000-676.00	REIMBURSEMENTS & RESTITUTIONS	1,670	850	349	349	0	0	0
TOTAL ESTIMATED REVENUES		226,956	214,050	200,453	205,905	215,200	215,200	215,200
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		226,956	214,050	200,453	205,905	215,200	215,200	215,200

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 730-TIFA								
APPROPRIATIONS								
247-730-702.00	SALARIES AND WAGES	75,353	78,317	80,707	91,720	117,171	117,171	117,171
247-730-714.00	MEDICARE	1,091	1,136	1,215	1,385	1,778	1,778	1,778
247-730-715.00	FICA	4,665	4,856	5,196	5,915	7,602	7,602	7,602
247-730-716.00	HOSPITALIZATION INSURANCE	8,380	8,585	10,184	12,345	20,810	20,810	20,810
247-730-717.00	LIFE INSURANCE	263	271	238	265	309	309	309
247-730-718.00	DISABLITY INSURANCE	352	32	340	390	388	388	388
247-730-719.00	PENSION CONTRIBUTION	2,025	1,719	1,887	2,665	7,893	7,893	7,893
247-730-720.00	WORKERS COMPENSATION	398	0	0	0	745	745	745
247-730-721.00	UNEMPLOYMENT INSURANCE	179	273	8	68	209	209	209
247-730-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,084	1,132	1,162	1,347	1,377	1,377	1,377
247-730-724.00	VEHICLE ALLOWANCE	3,480	3,480	4,007	4,376	5,446	5,446	5,446
247-730-727.00	OFFICE EQUIPMENT	1,476	1,000	2,014	2,014	0	0	0
247-730-785.00	BUILDING & GROUNDS REPAIR & MA	4,831	5,000	6,219	7,227	7,000	7,000	7,000
247-730-801.00	PROFESSIONAL SERVICES	2,275	2,500	338	507	2,500	2,500	2,500
247-730-802.00	CONTRACTUAL SERVICES	2,100	500	327	328	500	500	500
247-730-840.00	ADMINISTRATION FEES	3,796	5,996	5,496	5,996	5,996	5,996	5,996
247-730-851.00	TELEPHONE	763	780	623	625	780	780	780
247-730-922.00	ELECTRICITY	302	360	282	312	360	360	360
247-730-941.00	BUILDING RENTAL	9,380	9,380	8,598	9,380	9,380	9,380	9,380
247-730-967.00	ECONOMIC DEVELOPMENT	189	5,000	0	0	0	0	0
247-730-991.00	PRINCIPAL	2,844	2,908	2,908	2,908	2,908	2,908	2,908
247-730-995.00	INTEREST	196	0	132	200	200	200	200
247-730-999.00	TRANSFER OUT	39,965	45,800	58,800	58,800	6,000	6,000	6,000
2014								
	TRANSFER TO EDC - $8,784.14							
	TRANSFER TO BUSINESS INCUBATOR - $6,796							
2015								
	TRANSFER TO EDC - $39,965							
2016								
	TRANSFER TO EDC - $43,135							
	TRANSFER TO INCUBATOR - $15,665							
2016								
	TRANSFER TO INCUBATOR FUND - $6,000							
TOTAL APPROPRIATIONS		165,387	179,025	190,681	208,773	199,352	199,352	199,352
NET OF REVENUES/APPROPRIATIONS - 730-TIFA		(165,387)	(179,025)	(190,681)	(208,773)	(199,352)	(199,352)	(199,352)
ESTIMATED REVENUES - FUND 247		226,956	214,050	200,453	205,905	215,200	215,200	215,200
APPROPRIATIONS - FUND 247		165,387	179,025	190,681	208,773	199,352	199,352	199,352
NET OF REVENUES/APPROPRIATIONS - FUND 247		61,569	35,025	9,772	(2,868)	15,848	15,848	15,848
BEGINNING FUND BALANCE		90,697	152,265	152,265	152,265	162,037	162,037	162,037
ENDING FUND BALANCE		152,266	187,290	162,037	149,397	177,885	177,885	177,885

BUDGET REPORT FOR CITY OF ALBION
Fund: 296 REVOLVING LOAN FUND
Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
296-000-665.00	INTEREST	14,774	10,417	11,170	11,536	7,320	7,320	7,320
TOTAL ESTIMATED REVENUES		14,774	10,417	11,170	11,536	7,320	7,320	7,320
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		14,774	10,417	11,170	11,536	7,320	7,320	7,320

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

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 740-REVOLVING LOAN								
APPROPRIATIONS								
296-740-702.00	SALARIES AND WAGES	5,551	3,500	3,126	3,530	4,750	4,750	4,750
296-740-714.00	MEDICARE	80	51	44	51	69	69	69
296-740-715.00	FICA	341	217	189	216	295	295	295
296-740-716.00	HOSPITALIZATION INSURANCE	776	747	662	760	764	764	764
296-740-717.00	LIFE INSURANCE	29	22	20	23	22	22	22
296-740-719.00	PENSION CONTRIBUTION	246	245	218	247	333	333	333
296-740-720.00	WORKERS COMPENSATION	14	0	0	0	15	15	15
296-740-721.00	UNEMPLOYMENT INSURANCE	23	22	0	3	15	15	15
296-740-723.00	RETIREE HEALTH SAVINGS CONTRIB	97	70	63	71	95	95	95
296-740-724.00	VEHICLE ALLOWANCE	180	0	0	0	0	0	0
296-740-802.00	CONTRACTUAL SERVICES	35	35	35	35	35	35	35
296-740-840.00	ADMINISTRATION FEES	2,200	0	0	0	0	0	0
TOTAL APPROPRIATIONS		9,572	4,909	4,357	4,936	6,393	6,393	6,393
NET OF REVENUES/APPROPRIATIONS - 740-REVOLVING LOAN		(9,572)	(4,909)	(4,357)	(4,936)	(6,393)	(6,393)	(6,393)
ESTIMATED REVENUES - FUND 296		14,774	10,417	11,170	11,536	7,320	7,320	7,320
APPROPRIATIONS - FUND 296		9,572	4,909	4,357	4,936	6,393	6,393	6,393
NET OF REVENUES/APPROPRIATIONS - FUND 296		5,202	5,508	6,813	6,600	927	927	927
BEGINNING FUND BALANCE		673,791	678,994	678,994	678,994	685,807	685,807	685,807
ENDING FUND BALANCE		678,993	684,502	685,807	685,594	686,734	686,734	686,734

BUDGET REPORT FOR CITY OF ALBION
Fund: 248 DDA FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
248-000-402.00	CURRENT PROPERTY TAXES	2,294	9,000	8,863	0	0	0	0
	2016 - DDA'S CAPTURE IS NEGATIVE, SO 0. HOWEVER, DDA OWED 2015 SETTLEMENT							
	2017 - DDA'S NET CAPTURE IS NEGATIVE, SO 0							
248-000-402.10	CURRENT PROP TAXES - STATE REIMBUI	13,438	10,500	11,684	11,600	10,500	10,500	10,500
248-000-665.00	INTEREST	250	200	95	100	150	150	150
TOTAL ESTIMATED REVENUES		15,982	19,700	20,642	11,700	10,650	10,650	10,650
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		15,982	19,700	20,642	11,700	10,650	10,650	10,650

BUDGET REPORT FOR CITY OF ALBION
Fund: 248 DDA FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 735-DDA								
APPROPRIATIONS								
248-735-744.00	POSTAGE	0	50	0	50	50	50	50
248-735-776.00	MATERIALS AND SUPPLIES	0	200	0	200	200	200	200
248-735-801.00	PROFESSIONAL SERVICES	2,500	0	0	0	0	0	0
248-735-802.00	CONTRACTUAL SERVICES	455	500	0	0	0	0	0
248-735-840.00	ADMINISTRATION FEES	2,200	2,200	2,017	2,200	2,270	2,270	2,270
248-735-880.00	COMMUNITY PROMOTIONS	1,624	2,700	1,635	2,500	2,700	2,700	2,700
248-735-950.00	INSURANCE AND BONDS	1,318	1,350	1,253	1,350	1,350	1,350	1,350
248-735-955.00	MISCELLANEOUS	51	500	51	250	0	0	0
TOTAL APPROPRIATIONS		8,148	7,500	4,956	6,550	6,570	6,570	6,570
NET OF REVENUES/APPROPRIATIONS - 735-DDA		(8,148)	(7,500)	(4,956)	(6,550)	(6,570)	(6,570)	(6,570)

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 793-SPECIAL PROGRAMS								
APPROPRIATIONS								
248-793-870.00	FACADE GRANTS	24,825	10,000	0	0	0	0	0
TOTAL APPROPRIATIONS		24,825	10,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 793-SPECIAL PROGRAMS		(24,825)	(10,000)	0	0	0	0	0

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 806-ISMAN HOUSE RENOVATION								
ESTIMATED REVENUES								
248-806-540.00	STATE GRANTS	0	120,000	126,182	126,182	0	0	0
248-806-580.00	CONTRIBUTION FROM LOCAL UNITS	0	80,000	35,135	35,135	0	0	0
248-806-699.00	TRANSFER IN	0	0	50,000	50,000	0	0	0
TOTAL ESTIMATED REVENUES		0	200,000	211,317	211,317	0	0	0
APPROPRIATIONS								
248-806-802.00	CONTRACTUAL SERVICES	0	200,000	211,317	211,317	0	0	0
TOTAL APPROPRIATIONS		0	200,000	211,317	211,317	0	0	0
NET OF REVENUES/APPROPRIATIONS - 806-ISMAN HOUSE RENC		0	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 248		15,982	219,700	231,959	223,017	10,650	10,650	10,650
APPROPRIATIONS - FUND 248		32,973	217,500	216,273	217,867	6,570	6,570	6,570
NET OF REVENUES/APPROPRIATIONS - FUND 248		(16,991)	2,200	15,686	5,150	4,080	4,080	4,080
BEGINNING FUND BALANCE		49,150	32,160	32,160	32,160	47,846	47,846	47,846
ENDING FUND BALANCE		32,159	34,360	47,846	37,310	51,926	51,926	51,926

ECONOMIC DEVELOPMENT FUND

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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.

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

EXPENSES

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

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

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

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

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

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

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

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

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

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

REVOLVING LOAN FUND

296

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

REVENUES

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

EXPENSES

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

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

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

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

DDA FUND

248

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

REVENUES

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

EXPENSES

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

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

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

TRUSTS

Trusts

Section 11

Trust and Agency Fund Accounts represent funds that 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.

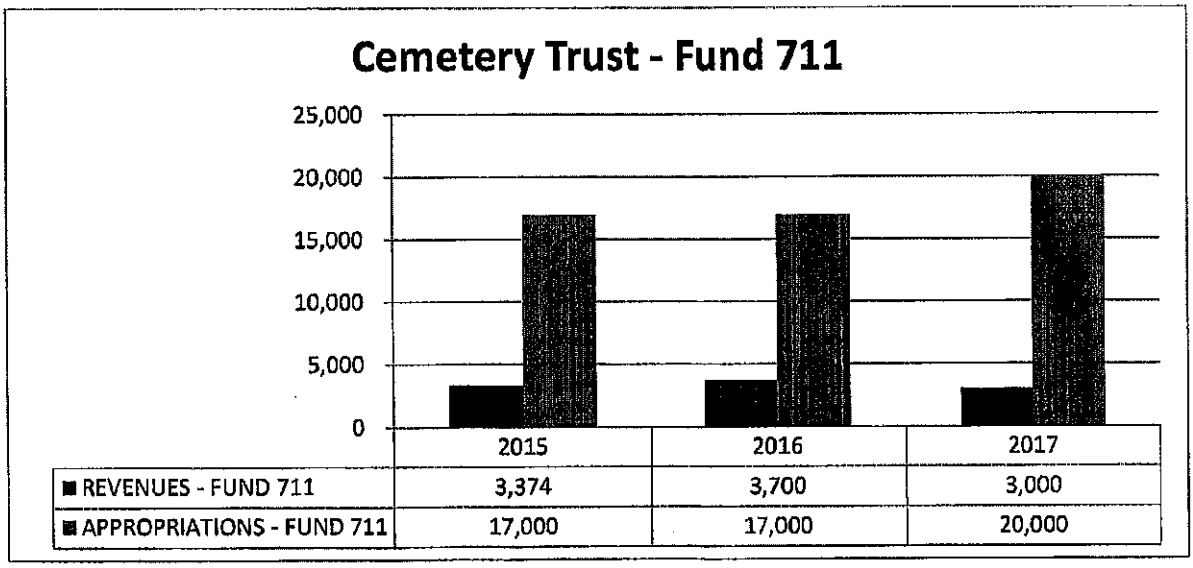
Cemetery Trust Fund (711)

This fund was established for the future maintenance and improvement of the City owned Riverside Cemetery. In FY 2017, $20,000 is being transferred from this fund to the Cemetery operating fund.

In 2011, the Cemetery Trust Fund loaned approximately $60,000 to the EDC for the repair of the roof on the Incubator Building. The EDC is repaying the loan over a ten year period with 5% interest. In FY 2014, $10,400 was transferred out for Cemetery Roof Repair and $25,980 for the purchase of a tractor.

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

The FY 2016 ending fund balance is $263,246.

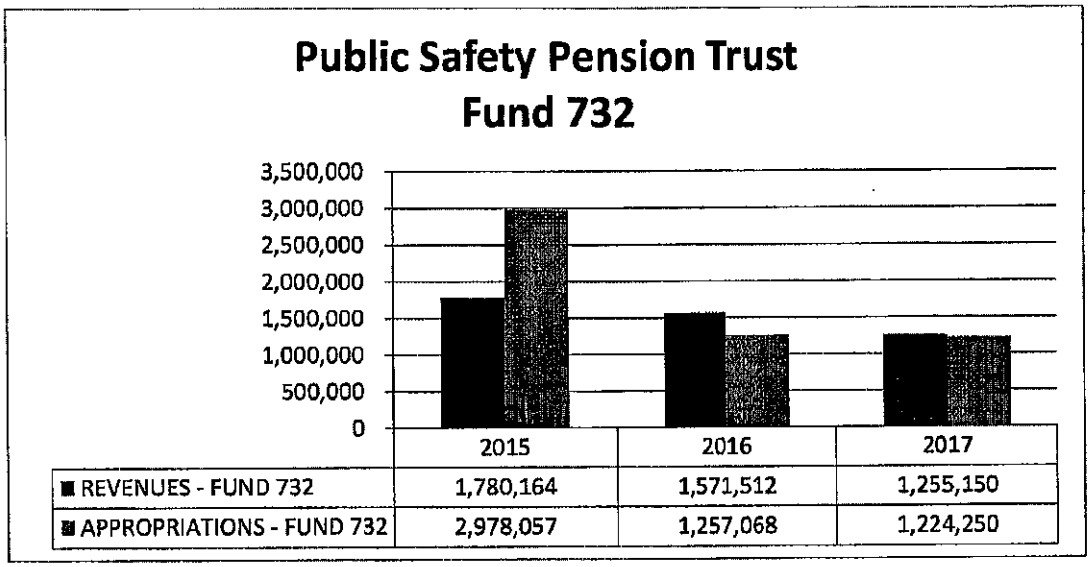


	2015	2016	2017
REVENUES - FUND 711	3,374	3,700	3,000
APPROPRIATIONS - FUND 711	17,000	17,000	20,000

Public Safety Pension Trust (732)

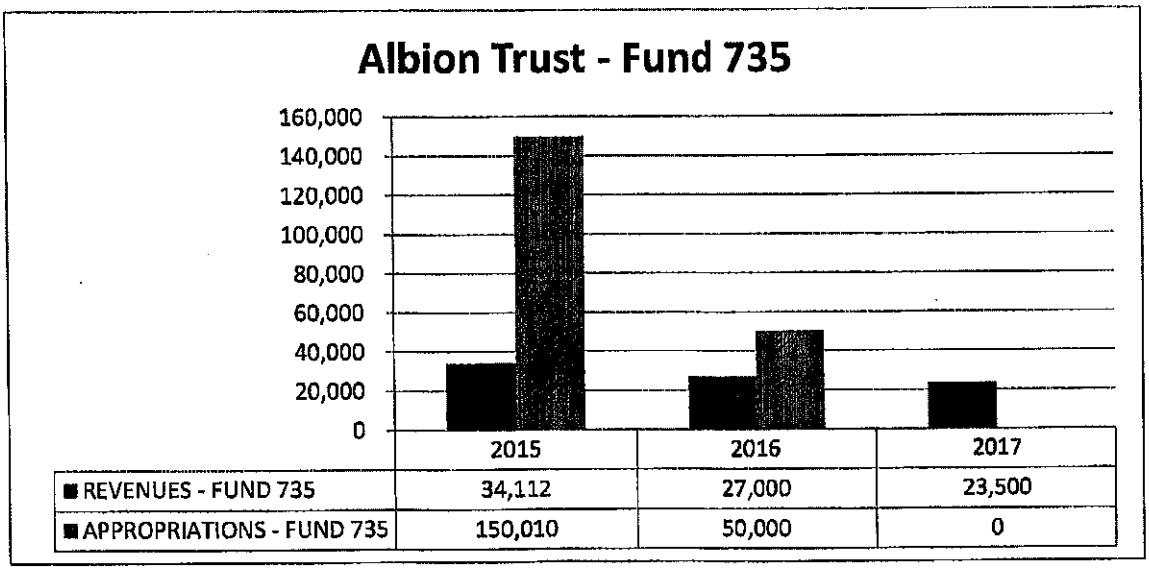
This fund represents the operations and management of the pension system for Public Safety. An annual actuarial report is developed by an outside auditor. The fund is well over 100% funded, which is exceptional for a municipality. This is a defined pension account.

The projected FY 2017 ending fund balance is $20,820,277.



Albion Trust (735)

The Albion Trust was established to handle expenditures that are applied towards City activities (Maple Grove, City operation, etc.). In 2016, the Ismon House has requested $50,000 as a grant match to assist in funding the renovation of the 2nd and 3rd Floor. The funds are related to the bonds for the Fire Barn and Maple Grove. The fund expired in 2016 and was reestablished by Council. The projected ending fund balance for FY 2016 is $1,086,650.



Retiree Health Care Fund (737)

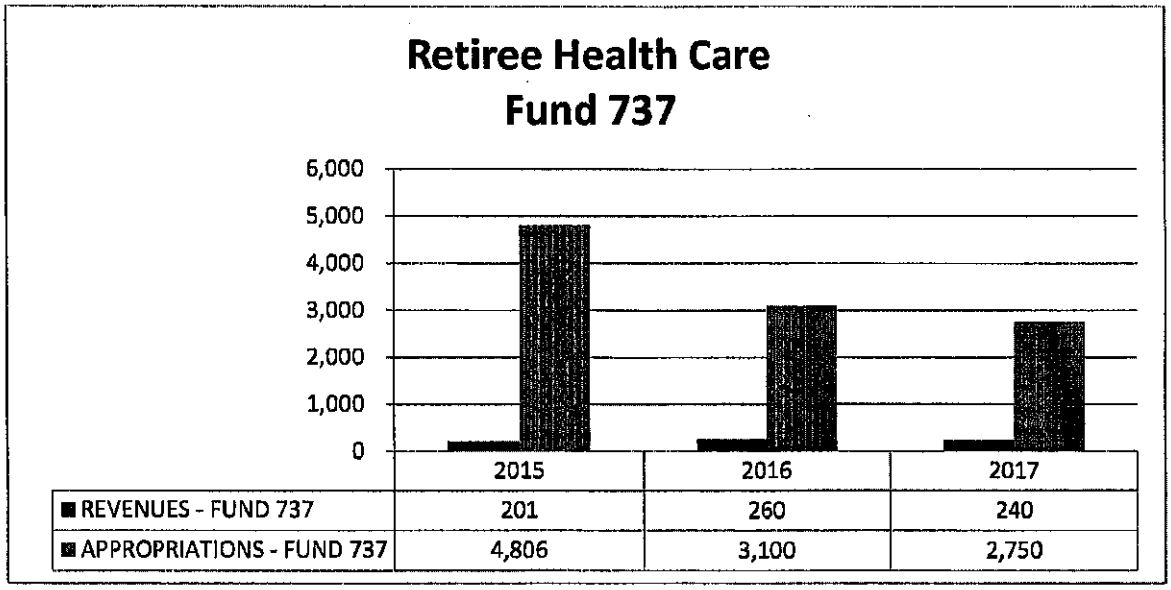
The Retiree Health Care Fund was established in 2001, as a self-administered retiree health care plan to cover the City's future cost for retiree health care under current and past City contracts and policies.

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 2017 is $45,013.



BUDGET REPORT FOR CITY OF ALBION
Fund: 711 CEMETERY TRUST FUND
Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
711-000-664.03	UNREALIZED GAIN ON INVESTMENT	(273)	250	285	275	250	250	250
711-000-665.00	INTEREST	3,647	3,150	3,504	3,425	2,750	2,750	2,750
TOTAL ESTIMATED REVENUES		3,374	3,400	3,789	3,700	3,000	3,000	3,000
APPROPRIATIONS								
711-000-955.00	MISCELLANEOUS	0	25	0	0	0	0	0
TOTAL APPROPRIATIONS		0	25	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		3,374	3,375	3,789	3,700	3,000	3,000	3,000

BUDGET REPORT FOR CITY OF ALBION
Fund: 711 CEMETERY TRUST FUND
Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
711-965-999.00	TRANSFER OUT	17,000	17,000	17,000	17,000	17,000	20,000	20,000
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								
2017 - TRANSFER TO CEMETERY FOR OPERATIONS $20,000								
TOTAL APPROPRIATIONS		17,000	17,000	17,000	17,000	17,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(20,000)	(20,000)
ESTIMATED REVENUES - FUND 711		3,374	3,400	3,789	3,700	3,000	3,000	3,000
APPROPRIATIONS - FUND 711		17,000	17,025	17,000	17,000	17,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		(13,626)	(13,625)	(13,211)	(13,300)	(14,000)	(17,000)	(17,000)
BEGINNING FUND BALANCE		307,172	293,547	293,547	293,547	280,336	280,336	280,336
ENDING FUND BALANCE		293,546	279,922	280,336	280,247	266,336	263,336	263,336

BUDGET REPORT FOR CITY OF ALBION
Fund: 732 PUBLIC SAFETY PENSION TRUST

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
732-000-664.03	UNREALIZED GAIN ON INVESTMENT	(37,121)	1,200,000	593,700	600,000	500,000	500,000	500,000
732-000-665.00	INTEREST	327,104	300	177	175	150	150	150
732-000-666.00	DIVIDENDS	276,752	0	483,990	500,000	400,000	400,000	400,000
732-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	41,976	0	25,228	32,250	30,000	30,000	30,000
732-000-676.00	REIMBURSEMENTS & RESTITUTIONS	60,386	0	67	67	0	0	0
732-000-693.00	GAIN ON SALE OF ASSETS	1,109,067	0	439,020	439,020	325,000	325,000	325,000
TOTAL ESTIMATED REVENUES		1,780,164	1,200,300	1,542,182	1,571,512	1,255,150	1,255,150	1,255,150
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		1,780,164	1,200,300	1,542,182	1,571,512	1,255,150	1,255,150	1,255,150

BUDGET REPORT FOR CITY OF ALBION
Fund: 732 PUBLIC SAFETY PENSION TRUST

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 896-PENSION BENEFITS								
APPROPRIATIONS								
732-896-728.00	DUES, BOOKS, PERIODICAL	100	100	100	100	250	250	250
732-896-801.00	PROFESSIONAL SERVICES	6,700	8,500	7,100	7,100	8,500	8,500	8,500
732-896-802.00	CONTRACTUAL SERVICES	212,892	0	153,341	210,000	215,000	215,000	215,000
732-896-819.00	CONFERENCE COSTS	1,727	5,500	2,868	2,868	5,500	5,500	5,500
732-896-874.00	RETIREMENT BENEFITS	679,004	0	513,496	687,000	695,000	695,000	695,000
732-896-960.00	LOSS ON SALE OF ASSETS	2,077,634	0	222,836	350,000	300,000	300,000	300,000
TOTAL APPROPRIATIONS		2,978,057	14,100	899,741	1,257,068	1,224,250	1,224,250	1,224,250
NET OF REVENUES/APPROPRIATIONS - 896-PENSION BENEFITS		(2,978,057)	(14,100)	(899,741)	(1,257,068)	(1,224,250)	(1,224,250)	(1,224,250)
ESTIMATED REVENUES - FUND 732		1,780,164	1,200,300	1,542,182	1,571,512	1,255,150	1,255,150	1,255,150
APPROPRIATIONS - FUND 732		2,978,057	14,100	899,741	1,257,068	1,224,250	1,224,250	1,224,250
NET OF REVENUES/APPROPRIATIONS - FUND 732		(1,197,893)	1,186,200	642,441	314,444	30,900	30,900	30,900
BEGINNING FUND BALANCE		21,636,186	20,474,935	20,474,935	20,474,935	21,117,376	21,117,376	21,117,376
FUND BALANCE ADJUSTMENTS		36,641	0	0	0	0	0	0
ENDING FUND BALANCE		20,474,934	21,661,135	21,117,376	20,789,379	21,148,276	21,148,276	21,148,276

BUDGET REPORT FOR CITY OF ALBION
Fund: 735 ALBION TRUST

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
735-000-664.03	UNREALIZED GAIN ON INVESTMENT	2,114	5,000	4,358	4,500	3,500	3,500	3,500
735-000-665.00	INTEREST	31,998	25,000	26,721	22,500	20,000	20,000	20,000
TOTAL ESTIMATED REVENUES		34,112	30,000	31,079	27,000	23,500	23,500	23,500
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		34,112	30,000	31,079	27,000	23,500	23,500	23,500

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 897-ALBION TRUST								
APPROPRIATIONS								
735-897-955.00	MISCELLANEOUS	10	15,000	0	0	0	0	0
TOTAL APPROPRIATIONS		10	15,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 897-ALBION TRUST		(10)	(15,000)	0	0	0	0	0

BUDGET REPORT FOR CITY OF ALBION
Fund: 735 ALBION TRUST
Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 965-TRANSFER OUT								
APPROPRIATIONS								
735-965-999.00	TRANSFER OUT	150,000	50,000	50,000	50,000	0	0	0
2015 - TRANSFER TO FOOD HUB		150,000						
2016 - TRANSFER TO LISTON HOUSE			50,000					
TOTAL APPROPRIATIONS		150,000	50,000	50,000	50,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFER OUT		(150,000)	(50,000)	(50,000)	(50,000)	0	0	0
ESTIMATED REVENUES - FUND 735		34,112	30,000	31,079	27,000	23,500	23,500	23,500
APPROPRIATIONS - FUND 735		150,010	65,000	50,000	50,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 735		(115,898)	(35,000)	(18,921)	(23,000)	23,500	23,500	23,500
BEGINNING FUND BALANCE		1,202,048	1,086,150	1,086,150	1,086,150	1,067,229	1,067,229	1,067,229
ENDING FUND BALANCE		1,086,150	1,051,150	1,067,229	1,063,150	1,090,729	1,090,729	1,090,729

BUDGET REPORT FOR CITY OF ALBION
Fund: 737 RETIREE HEALTH CARE FUND

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 000-GENERAL								
ESTIMATED REVENUES								
737-000-665.00	INTEREST	201	160	271	260	240	240	240
TOTAL ESTIMATED REVENUES		201	160	271	260	240	240	240
NET OF REVENUES/APPROPRIATIONS - 000-GENERAL		201	160	271	260	240	240	240

Calculations as of 12/31/2016

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 ACTIVITY THRU 12/31/16	2016 AMENDED BUDGET	2017 REQUESTED BUDGET	2017 MGR RECOM'D BUDGET	2017 COUNCIL APPR'D BUDGET
Dept 896-PENSION BENEFITS								
APPROPRIATIONS								
737-896-874.00	RETIREMENT BENEFITS	4,806	3,350	2,700	3,100	2,750	2,750	2,750
	THIS RETIREE HEALTH PLAN WAS FIRST OFFERED BY THE CITY FROM AROUND 2002 OR 2003 AND WAS DISCONTINUED AROUND 2010. WHEN DISCONTINUED, AN OFFER WAS EXTENDED TO ALL MEMBERS TO GET THEIR MONEY BACK OR HAVE IT ROLLED TO THE CITY'S CURRENT RETIREE HEALTH PLAN. ALMOST ALL ELECTED TO GET THE MONEY BACK. HOWEVER, 35 WHO WERE RETIRED OR CLOSE TO RETIREMENT ELECTED TO STAY IN THE PLAN. THESE EACH RECEIVE A MONTHLY BENEFIT PAID OUT FROM THIS FUND RANGING FROM $24 TO $48 PER MONTH.							
TOTAL APPROPRIATIONS		4,806	3,350	2,700	3,100	2,750	2,750	2,750
NET OF REVENUES/APPROPRIATIONS - 896-PENSION BENEFITS		(4,806)	(3,350)	(2,700)	(3,100)	(2,750)	(2,750)	(2,750)
ESTIMATED REVENUES - FUND 737		201	160	271	260	240	240	240
APPROPRIATIONS - FUND 737		4,806	3,350	2,700	3,100	2,750	2,750	2,750
NET OF REVENUES/APPROPRIATIONS - FUND 737		(4,605)	(3,190)	(2,429)	(2,840)	(2,510)	(2,510)	(2,510)
BEGINNING FUND BALANCE		54,968	50,363	50,363	50,363	47,934	47,934	47,934
ENDING FUND BALANCE		50,363	47,173	47,934	47,523	45,424	45,424	45,424

CEMETERY TRUST FUND

711

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

REVENUES

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

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

EXPENSES

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

PUBLIC SAFETY PENSION TRUST

732

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

ALBION TRUST

735

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

RETIREE HEALTH CARE FUND

737

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

MISCELLANEOUS

Appendix 1: 2017 Comprehensive Plan Goals and Objectives

Goals and objectives are not ranked, because each is a high priority. Progress will be reviewed by the Planning Commission on a quarterly basis.

Goal 1

Retain and attract jobs to Albion by supporting business growth, development, and attraction

Objectives:

- Encourage broader participation with local stakeholders (public, private, non-profit, higher education, civic, and business) in the formulation of Albion's economic diversification strategy (1-3 years)
- Work with the EDC to strengthen Albion's workforce development network and connect Albion's talent base with employment opportunities (e.g. partnering with Michigan Works, Albion College Career & Internship Center, etc.) (1-3 years)
- Continue support for programs and initiatives that foster entrepreneurship (e.g. promote Albion business incubators and encourage entrepreneurship among all segments of the population, including minorities, women, youth,) (1-10 years)
- Work closely with the Albion EDC, Chamber and other partner entities to support local businesses with a proactive business retention and development strategy (1-3 years)
- Work with the Albion EDC, businesses, developers, and others to encourage reuse and redevelopment of brownfield sites (1-10 years)
- Highlight the progress of Albion's economic development strategy within the framework of the City's comprehensive marketing strategy (1-10)
- Take all of the necessary steps to have Albion certified by the Michigan Economic Development Corporation as a Redevelopment Ready Community (1-2 years)

Goal 2

Deliver high-quality municipal services that improve the quality of life in Albion

Objectives:

- Take all of the necessary steps to have Albion certified by the Michigan Economic Development Corporation as a Redevelopment Ready Community (1-2 years)
- Develop/formalize a Public Services Plan to determine needed enhancements in city administration, public safety, community health, and overall municipal services. (1-5 years)
- Develop a Capital Improvements Plan to enhance and maintain quality technological and physical infrastructure. Infrastructure includes: Roads and sidewalks; parking; water, sewer, and storm sewer utilities, dam and millrace removal (1 year)
- Evaluate and implement appropriate fiber optic communications and other emerging technology infrastructure in order to address the current and future needs of the community's diverse array of stakeholders (1-5 years)

Goal 3

Achieve consistency between the existing zoning code and the City's long-term goals for housing, commercial, and industrial development

Objectives:

- Evaluate and implement changes in the zoning code and map that are necessary to achieve desired land use patterns and align with the goals of the Comprehensive Plan (1-2 years)
- Adopt and update standards in the zoning ordinance to improve non-motorized transportation and promote and encourage green infrastructure (1-2 years)
- Take all of the necessary steps to have Albion certified by the Michigan Economic Development Corporation as a Redevelopment Ready Community (1-2 years)

Goal 4

Strengthen and beautify Albion's neighborhoods

Objectives:

- Develop and implement a neighborhood revitalization strategy to eliminate blight, improve public safety and environmental health, and strengthen residential areas as well as former industrial sites that are in close proximity to neighborhoods (1-10 years)
- Work with private and nonprofit housing developers and others to encourage infill forms of development and the redevelopment of vacant, underutilized and brownfield sites (1-10 years)
- Expand, diversify and market housing options to meet the needs of residents of varying life stages, life styles and income levels (e.g. Senior/retirement living, College corridor neighborhood, downtown lofts, affordable and low income housing, etc.) (1-10 years)
- Develop and implement a certification/registration program for rental and vacant properties (1-2 years)
- Identify neighborhood groups who can serve as ambassadors and champions for their respective areas (1-3 years)
- Highlight progress and achievements as part of the City's comprehensive marketing strategy (1-10 years)

Goal 5

Stabilize the downtown, enhance its historic character, and support its economic growth

Objectives:

- Find creative ways to increase the number of Downtown Development Authority (DDA) initiatives (1-3 years)
- Explore the establishment of a Local Historic District study committee (1 year)
- Analyze and evaluate the City's parking situation and create a plan for improving parking management and balancing parking space supply with demand (1-3 years)
- Maintain a robust nonprofit sector, while monitoring the balance between nonprofit and revenue generating development in the downtown district, in order to expand and build the tax base (1-3 years)
- Attract commercial development to the downtown that will serve the needs of the community and complement the existing mix of businesses (e.g. restaurants, retail, entertainment, etc.) (3-5 years)
- Continue to create incentives and attractions for residents, college students and tourists to visit the downtown (e.g. Hotel, Bohm Theater, Kids N Stuff, the Ludington Center) (1-5 years)
- Highlight progress of downtown development efforts within the context of the City's comprehensive marketing strategy (1-10 years)

Goal 6

Support and strengthen a Pre K-16 education system for the community

Objectives:

- Continue joint meetings with Marshall Public Schools, Albion College, other area schools and community partners to assess, document and support a comprehensive, "post-annexation" K-16 education strategy (ongoing)
- Strengthen and promote City programs (summer and after school tutoring, the arts, recreational programs, etc.) that support youth in and around Albion (1-5 years)
- Utilize Albion College and other institutions of higher education to support college preparation and access. Strengthen the Albion College Access Network. (1-3 years)
- Highlight progress and successes in the educational arena as part of the City's comprehensive marketing strategy (1-10 years)

Goal 7

Build capacity and a network of organizations and services to address poverty and meet the needs of residents who cannot afford basic services

Objectives:

- Update comprehensive community needs assessments and asset maps to identify assets and determine needs (1-2 years)

Goal 8

Improve Albion's transportation network to accommodate and promote various modes, including walking, biking, automobiles, passenger rail and public transportation

Objectives:

- Develop a motorized public transportation plan working in conjunction with the Calhoun County Transit system, Albion-Marshall Connector and other strategic partners (1-5 years)
- Develop a non-motorized travel plan (1-5 years)
- Encourage walking, biking and other recreation by strengthening Albion's non-motorized trail network within the city as well as its connections with the region's non-motorized network (e.g. Iron-Belle Trail, North Country Trail, Kalamazoo River Water Trail, etc.) (1-3 years)
- Establish Albion as a "Trail Town" (1-2 years)
- Fortify relationships with MDOT, AMTRAK, Greyhound and regional transportation partners and authorities to coordinate improvements to major streets and public transit systems (1-5 years)
- Highlight progress, achievements, and testimonials as part of the City's comprehensive marketing strategy (1-10 years)

Goal 9

Focus planning and resources to enhance and transform the city's major corridors

Objectives:

- Develop a Corridor Improvement Plan that strengthens the visual and physical connections between the Downtown Commercial District, Albion College, the I-94 Business Corridor, and Austin Avenue, and the south entrance on M-99. (1-5 years)
- Enhance the City's major gateways (as described above) with appropriate landscaping, streetscaping, and signage (1-10 years)
- Explore the possibility of establishing a Corridor Improvement Authority (1-2 years)
- Work with surrounding communities to extend/connect Albion's major corridors to the region (e.g. establishing an MLK corridor between Albion and Marshall, and complementing corridors with non-motorized, regional trail systems) (1-5 years)
- Highlight progress and achievements as part of the City's comprehensive marketing strategy (1-10 years)

Goal 10

Forge local, regional and global collaborations that support the City of Albion -- its people, its needs and its opportunities.

Objectives

- Work in collaboration with local and regional partners and AmeriCorps VISTA volunteers to assess community needs, increase organizational capacity and expand access to education, health care, quality food, economic opportunity and the overall quality of life for all residents (1-3 years)
- Develop a local food culture through increased access to healthy food and nutrition education that utilizes community resources including businesses, farms, community gardens, farmers market, food hub, and other organizations (1-5 years)
- Strengthen and increase the number of strategic collaborations with global partners (e.g. Noisy-le-Roi and Bailly, France, the Albion College/Global Liberal Arts Alliance, etc.) that bring international perspective and attention to Albion (1- 5 years)
- Develop and utilize a *Partnership & Collaboration Agreement* with appropriate community partners (tbd) to further define goals, objectives and roles (1-3 years)
- Develop a comprehensive marketing strategy, working in collaboration with partner entities, to promote Albion as a desirable place in which to live, play, study, and invest (1-5 years)

Goal 11

Support networks and systems that promote healthy living

Objectives:

- Partner with the Food Hub and other local organizations to increase access to healthy, affordable, and nutritious food (1-3 years)
- Partner with the Food Hub and other local organizations to promote food security and public health by encouraging and supporting locally-based food production and distribution, e.g. the Farmers Market and community gardens (1-5 years)
- Partner with various healthcare providers, patient advocacy groups, transportation services, AmeriCorps VISTA, and other stakeholders to support healthcare access and wellness programming in Albion (1-3 years)
- Enhance safe walking and cycling routes for citizens through transportation, land use, and design decisions (1-5 years)

RESOLUTION 2015 - 72

FY 2016 Budget Amendment

The City of Albion adopted the Fiscal Year 2016 budget on a fund basis. The State of Michigan Uniform Budgeting Act requires the legislative body to amend the budget when a deviation occurs. Estimated Revenues and Expenditures for the following funds require budget amendments.

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

Resolved: The estimated revenues and expenditures for Fiscal Year 2016 are amended as follows:

City of Albion
2016 Budget Amendments

	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	FUND BALANCE IMPACT
GENERAL FUNDS			
Fund 101 - GENERAL FUND			
TOTAL ESTIMATED REVENUES	3,510,620	3,649,411	138,791
TOTAL APPROPRIATIONS	3,496,447	3,671,446	(174,999)
NET OF REVENUES/APPROPRIATIONS - FUND 101	14,173	(22,035)	(36,208)
BEGINNING FUND BALANCE	1,162,258	1,162,258	n/a
ENDING FUND BALANCE	1,176,431	1,140,223	(36,208)
SPECIAL REVENUE FUNDS			
Fund 202 - MAJOR STREETS FUND			
TOTAL ESTIMATED REVENUES	572,097	561,443	(10,654)
TOTAL APPROPRIATIONS	567,858	564,660	3,198
NET OF REVENUES/APPROPRIATIONS - FUND 202	4,239	(3,217)	(7,456)
BEGINNING FUND BALANCE	352,878	352,878	n/a
ENDING FUND BALANCE	357,117	349,661	(7,456)
Fund 203 - LOCAL STREETS FUND			
TOTAL ESTIMATED REVENUES	325,557	329,076	3,519
TOTAL APPROPRIATIONS	322,528	336,643	(14,115)
NET OF REVENUES/APPROPRIATIONS - FUND 203	3,029	(7,567)	(10,596)
BEGINNING FUND BALANCE	89,486	89,486	n/a
ENDING FUND BALANCE	92,515	81,919	(10,596)

Fund 450 - STREET IMPROVEMENTS FUND			
TOTAL ESTIMATED REVENUES	212,000	240,036	28,036
TOTAL APPROPRIATIONS	0	205,595	(205,595)
NET OF REVENUES/APPROPRIATIONS - FUND 450	212,000	34,441	(177,559)
BEGINNING FUND BALANCE	300,049	300,049	n/a
ENDING FUND BALANCE	512,049	334,490	(177,559)
Fund 367 - SIDEWALK PROGRAM FUND			
TOTAL ESTIMATED REVENUES	138,150	133,850	(4,300)
TOTAL APPROPRIATIONS	135,000	133,000	2,000
NET OF REVENUES/APPROPRIATIONS - FUND 367	3,150	850	(2,300)
BEGINNING FUND BALANCE	266,465	266,465	n/a
ENDING FUND BALANCE	269,615	267,315	(2,300)
Fund 208 - RECREATION FUND			
TOTAL ESTIMATED REVENUES	128,710	149,040	20,330
TOTAL APPROPRIATIONS	133,727	146,570	(12,843)
NET OF REVENUES/APPROPRIATIONS - FUND 208	(5,017)	2,470	7,487
BEGINNING FUND BALANCE	31,669	31,669	n/a
ENDING FUND BALANCE	26,652	34,139	7,487
Fund 226 - SOLID WASTE FUND			
TOTAL ESTIMATED REVENUES	215,400	220,758	5,358
TOTAL APPROPRIATIONS	190,282	207,902	(17,620)
NET OF REVENUES/APPROPRIATIONS - FUND 226	25,118	12,856	(12,262)
BEGINNING FUND BALANCE	39,214	39,214	n/a
ENDING FUND BALANCE	64,332	52,070	(12,262)
Fund 250 - CDBG FUND			
TOTAL ESTIMATED REVENUES	75	1,075	1,000
TOTAL APPROPRIATIONS	71,900	71,900	0
NET OF REVENUES/APPROPRIATIONS - FUND 250	(71,825)	(70,825)	1,000
BEGINNING FUND BALANCE	85,707	85,707	n/a
ENDING FUND BALANCE	13,882	14,882	1,000

Fund 265 - DRUG LAW ENFORCEMENT FUND			
TOTAL ESTIMATED REVENUES	67,500	60,094	(7,406)
TOTAL APPROPRIATIONS	66,850	92,222	(25,372)
NET OF REVENUES/APPROPRIATIONS - FUND 265	650	(32,128)	(32,778)
BEGINNING FUND BALANCE	74,263	74,263	n/a
ENDING FUND BALANCE	74,913	42,135	(32,778)
Fund 275 - ALBION BUILDING AUTHORITY FUND			
TOTAL ESTIMATED REVENUES	53,675	83,755	30,080
TOTAL APPROPRIATIONS	65,615	88,622	(23,007)
NET OF REVENUES/APPROPRIATIONS - FUND 275	(11,940)	(4,867)	7,073
BEGINNING FUND BALANCE	91,101	91,101	n/a
ENDING FUND BALANCE	79,161	86,234	7,073
Fund 277 - ABA SEC 8 MAPLE GROVE			
TOTAL ESTIMATED REVENUES	405,290	425,700	20,410
TOTAL APPROPRIATIONS	391,350	424,798	(33,448)
NET OF REVENUES/APPROPRIATIONS - FUND 277	13,940	902	(13,038)
BEGINNING FUND BALANCE	452,911	452,911	n/a
ENDING FUND BALANCE	466,851	453,813	(13,038)
DEBT SERVICE FUNDS			
Fund 364 - GO BOND FOR WATER PROJECT			
TOTAL ESTIMATED REVENUES	136,675	135,832	(843)
TOTAL APPROPRIATIONS	135,616	135,616	0
NET OF REVENUES/APPROPRIATIONS - FUND 364	1,059	216	(843)
BEGINNING FUND BALANCE	32,307	32,307	n/a
ENDING FUND BALANCE	33,366	32,523	(843)
Fund 369 - ALBION BUILDING AUTHORITY BOND			
TOTAL ESTIMATED REVENUES	131,090	131,853	763
TOTAL APPROPRIATIONS	129,491	129,491	0
NET OF REVENUES/APPROPRIATIONS - FUND 369	1,599	2,362	763
BEGINNING FUND BALANCE	21,700	21,700	n/a
ENDING FUND BALANCE	23,299	24,062	763

Fund 374 - DPW BUILDING DEBT

TOTAL ESTIMATED REVENUES	15,000	15,000	0
TOTAL APPROPRIATIONS	15,000	15,000	0
NET OF REVENUES/APPROPRIATIONS - FUND 374	0	0	0
BEGINNING FUND BALANCE	295	295	n/a
ENDING FUND BALANCE	295	295	0

Fund 363 - ENERGY/425/GENERATOR BONDS

TOTAL ESTIMATED REVENUES	186,144	186,144	0
TOTAL APPROPRIATIONS	184,350	184,350	0
NET OF REVENUES/APPROPRIATIONS - FUND 363	1,794	1,794	0
BEGINNING FUND BALANCE	35,410	35,410	n/a
ENDING FUND BALANCE	37,204	37,204	0

ENTERPRISE FUNDS

Fund 590 - SEWER FUND

TOTAL ESTIMATED REVENUES	1,896,770	1,886,774	(9,996)
TOTAL APPROPRIATIONS	2,105,455	2,017,581	87,874
NET OF REVENUES/APPROPRIATIONS - FUND 590	(208,685)	(130,807)	77,878
BEGINNING FUND BALANCE	4,563,364	4,563,364	n/a
ENDING FUND BALANCE	4,354,679	4,432,557	77,878

Fund 591 - WATER FUND

TOTAL ESTIMATED REVENUES	859,000	940,572	81,572
TOTAL APPROPRIATIONS	979,389	964,548	14,841
NET OF REVENUES/APPROPRIATIONS - FUND 591	(120,389)	(23,976)	96,413
BEGINNING FUND BALANCE	5,436,763	5,436,763	n/a
ENDING FUND BALANCE	5,316,374	5,412,787	96,413

INTERNAL SERVICE FUND

Fund 661 - EQUIPMENT POOL FUND			
TOTAL ESTIMATED REVENUES	273,026	279,818	6,792
TOTAL APPROPRIATIONS	302,205	286,143	16,062
NET OF REVENUES/APPROPRIATIONS - FUND 661	(29,179)	(6,325)	22,854
BEGINNING FUND BALANCE	207,704	207,704	n/a
ENDING FUND BALANCE	178,525	201,379	22,854

OTHER FUNDS

Fund 244 - ECONOMIC DEVELOPMENT FUND			
TOTAL ESTIMATED REVENUES	107,535	154,558	47,023
TOTAL APPROPRIATIONS	107,535	154,216	(46,681)
NET OF REVENUES/APPROPRIATIONS - FUND 244	0	342	342
BEGINNING FUND BALANCE	14,921	14,921	n/a
ENDING FUND BALANCE	14,921	15,263	342
Fund 246 - INCUBATOR FUND			
TOTAL ESTIMATED REVENUES	93,015	136,834	43,819
TOTAL APPROPRIATIONS	93,015	151,675	(58,660)
NET OF REVENUES/APPROPRIATIONS - FUND 246	0	(14,841)	(14,841)
BEGINNING FUND BALANCE	26,921	26,921	n/a
ENDING FUND BALANCE	26,921	12,080	(14,841)
Fund 247 - TIFA FUND			
TOTAL ESTIMATED REVENUES	214,050	205,905	(8,145)
TOTAL APPROPRIATIONS	179,025	208,773	(29,748)
NET OF REVENUES/APPROPRIATIONS - FUND 247	35,025	(2,868)	(37,893)
BEGINNING FUND BALANCE	152,265	152,265	n/a
ENDING FUND BALANCE	187,290	149,397	(37,893)
Fund 296 - REVOLVING LOAN FUND			
TOTAL ESTIMATED REVENUES	10,417	11,536	1,119
TOTAL APPROPRIATIONS	4,909	4,936	(27)
NET OF REVENUES/APPROPRIATIONS - FUND 296	5,508	6,600	1,092
BEGINNING FUND BALANCE	678,994	678,994	n/a
ENDING FUND BALANCE	684,502	685,594	1,092

Fund 248 - DDA FUND

TOTAL ESTIMATED REVENUES	219,700	223,017	3,317
TOTAL APPROPRIATIONS	217,500	217,867	(367)
NET OF REVENUES/APPROPRIATIONS - FUND 248	2,200	5,150	2,950
BEGINNING FUND BALANCE	32,160	32,160	n/a
ENDING FUND BALANCE	34,360	37,310	2,950

TRUST FUNDS

Fund 711 - CEMETERY TRUST FUND

TOTAL ESTIMATED REVENUES	3,400	3,700	300
TOTAL APPROPRIATIONS	17,025	17,000	25
NET OF REVENUES/APPROPRIATIONS - FUND 711	(13,625)	(13,300)	325
BEGINNING FUND BALANCE	293,547	293,547	n/a
ENDING FUND BALANCE	279,922	280,247	325

Fund 732 - PUBLIC SAFETY PENSION TRUST

TOTAL ESTIMATED REVENUES	1,200,300	1,571,512	371,212
TOTAL APPROPRIATIONS	14,100	1,257,068	(1,242,968)
NET OF REVENUES/APPROPRIATIONS - FUND 732	1,186,200	314,444	(871,756)
BEGINNING FUND BALANCE	20,474,935	20,474,935	n/a
ENDING FUND BALANCE	21,661,135	20,789,379	(871,756)

Fund 735 - ALBION TRUST

TOTAL ESTIMATED REVENUES	30,000	27,000	(3,000)
TOTAL APPROPRIATIONS	65,000	50,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 735	(35,000)	(23,000)	12,000
BEGINNING FUND BALANCE	1,086,150	1,086,150	n/a
ENDING FUND BALANCE	1,051,150	1,063,150	12,000

Fund 737 - RETIREE HEALTH CARE FUND

TOTAL ESTIMATED REVENUES	160	260	100
TOTAL APPROPRIATIONS	3,350	3,100	250
NET OF REVENUES/APPROPRIATIONS - FUND 737	(3,190)	(2,840)	350
BEGINNING FUND BALANCE	50,363	50,363	n/a
ENDING FUND BALANCE	47,173	47,523	350

All Funds - COMBINED			
ESTIMATED REVENUES - ALL FUNDS	11,005,356	11,764,553	759,197
APPROPRIATIONS - ALL FUNDS	9,994,522	11,740,722	(1,746,200)
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	1,010,834	23,831	(987,003)
BEGINNING FUND BALANCE - ALL FUNDS	36,053,797	36,053,797	n/a
ENDING FUND BALANCE - ALL FUNDS	37,064,631	36,077,628	(987,003)

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

I hereby certify that the above resolution was adopted on December 19, 2016, in a regular session of the Albion City Council and that this is a true copy of that resolution.

Ayes_____

Nays_____

Absent_____

_____

Jill Domingo, City Clerk

RESOLUTION 2016-73

FY 2016 Budget Amendment – General Energy Bond Debt Service Transfer

The City of Albion adopted the Fiscal Year 2016 budget on a fund basis on December 21, 2015. The State of Michigan Uniform Budgeting Act requires the legislative body to amend the budget when a deviation occurs. Recalculation was required to reflect the transfers in from other accounts into the General Energy Bond Fund for Debt Service (Fund 363) in the amount of $1,794. This requires a budget amendment to reflect this change from the adopted budget and as presented at the December 5, 2016 Public Hearing.

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

Resolved: The City of Albion hereby amends the revenues and expenditures for Fiscal Year 2016 as reflected in this resolution.

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

I hereby certify that the above resolution was adopted on December 19, 2016, in a regular session of the Albion City Council and that this is a true copy of that resolution.

Ayes_____

Nays_____

Absent_____

_____

Jill Domingo, City Clerk

Budget Amendment Request
Budget Year 2016

Date: 12/12/2016

		Current Budget Amount	Proposed Decrease	Proposed New Budget Amount
GL Name:	Transfer In			
GL Number:	363-930-699.00	$186,144.00	$1,794.00	$184,350.00
GL Name:				
GL Number:				
GL Name:				
GL Number:				

Proposed Funding Source to Cover Amendment Increases Above:

		Current Budget Amount	Proposed Change	Proposed New Budget Amount
Additional Revenue to:				
GL Name:				
GL Number:				
GL Name:				
GL Number:				
Reduction in Expense to:				
GL Name:				
GL Number:				
GL Name:				
GL Number:				
Change in Fund Balance:		$37,204.00	($1,794.00)	$35,410.00

Reason/Explanation for Requested Amendment:

Miscalculated the transfers in from other funds to meet the debt service requirements. The original budget reflects an increase in the ending Fund Balance of $1,794 based on the miscalculated amounts. However, the correct amount of transfers in should be $1,794 lower, resulting in an unchanged ending fund balance.

Dept Head Initials _____

Council Approved On: _____

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)

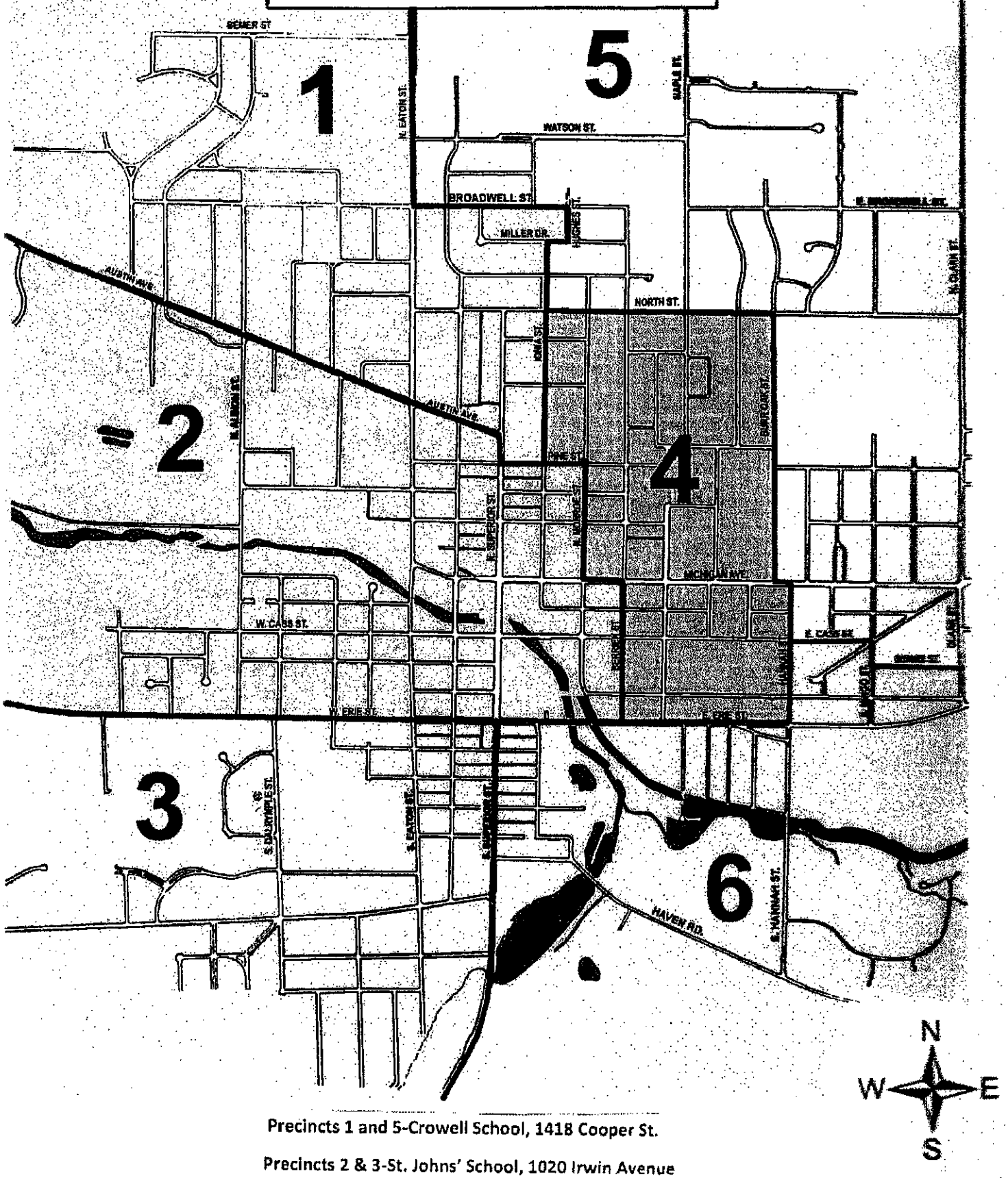
A Michigan Childhood: The Diaries of Madelon Louisa Stockwell
edited by Leslie Dick (1988)

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)

VOTER PRECINCTS



Precincts 1 and 5-Crowell School, 1418 Cooper St.

Precincts 2 & 3-St. Johns' School, 1020 Irwin Avenue

Precincts 4 & 6, 600 East Michigan Avenue