CITY OF ALBION, MICHIGAN

Fiscal Year 2019
Operating Budget

Presented to the Honorable Mayor
And City Council Members
By
LaTonya Rufus, City Manager,
Tom Mead, Finance Director,
and the Team of Municipal Employees

CITY MANAGER'S BUDGET MEMO

CITY OF ALBION
Office of the City Manager
LaTonya Rufus

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

MEMO

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

FR: LaTonya Rufus, City Manager

DA: December 17, 2018

RE: **Fiscal Year 2019 Budget**

Attached is the Fiscal Year 2019 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.

Historically, administrative fees have been assigned and charged out to each department. This cost reflects the department's share of general administrative services. Administrative support includes items such as payroll, payables, receivables, personnel support, and general liability insurance costs. In addition, salaries were spread amongst different funds to cover managerial oversight of City departments. Changes have been made to the proposed 2019 Budget to keep all managerial costs in the department fund(s) they directly oversee. To ensure other funds pay their share of costs, the administrative fees charged to each department have been increased.

FISCAL YEAR 2019 BUDGET

The Fiscal Year 2019 General Fund Budget with estimated Revenues of $4,167,692 and estimated Appropriations of $4,253,912 is balanced with the planned use of $86,220 of fund balance. The total budget for all funds is $9,827,550 in Revenues and $12,415,224 in Appropriations, as summarized below.

Fund	Revenues	Appropriations
General Fund	$ 4,167,692	$ 4,253,912
Special Revenue Funds	$ 5,768,086	$ 6,360,254
Debt Service Funds	$ 325,899	$ 321,453
Enterprise Funds	$ 2,174,150	$ 2,820,131
Internal Service Fund	$ 285,175	$ 317,725

Other Funds	$ 729,470	$ 717,411
Trust Funds	$ 541,020	$ 1,878,250
TOTAL ALL FUNDS	**$ 9,827,550**	**$12,415,224**

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

Mission, Core Values, Guiding Goals, and Objectives

The City's Mission Statement guides the goals, objectives, and prioritized results achieved as part of the budgetary process, as stated below:

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

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

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

- **Collaboration** – We will carry out the people's work in a way that recognizes the need for beneficial partnerships while simultaneously recognizing the primary importance of continuing the tradition of municipal self-determination (i.e. home rule).
-

Guiding Goals. Overall, the current City administration has identified the following guiding goals:

1. **Neighborhood Stabilization** – To ensure that neighborhood stabilization is a reality in Albion the City along with auxiliary boards and organizations must purchase and rehabilitate homes and residential properties that are abandoned or foreclosed upon in order to sell, rent or redevelop such properties. These properties will be renovated and then sold to an income-qualified homebuyer or a local agency to provide quality yet affordable rental opportunities in the community.

In addition the City will continue to work in conjunction with the auxiliary organizations to demolish blighted structures. In 2019 the City intends to demolish several substandard housing units. The demolition of substandard housing will increase the livability of neighborhoods by removing blighted and nuisance properties, creating a benefit for the low- and moderate-income families in the area. Several vacant lots are also being acquired by various agencies to be transferred to adjacent property owners, used to provide new homebuyer or rental units, or utilized for in-fill housing.

2. **Infrastructure**- Streets/Sidewalks/Water/Sewer – The City of Albion received a SAW (Stormwater/Asset Management/Wastewater) Grant to ensure that the City had an assessment conducted that would provide information to the ensure that the sewer rates and infrastructure was sufficient. The grant also provided technical assistance for asset identification, condition assessment and capital improvement planning of the storm water collection system. In 2019, the City will complete the project by receiving the training, GIS updates to increase accessibility for street and sidewalk repairs and increased water infrastructure.

3. **Quality Affordable Housing**- Senior & General – There is an immediate need for senior housing. Many of the seniors are unable to find adequate housing within the City of Albion. The City will be diligently seeking investors and possible sites for affordable senior housing as well as housing that meets to the needs of the growth expectations of the community.

4. **Governance**- The City Council has approved new Council Rules that were established to provide structure and boundaries to assist with the management and policy making procedures.

5. **Vision**- The City Manager has implemented "Bridging the Gap between Community and Government." This will consist of a series of meetings to be held within the community to promote cohesive development, increase communication, and provide information regarding City programs and services.

6. **New Water Tower –** In light of proposed and increased development within the City, a new water water tower would need to built and the infrastructure must be upgraded to accommodate the new development. However, in order for the new tower to be built, a rate study for water would need to be conducted and water rates would possibly be increased.

Objectives. The following were identified as areas of primary focus based on this evaluation:

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

Budget Development

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

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

Budget Policy and Procedures.

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

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

Phase 1 – Development of Budget Preparation Materials – This first phase begins with the Finance Director working with the operating departments to develop the preliminary General Fund revenue estimates. These revenue estimates include reviewing historical revenue patterns, analyzing economic information, including the consumer price index, land sales, and

construction activity, and reviewing property value information provided by the City's Assessor and Calhoun County's Equalization. This information is communicated to the City Manager.

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

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

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

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

Phase 4 – Public Hearing - The council is required to direct that a public hearing on the budget proposal be held not less than one week before its final adoption. The public hearing is scheduled for December 3, 2018. A notice of the public hearing was published in a newspaper by the City 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 17, 2018, to adopt the Fiscal Year 2019 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 2.0 mills (voter approved August 2018 for 3 years)

In addition, the Mayor and City Council may take action by resolution to amend the Fiscal Year 2019 budget, based on current revenue and expenditure projections. The Fiscal Year 2019 Budget goes into effect on January 1, 2019.

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

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

Budget Presentation

The compiled Fiscal Year 2019 budget book is presented in the following sections:

Section 1: City Manager's Budget Memo

Section 2: Resolutions, Millage, Rates and Schedules

Section 3: Debt Schedules

Section 4: Fund Summaries

Section 5: General Fund

Section 6: Major & Local Street

Section 7: Special Revenue Funds

Section 8: Enterprise

Section 9: Internal Service

Section 10: EDC & DDA

Section 11: Trusts

Section 12: Miscellaneous

Budget Tables

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

a. FY 2017 Activity
b. FY 2018 Budget Activity (Through 10/31/2018)
c. FY 2018 Projected Activity (Through 12/31/2018)
d. FY 2019 Requested Budget (from the department)
e. FY 2019 City Manager Recommended Budget
f. FY 2019 Council Approved Budget (subject to any adopted amendments)

CITY OF ALBION

MANAGEMENT TEAM

LaTonya Rufus	City Manager
Thomas Mead	Treasurer/Finance Director
Scott Kipp	Chief of Public Safety
Kent Phillips	Waste Water Treatment Plant Supt.
John Tracy	Director, Planning, Building & Code
Jill Domingo	Clerk / Elections
Haley Snyder	Deputy Clerk/Treasurer
Larry Williams	Director, Recreation
Caresha Kendrick	Public Safety Records Clerk/HR Clerk

NOTICE OF PUBLIC HEARING
CITY OF ALBION, MI
DECEMBER 3, 2018

The City Council of the City of Albion will hold a Public Hearing on the proposed FY 2019 Annual Municipal Operating Budget for all funds of the City as recommended by the City Manager at the City Council meeting on Monday, December 3, 2018 at 7:00 p.m. in the Council Chamber in the William L. Rieger Building (City Hall, 112 West Cass Street, Albion, Michigan). **The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.**

The proposed FY 2018 budget includes the levy of a general operating millage of 11.9736 mills for General Fund Operations; and the third-year levy of a voter approved 3-year renewal in the property tax rate of 2 mills for Recreation; and the third-year levy of a voter approved 5-year renewal in the property tax rate of 3.0 mills for Street Improvements. Also, to be levied is 3.0 mills for Solid Waste.
The proposed 2019 budget includes the levy of the following Mills and the corresponding revenue assuming no delinquencies and before Tax Captures, based on an anticipated Taxable Value of 86,290,780:

General Operating Millage of 11.9736 Mills for General Fund Operations – Projected pre-capture revenue of $1,033,211.

First year of a voter approved 3-year 2.0000 Mill levy for Recreation – Projected pre-capture revenue of $172,581.

Fourth year of a voter approved 5-year 3.0000 Mill Levy for Street Improvements – Projected pre-capture revenue of $258,872.

A 3.000 Mill levy levied under PA 298 of 1917 for Solid Waste operations – Projected pre-capture revenue of $258,872.

Copies of the proposed budget are available for inspection by the public during regular business hours in the City Clerk's office, 112 West Cass Street, Albion, Michigan and at the Albion District Library, 501 South Superior Street, Albion, Michigan.

Jill Domingo
City Clerk

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

CITY OF ALBION

City Services

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

DEFINITIONS

REVENUE

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.

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.

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.

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.

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

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

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.

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.

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.

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.

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.

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.

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

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.

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.

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

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.

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

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

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

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

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

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.

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

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.

DEFINITIONS

EXPENSES

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

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

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

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

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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

791.00 Investigative Expenses. Reflects the cost incurred related to investigations.

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

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

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

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

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

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.).

885.00 Training. The costs incurred for employee training.

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).

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

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.

977.00 Equipment. The cost for the purchase of new equipment.

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

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

999.00 Transfer Out. Represents money transferred to another City Fund.

RESOLUTIONS, MILLAGE RATES AND SCHEDULES

Resolution #2018-33

Fiscal Year 2019 Budget Appropriation

History: The City of Albion published notice of a public hearing on the proposed budget in the Albion Recorder on November 21, 2018, and a public hearing on the proposed budget for Fiscal Year 2019 was held on December 3, 2018.

The City of Albion adopts the Fiscal Year 2019 Budget, commencing on January 1, 2019 and ending on December 31, 2019, 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 2019, 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	935,000	
	Income Tax	1,040,000	
	Sales & Use Tax	1,112,500	
	Charges for Services	554,272	
	All Other	525,920	
	Total General Fund Revenues	**4,167,692**	
	GENERAL FUND APPROPRIATIONS		
101-101	City Council		50,606
101-172	City Manager		208,295
101-209	Assessing		44,810
101-210	Attorney		99,150
101-215	Clerk		127,725
101-226	Human Resources		14,900
101-260	Finance/Treasurer		484,735
101-265	Municipal Building		72,175
101-276	Cemetery		165,210
101-345	Public Safety		2,105,577
101-422	Code Enforcement		253,285
101-442	City Maintenance		56,125
101-444	Tree Trimming		17,675
101-447	Engineering		15,270
101-448	Street Lighting		150,000
101-526	EPA Landfill		21,000
101-775	Parks		207,700
101-776	Rieger Park Pond Project		0
101-778	Holland Park Transformation		10,000
101-895	General Appropriation		149,674
	Total General Fund		**4,253,912**

Fund #	Fund	Revenues	Expenditures
SPECIAL REVENUE FUNDS			
202	Major Street	830,882	775,991
203	Local Street	401,262	393,647
450	Street Improvement	255,500	702,650
367	Sidewalk Program	(1,000)	300,000
452	MDOT Reconstruction Fund	3,283,000	3,283,000
208	Recreation	178,065	177,599
226	Solid Waste	252,725	187,551
250	CDBG	170	-
265	Drug Law Enforcement	74,000	74,000
275	Albion Building Authority	38,082	37,913
277	Maple Grove	455,400	427,903
	Total Special Revenue Funds	**5,768,086**	**6,360,254**
DEBT SERVICE FUNDS			
364	GO Bonds	-0-	-0-
369	ABA/Maple Grove/Amb-Fire Bond	130,499	126,053
374	DPW Building Dept	15,000	15,000
363	Energy Bond	180,400	180,400
	Total Debt Service Funds	**325,899**	**321,453**
ENTERPRISE FUNDS			
590	Sewer	1,221,300	1,523,408
591	Water	952,850	1,296,723
	Total Enterprise Funds	**2,174,150**	**2,820,131**
INTERNAL SERVICE FUND			
661	Equipment Fund	285,175	317,725
	Total Internal Service Fund	**285,175**	**317,725**
OTHER FUNDS			
243	Brownfield Redevelopment Authority Fund	170,000	170,000
244	EDC	177,500	176,928
246	Business Incubator	80,970	80,021
247	TIFA	200,400	198,495
296	Revolving Loan	7,200	8,817
248	DDA	93,400	83,150
	Total Other Funds	**729,470**	**717,411**

Fund #	Fund	Revenues	Expenditures
TRUST FUNDS			
711	Cemetery Trust	3,750	0
732	Public Safety Pension Trust	523,000	1,875,750
735	Albion Trust	17,500	-
737	Retiree Health Care	520	2,500
	Total Trust Funds	**541,020**	**1,878,250**
	TOTAL ALL FUNDS	**$ 9,827,550**	**$12,415,224**

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

Huntington Bank
PO Box 1558
Columbus, OH 43216

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

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

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

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

Comerica Bank
PO Box 7500
Detroit, MI 48275

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

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

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

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

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

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

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

I hereby certify that the above resolution was adopted on December 17, 2018, in a Regular Session of the Albion City Council and this is a true copy of that resolution.

Ayes _____

Nays _____

Absent _____

_____
Jill Domingo, City Clerk

RESOLUTION 2018-34

FY 2018 Budget Amendment

The City of Albion adopted the Fiscal Year 2018 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 2018 are amended as follows:

City of Albion
2017 Budget Amendments

	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET
GENERAL FUNDS		
Fund 101 - GENERAL FUND		
TOTAL ESTIMATED REVENUES	3,874,288	4,030,341
TOTAL APPROPRIATIONS	4,046,365	4,206,279
NET OF REVENUES/APPROPRIATIONS - FUND 101	(172,077)	(175,938)
BEGINNING FUND BALANCE	1,436,785	1,436,785
ENDING FUND BALANCE	1,264,708	1,260,847
SPECIAL REVENUE FUNDS		
Fund 202 - MAJOR STREETS FUND		
TOTAL ESTIMATED REVENUES	740,170	883,561
TOTAL APPROPRIATIONS	697,949	760,735
NET OF REVENUES/APPROPRIATIONS - FUND 202	42,221	122,826
BEGINNING FUND BALANCE	555,663	555,663
ENDING FUND BALANCE	597,884	678,489
Fund 203 - LOCAL STREETS FUND		
TOTAL ESTIMATED REVENUES	422,262	516,819
TOTAL APPROPRIATIONS	406,648	444,409
NET OF REVENUES/APPROPRIATIONS - FUND 203	15,614	72,410
BEGINNING FUND BALANCE	206,248	206,248
ENDING FUND BALANCE	221,862	278,658

Fund 450 - STREET IMPROVEMENTS FUND

TOTAL ESTIMATED REVENUES	268,300	254,120
TOTAL APPROPRIATIONS	268,300	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 450	0	234,120
BEGINNING FUND BALANCE	279,537	279,537
ENDING FUND BALANCE	279,537	513,657

Fund 367 - SIDEWALK PROGRAM FUND

TOTAL ESTIMATED REVENUES	(3,500)	23,906
TOTAL APPROPRIATIONS	200,000	23,856
NET OF REVENUES/APPROPRIATIONS - FUND 367	203,500	50
BEGINNING FUND BALANCE	440,136	440,136
ENDING FUND BALANCE	236,636	440,186

Fund 208 - RECREATION FUND

TOTAL ESTIMATED REVENUES	160,665	142,636
TOTAL APPROPRIATIONS	160,387	153,687
NET OF REVENUES/APPROPRIATIONS - FUND 208	278	11,051
BEGINNING FUND BALANCE	105,933	105,933
ENDING FUND BALANCE	106,211	94,882

Fund 226 - SOLID WASTE FUND

TOTAL ESTIMATED REVENUES	221,400	251,488
TOTAL APPROPRIATIONS	210,358	203,080
NET OF REVENUES/APPROPRIATIONS - FUND 226	11,042	48,408
BEGINNING FUND BALANCE	255,986	255,986
ENDING FUND BALANCE	267,028	304,394

Fund 265 - DRUG LAW ENFORCEMENT FUND

TOTAL ESTIMATED REVENUES	47,950	37,830
TOTAL APPROPRIATIONS	54,750	40,246
NET OF REVENUES/APPROPRIATIONS - FUND 265	(6,800)	(2,416)
BEGINNING FUND BALANCE	9,197	9,197
ENDING FUND BALANCE	2,397	6,781

Fund 275 - ALBION BUILDING AUTHORITY FUND

TOTAL ESTIMATED REVENUES	37,805	178,145
TOTAL APPROPRIATIONS	41,630	97,875
NET OF REVENUES/APPROPRIATIONS - FUND 275	(3,825)	80,270
BEGINNING FUND BALANCE	121,069	121,069
ENDING FUND BALANCE	117,244	201,339

Fund 277 - ABA SEC 8 MAPLE GROVE

TOTAL ESTIMATED REVENUES	443,000	450,400
TOTAL APPROPRIATIONS	412,000	433,200
NET OF REVENUES/APPROPRIATIONS - FUND 277	31,000	17,200
BEGINNING FUND BALANCE	566,754	566,754
ENDING FUND BALANCE	597,754	583,954

DEBT SERVICE FUNDS

Fund 364 - GO BOND FOR WATER PROJECT

TOTAL ESTIMATED REVENUES	0	21,949
TOTAL APPROPRIATIONS	0	47,594
NET OF REVENUES/APPROPRIATIONS - FUND 364	0	(25,645)
BEGINNING FUND BALANCE	25,645	25,645
ENDING FUND BALANCE	25,645	0

Fund 369 - ALBION BUILDING AUTHORITY BOND

TOTAL ESTIMATED REVENUES	133,998	133,998
TOTAL APPROPRIATIONS	131,103	131,103
NET OF REVENUES/APPROPRIATIONS - FUND 369	2,895	2,895
BEGINNING FUND BALANCE	25,619	25,619
ENDING FUND BALANCE	28,514	28,514

Fund 374 - DPW BUILDING DEBT

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

Fund 363 - ENERGY/425/GENERATOR BONDS

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

Fund 452 – MDOT RECONSTRUCTION FUND

TOTAL ESTIMATED REVENUES	0	0
TOTAL APPROPRIATIONS	0	91,000
NET OF REVENUES/APPROPRIATIONS - FUND 363	0	(91,000)
BEGINNING FUND BALANCE	141,105	141,105
ENDING FUND BALANCE	141,105	50,105

ENTERPRISE FUNDS

Fund 590 - SEWER FUND

TOTAL ESTIMATED REVENUES	1,140,800	1,314,678
TOTAL APPROPRIATIONS	1,476,162	1,905,008
NET OF REVENUES/APPROPRIATIONS - FUND 590	(335,362)	(590,330)
BEGINNING FUND BALANCE	5,057,155	5,057,155
ENDING FUND BALANCE	4,721,793	4,466,825

Fund 591 - WATER FUND

TOTAL ESTIMATED REVENUES	918,250	1,430,714
TOTAL APPROPRIATIONS	1,010,470	1,639,209
NET OF REVENUES/APPROPRIATIONS - FUND 591	(92,220)	(208,495)
BEGINNING FUND BALANCE	5,477,506	5,477,506
ENDING FUND BALANCE	5,385,286	5,269,011

INTERNAL SERVICE FUND

Fund 661 - EQUIPMENT POOL FUND

TOTAL ESTIMATED REVENUES	268,575	271,252
TOTAL APPROPRIATIONS	312,778	333,704
NET OF REVENUES/APPROPRIATIONS - FUND 661	(44,203)	(62,452)
BEGINNING FUND BALANCE	246,481	246,481
ENDING FUND BALANCE	202,278	184,029

OTHER FUNDS

Fund 243 – BROWNFIELD REDEVELOPMENT AUTHORITY FUND		
TOTAL ESTIMATED REVENUES	0	161,290
TOTAL APPROPRIATIONS	0	161,290
NET OF REVENUES/APPROPRIATIONS - FUND 226	0	0
BEGINNING FUND BALANCE	0	0
ENDING FUND BALANCE	0	0
Fund 244 - ECONOMIC DEVELOPMENT FUND		
TOTAL ESTIMATED REVENUES	178,400	167,839
TOTAL APPROPRIATIONS	174,180	146,020
NET OF REVENUES/APPROPRIATIONS - FUND 244	4,220	21,819
BEGINNING FUND BALANCE	73,693	73,693
ENDING FUND BALANCE	77,913	95,512
Fund 246 - INCUBATOR FUND		
TOTAL ESTIMATED REVENUES	127,934	120,425
TOTAL APPROPRIATIONS	127,727	120,415
NET OF REVENUES/APPROPRIATIONS - FUND 246	207	10
BEGINNING FUND BALANCE	30,450	30,450
ENDING FUND BALANCE	30,657	30,460
Fund 247 - TIFA FUND		
TOTAL ESTIMATED REVENUES	139,002	271,512
TOTAL APPROPRIATIONS	154,126	175,856
NET OF REVENUES/APPROPRIATIONS - FUND 247	(15,124)	95,656
BEGINNING FUND BALANCE	160,206	160,206
ENDING FUND BALANCE	145,082	255,862
Fund 296 - REVOLVING LOAN FUND		
TOTAL ESTIMATED REVENUES	4,095	5,600
TOTAL APPROPRIATIONS	1,626	5,350
NET OF REVENUES/APPROPRIATIONS - FUND 296	2,469	250
BEGINNING FUND BALANCE	688,636	688,636
ENDING FUND BALANCE	691,105	688,886

Fund 248 - DDA FUND

TOTAL ESTIMATED REVENUES	594,600	1,369,600
TOTAL APPROPRIATIONS	585,487	1,361,246
NET OF REVENUES/APPROPRIATIONS - FUND 248	9,113	8,354
BEGINNING FUND BALANCE	54,525	54,525
ENDING FUND BALANCE	63,638	62,879

TRUST FUNDS

Fund 711 - CEMETERY TRUST FUND

TOTAL ESTIMATED REVENUES	2,550	3,000
TOTAL APPROPRIATIONS	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - FUND 711	(27,450)	(27,000)
BEGINNING FUND BALANCE	263,641	263,641
ENDING FUND BALANCE	236,191	236,641

Fund 732 - PUBLIC SAFETY PENSION TRUST

TOTAL ESTIMATED REVENUES	1,321,000	442,873
TOTAL APPROPRIATIONS	1,320,250	1,913,750
NET OF REVENUES/APPROPRIATIONS - FUND 732	750	(1,470,877)
BEGINNING FUND BALANCE	22,536,247	22,536,247
ENDING FUND BALANCE	22,536,997	21,065,370

Fund 735 - ALBION TRUST

TOTAL ESTIMATED REVENUES	20,500	15,500
TOTAL APPROPRIATIONS	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 735	20,500	15,500
BEGINNING FUND BALANCE	1,096,431	1,096,431
ENDING FUND BALANCE	1,116,931	1,111,931

Fund 737 - RETIREE HEALTH CARE FUND

TOTAL ESTIMATED REVENUES	300	520
TOTAL APPROPRIATIONS	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - FUND 737	(2,200)	(1,980)
BEGINNING FUND BALANCE	45,824	45,824
ENDING FUND BALANCE	43,624	43,844

All Funds - COMBINED

ESTIMATED REVENUES - ALL FUNDS	7,383,776	8,665,405
APPROPRIATIONS - ALL FUNDS	7,974,031	10,436,733
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(590,255)	(1,771,328)
BEGINNING FUND BALANCE - ALL FUNDS	38,532,618	38,532,618
ENDING FUND BALANCE - ALL FUNDS	37,942,363	36,761,290

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 17, 2018, 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

2019 PROJECTED MILLAGE SUMMARY

Taxing Unit	SUMMER BILL		WINTER BILL (ESTIMATED)	
	Homestead	Non-Homestead	Homestead	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 Recreation Fund	1.5000	1.5000		
Total City of Albion	**19.4736**	**19.4736**		
STATE EDUCATION TAX (SET)	**6.0000**	**6.0000**		
COUNTY OPERATING SUMMER	**5.3779**	**5.3779**		
KCC SUMMER	**1.8068**	**1.8068**		
TOTAL SUMMER TAX	**32.6583**	**32.6583**		
CALHOUN COUNTY WINTER				
County Veterans			0.1000	0.1000
County Senior Citizen			0.7452	0.7452
County Medical Care			0.2482	0.2482
Total County Winter Tax			**1.0934**	**1.0934**
MARSHALL PUBLIC SCHOOLS				
School Operating				17.9298
School Building/Sinking Fund			1.0000	1.0000
School Debt			2.3100	2.3100
Total Albion Public Schools			**3.3100**	**21.2398**
KCC WINTER			**1.80680**	**1.80680**
CALHOUN INTERMEDIATE SCHOOL DISTRICT				
CISD Operating			0.25190	0.25190
CISD Vocational Education			1.45380	1.45380
CISD Special Education			4.50000	4.50000
Total Calhoun Intermediate School District			**6.20570**	**6.20570**
ALBION DISTRICT LIBRARY			**2.5**	**2.5**
TOTAL WINTER TAX			**14.9159**	**32.8457**

	SUMMER BILL		WINTER BILL	
	Homestead	Non-Homestead	Homestead	Non-Homestead
Totals - Summer/Winter Bills	**32.6583**	**32.6583**	**14.9159**	**32.8457**

	HOMESTEAD		NON-HOMESTEAD	
	Summer	Winter	Summer	Winter
Totals - Homestead/Non-Homestead	**32.6583**	**14.9159**	**32.6583**	**32.8457**
TOTAL MILLS	**47.5742**		**65.5040**	

CITY OF ALBION, MICHIGAN
2019 FEE SCHEDULES

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.)	$10.00/parcel
Faxing Charges	$3/1st page + 50 cents ea add'tl pg
Bicycle Licenses (no charge)	--
Wedding –Mayor Officiating	$50.00
CLERK	
Trash Haulers Annual License Fees	$75.00
All Vehicles for Hire Annual License Fees	$75.00
Taxi Drivers Annual License Fees	$20.00
Bed & Breakfast Annual License Fee	$50.00
Establishment Mechanical Amusement Device, 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	$50.00
Fingerprinting	$25.00
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) –Full Burial Plot (38"x96"), Albion Resident	$650.00
Lot Purchase (Cemetery) – Half Burial Plot (38"x48"), Albion Resident	$500.00
Lot Purchase (Cemetery) – Columbarium Niche, Albion Resident	$500.00
Lot Purchase (Cemetery) – Full Burial Plot (38"x96"), Non-Resident	$1300.00
Lot Purchase (Cemetery)-Half Burial Plot (38"x48"), Non-Resident	$1,000.00
Lot Purchase (Cemetery)-Columbarium Niche, Non-Resident	$1,000.00
Lot Transfers:	
Resident to Non-Resident (Excluding Immediate Family)	$750.00
All other Transfers	$50.00
Perpetual Care	$250.00
Interment, Overtime Fee (Per Hour)	$100.00
Grave Opening/Closing, Weekday – Full Burial Adult	$650.00
Grave Opening/Closing, Saturday – Full Burial Adult	$1,000.00
Grave Opening/Closing, Sunday/Holiday – Full Burial Adult	$1350.00
Grave Opening/Closing, Weekday-Half Burial (Infant, Child Pet)	$350.00
Grave Opening/Closing, Saturday-Half Burial (Infant, Child Pet)	$500.00
Grave Opening/Closing, Sunday/Holiday-Half Burial (Infant, Child Pet)	$700.00
Grave Opening/Closing, Weekday – Cremation	$250.00
Grave Opening/Closing, Saturday – Cremation	$400.00
Grave Opening/Closing, Sunday/Holiday-Cremation	$450.00
Grave Opening/Closing Weekday – Cremation (Urn Vault)	$350.00
Grave Opening/Closing Saturday-Cremation (Urn Vault)	$550.00
Grave Opening/Closing, Sunday/Holiday – Cremation (Urn Vault)	$700.00
Scatter of Cremation-Weekday	$200.00
Scatter of Cremation-Saturday	$300.00
Scatter of Cremation-Sunday/Holiday	$450.00
Columbaria, Weekday	$350.00
Columbaria, Saturday	$550.00
Columbaria, Sunday/Holiday	$750.00
Disinterment (Plus Cost of Vault Company Services), Weekday	$1,000.00
Disinterment (Plus Cost of Vault Company Services), Saturday	$1450.00
Disinterment (Plus Cost of Vault Company Services), Sunday/Holiday	$2000.00
Disinterment of Cremations, Weekday	$550.00
Disinterment of Cremations, Saturday	$850.00
Disinterment of Cremains, Sunday/Holiday	$1150.00
Foundations (per square inch) (Cemetery) (Monument)	$0.61/sq. inch with min. of $75.00
Removal of Old Foundation at Request of Owner	$0.61/sq. inch with min. of $75.00
PARKS & RECREATION	
Pavilion or Shelter Reservations – Resident	$100.00
Pavilion or Shelter Reservations – Non-Resident	$150.00
Bandshell and Other Park Reservations – Resident	$100.00
Bandshell and Other Park Reservations – Non-Resident	$150.00
Weddings – Resident	$200.00
Weddings – Non-Resident	$300.00
Providing Additional Picnic Tables/Barricades, etc. (limited # of extra tables available)	$200.00
Baseball Fields – (Must Have Insurance) a.) Daytime Usage (No Lights) b.) Night-time Usage (With Lights)	 $200.00 per day $300.00 per day
Rent of Parks for Events and Tournaments	$150.00 per day – resident $250.00 per day – non-resident
Dept. of Public Services – After Hours Non-Emergency Call-In Fee	$75.00

Description	*Description Fee*
WATER & SEWER	
Water/Sewer Collection Cost Recovery Fee	$60.00
Meter Removal/Install Fee	$25.00
Payment Extension/Modification Fee	$10.00
After Hours Non-Emergency Call-In Fee	$75.00
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	$100.00
Right of Way Excavation Permit (Proof of Insurance required)	$100.00
Soil Erosion Control Permit (obtained from Calhoun County)	--
Annual Tree Dump Pass (Residents Only)	$10.00
Contractor Pass Annual	$250.00
PLANNING DEPARTMENT:	
Permit to Raise Chickens (Good for 2 years)	$30.00
Zoning Permits:	
Single Family Residential Uses:	
New Home	$45.00
Addition/Alteration	$45.00
Accessory Structure	$45.00
Change in Use	$45.00
Signs/Billboards	$45.00
Fences/Screening	$45.00
Home Occupation	$45.00
Other	$45.00
Multiple Family Uses:	
New Construction	$45.00
Addition/Alteration	$45.00
Accessory Structure	$45.00
Change in Use	$45.00
Signs/Billboards	$45.00
Fences/Screening	$45.00
Home Occupation	$45.00
Other	$45.00
Commercial and Industrial Uses:	
New Construction	$45.00
Addition/Alteration	$45.00
Accessory Structure	$45.00
Change in Use	$45.00
Signs/Billboards	$45.00
Fences/Screening	$45.00
Home Occupation	$45.00
Outdoor or Sidewalk Café	$45.00
Other	$45.00
Rezoning Applications:	
Rezoning Application	$375.00
Text Amendment	$275.00
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)	$275.00
Plus Consultant Charges	Actual Costs

Description	*Fee*
Special Use Permits	
Base Fee	
Single Family Uses	$250.00
Other Uses	$250.00
Plus Consultant Charges	Actual Costs
Zoning Board of Appeals:	
Variance Application (Including Zoning Permit Fee)	
Single Family Uses	$250.00
Other Uses	$250.00
Sign Appeals Board	
Variance Application (Including Zoning Permit Fee)	
Single Family Uses	$250.00
Other Uses	$250.00
Publications, Maps, Copies:	
Zoning Ordinance	$50.00
Zoning District Maps	
8 ½ x 11	$25.00
Other Blueprints (per page)	$50.00
Other GIS Maps (per page)	$50.00
Rental Registration	$25.00
Medicinal Marijuana Facilities Licensing Fees	$5000.00/Per License
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	$100.00
Outdoor Café or Sidewalk Café Appeal	$100.00
All Other Appeals	
(1) Residential	$100.00
(2) Multi-family, Commercial, Industrial	$100.00
ASSESSING DEPARTMENT	
Property Transfer Affidavit Fine	$5.00 per day up to $200.00
Land Division/Combination	
Property Splits & Combos	$55.00 per lot
Meet & Bounds Description	$90.00
Lot Line Adjustment	$55.00
(1) Available at reference section of Albion District Library	
(2) Subject to 50% deposit of estimated costs for costs exceeding $50.00	
(3) Property owner provided one copy of the assessment information on their property at no charge.	
(4) Individuals involved in an accident/or other incident provided one copy of the police report at no charge.	
(5) SAFEbuilt/Cornerstone Inspection Services. This company handles building inspections for the City.	
(6) Infant – one year old or less	

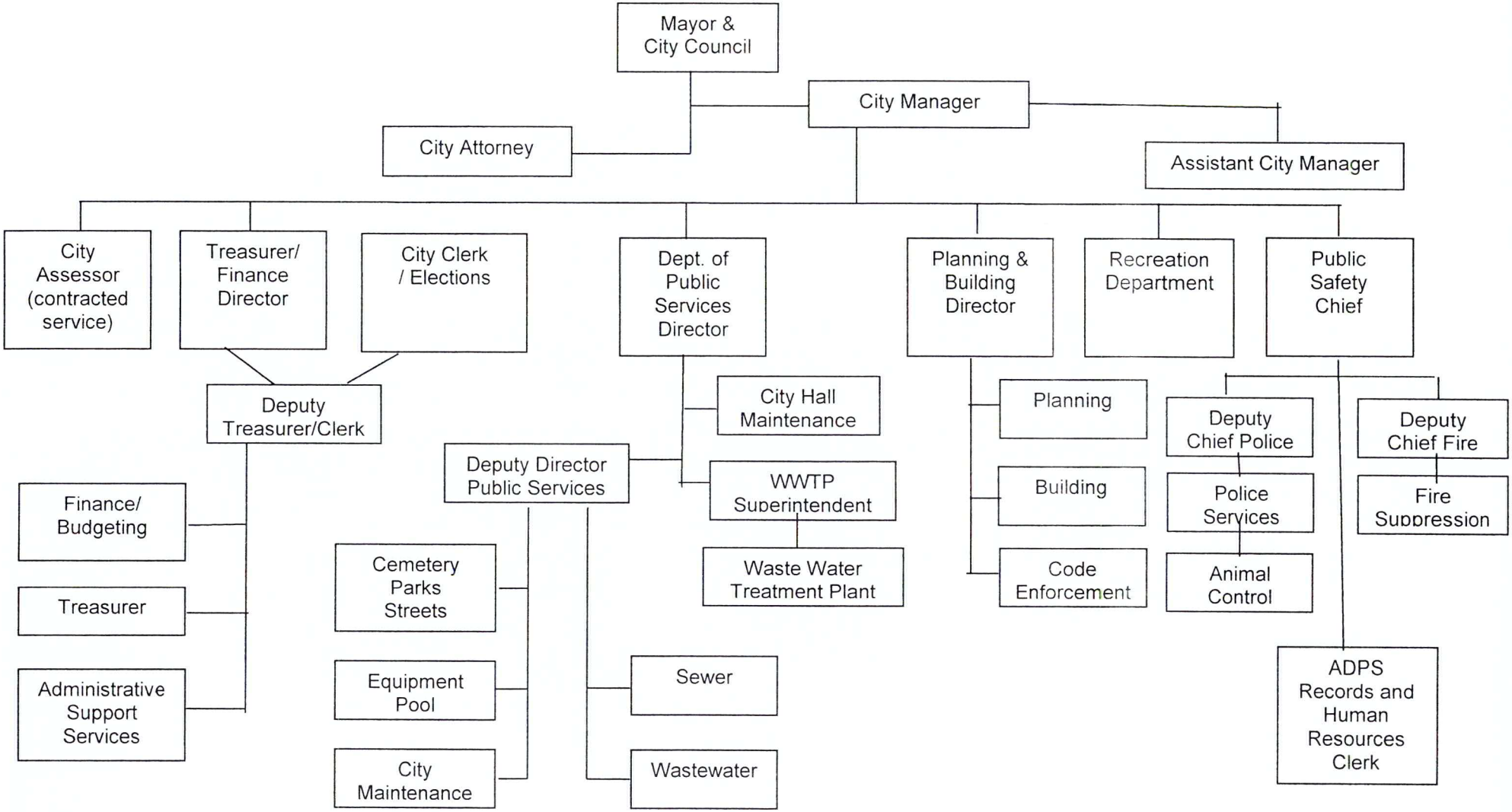
City of Albion
Parking Fine Schedule

	Charge	Fine 2018	Fine 2019
1	Prohibited Parking 2-6AM Sec 82-64	$15.00	$20.00
2	Double Parking 257.674l	$15.00	$20.00
3	15' of Fire Hydrant 257.674d	$25.00	$30.00
4	20' of Crosswalk 257.674f	$15.00	$20.00
5	On Sidewalk 257.674a	$15.00	$20.00
6	50' of Railroad Crossing 257.674i	$15.00	$20.00
7	"Over 12"" from Curb 257.675(1)"	$15.00	$20.00
8	Parking in Public Alley Sec 82.65	$15.00	$20.00
9	Loading Zone 257.674n	$15.00	$20.00
10	Parking In Front of Theater 257.674p	$15.00	$20.00
11	Overtime Parking 257.674w	$15.00	$20.00
12	Obstructing Traffic 257.674k	$15.00	$20.00
13	Blocking Public or Private Drive 257.674b	$15.00	$20.00
14	30' of Traffic Control Device 257.674g	$15.00	$20.00
15	Obstructing Egress from Emergency Exit 257.674q	$50.00	$60.00
16	Abandoned Vehicle - Over 48hrs	$15.00	$20.00
17	Parking within 500' of Accident 257.674o	$15.00	$20.00
18	Parking within 500' of Fire 257-674v	$50.00	$60.00
19	Handicap Parking Sec 82-69	$100.00	$125.00
20	Parking in Parks Sec 82-66	$15.00	$20.00
21	Parking Between Curb and Property Line Sec 82-67	$15.00	$20.00
22	Front Yard Parking Sec 82-68	$15.00	$20.00
23	Municipal Parking Lots Sec 82-70	$15.00	$20.00
24	Use of Spaces Sec 82-71	$15.00	$20.00
25	Obstructing Alley 257.674z	$15.00	$20.00
26	Blocking Access to Fire Lane 257.674aa	$15.00	$20.00
27	In Front of Public or Private Drive 257.674b	$15.00	$20.00
28	Within an Intersection 257.674c	$15.00	$20.00
29	On a Crosswalk 257.674e	$15.00	$20.00
30	Within 20 Feet of Fire Station Entrance 257.674j	$15.00	$20.00

City of Albion
Parking Fine Schedule

31	Alongside or Opposite Street Excavation 257.674k	$15.00	$20.00
32	Parking on a Bridge 257.674m	$15.00	$20.00
33	Sign Prohibiting Parking or Standing 257.674n	$15.00	$20.00
34	Obstructing Fire Escape 257.674r	$50.00	$60.00
35	Obstructing Curb Cut or Ramp 257.674u	$15.00	$20.00
36	Obstructing Handicap Access lane 257.674t	$15.00	$20.00
37	Blocking/Obstructing Alley 257.674z	$15.00	$20.00

CITY OF ALBION DEPARTMENTAL ORGANIZATIONAL CHART - 2019



City of Albion
Staffing History

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Administration	2	2	2	2	2	2	2	2	2	2	3	4	4
City Manager													
Assistant City Manager													
ADPS Records/HR Clerk													
Clerk – Office of City Manager													
Assessing	1	1	1	1	1	0	0	0	0	0	0	0	0
Treasurer/Finance	6	6	6	6	6	6	5	4	5	5	5	6	6
Clerk	0	0	0	0	0	0	0	1	1	1	1	1	1
Engineering & Public Services	1	1	1	1	1	1	1	1	2	2	2	2	2
Planning & Code Enforcement	2	2	1	1	1	1	1	1	1	1	1	3	3
Cemetery	2	2	2	2	1	1	1	1	1	1	1	1	1
Parks	2	2	2	2	2	2	2	2	2	2	2	2	2
Public Safety	32	29	29	25	21	19	19	18	18	19	18	19	19
Street Department	10	10	9	8	10	8	8	7	7	7	7	7	7
Water Department	5	5	5	5	5	5	5	4	5	4	4	4	4
Sewer Department	10	10	10	10	9	9	9	9	7	8	8	8	8
Recreation	1	1	1	1	1	1	1	1	1	3	3	3	3
TOTAL	**74**	**71**	**69**	**67**	**60**	**55**	**54**	**51**	**52**	**55**	**55**	**62**	**62**

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, and 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.

In addition, beginning with the 2019 FY, we are charging other departments for the managerial type support provided to them by the General Fund management team. This practice helps cover the cost of the Clerk, the Finance Director, the Code Enforcement Director, the City Manager, and particularly the Council, who all provide services to all departments and Funds throughout the City. Just like with the administrative fees described above, these charges now come into the General Fund as "Charges for Services Rendered," a revenue line, to reimburse the General Fund. Historically, an effort was made to spread out some of the cost for these managerial services by spreading some salaries over multiple departments. This practice has been discontinued in favor of the newer practice of charging an increased administrative fee for these services.

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

City of Albion

Full-Time Salary/Wage Changes

Base Salary/Wage By Position

Non-Union	2015	2016	2017	2018	2019
City Manager	87,000.00	89,000.00	96,000.00	105,000.00	96,295.90
Administrative & Human Resources Mgr	42,806.40	43,659.20	N/A	N/A	N/A
Assistant City Manager	N/A	N/A	47,500.00	49,400.00	49,400.00
Public Safety Records/HR Clerk					
Start	N/A	27,695.21	28,249.11	28,814.09	29,390.37
Step 1	N/A	28,015.28	28,575.59	29,147.10	29,730.04
Step 2	N/A	30,332.32	30,938.97	31,557.75	32,188.91
Step 3	N/A	31,848.94	32,485.92	33,135.64	33,798.35
Step 4	N/A	33,441.38	34,110.21	34,792.41	35,488.26
Step 5	N/A	34,110.21	34,792.41	35,488.26	36,198.02
Recreation Director	40,400.00	N/A	N/A	24,500.00	24,990.00
Treasurer/Finance Director	65,650.00	66,963.00	68,302.26	71,034.35	72,455.04
Deputy Treasurer/Deputy Clerk	N/A	N/A	N/A	45,000.00	45,900.00
Planning & Building Director	43,500.00	44,370.00	47,500.00	50,400.00	51,408.00
Clerk	45,450.00	46,359.00	48,500.00	50,440.00	51,448.80
Director of Public Safety	67,649.80	69,002.76	70,382.82	73,198.13	74,662.09
Director of Public Services	66,900.00	68,238.00	69,602.76	72,386.87	73,834.61
Deputy Director Public Services	57,400.00	58,548.00	59,718.96	62,107.72	63,349.87
WWTP Supervisor	N/A	N/A	51,500.00	53,560.00	54,631.20

City of Albion
Full-Time Salary/Wage Changes
Base Salary/Wage By Position

TPOAM Clerical Union - Office Staff	2015	2016	2017	2018	2019
Accountant - Income Tax					
Start	34,641.99	34,641.99	34,641.99	35,334.83	36,041.53
Step 1	35,509.58	35,509.58	35,509.58	36,219.77	36,944.17
Step 2	37,285.06	37,285.06	37,285.06	38,030.76	38,791.38
Step 3	39,149.31	39,149.31	39,149.31	39,932.30	40,730.95
Step 4	41,106.78	41,106.78	41,106.78	41,928.92	42,767.50
Step 5	41,928.91	41,928.91	41,928.91	42,767.49	43,622.84
Administrative Support Services					
Start	27,695.21	27,695.21	27,695.21	28,249.11	28,814.09
Step 1	28,015.28	28,015.28	28,015.28	28,575.59	29,147.10
Step 2	30,332.32	30,332.32	30,332.32	30,938.97	31,557.75
Step 3	31,848.94	31,848.94	31,848.94	32,485.92	33,135.64
Step 4	33,441.38	33,441.38	33,441.38	34,110.21	34,792.41
Step 5	34,110.21	34,110.21	34,110.21	34,792.41	35,488.26
Accountant – Payroll					
Start	N/A	34,641.99	34,641.99	35,334.83	36,041.53
Step 1	N/A	35,509.58	35,509.58	36,219.77	36,944.17
Step 2	N/A	37,285.06	37,285.06	38,030.76	38,791.38
Step 3	N/A	39,149.31	39,149.31	39,932.30	40,730.95
Step 4	N/A	41,106.78	41,106.78	41,928.92	42,767.50
Step 5	N/A	41,928.91	41,928.91	42,767.49	43,622.84
Accountant - General					
Start	33,140.12	33,140.12	33,140.12	33,802.92	34,478.98
Step 1	34,132.95	34,132.95	34,132.95	34,815.61	35,511.92
Step 2	35,839.60	35,839.60	35,839.60	36,556.39	37,287.52
Step 3	37,631.58	37,631.58	37,631.58	38,384.21	39,151.89
Step 4	39,513.16	39,513.16	39,513.16	40,303.42	41,109.49
Step 5	40,303.42	40,303.42	40,303.42	41,109.49	41,931.68
Code Enforcement Officer					
Start	N/A	N/A	N/A	29,993.60	30,593.47
Step 1	N/A	N/A	N/A	30,596.80	31,208.74
Step 2	N/A	N/A	N/A	31,200.00	31,824.00
Step 3	N/A	N/A	N/A	31,824.00	32,460.48
Step 4	N/A	N/A	N/A	32,468.80	33,118.18

City of Albion
Full-Time Salary/Wage Changes
Base Salary/Wage By Position

	2015	2016	2017	2018	2019
Step 5	N/A	N/A	N/A	33,113.60	33,775.87

ACOA Union (Formerly POLC) - Public Safety Command

Deputy Chief	N/A	N/A	58,378.32	61,610.64	62,833.68
Public Safety Lieutenant				58,378.32	59,535.84
2 years	50,909.04	51,935.52	52,983.84	N/A	N/A
3 years	53,442.48	54,512.64	55,604.64	N/A	N/A
4 years	56,128.80	57,242.64	58,378.32	N/A	N/A
Public Safety Sergeant				56,718.48	57,854.16
Start	43,942.08	44,815.68	45,711.12	N/A	N/A
1 year	46,278.96	47,196.24	48,135.36	N/A	N/A
2 years	48,550.32	49,511.28	50,494.08	N/A	N/A
3 years	50,909.04	51,935.52	52,983.84	N/A	N/A
4 years	53,442.48	54,512.64	55,604.64	N/A	N/A

POAM Union - Public Safety Officers

Public Safety Officer					
PSO – Trainee	23,272.67	23,738.12	N/A	N/A	N/A
PSO – 1	32,332.98	32,979.64	N/A	N/A	N/A
PSO – 2	34,908.48	35,606.65	N/A	N/A	N/A
PSO Start	38,644.62	39,417.51	40,205.86	41,009.98	41,830.18
Step 1	40,537.61	41,348.36	42,175.33	43,018.84	43,879.22
Step 2	42,596.04	43,447.96	44,316.92	45,203.26	46,107.33
Step 3	44,782.79	45,678.45	46,592.02	47,523.86	48,474.34
Step 4	46,973.79	47,913.27	48,871.54	49,971.15	51,095.50

City of Albion
Full-Time Salary/Wage Changes
Base Salary/Wage By Position

AFSCME Union - Public Works

	2015	2016	2017	2018	2019
W-12 General Foreman WWTP					
Start	N/A	41,184.00	42,016.00	42,848.00	43,700.80
Step 1	N/A	41,766.40	42,598.40	43,451.20	44,324.80
Step 2	N/A	42,369.60	43,222.40	44,096.00	44,969.60
Step 3	N/A	42,972.80	43,825.60	44,699.20	45,593.60
W-11 General Foreman - Utilities & Public Works					
Start	37,128.00	37,876.80	38,625.60	39,395.20	40,185.60
Step 1	37,481.60	38,230.40	39,000.00	39,790.40	40,580.80
Step 2	37,835.20	38,584.00	39,353.60	40,144.00	40,955.20
Step 3	38,230.40	39,000.00	39,790.40	40,580.80	41,392.00
W-10 WWTP Chief Operator					
Start	33,883.20	34,569.60	35,256.00	35,963.20	36,691.20
Step 1	34,486.40	35,172.80	35,880.00	36,608.00	37,336.00
Step 2	34,881.60	35,588.80	36,296.00	37,024.00	37,772.80
Step 3	35,464.00	36,171.20	36,899.20	37,627.20	38,376.00
W-9 WWTP -Operator (B), Operator-Heavy Equipment, Mechanic					
Note: 2015 column included Foreman (Street, Water, Sewer)					
Start	33,571.20	34,236.80	34,923.20	35,630.40	36,337.60
Step 1	33,987.20	34,673.60	35,360.00	36,067.20	36,795.20
Step 2	34,528.00	35,214.40	35,921.60	36,649.60	37,377.60
Step 3	35,110.40	35,817.60	36,524.80	37,252.80	38,001.60
W-9S Cemetery Sexton					
Start	N/A	36,316.80	37,044.80	37,793.60	38,542.40
Step 1	N/A	36,753.60	37,481.60	38,230.40	39,000.00
Step 2	N/A	37,294.40	38,043.20	38,812.80	39,582.40
Step 3	N/A	37,897.60	38,646.40	39,416.00	40,206.40

City of Albion
Full-Time Salary/Wage Changes
Base Salary/Wage By Position

	2015	2016	2017	2018	2019
W-8 WWTP Operator (C), WWTP Lab Technician Operator, Cross Connection Inspector - Water					
(Note: 2015 Column included Cemetery Maint Foreman & Park Maint Foreman)					
Start	33,009.60	33,675.20	34,340.80	35,027.20	35,734.40
Step 1	33,592.00	34,257.60	34,944.00	35,651.20	36,358.40
Step 2	34,049.60	34,736.00	35,422.40	36,129.60	36,857.60
Step 3	34,590.40	35,276.80	35,984.00	36,712.00	37,440.00
W-7 WWTP Operator (D), Maintenance Man-Water Pump, Operator-Light Equipment					
Start	32,760.00	33,425.60	34,091.20	34,777.60	35,464.00
Step 1	33,176.00	33,841.60	34,528.00	35,214.40	35,921.60
Step 2	33,841.60	34,528.00	35,214.40	35,921.60	36,649.60
Step 3	34,299.20	34,985.60	35,692.80	36,400.00	37,128.00
W-6 WWTP Operator, Maintenance Man/Operator-Sewer					
Start	32,510.40	33,155.20	33,820.80	34,507.20	35,193.60
Step 1	32,947.20	33,612.80	34,278.40	34,964.80	35,672.00
Step 2	33,592.00	34,257.60	34,944.00	35,651.20	36,358.40
Step 3	33,924.80	34,611.20	35,297.60	36,004.80	36,732.80
W-5 Meter Reader - Water					
Start	31,928.00	32,572.80	33,217.60	33,883.20	34,569.60
Step 1	32,094.40	32,739.20	33,384.00	34,049.60	34,736.00
Step 2	32,843.20	33,508.80	34,174.40	34,860.80	35,568.00
Step 3	33,384.00	34,049.60	34,736.00	35,422.40	36,129.60
W-3 Maintenance Worker (Parks, Cemetery, Streets, Water)					
Start	31,096.00	31,720.00	32,364.80	33,009.60	33,675.20
Step 1	31,574.40	32,198.40	32,843.20	33,508.80	34,174.40
Step 2	31,990.40	32,635.20	33,280.00	33,945.60	34,632.00
Step 3	32,531.20	33,176.00	33,841.60	34,528.00	35,214.40

2019 Allocated Salaries

Position	Finance	HR	Clerk	Cemetery	Parks	Mun Bldg	Public Safety	City Maint	Eng Serv	Major Streets	Local Streets	Water	Sewer	Equip Pool	
Director of Public Services				2.04%	2.04%	5.10%		2.04%	2.04%	16.84%	16.84%	25.51%	25.51%	2.04%	100%
Deputy Dir of Public Services				3.00%	3.00%	3.00%		3.00%	3.00%	37.90%	37.90%			9.20%	100%
Deputy Treas/Deputy Clerk	50.00%		50.00%												100%
Public Safety Records/HR		20.00%					80.00%								100%

Title	Annual Salary - 2019
Director of Public Services	73,835
Deputy Dir of Public Services	63,350
Deputy Treas/Deputy Clerk	45,900
Public Safety Records & HR	36,198

Changes to Wage & Benefit Allocation for 2019 for Five Positions

City Manager

	Wage & Benefit Expense	Historical Allocations		2019 Budget	Increase or (Decrease)
101-172	**Gen Fund-City Mgr**	27.98%	34,208.32	122,259.91	88,051.59
101-226	**Gen Fund - HR**	7.00%	8,558.19	-	(8,558.19)
101-422	**Gen Fund - Code**	12.90%	15,771.53	-	(15,771.53)
202-461	**Major Street Fund**	12.53%	15,319.17	-	(15,319.17)
203-461	**Local Street Fund**	12.53%	15,319.17	-	(15,319.17)
247-730	**TIFA Fund**	2.00%	2,445.20	-	(2,445.20)
590-536	**Sewer Fund**	12.53%	15,319.17	-	(15,319.17)
591-536	**Water Fund**	12.53%	15,319.17	-	(15,319.17)
Total		100.00%	122,259.91	122,259.91	(0.00)

Administrative Support

	Wage & Benefit Expense	Historical Allocations		2019 Budget	Increase or (Decrease)
101-260	Gen Fund - Finance	6.32%	3,669.81	58,066.55	54,396.74
101-276	Gen Fund - Cemetery	2.11%	1,225.20	-	(1,225.20)
101-775	Gen Fund - Parks	2.11%	1,225.20	-	(1,225.20)
202-461	Major Street Fund	21.05%	12,223.01	-	(12,223.01)
203-461	Local Street Fund	21.05%	12,223.01	-	(12,223.01)
590-536	Sewer Fund	21.05%	12,223.01	-	(12,223.01)
591-536	Water Fund	21.05%	12,223.01	-	(12,223.01)
661-770	Equip Pool Fund	5.26%	3,054.30	-	(3,054.30)
Total		100.00%	58,066.55	58,066.55	(0.00)

Utility Accounting

	Wage & Benefit Expense	Historical Allocations		2019 Budget	Increase or (Decrease)
101-260	Gen Fund - Finance	0.00%	-	71,241.56	71,241.56
590-536	Sewer Fund	50.00%	35,620.78	-	(35,620.78)
591-536	Water Fund	50.00%	35,620.78	-	(35,620.78)
Total		100.00%	71,241.56	71,241.56	0.00

Planning, Building, Code - Director

	Wage & Benefit Expense	Historical Allocations		2019 Budget	Increase or (Decrease)
101-422	Gen Fund - Code	70.00%	53,191.02	75,987.18	22,796.16
226-528	Solid Waste Fund	20.00%	15,197.44	-	(15,197.44)
244-728	EDC Fund	10.00%	7,598.72	-	(7,598.72)
		100.00%	75,987.18	75,987.18	0.00

Code Enforcement Officer

	Wage & Benefit Expense	Historical Allocations		2019 Budget	Increase or (Decrease)
226-528	Solid Waste Fund	50.00%	30,095.56	-	(30,095.56)
101-422	Gen Fund - Code	50.00%	30,095.56	60,191.13	30,095.57
		100.00%	60,191.13	60,191.13	0.00

Admin Fee Changes for 2019

Admin Fee Revenue/Expense		Historical Admin Fee for Wage/Benefits		Increase in Revenue	Increase to Admin Fee
101-000-626.10	**General Fund Revenue**	0.00%	-	239,801.50	-
202-461-840.00	**Major Streets**	0.00%	-	-	33,542.18
203-461-840.00	**Local Streets**	0.00%	-	-	7,542.18
226-528-840.00	**Solid Waste**	0.00%	-	-	47,293.00
244-728-840.00	**EDC**	0.00%	-	-	7,598.72
247-730-840.00	**TIFA**	0.00%	-	-	2,445.20
590-536-840.00	**Sewer**	0.00%	-	-	69,162.96
591-536-840.00	**Water**	0.00%	-	-	69,162.96
661-770-840.00	**Equip Pool**	0.00%	-	-	3,054.30
Total		0.00%	-	239,801.50	239,801.50

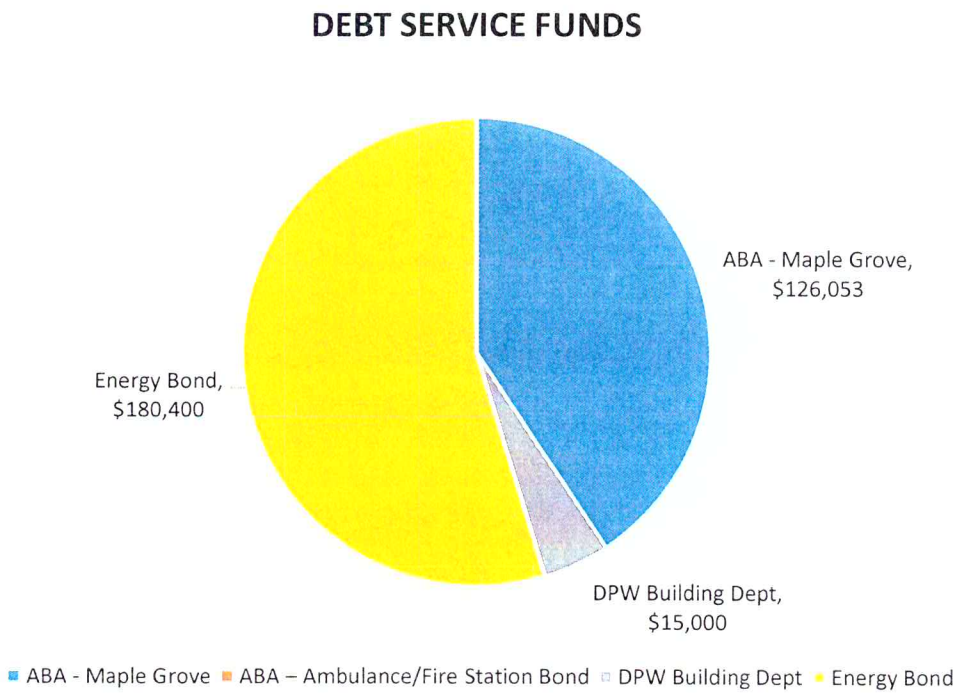
DEBT SCHEDULES

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	-	-
369	ABA - Maple Grove ABA – Ambulance/Fire Station Bond	130,499	126,053
374	DPW Building Dept.	15,000	15,000
363	Energy Bond	180,400	180,400
	Total Debt Service Funds	**$ 325,899**	**$ 321,453**



BUDGET REPORT FOR CITY OF ALBION
Fund: 363 ENERGY/425/GENERATOR BONDS
Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 905 - ENERGY/425/GENERATOR BONDS								
APPROPRIATIONS								
363-905-991.00	PRINCIPAL	125,000	130,000	130,000	130,000	135,000	135,000	135,000
363-905-995.00	INTEREST	54,850	49,850	49,850	49,850	44,650	44,650	44,650
363-905-996.00	PAYING AGENT FEES	750	750	750	750	750	750	750
BOND PMTS TO BANK OF NEW YORK MELLON. BOND WAS ORIGINALLY FOR AN ENERGY STUDY AND SUBSEQUENT ENERGY IMPROVEMENTS AROUND THE CITY, AND ALSO A GENERATOR, ETC. MATURES 10/01/2024.								
TOTAL APPROPRIATIONS		180,600	180,600	180,600	180,600	180,400	180,400	180,400
NET OF REVENUES/APPROPRIATIONS - 905 - ENERGY/425/GEN		(180,600)	(180,600)	(180,600)	(180,600)	(180,400)	(180,400)	(180,400)
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
363-930-699.00	TRANSFER IN	180,600	180,600	180,600	180,600	180,400	180,400	180,400
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								
2018 - 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)								
2019 - 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		180,600	180,600	180,600	180,600	180,400	180,400	180,400
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		180,600	180,600	180,600	180,600	180,400	180,400	180,400
ESTIMATED REVENUES - FUND 363		180,600	180,600	180,600	180,600	180,400	180,400	180,400
APPROPRIATIONS - FUND 363		180,600	180,600	180,600	180,600	180,400	180,400	180,400
NET OF REVENUES/APPROPRIATIONS - FUND 363		0	0	0	0	0	0	0
	BEGINNING FUND BALANCE	35,410	35,410	35,410	35,410	35,410	35,410	35,410
	ENDING FUND BALANCE	35,410	35,410	35,410	35,410	35,410	35,410	35,410

BUDGET REPORT FOR CITY OF ALBION
Fund: 364 GO BOND FOR WATE PROJECT
Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
364-000-402.00	CURRENT PROPERTY TAXES	86,809	0	7,634	7,634	0	0	0
364-000-402.01	PROPERTY TAX CHARGEBACKS	(669)	0	(685)	(900)	0	0	0
364-000-410.00	DELINQUENT PERSONAL PROPERTY T	348	0	296	296	0	0	0
364-000-424.00	PAYMENTS IN LIEU OF TAXES	3,776	0	2,398	2,398	0	0	0
364-000-445.00	PENALTY & INTEREST ON TAXES	898	0	403	403	0	0	0
364-000-573.00	LOCAL COMMUNITY STABILIZATION STA	9,859	0	0	0	0	0	0
364-000-607.00	CHARGES FOR SERVICES-FEES	13,561	0	12,118	12,118	0	0	0
TOTAL ESTIMATED REVENUES		114,582	0	22,164	21,949	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		114,582	0	22,164	21,949	0	0	0
Dept 905 - DEBT SERVICE-BONDS								
APPROPRIATIONS								
364-905-955.00	MISCELLANEOUS	0	0	0	47,594	0	0	0
364-905-991.00	PRINCIPAL	140,000	0	0	0	0	0	0
MATURES ON 10/01/2017 SO NO TAX LEVY OR DEBT SERVICE REQUIRED FOR 2018. BOND PMTS MADE TO CAPITAL ONE BANK. THIS IS A GENERAL OBLIGATION TAX BOND. RECEIVED REVENUE IN 2018 FROM 2017 TAXES. THE MISC EXP WILL BE TO CLOSE OUT THE FUND AS IT IS NO LONGER NEEDED.								
364-905-995.00	INTEREST	2,912	0	0	0	0	0	0
TOTAL APPROPRIATIONS		142,912	0	0	47,594	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE-E		(142,912)	0	0	(47,594)	0	0	0
ESTIMATED REVENUES - FUND 364		114,582	0	22,164	21,949	0	0	0
APPROPRIATIONS - FUND 364		142,912	0	0	47,594	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 364		(28,330)	0	22,164	(25,645)	0	0	0
BEGINNING FUND BALANCE		53,975	25,645	25,645	25,645	0	0	0
ENDING FUND BALANCE		25,645	25,645	47,809	0	0	0	0

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

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
369-000-671.00	OTHER REVENUES	25,587	26,226	26,226	26,226	26,882	26,882	26,882
FROM HURON VALLEY AMBULANCE TO COVER THEIR SHARE OF DEBT SERVICE PMT.								
TOTAL ESTIMATED REVENUES		25,587	26,226	26,226	26,226	26,882	26,882	26,882
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		25,587	26,226	26,226	26,226	26,882	26,882	26,882

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 900 - DEBT SERV - MAPLE GROVE BONDS								
APPROPRIATIONS								
369-900-991.00	PRINCIPAL	55,000	60,000	60,000	60,000	60,000	60,000	60,000
369-900-995.00	INTEREST	7,238	4,500	4,500	4,500	1,500	1,500	1,500
369-900-996.00	PAYING AGENT FEES	250	250	375	250	125	125	125
BOND PMTS TO HUNTINGTON BANK. BOND WAS FOR RENOVATION AND EXPANSION AT MAPLE GROVE APARTMENTS. MATURES ON 4/01/2019.								
TOTAL APPROPRIATIONS		62,488	64,750	64,875	64,750	61,625	61,625	61,625
NET OF REVENUES/APPROPRIATIONS - 900 - DEBT SERV - MA		(62,488)	(64,750)	(64,875)	(64,750)	(61,625)	(61,625)	(61,625)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 903 - DEBT SERVICE - FIRE BARN BONDS								
APPROPRIATIONS								
369-903-991.00	PRINCIPAL	35,000	35,000	35,000	35,000	35,000	35,000	35,000
369-903-995.00	INTEREST	32,853	31,103	31,103	31,103	29,178	29,178	29,178
369-903-996.00	PAYING AGENT FEES	250	250	125	250	250	250	250
BOND PMTS TO HUNTINGTON BANK. BONDS WERE FOR THE CONSTRUCTION OF THE AMBULANCE/FIRE STATION. MATURES ON 10/01/2028.								
TOTAL APPROPRIATIONS		68,103	66,353	66,228	66,353	64,428	64,428	64,428
NET OF REVENUES/APPROPRIATIONS - 903 - DEBT SERVICE -		(68,103)	(66,353)	(66,228)	(66,353)	(64,428)	(64,428)	(64,428)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
369-930-699.00	TRANSFER IN	106,560	107,772	107,772	107,772	103,617	103,617	103,617
2017 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = $62,488								
TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = $44,072								
2018 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = $64,750								
TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = $43,022								
2019 - TRANSFER FROM MAPLE GROVE FOR BOND PYMTS = $61,750								
TRANSFER FROM PUBLIC SAFETY FOR BOND PYMTS = $41,867								
TOTAL ESTIMATED REVENUES		106,560	107,772	107,772	107,772	103,617	103,617	103,617
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		106,560	107,772	107,772	107,772	103,617	103,617	103,617
ESTIMATED REVENUES - FUND 369		132,147	133,998	133,998	133,998	130,499	130,499	130,499
APPROPRIATIONS - FUND 369		130,591	131,103	131,103	131,103	126,053	126,053	126,053
NET OF REVENUES/APPROPRIATIONS - FUND 369		1,556	2,895	2,895	2,895	4,446	4,446	4,446
BEGINNING FUND BALANCE		24,062	25,619	25,619	25,619	28,514	28,514	28,514
ENDING FUND BALANCE		25,618	28,514	28,514	28,514	32,960	32,960	32,960

BUDGET REPORT FOR CITY OF ALBION
Fund: 374 DPW BUILDING
Calculations as of 10/31/2018

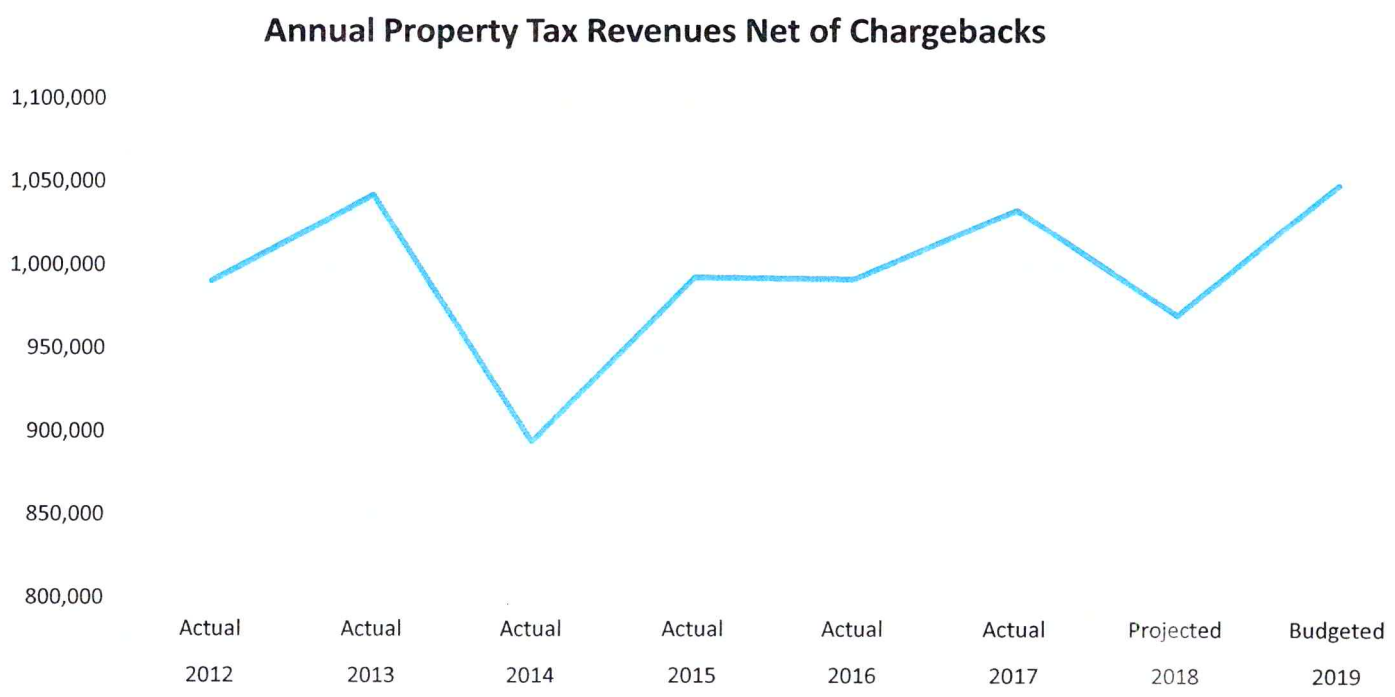
GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 905 - DPW BULDING DEBT								
APPROPRIATIONS								
374-905-991.00	PRINCIPAL	12,418	12,790	12,790	12,790	13,174	13,174	13,174
374-905-995.00	INTEREST	2,582	2,210	2,210	2,210	1,826	1,826	1,826
PMTS TO CALHOUN COUNTY. LOAN WAS FOR THE PURCHASE OF THE STREET DEPT/EQUIPMENT POOL GARAGE. MATURES ON 7/01/2023.								
TOTAL APPROPRIATIONS		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 905 - DPW BULDING DE		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Dept 930 - DPW BUILDING DEBT								
ESTIMATED REVENUES								
374-930-699.00	TRANSFER IN	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TRANSFER IN FROM GEN FUND CEMETERY = $750 TRANSFER IN FROM GEN FUND PARKS = $750 TRANSFER IN FROM MAJOR STREETS = $3,000 TRANSFER IN FROM SOLID WASTE = $1,500 TRANSFER IN FROM SEWER = $1,500 TRANSFER IN FROM WATER = $1,500 TRANSFER IN FROM EQUIPMENT POOL = $3,000 TRANSFER IN FROM LOCAL STREETS = $3,000 TOTAL = $15,000								
MATURES ON 7/01/2023								
TOTAL ESTIMATED REVENUES		15,000	15,000	15,000	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 930 - DPW BUILDING I		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

FUND SUMMARIES

Annual Property Tax Revenues

Net of Chargebacks - Includes Local Comm. Stabilization Reimbursement

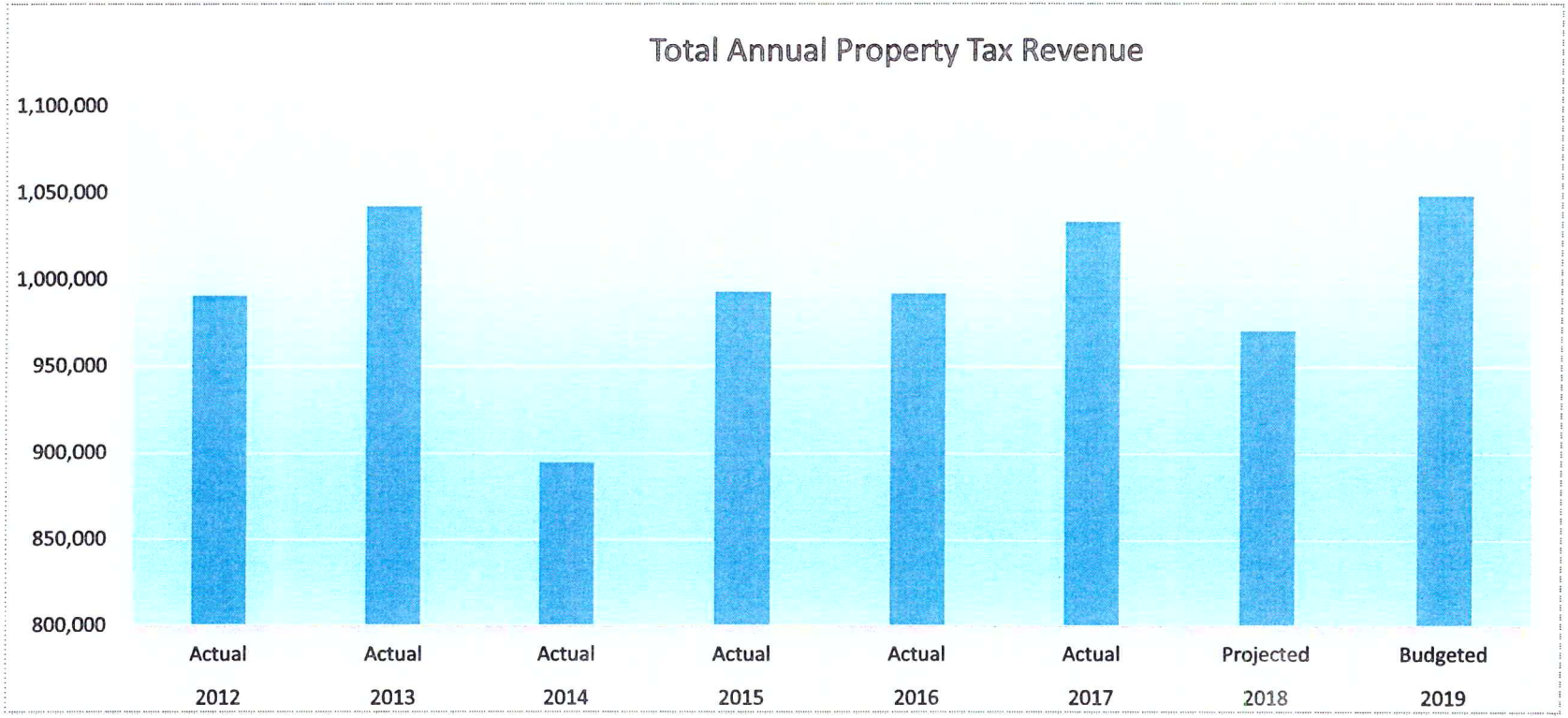
2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
990,511	1,041,887	894,025	992,863	991,903	1,033,166	970,331	1,048,000



Annual Property Tax Revenues

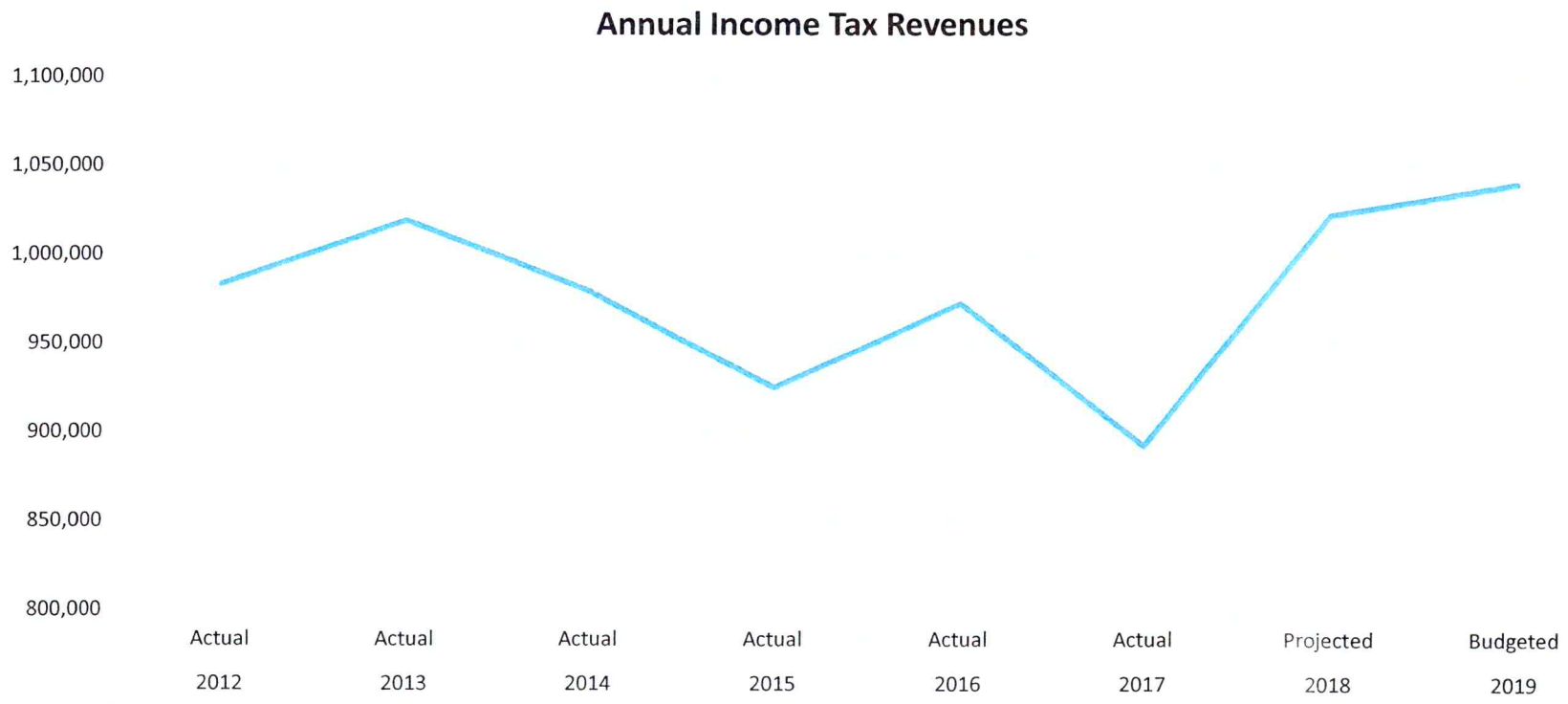
Net of Chargebacks (Excludes Admin Fee)

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
990,511	1,041,887	894,025	992,863	991,903	1,033,166	970,331	1,048,000



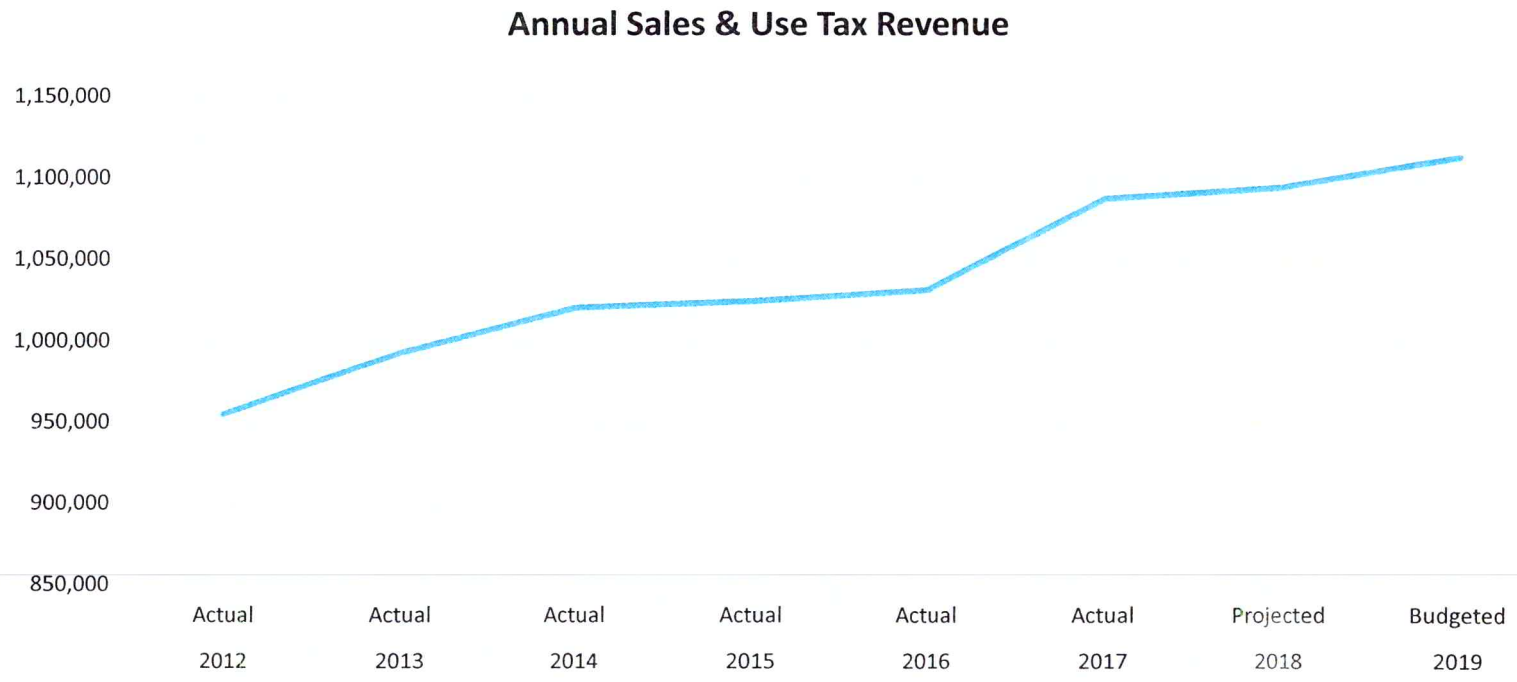
Annual Income Tax Revenues

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
983,426	1,019,280	979,477	925,010	972,827	892,827	1,022,500	1,040,000



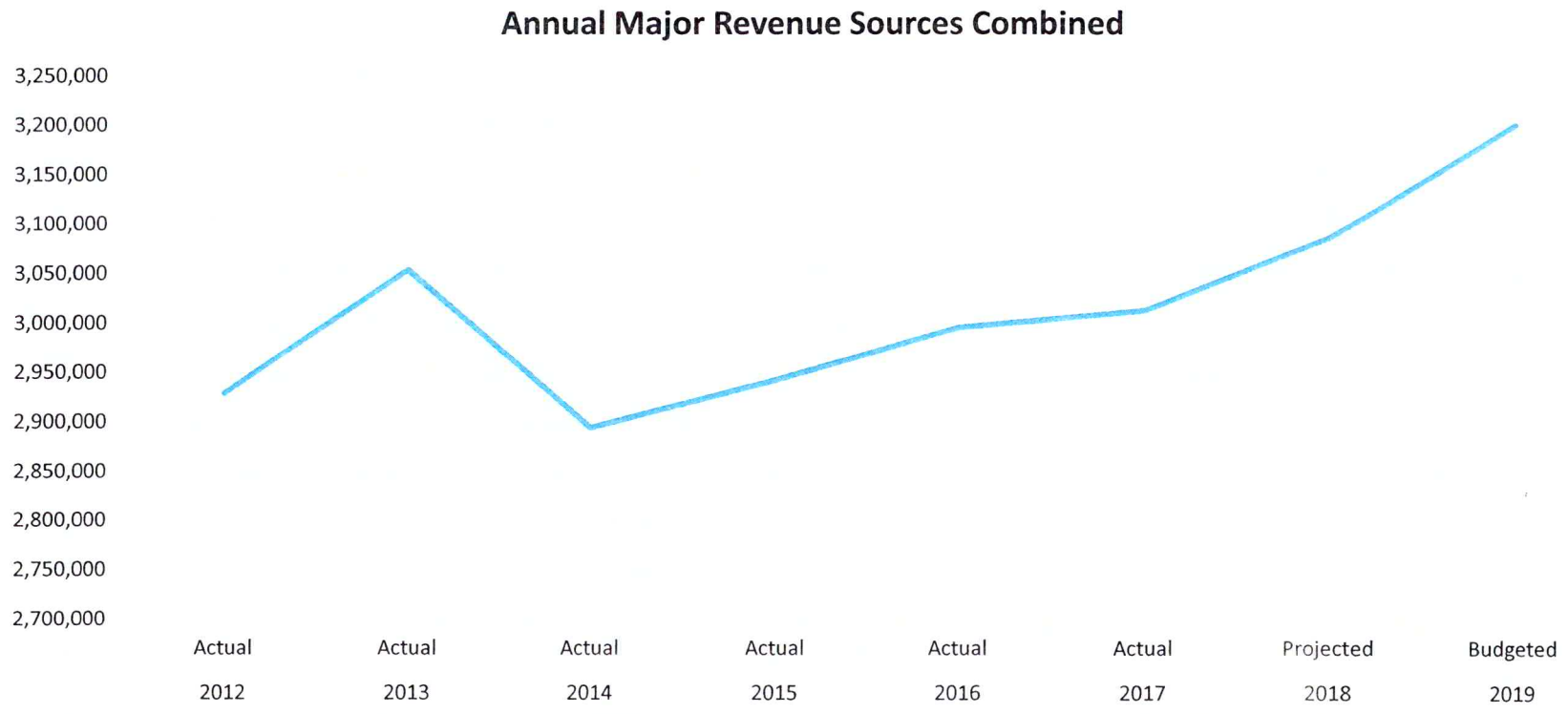
Annual Sales & Use Tax Revenues

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
954,583	992,635	1,020,273	1,024,400	1,031,244	1,087,452	1,094,000	1,112,500



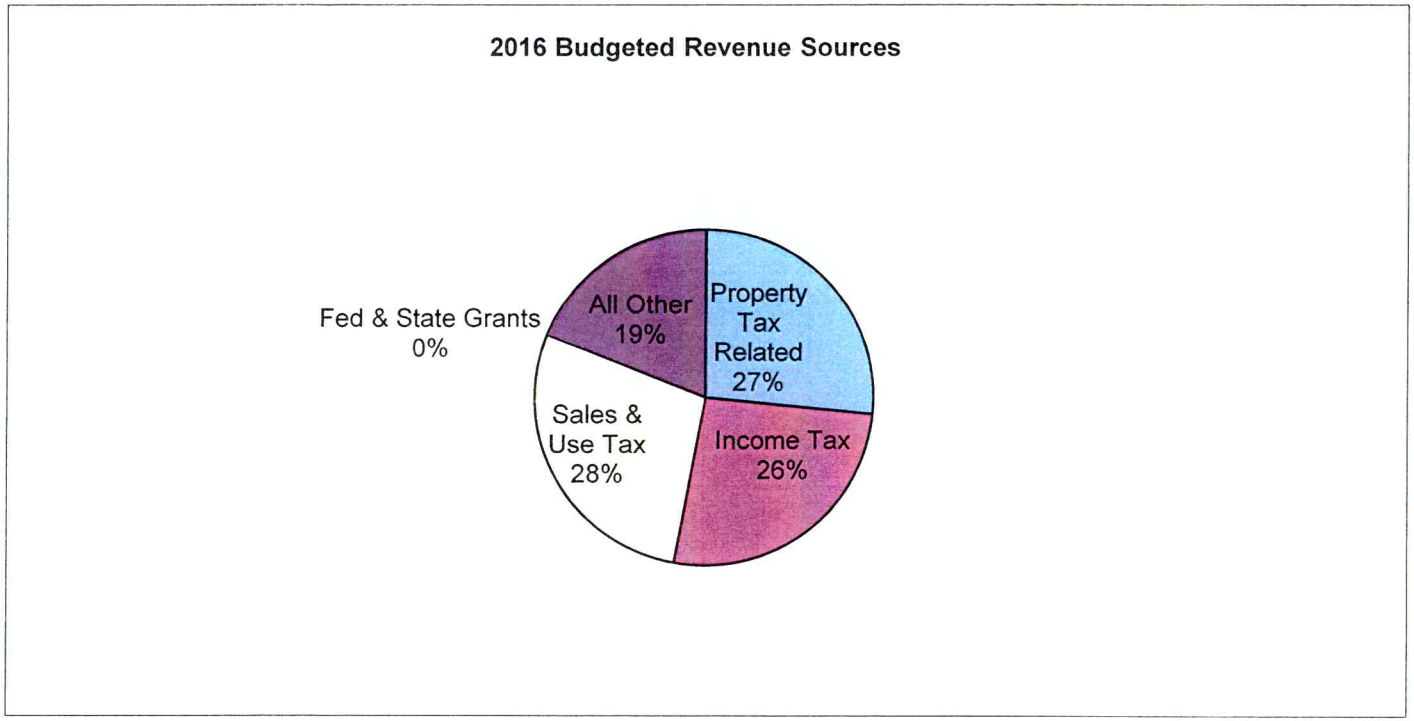
Annual Revenues - 3 Major Revenue Sources Combined

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
2,928,520	3,053,802	2,893,775	2,942,273	2,995,974	3,013,445	3,086,831	3,200,500



2019 Budgeted Revenue Sources (Dept. 000 Only)

	Dollars:	Percent:
Property Tax Related	1,048,000	26.54%
Income Tax	1,040,000	26.34%
Sales & Use Tax	1,112,500	28.17%
Fed & State Grants	-	0.00%
All Other	748,092	18.95%
Total	3,948,592	100.00%

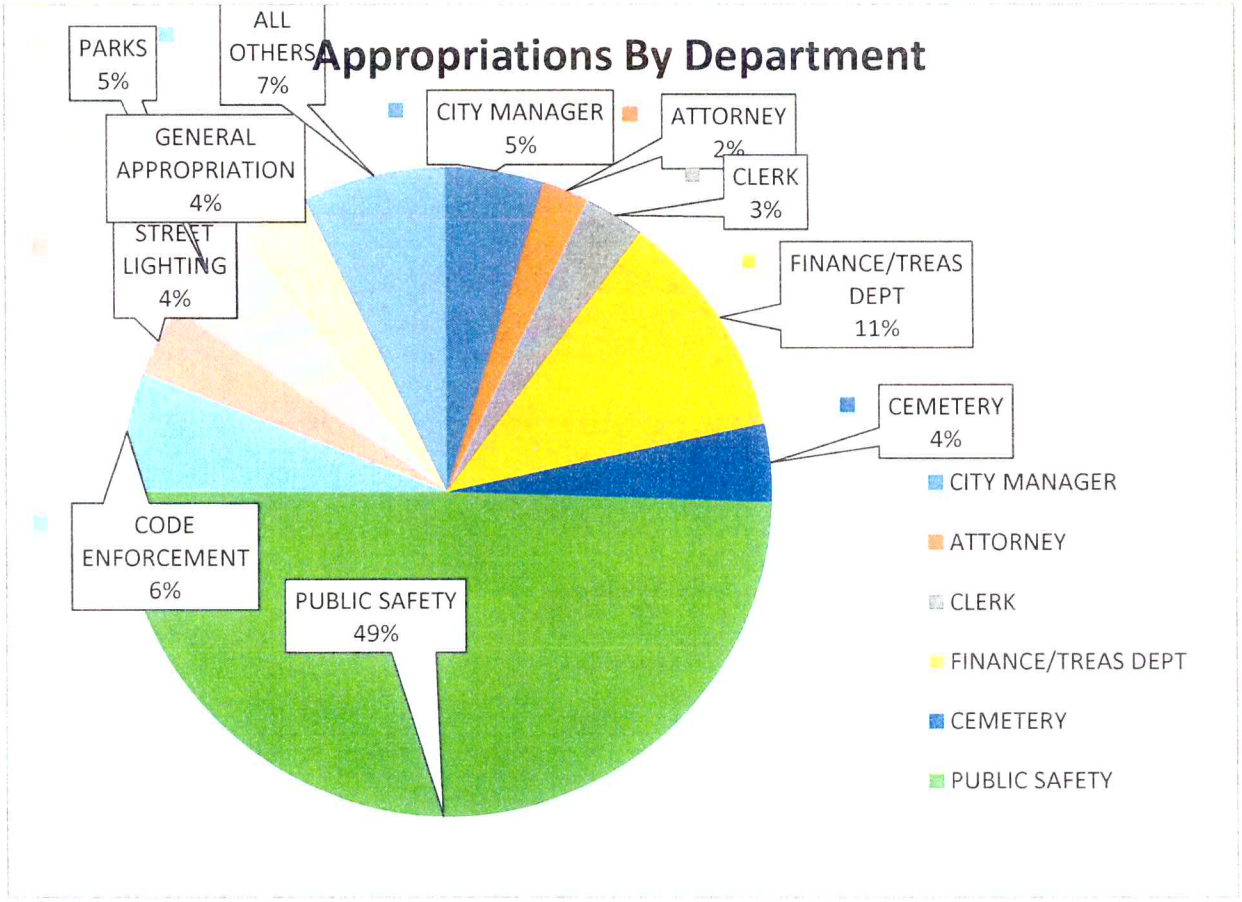


GENERAL FUND

GENERAL FUND

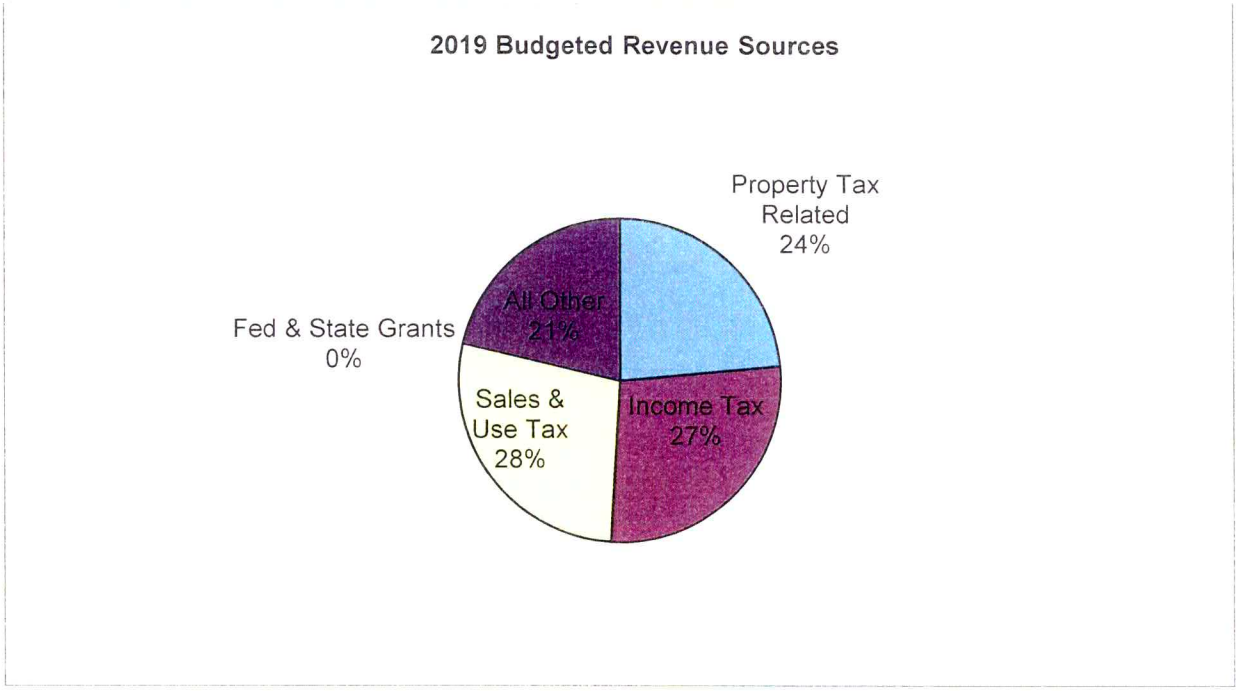
2019 PROJECTED GENERAL FUND EXPENSES BY CATEGORY/DEPARTMENT

172	CITY MANAGER	208,295
210	ATTORNEY	99,150
215	CLERK	127,725
260	FINANCE/TREAS DEPT	484,735
276	CEMETERY	165,210
345	PUBLIC SAFETY	2,105,577
422	CODE ENFORCEMENT	253,285
448	STREET LIGHTING	150,000
775	PARKS	207,700
895	GENERAL APPROPRIATION	149,674
999	ALL OTHERS	302,561
		4,253,912



2019 BUDGETED REVENUE SOURCES

	Dollars:	Percent:
Property Tax Related	935,000	23.55%
Income Tax	1,040,000	27.36%
Sales & Use Tax	1,112,500	27.75%
Fed & State Grants	-	0.00%
All Other	1,080,192	21.34%
Total	4,167,692	100.00%



City Operating Millage Rate of 11.9736000 is unchanged.

GENERAL FUND

The General Fund is the primary operating fund of the City of Albion. The primary sources of General Fund Revenues are Property Taxes ($935,000), Income Taxes ($1,040,000), and State Shared Revenue-Sales & Use Tax ($1,112,500).

Key Revenue Assumptions

The Fiscal Year 2019 General Fund reflects the following projections:

- The recommended budget reflects maintenance of the current operating millage rate
- The past 5 years of implementing cost-reductions, revenue enhancements, and one-time revenue sources, has resulted in a strong balance in the General Fund (FY 2014: 23%; FY 2015: 33%; FY 2016: 31%; FY 2017: 31%).
- The City's property tax revenues for 2019 are projected to decrease $125,000
- The City has instituted initiatives for more aggressive collection of delinquent personal property taxes and delinquent income taxes.
- State Shared - Sales and Use Tax is projected to increase $37,500
- Proposals will be presented for Water and Sewer rates increases in 2019.

- **Key Expenditure Assumptions**
- Continuation of collaboration to contract Assessing Services with Edward VanderVries
- 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 – Through a collaboration, several organizations will share in meeting the $30,000 funding gap for the next three (3) years. The City's commitment is $3,000 each year.

Key Personnel Assumptions

- The FY 2019 budget reflects a two (2%) percent wage increase for all general employees.
- The Administration staff is to also receive a two (2%) salary increase.
- Health Insurance: Continuation of 90/10 medical insurance and Health Savings Account contributions ($2,000/$4,000).
- Union Contracts (All four contracts expire October, 2020 – ACOA (formerly POLC), POAM, AFSCME, and TPOAM/ACA).

FISCAL YEAR 2019 BUDGET HIGHLIGHTS

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

GENERAL FUND (FUND 101)

City Council (Dept. 101)

The Local Officers Compensation Committee recommended in 2016 that the compensation for the Mayor and Council to attend meetings be increased. The Mayor's annual maximum is increased from $3,000 to $3,300 a year. The Line Item for Salaries and Wages (101-101-712.00) was increased to reflect meeting attendance by council members. The City Council's annual maximum is increased from $2,100 to $2,400 per year. The increase for Salaries and Wages also reflects increases in requests for related meeting stipends. The City Council has indicated an interest in 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 $3,500.

City Manager (Dept. 172)

The Salaries and Wages (101-172-702.00) reflects provisions in the City Manager 2.5 year contract that expires March 2021, and an Assistance City Manager position. It should be noted that a significant increase is reflected on this line in 2019 as 100% of the City Manager's salary will be charged to this account. Historically, these wages were spread across multiple Funds.

Assessing (Dept. 209)

The contract and collaboration with Edward VanderVries for Assessing Services that was initiated July 1, 2018 until June 30, 2021.

Attorney (Dept. 210)

The professional services contract (101-210-801.01) with The Harkness Law Firm was renewed with a $2,500 increase for 2019 for legal services.

Clerk (Dept. 215)

Currently, there are no elections scheduled to be held in 2019. Elections (101-215-805.00), Contractual Services (101-215-802.00), and Elections (101-215-805.00) have been 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). In 2017, the position is restructured and combined with the Albion Public Safety Department Records Clerk. The total compensation is divided 80/20 with the ADPS.

Finance/Treasurer (Dept. 260)

For 2019, the salaries and wages (101-260-702.00) increased as a part time Deputy Clerk/Treasurer was hired in 2018. Also, the Finance Department is absorbing salaries previously paid by other funds.

Municipal Building (City Hall) (Dept. 265)

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

Cemetery (Dept. 276)

Historically, revenues reflect a $30,000 transfer in (101-276-699.00) from the Cemetery Trust as a reimbursement for the care and maintenance of the cemetery. Beginning in 2019, this practice will no longer be followed. Salaries and Wages (101-276-702.00) reflect a portion of the costs for personnel from DPW, which support the maintenance of the Cemetery. The Transfer Out (101-276-999.00) reflects a $550 transfer to the Energy Bond Debt Service and $750 transfer to the DPW Debt Service. Administration will be looking into developing a policy and associated fees for the perpetual care and maintenance.

Public Safety (Dept. 345)

For 2018, Federal Grants – Public Safety (101-345-507.00) reflects a 64% reimbursement from the U.S. Department of Justice for a COPS grants to hire 1 officer for community policing. Salaries & Wages (101-345-702.00) is increased to reflect the additional grant funded officer position.

Code Enforcement/ Planning / Building

In 2015, Building Inspections (Dept. 371), Planning (Dept. 400), were consolidated into Code Enforcement (Dept. 422), to create the Planning, Building and Code Enforcement Department. Revenues from Cornerstone Permits (101-422-479.00) are for contracted inspection services. Transfer in (101-422-699.00) is $14,000 from Solid Waste to cover approximately half of the contractual costs incurred to have trash, brush, lawn clippings removed from code violation properties. In 2018, Part-time wages (101-422-703.00) were budgeted for the creation of 2 temporary part-time positions. It was decided to hire one (1) full-time position instead.

City Maintenance (Dept. 442)

City Maintenance covers miscellaneous items of maintenance throughout the city, including parking lots, festivals, and Christmas decorations. Historically, electricity (101-442-922.00) is for the cost of street lights. This is now accounted for separately in Account 101-448-922.00. The lights are not metered and cost $12,500 per month. Building rental (101-442-941.00) is the cost of renting the DPW building that houses vehicles, equipment, and supplies for City maintenance. Equipment Rental (101-442-943.00) is the reimbursement to the Equipment Fund.

Tree Trimming (Dept. 444)

Tree Trimming is the budget for maintaining City trees on City properties and right-of-way areas. Per Council's request, an additional $5,000 has been added for tree trimming for 2019.

Engineering (Dept. 447)

The operations of the Engineering Department are covered by the Director of Public Services and City Manager. The Professional Services (101-447-801.00) support street reconstruction and other construction projects.

Street Lighting (Dept. 488)

Historically, the electricity cost for street lights was reflected under city maintenance (101-442-922.00). The State has suggested tracking these costs separately. Since the costs are significant, a separate department was created starting with the 2018 budget.

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. This evaluation will occur in 2019 with a recommended budget of $21,000.

Parks (Dept. 775)

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

Holland Park Transformation Project (Dept. 778)

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

General Appropriations (Dept. 895)

The General Appropriations budget is for expenditures that impact multiple areas and are not specific to one department or fund. Contractual Services (101-895-802.00) includes costs for website/computer maintenance and support, and copier. Miscellaneous (101-895-955.00) is for sidewalk assessment for City owned property and miscellaneous items.

Transfers In (101-930-699.00)

FY 2019, 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 2019 estimated General Fund Revenues ($4,167,692) are less than the General Fund Appropriations ($4,253,912) by $86,220. This requires a planned use of the Fund Balance for FY 2019. The City continues to explore ways of generating additional revenue sources. As new businesses come to town, this should result in additional revenues.

The minimum recommended fund balance of 15% would equate to $638,087. The proposed impact on the FY 2019 Budget is nominal. The ending General Fund Balance of $1,174,627 equates to 27.6% and exceeds the minimal recommended balance by $536,540.

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
101-000-402.00	CURRENT PROPERTY TAXES	936,186	885,000	873,044	917,500	935,000	935,000	935,000
101-000-402.01	PROPERTY TAX CHARGEBACKS	(21,071)	(18,500)	(6,075)	(21,000)	(9,500)	(9,500)	(9,500)
101-000-410.00	DELINQUENT PERSONAL PROPERTY T	4,467	4,000	2,614	2,614	4,500	4,500	4,500
101-000-424.00	PAYMENTS IN LIEU OF TAXES	29,387	30,000	21,627	21,627	23,500	23,500	23,500

2017 - AN INCREASE IS REFLECTED IN 2017 AS LINCOLNSHIRE TOWNHOMES IS NOW MAKING PILOT PMTS. FORMERLY ONLY ALBION HOUSING AND OAK MEADOWS MADE PILOT PMTS.

101-000-438.00	INCOME TAXES	892,389	1,060,000	545,148	1,022,500	1,040,000	1,040,000	1,040,000

2018 - THE YEAR-TO-DATE COLLECTIONS ARE UP ABOUT 15% FROM THE SAME PERIOD LAST YEAR. THIS IS THE RESULT OF GETTING ASSISTANCE WITH COLLECTIONS FROM INNOVATIVE SOFTWARE.
2019 - WE ANTICIPATE A CONTINUATION IN THIS POSITIVE TREND IN COLLECTIONS.

101-000-441.00	LOCAL COMMUNITY STABILIZATION SHAI	118,051	85,000	0	0	0	0	0

INITIALLY THE STATE RECOMMENDED THESE REIMBURSEMENT PMTS BE POSTED INTO THE 573.00 ACCOUNT BELOW. THEN THEY CHANGED THEIR OPINION AND SAID TO PUT THEM INTO 441.00. FINALLY, THEY CHANGED THEIR MIND BACK TO THE INITIAL 573.00 ACCOUNT.

101-000-445.00	PENALTY & INTEREST ON TAXES	28,888	30,000	18,361	28,000	30,000	30,000	30,000
101-000-445.01	PROP TAX INTEREST CHARGEBACKS	(1,185)	(1,500)	(601)	(1,000)	(1,000)	(1,000)	(1,000)
101-000-447.00	PROPERTY TAX ADMINISTRATION FE	48,333	47,500	28,589	47,500	51,000	51,000	51,000
101-000-447.01	ADMIN FEE CHARGEBACKS	(559)	(1,500)	(509)	(1,100)	(1,250)	(1,250)	(1,250)
101-000-451.00	BUSINESS LICENSES AND PERMITS	1,925	2,000	1,475	1,600	1,750	1,750	1,750
101-000-452.00	FRANCHISE FEES - 5%	38,791	41,000	17,537	35,000	35,000	35,000	35,000
101-000-452.01	FRANCHISE FEES - 2%	15,516	16,000	7,015	14,000	14,000	14,000	14,000
101-000-476.00	NON-BUSINESS LICENSES & PERMIT	1,085	1,300	900	1,000	1,100	1,100	1,100
101-000-488.00	MED. MARIJUANA LICENSE - GROWER, I	0	0	70,000	70,000	70,000	70,000	70,000
101-000-573.00	LOCAL COMMUNITY STABILIZATION STA:	0	0	73,831	73,831	122,500	122,500	122,500

THIS IS THE REIMBURSEMENT FROM THE STATE TO OFFSET SOME OF THE REVENUE DECLINE FROM THE PERSONAL PROPERTY TAX REFORM LAW.

101-000-578.00	STATE SHARED: SALES & USE TAX	1,087,452	1,075,000	911,741	1,094,000	1,112,500	1,112,500	1,112,500
101-000-590.00	LOCAL GRANTS	500	0	10,000	10,000	6,000	6,000	6,000
101-000-607.00	CHARGES FOR SERVICES-FEES	2	0	0	0	0	0	0
101-000-609.00	RIGHT OF WAY FEES	90	100	210	120	120	120	120
101-000-626.00	CHARGES FOR SERVICES RENDERED	39,660	30,000	10,590	10,500	14,500	14,500	14,500
101-000-626.10	CHARGES FOR SERVICES - ADMIN FEES	168,703	204,215	167,679	204,215	467,672	467,672	467,672

2018 - REFLECTS A 4% ACROSS THE BOARD INCREASE, EXCEPT FOR THE LIBRARY. THE LIBRARY IS PLANNING ON OUT-SOURCING THIS ADMIN WORK SO THEY WILL NO LONGER BE USING THE CITY'S SERVICES STARTING IN EARLY 2018.
2019 - REFLECTS A 2% ACROSS THE BOARD INCREASE.

101-000-658.00	ORDINANCE FINES	0	5,000	2,230	2,500	2,500	2,500	2,500
101-000-664.03	UNREALIZED GAIN ON INVESTMENT	(18)	150	120	100	100	100	100
101-000-665.00	INTEREST	4,218	3,000	4,115	5,850	7,000	7,000	7,000
101-000-667.00	RENTS	3,601	3,600	3,000	3,600	3,600	3,600	3,600
101-000-671.00	OTHER REVENUES	6,414	11,500	5,640	6,000	6,500	6,500	6,500
101-000-673.00	SALE OF FIXED ASSETS	0	0	116,453	116,453	0	0	0
101-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	475	0	200	0	0	0	0
101-000-676.00	REIMBURSEMENTS & RESTITUTIONS	15,208	17,500	4,669	5,000	11,500	11,500	11,500
101-000-676.01	RETIREE HEALTH CARE	50,110	0	7,425	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
HISTORICALLY THIS WAS USED TO REFLECT THE REIMBURSEMENT FROM RETIREE'S FOR THE COST OF THEIR HEALTH INSURANCE PAID BY THE CITY. (THE COST WAS REFLECTED IN THE EXPENSE ACCOUNT # 101-895.716.00 BELOW). STARTING IN 2018, BOTH THE REIMBURSEMENTS AND THE PAYMENTS WILL BE REFLECTED IN A BALANCE SHEET ACCOUNT SINCE THEY HAVE NO NET IMPACT ON REVENUE AND EXPENSE.								
101-000-693.00	GAIN ON SALE OF ASSETS	769	47,500	0	0	0	0	0
101-000-694.00	CASH OVER & SHORT	(37)	0	23	0	0	0	0
TOTAL ESTIMATED REVENUES		3,469,350	3,577,865	2,897,051	3,670,410	3,948,592	3,948,592	3,948,592
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		3,469,350	3,577,865	2,897,051	3,670,410	3,948,592	3,948,592	3,948,592

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 101 - CITY COUNCIL								
APPROPRIATIONS								
101-101-702.00	SALARIES AND WAGES	20,460	26,340	16,875	26,340	26,340	26,340	26,340
101-101-703.00	PART TIME WAGES	0	0	0	0	1,200	1,200	1,200
101-101-714.00	MEDICARE	297	382	245	382	400	400	400
101-101-715.00	FICA	1,269	1,634	1,046	1,634	1,710	1,710	1,710
101-101-717.00	LIFE INSURANCE	1,554	1,554	1,166	1,554	1,554	1,554	1,554
101-101-720.00	WORKERS COMPENSATION	35	95	29	95	150	150	150
101-101-721.00	UNEMPLOYMENT INSURANCE	0	0	0	0	2	2	2
101-101-726.00	OFFICE SUPPLY	939	500	0	500	500	500	500
101-101-728.00	DUES, BOOKS, PERIODICAL	7,211	6,800	7,281	7,350	6,800	6,800	6,800
101-101-801.00	PROFESSIONAL SERVICES	1,500	500	5,480	8,750	7,500	7,500	7,500
101-101-802.00	CONTRACTUAL SERVICES	366	400	0	400	400	400	400
101-101-804.00	PRINTING AND COPYING	1,026	500	0	500	500	500	500
101-101-819.00	CONFERENCE COSTS	2,728	6,500	860	6,500	3,500	3,500	3,500
101-101-955.00	MISCELLANEOUS	90	50	99	50	50	50	50
TOTAL APPROPRIATIONS		37,475	45,255	33,081	54,055	50,606	50,606	50,606
NET OF REVENUES/APPROPRIATIONS - 101 - CITY COUNCIL		(37,475)	(45,255)	(33,081)	(54,055)	(50,606)	(50,606)	(50,606)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 172 - CITY MANAGER								
APPROPRIATIONS								
101-172-702.00	SALARIES AND WAGES	75,840	75,134	32,274	49,620	145,560	145,560	145,560
2018 - REPRESENTAS REDUCED AMOUNT DUE TO VACANCY MOST OF THE YEAR IN THE CITY MANAGER AND ASSISTANT CITY MANAGER POSITION.								
101-172-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	6,085	7,642	7,642	0	0	0
101-172-703.00	PART TIME WAGES	0	22,620	0	0	0	0	0
101-172-714.00	MEDICARE	1,104	1,532	579	830	2,110	2,110	2,110
101-172-715.00	FICA	4,721	6,538	2,003	3,240	9,025	9,025	9,025
101-172-716.00	HOSPITALIZATION INSURANCE	12,473	13,400	5,425	10,500	29,180	29,180	29,180
101-172-717.00	LIFE INSURANCE	340	340	118	180	445	445	445
101-172-718.00	DISABLIITY INSURANCE	648	658	143	658	2,500	2,500	2,500
101-172-719.00	PENSION CONTRIBUTION	5,190	5,478	1,715	3,065	10,190	10,190	10,190
101-172-720.00	WORKERS COMPENSATION	240	513	411	530	860	860	860
101-172-721.00	UNEMPLOYMENT INSURANCE	7	170	6	30	75	75	75
101-172-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,185	1,320	651	1,040	2,000	2,000	2,000
101-172-724.00	VEHICLE ALLOWANCE	1,579	1,580	420	420	0	0	0
101-172-726.00	OFFICE SUPPLY	732	1,150	683	1,150	1,150	1,150	1,150
101-172-728.00	DUES, BOOKS, PERIODICAL	242	300	194	300	300	300	300
101-172-744.00	POSTAGE	7	50	0	50	50	50	50
101-172-802.00	CONTRACTUAL SERVICES	558	50	12,120	14,500	500	500	500
101-172-804.00	PRINTING AND COPYING	250	500	0	500	500	500	500
101-172-804.05	PRINTING & COPYING - BOARDS & COMM	0	150	0	150	150	150	150
101-172-819.00	CONFERENCE COSTS	0	0	450	450	0	0	0
101-172-851.00	TELEPHONE	2,258	1,850	1,447	2,075	1,850	1,850	1,850
101-172-885.00	TRAINING	374	1,250	0	950	1,250	1,250	1,250
101-172-955.00	MISCELLANEOUS	73	150	40	150	150	150	150
101-172-959.00	CIVIC AND COMM. EVENT REIMBURSEMEN	249	450	34	450	450	450	450
TOTAL APPROPRIATIONS		108,070	141,268	66,355	98,480	208,295	208,295	208,295
NET OF REVENUES/APPROPRIATIONS - 172 - CITY MANAGER		(108,070)	(141,268)	(66,355)	(98,480)	(208,295)	(208,295)	(208,295)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 209 - ASSESSING								
ESTIMATED REVENUES								
101-209-607.00	CHARGES FOR SERVICES-FEES	5	0	76	76	0	0	0
TOTAL ESTIMATED REVENUES		5	0	76	76	0	0	0
APPROPRIATIONS								
101-209-726.00	OFFICE SUPPLY	114	500	347	650	600	600	600
101-209-727.00	OFFICE EQUIPMENT	286	500	736	1,000	750	750	750
101-209-802.00	CONTRACTUAL SERVICES	45,650	47,000	40,325	45,000	42,000	42,000	42,000
101-209-804.00	PRINTING AND COPYING	0	150	0	150	150	150	150
101-209-806.00	BOARD OF REVIEW	600	1,650	350	1,250	950	950	950
101-209-851.00	TELEPHONE	183	250	150	250	360	360	360
TOTAL APPROPRIATIONS		46,833	50,050	41,908	48,300	44,810	44,810	44,810
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSING		(46,828)	(50,050)	(41,832)	(48,224)	(44,810)	(44,810)	(44,810)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 210 - ATTORNEY								
APPROPRIATIONS								
101-210-744.00	POSTAGE	0	25	0	50	50	50	50
101-210-801.00	PROFESSIONAL SERVICES	5,978	6,000	15,845	21,000	7,500	7,500	7,500
101-210-801.01	PROFESSIONAL SERVICES - HARKNESS	85,208	87,500	72,917	87,500	90,000	90,000	90,000
101-210-816.01	WITNESS FEES - HARKNESS	181	350	0	350	350	350	350
101-210-900.00		1,615	1,500	453	1,500	1,250	1,250	1,250
TOTAL APPROPRIATIONS		92,982	95,375	89,215	110,400	99,150	99,150	99,150
NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY		(92,982)	(95,375)	(89,215)	(110,400)	(99,150)	(99,150)	(99,150)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 215 - CLERK								
ESTIMATED REVENUES								
101-215-607.00	CHARGES FOR SERVICES-FEES	37	100	69	69	0	0	0
101-215-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	(7)	(7)	0	0	0
TOTAL ESTIMATED REVENUES		37	100	62	62	0	0	0
APPROPRIATIONS								
101-215-702.00	SALARIES AND WAGES	49,200	72,759	49,081	64,600	75,450	75,450	75,450
101-215-703.00	PART TIME WAGES	0	0	552	2,000	600	600	600
101-215-714.00	MEDICARE	687	1,058	699	940	1,095	1,095	1,095
101-215-715.00	FICA	2,936	4,514	2,990	4,025	4,675	4,675	4,675
101-215-716.00	HOSPITALIZATION INSURANCE	16,605	19,077	8,062	12,200	11,555	11,555	11,555
101-215-717.00	LIFE INSURANCE	222	336	213	275	335	335	335
101-215-719.00	PENSION CONTRIBUTION	3,395	5,097	3,436	4,510	5,285	5,285	5,285
101-215-720.00	WORKERS COMPENSATION	152	350	238	325	445	445	445
101-215-721.00	UNEMPLOYMENT INSURANCE	5	113	7	50	40	40	40
101-215-723.00	RETIREE HEALTH SAVINGS CONTRIB	984	1,446	982	1,325	1,460	1,460	1,460
101-215-726.00	OFFICE SUPPLY	598	600	409	600	600	600	600
101-215-727.00	OFFICE EQUIPMENT	350	200	0	200	500	500	500
101-215-728.00	DUES, BOOKS, PERIODICAL	262	300	392	400	500	500	500
101-215-744.00	POSTAGE	739	0	0	0	0	0	0
101-215-802.00	CONTRACTUAL SERVICES	5	2,500	82	2,500	2,500	2,500	2,500
101-215-804.00	PRINTING AND COPYING	0	2,500	0	2,500	2,500	2,500	2,500
101-215-805.00	ELECTIONS	4,336	15,000	12,058	16,500	4,000	4,000	4,000
101-215-819.00	CONFERENCE COSTS	0	0	0	0	2,000	2,000	2,000
101-215-851.00	TELEPHONE	0	0	0	0	360	360	360
101-215-857.00	TRAVEL	0	0	38	100	500	500	500
101-215-885.00	TRAINING	2,147	1,500	835	1,500	3,000	3,000	3,000
101-215-900.00	PUBLISHING	5,014	4,500	11,482	14,500	10,000	10,000	10,000
101-215-950.00	INSURANCE AND BONDS	235	250	200	250	250	250	250
101-215-955.00	MISCELLANEOUS	0	75	0	75	75	75	75
TOTAL APPROPRIATIONS		87,872	132,175	91,756	129,375	127,725	127,725	127,725
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(87,835)	(132,075)	(91,694)	(129,313)	(127,725)	(127,725)	(127,725)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 226 - HUMAN RESOURCES								
APPROPRIATIONS								
101-226-702.00	SALARIES AND WAGES	11,774	11,700	9,657	13,150	7,240	7,240	7,240
101-226-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	1,125	704	704	0	0	0
101-226-704.00	OVERTIME	105	400	107	400	200	200	200
101-226-714.00	MEDICARE	173	200	150	205	105	105	105
101-226-715.00	FICA	740	850	524	875	460	460	460
101-226-716.00	HOSPITALIZATION INSURANCE	2,423	4,600	1,822	3,600	1,550	1,550	1,550
101-226-717.00	LIFE INSURANCE	72	75	48	75	45	45	45
101-226-718.00	DISABLIITY INSURANCE	130	135	35	135	0	0	0
101-226-719.00	PENSION CONTRIBUTION	808	895	547	895	525	525	525
101-226-720.00	WORKERS COMPENSATION	38	65	105	150	45	45	45
101-226-721.00	UNEMPLOYMENT INSURANCE	1	20	1	15	5	5	5
101-226-723.00	RETIREE HEALTH SAVINGS CONTRIB	182	215	172	245	150	150	150
101-226-724.00	VEHICLE ALLOWANCE	315	320	105	105	0	0	0
101-226-726.00	OFFICE SUPPLY	600	200	0	200	200	200	200
101-226-728.00	DUES, BOOKS, PERIODICAL	50	100	150	150	100	100	100
101-226-744.00	POSTAGE	7	25	0	25	25	25	25
101-226-802.00	CONTRACTUAL SERVICES	3,859	2,000	4,286	5,750	2,000	2,000	2,000
101-226-837.00	MEDICAL	1,679	1,500	1,282	1,650	1,500	1,500	1,500
101-226-857.00	TRAVEL	51	50	0	50	50	50	50
101-226-885.00	TRAINING	870	250	601	1,000	500	500	500
101-226-900.00	PUBLISHING	433	200	13	200	200	200	200
TOTAL APPROPRIATIONS		24,310	24,925	20,309	29,579	14,900	14,900	14,900
NET OF REVENUES/APPROPRIATIONS - 226 - HUMAN RESOURCE		(24,310)	(24,925)	(20,309)	(29,579)	(14,900)	(14,900)	(14,900)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 260 - FINANCE DEPT AND/OR ABA GENERAL								
ESTIMATED REVENUES								
101-260-607.00	CHARGES FOR SERVICES-FEES	361	500	637	600	600	600	600
101-260-676.00	REIMBURSEMENTS & RESTITUTIONS	2,000	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		2,361	500	637	600	600	600	600
APPROPRIATIONS								
101-260-702.00	SALARIES AND WAGES	148,095	178,593	133,524	172,275	262,470	262,470	262,470
101-260-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	516	0	0	8,927	0	0	0
101-260-703.00	PART TIME WAGES	0	1,500	0	0	0	0	0
101-260-704.00	OVERTIME	2,096	2,250	2,496	5,100	1,850	1,850	1,850
101-260-714.00	MEDICARE	2,125	2,613	1,922	2,670	3,780	3,780	3,780
101-260-715.00	FICA	9,087	11,179	8,219	11,435	16,185	16,185	16,185
101-260-716.00	HOSPITALIZATION INSURANCE	39,015	52,627	33,326	43,500	79,835	79,835	79,835
101-260-717.00	LIFE INSURANCE	454	571	405	525	780	780	780
101-260-719.00	PENSION CONTRIBUTION	10,218	12,410	9,343	12,825	15,900	15,900	15,900
101-260-719.01	MERS DB CONTRIBUTION	133	115	81	115	0	0	0
101-260-720.00	WORKERS COMPENSATION	496	414	679	950	1,560	1,560	1,560
101-260-721.00	UNEMPLOYMENT INSURANCE	17	283	16	85	100	100	100
101-260-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,590	3,110	2,484	3,075	4,075	4,075	4,075
101-260-726.00	OFFICE SUPPLY	2,686	2,900	2,371	3,250	2,900	2,900	2,900
101-260-727.00	OFFICE EQUIPMENT	1,488	1,500	2,004	3,200	1,750	1,750	1,750
101-260-728.00	DUES, BOOKS, PERIODICAL	530	450	795	950	950	950	950
101-260-744.00	POSTAGE	3,394	3,500	1,698	3,500	3,500	3,500	3,500
101-260-801.00	PROFESSIONAL SERVICES	31,000	32,500	29,500	30,500	34,500	34,500	34,500
101-260-802.00	CONTRACTUAL SERVICES	32,562	55,000	17,922	59,500	45,000	45,000	45,000
PRIMARILY REPRESENTS CONTRACTUAL COSTS TO INNOVATIVE SOFTWARE WHO ASSISTS WITH THE COLLECTION OF DELINQUENT CITY INCOME TAX PAYMENTS AND WITH THE PROCESSING OF SOME OF THE INCOME TAX RELATED FORMS.								
101-260-804.00	PRINTING AND COPYING	851	1,800	1,162	1,500	1,650	1,650	1,650
101-260-851.00	TELEPHONE	2,179	2,500	1,926	2,750	3,500	3,500	3,500
101-260-857.00	TRAVEL	233	350	773	1,100	450	450	450
101-260-885.00	TRAINING	2,312	2,500	2,598	3,150	3,200	3,200	3,200
101-260-950.00	INSURANCE AND BONDS	611	650	519	650	650	650	650
101-260-955.00	MISCELLANEOUS	0	150	23	150	150	150	150
TOTAL APPROPRIATIONS		292,688	369,465	253,786	371,682	484,735	484,735	484,735
NET OF REVENUES/APPROPRIATIONS - 260 - FINANCE DEPT A		(290,327)	(368,965)	(253,149)	(371,082)	(484,135)	(484,135)	(484,135)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 265 - MUNICIPAL BLDG AND/OR 201 N CLINTON ST								
APPROPRIATIONS								
101-265-702.00	SALARIES AND WAGES	7,498	10,784	7,608	11,500	9,210	9,210	9,210
101-265-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	622	1,770	0	0	0
101-265-704.00	OVERTIME	114	325	0	325	325	325	325
101-265-714.00	MEDICARE	107	177	115	190	140	140	140
101-265-715.00	FICA	459	732	494	825	615	615	615
101-265-716.00	HOSPITALIZATION INSURANCE	1,968	3,750	2,553	3,850	3,500	3,500	3,500
101-265-717.00	LIFE INSURANCE	23	34	17	34	30	30	30
101-265-719.00	PENSION CONTRIBUTION	23	220	110	300	620	620	620
101-265-719.01	MERS DB CONTRIBUTION	379	504	359	550	0	0	0
101-265-720.00	WORKERS COMPENSATION	205	529	317	540	365	365	365
101-265-721.00	UNEMPLOYMENT INSURANCE	1	35	1	10	5	5	5
101-265-723.00	RETIREE HEALTH SAVINGS CONTRIB	124	210	144	245	165	165	165
101-265-741.00	UNIFORMS	0	100	0	100	100	100	100
101-265-750.00	SAFETY MATERIALS (OSHA)	93	300	0	300	300	300	300
101-265-776.00	MATERIALS AND SUPPLIES	739	500	631	635	500	500	500
101-265-785.00	BUILDING & GROUNDS REPAIR & MA	9,624	7,500	9,751	74,500	10,000	10,000	10,000
2018 - THE SIGNIFICANT INCREASE REFLECTS THE COST TO INSTALL A NEW BOILER IN CITY HALL.								
101-265-802.00	CONTRACTUAL SERVICES	35,948	18,000	20,344	25,000	18,000	18,000	18,000
101-265-851.00	TELEPHONE	871	1,000	1,108	1,341	1,300	1,300	1,300
101-265-900.00	PUBLISHING	0	100	0	100	100	100	100
101-265-921.00	GAS	6,952	7,750	5,284	8,600	8,000	8,000	8,000
101-265-922.00	ELECTRICITY	15,968	15,000	14,582	16,500	15,000	15,000	15,000
101-265-943.00	EQUIPMENT RENTAL	255	500	545	880	500	500	500
101-265-950.00	INSURANCE AND BONDS	3,195	3,400	2,713	3,275	3,400	3,400	3,400
TOTAL APPROPRIATIONS		84,546	71,450	67,298	151,370	72,175	72,175	72,175
NET OF REVENUES/APPROPRIATIONS - 265 - MUNICIPAL BLDC		(84,546)	(71,450)	(67,298)	(151,370)	(72,175)	(72,175)	(72,175)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 276 - CEMETERY								
ESTIMATED REVENUES								
101-276-627.00	CHARGES FOR CEMETERY SERVICES	49,313	50,000	54,447	54,447	55,000	55,000	55,000
101-276-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	0	3,000	3,000	3,000	3,000
REIMBURSEMENT OF $3,000/YR FROM ST. JOHNS CHURCH FOR TAKING CARE OF THEIR PORTION OF THE CEMETERY.								
101-276-699.00	TRANSFER IN	20,000	30,000	30,000	30,000	0	0	0
FROM CEMETERY TRUST, REIMBURSEMENT FOR CEMETERY CARE - BEGINNING WITH THE 2019 BUDGET, NO MONEY WILL BE TRANSFERRED IN AS ONLY INVESTMENT INCOME FROM THE TRUST SHOULD BE USED FOR PERPETUAL CARE.								
TOTAL ESTIMATED REVENUES		69,313	80,000	84,447	87,447	58,000	58,000	58,000
APPROPRIATIONS								
101-276-702.00	SALARIES AND WAGES	55,672	67,066	48,059	67,066	61,205	61,205	61,205
101-276-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	5	3,000	1,252	4,225	2,510	2,510	2,510
101-276-703.00	PART TIME WAGES	3,860	0	940	3,000	1,100	1,100	1,100
101-276-704.00	OVERTIME	2,699	5,600	2,586	5,600	3,300	3,300	3,300
101-276-707.00	ON CALL PAY	0	0	350	875	1,575	1,575	1,575
101-276-714.00	MEDICARE	873	1,116	746	1,145	990	990	990
101-276-715.00	FICA	3,735	4,740	3,190	4,875	3,875	3,875	3,875
101-276-716.00	HOSPITALIZATION INSURANCE	20,865	23,200	15,736	23,200	26,465	26,465	26,465
101-276-717.00	LIFE INSURANCE	163	200	143	200	170	170	170
101-276-719.00	PENSION CONTRIBUTION	2,265	4,200	2,362	3,150	1,235	1,235	1,235
101-276-719.01	MERS DB CONTRIBUTION	2,381	1,604	1,778	3,500	6,155	6,155	6,155
101-276-720.00	WORKERS COMPENSATION	1,781	3,853	2,598	3,860	3,790	3,790	3,790
101-276-721.00	UNEMPLOYMENT INSURANCE	9	140	7	75	40	40	40
101-276-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,137	1,525	1,019	1,525	1,370	1,370	1,370
101-276-726.00	OFFICE SUPPLY	1,374	500	581	700	500	500	500
101-276-728.00	DUES, BOOKS, PERIODICAL	35	0	70	70	70	70	70
101-276-741.00	UNIFORMS	460	450	412	480	960	960	960
101-276-746.00	TOOLS AND EQUIPMENT	0	200	225	350	200	200	200
101-276-750.00	SAFETY MATERIALS (OSHA)	124	100	69	90	100	100	100
101-276-776.00	MATERIALS AND SUPPLIES	9,531	6,500	4,531	5,500	6,500	6,500	6,500
101-276-778.00	GASOLINE	2,096	1,600	2,175	2,400	2,600	2,600	2,600
101-276-780.00	VEHICLE & EQUIP MAINT SUPPLIES	6,516	3,000	2,353	2,700	3,000	3,000	3,000
101-276-785.00	BUILDING & GROUNDS REPAIR & MA	4,500	800	0	800	800	800	800
101-276-802.00	CONTRACTUAL SERVICES	7,764	2,000	4,057	4,500	4,000	4,000	4,000
101-276-851.00	TELEPHONE	1,592	1,650	1,345	1,550	1,600	1,600	1,600
101-276-885.00	TRAINING	245	150	464	220	300	300	300
101-276-900.00	PUBLISHING	0	100	0	100	100	100	100
101-276-921.00	GAS	1,766	2,300	1,443	1,800	2,300	2,300	2,300
101-276-922.00	ELECTRICITY	1,933	2,900	1,513	2,500	2,900	2,900	2,900
101-276-941.00	BUILDING RENTAL	4,000	4,000	3,333	4,000	4,000	4,000	4,000
EQUIPMENT POOL/STREET GARAGE BLDG RENT								
101-276-943.00	EQUIPMENT RENTAL	17,500	17,500	14,583	17,500	17,000	17,000	17,000
101-276-950.00	INSURANCE AND BONDS	2,725	2,900	2,314	2,900	2,900	2,900	2,900
101-276-955.00	MISCELLANEOUS	282	300	293	370	300	300	300
101-276-999.00	TRANSFER OUT	1,300	1,300	1,300	1,300	1,300	1,300	1,300
2017 - $550 TO ENERGY BOND DEBT SERVICE FUND, $750 TO DPW BLDG DEBT SERVICE FUND. 2018 - $550 TO ENERGY BOND DEBT SERVICE FUND, $750 TO DPW BLDG DEBT SERVICE FUND. 2019 - $550 TO ENERGY BOND DEBT SERVICE FUND, $750 TO DPW BLDG DEBT								
TOTAL APPROPRIATIONS		159,188	164,494	121,827	172,126	165,210	165,210	165,210

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 276 - CEMETERY								
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY		(89,875)	(84,494)	(37,380)	(84,679)	(107,210)	(107,210)	(107,210)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 345 - PUBLIC SAFETY								
ESTIMATED REVENUES								
101-345-477.00	LIQUOR LICENSES	5,594	5,500	220	5,500	5,500	5,500	5,500
101-345-507.00	FEDERAL GRANTS-PUBLIC SAFETY	26,400	46,273	715	46,273	0	0	0
2017 - $25,000 GRANT TOWARDS A NEW PATROL CAR. CITY MATCH WILL BE PAID IN INSTALLMENTS IN 2018 AND 2019. 2018 - REPRESENTS APPROX 64% REIMBURSEMENT FROM US DEPT OF JUSTICE FOR COPS GRANT HIRING PROGRAM ($72,302 X 64% = $46,273).								
101-345-543.00	STATE GRANTS: PUBLIC SAFETY	2,886	0	3,172	3,172	1,500	1,500	1,500
101-345-590.00	LOCAL GRANTS	0	0	3,500	3,500	1,500	1,500	1,500
101-345-607.00	CHARGES FOR SERVICES-FEES	2,054	1,500	1,271	1,500	1,500	1,500	1,500
101-345-657.00	PARKING FINES	3,161	15,000	9,045	15,000	15,000	15,000	15,000
101-345-671.00	OTHER REVENUES	695	1,000	500	500	500	500	500
101-345-676.00	REIMBURSEMENTS & RESTITUTIONS	18,641	12,000	6,470	7,378	10,500	10,500	10,500
101-345-678.00	K-9	0	0	1,869	1,850	0	0	0
101-345-680.00	OUIL COST RECOVERY	305	500	375	500	500	500	500
TOTAL ESTIMATED REVENUES		59,736	81,773	27,137	85,173	36,500	36,500	36,500
APPROPRIATIONS								
101-345-702.00	SALARIES AND WAGES	954,709	1,035,014	795,084	1,018,100	1,068,050	1,068,050	1,068,050
101-345-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	13,715	22,500	2,111	4,300	20,070	20,070	20,070
101-345-704.00	OVERTIME	179,446	146,075	137,860	187,500	100,000	100,000	100,000
101-345-705.00	SICK TIME INCENTIVE PAY	3,370	1,175	3,468	3,468	8,425	8,425	8,425
101-345-714.00	MEDICARE	16,316	18,236	13,292	17,725	17,495	17,495	17,495
101-345-715.00	FICA	1,557	1,890	1,389	1,725	1,725	1,725	1,725
101-345-716.00	HOSPITALIZATION INSURANCE	337,734	365,354	268,848	349,825	355,700	355,700	355,700
101-345-717.00	LIFE INSURANCE	2,269	2,421	1,878	2,300	2,400	2,400	2,400
101-345-718.00	DISABLIITY INSURANCE	485	2,625	1,846	2,625	3,090	3,090	3,090
101-345-719.00	PENSION CONTRIBUTION	1,807	2,100	1,608	2,025	2,090	2,090	2,090
101-345-719.01	MERS DB CONTRIBUTION	6,094	7,872	6,445	7,760	11,700	11,700	11,700
PAID TO MERS FOR DISPATCHER DIVISION OF OLD DB PENSION PLAN								
101-345-719.02	EMPLOYER CONT. - ADPS PENSION	0	0	0	0	1,675	1,675	1,675
101-345-720.00	WORKERS COMPENSATION	24,577	38,191	30,433	39,500	45,865	45,865	45,865
101-345-721.00	UNEMPLOYMENT INSURANCE	112	1,500	75	200	250	250	250
101-345-723.00	RETIREE HEALTH SAVINGS CONTRIB	516	640	459	575	595	595	595
101-345-725.00	CLOTHING ALLOWANCE	7,900	10,650	9,400	9,400	9,900	9,900	9,900
101-345-726.00	OFFICE SUPPLY	982	1,500	1,260	1,500	1,500	1,500	1,500
101-345-727.00	OFFICE EQUIPMENT	534	1,000	556	556	1,000	1,000	1,000
101-345-728.00	DUES, BOOKS, PERIODICAL	509	250	439	439	500	500	500
101-345-741.00	UNIFORMS	15,356	12,000	8,712	12,000	12,000	12,000	12,000
101-345-744.00	POSTAGE	317	500	44	100	500	500	500
101-345-746.00	TOOLS AND EQUIPMENT	3,320	4,000	7,284	7,284	4,000	4,000	4,000
101-345-776.00	MATERIALS AND SUPPLIES	1,579	1,500	962	1,500	1,500	1,500	1,500
101-345-778.00	GASOLINE	25,920	25,000	20,393	25,000	25,000	25,000	25,000
101-345-780.00	VEHICLE & EQUIP MAINT SUPPLIES	8,091	1,500	786	1,500	1,500	1,500	1,500
101-345-780.10	VEHICLE MAINT. - CARS & LT DUTY TI	26,247	25,000	21,232	25,000	25,000	25,000	25,000
101-345-780.20	COMM'L TRUCK MAINT. - FIRE, PLOW,	8,187	15,000	16,005	16,500	15,000	15,000	15,000
101-345-785.00	BUILDING & GROUNDS REPAIR & MA	2,611	5,000	1,469	4,000	4,000	4,000	4,000
101-345-790.00	K-9	0	0	425	450	0	0	0
101-345-791.00	INVESTIGATIVE EXPENSES	1,634	1,500	2,060	2,060	1,500	1,500	1,500
101-345-801.00	PROFESSIONAL SERVICES	3,779	0	0	0	0	0	0
101-345-802.00	CONTRACTUAL SERVICES	47,234	50,000	44,360	50,000	50,000	50,000	50,000
101-345-802.04	COUNTY DISPATCH	137,167	140,000	112,605	130,000	125,000	125,000	125,000
101-345-802.08	ANIMAL CONTROL	7,546	8,000	2,488	8,000	8,000	8,000	8,000
101-345-804.00	PRINTING AND COPYING	23	500	0	0	0	0	0
101-345-851.00	TELEPHONE	3,865	5,500	3,238	5,500	5,500	5,500	5,500
101-345-857.00	TRAVEL	611	500	117	120	0	0	0
101-345-885.00	TRAINING	29,368	12,000	13,613	14,000	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

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GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 345 - PUBLIC SAFETY								
APPROPRIATIONS								
TO ABA FOR RENTAL OF THE FIRE STATION.								
101-345-943.00	EQUIPMENT RENTAL	170	0	24	24	0	0	0
101-345-950.00	INSURANCE AND BONDS	39,104	41,500	33,207	41,500	42,500	42,500	42,500
101-345-955.00	MISCELLANEOUS	252	0	525	550	0	0	0
101-345-977.00	EQUIPMENT	25,929	10,000	9,009	10,000	10,000	10,000	10,000
101-345-980.00	OFFICE EQUIPMENT & FURNITURE	0	0	220	220	500	500	500
101-345-981.00	VEHICLES	32,957	39,485	39,799	41,000	46,580	46,580	46,580
2016 - $20,079 ANNUAL PMT ON NEW FORDS PURCHASED IN 2015. LAST PMT = 2017 PLUS $25,122 FOR DOWN PMT & IN-CAR COMPUTER FOR PROPOSED NEW CAR PURCHASE IN 2016. LAST PMT FOR THIS CAR = 2018.								
2017 - $20,079 ANNUAL PMT ON NEW FORDS PURCHASED IN 2015. LAST PMT = 2017 PLUS $12,818 ANNUAL PMT ON CAR PURCHASED IN 2016. LAST PMT = 2018								
2018 - $26,667 (FOR 1/3 OF THE COST OF 2 PATROL CARS TOTALLING $80,000) PLUS THE LAST PMT ON VEHICLE PURCHASED IN 2016 OF $12,818.								
2019 - ANNUAL INSTALLMENT FOR 2 VEHICLES PURCHASED IN 2018 - $26,667 DOWN PMT ON THE PURCHASE ON NEW VEHICLES IN 2019 - 19,980.								
101-345-999.00	TRANSFER OUT	44,072	43,022	43,022	43,022	41,867	41,867	41,867
TO ABA DEBT SERVICE FUND FOR FIREBARN BOND PAYMENT								
TOTAL APPROPRIATIONS		2,039,571	2,122,100	1,679,650	2,110,453	2,105,577	2,105,577	2,105,577
NET OF REVENUES/APPROPRIATIONS - 345 - PUBLIC SAFETY		(1,979,835)	(2,040,327)	(1,652,513)	(2,025,280)	(2,069,077)	(2,069,077)	(2,069,077)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 422 - CODE ENFORCEMENT								
ESTIMATED REVENUES								
101-422-479.00	CORNERSTONE PERMITS	69,117	70,000	58,261	70,000	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.								
101-422-483.00	ZONING PERMITS	2,710	2,500	2,310	2,500	2,500	2,500	2,500
101-422-607.00	CHARGES FOR SERVICES-FEES	(13,309)	10,000	2,300	3,000	12,500	12,500	12,500
101-422-607.01	ABATEMENT CHARGEBACKS	(7,750)	(7,500)	(3,345)	(3,350)	(4,500)	(4,500)	(4,500)
101-422-607.03	10% INSPECTION ADMIN FEE	6,789	7,000	5,808	7,000	7,000	7,000	7,000
101-422-671.00	OTHER REVENUES	350	300	0	0	0	0	0
101-422-699.00	TRANSFER IN	14,000	14,000	14,000	14,000	14,000	14,000	14,000
2017, 2018 & 2019 - 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		71,907	96,300	79,334	93,150	101,500	101,500	101,500
APPROPRIATIONS								
101-422-702.00	SALARIES AND WAGES	47,279	48,163	40,613	54,970	83,360	83,360	83,360
101-422-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	1,200	1,297	1,298	0	0	0
101-422-703.00	PART TIME WAGES	0	22,620	0	0	0	0	0
101-422-704.00	OVERTIME	0	0	0	750	5,000	5,000	5,000
101-422-714.00	MEDICARE	671	1,053	590	830	1,280	1,280	1,280
101-422-715.00	FICA	2,868	4,504	2,303	3,545	5,475	5,475	5,475
101-422-716.00	HOSPITALIZATION INSURANCE	15,050	15,545	15,161	21,500	35,250	35,250	35,250
101-422-717.00	LIFE INSURANCE	221	225	163	225	445	445	445
101-422-718.00	DISABLIITY INSURANCE	259	265	65	265	0	0	0
101-422-719.00	PENSION CONTRIBUTION	713	725	597	1,100	2,515	2,515	2,515
101-422-720.00	WORKERS COMPENSATION	283	663	475	650	1,090	1,090	1,090
101-422-721.00	UNEMPLOYMENT INSURANCE	5	140	6	50	50	50	50
101-422-723.00	RETIREE HEALTH SAVINGS CONTRIB	834	874	770	1,100	1,720	1,720	1,720
101-422-724.00	VEHICLE ALLOWANCE	632	632	194	194	0	0	0
101-422-726.00	OFFICE SUPPLY	1,904	1,400	630	1,400	1,500	1,500	1,500
101-422-727.00	OFFICE EQUIPMENT	546	2,500	2,052	2,500	2,500	2,500	2,500
101-422-728.00	DUES, BOOKS, PERIODICAL	842	600	253	600	600	600	600
101-422-744.00	POSTAGE	78	100	47	100	100	100	100
101-422-750.00	SAFETY MATERIALS (OSHA)	30	150	0	150	200	200	200
101-422-776.00	MATERIALS AND SUPPLIES	0	500	109	500	500	500	500
101-422-778.00	GASOLINE	186	300	204	300	400	400	400
101-422-802.00	CONTRACTUAL SERVICES	18,045	28,000	24,283	28,000	32,500	32,500	32,500
A PORTION 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	68,913	70,000	40,614	70,000	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.								
101-422-851.00	TELEPHONE	463	1,150	441	1,150	1,950	1,950	1,950
101-422-857.00	TRAVEL	0	75	0	75	125	125	125
101-422-885.00	TRAINING	55	450	60	450	1,000	1,000	1,000
101-422-943.00	EQUIPMENT RENTAL	2,500	5,000	2,083	2,500	5,000	5,000	5,000
101-422-950.00	INSURANCE AND BONDS	587	500	457	540	650	650	650
101-422-955.00	MISCELLANEOUS	76	75	2	75	75	75	75
TOTAL APPROPRIATIONS		163,040	207,409	133,469	194,817	253,285	253,285	253,285

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 422 - CODE ENFORCEMENT								
NET OF REVENUES/APPROPRIATIONS - 422 - CODE ENFORCEME		(91,133)	(111,109)	(54,135)	(101,667)	(151,785)	(151,785)	(151,785)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 442 - CITY MAINTENANCE								
APPROPRIATIONS								
101-442-702.00	SALARIES AND WAGES	10,879	14,911	6,634	14,900	13,710	13,710	13,710
101-442-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	622	1,085	0	0	0
101-442-703.00	PART TIME WAGES	494	0	0	0	0	0	0
101-442-704.00	OVERTIME	1,742	3,300	1,527	3,300	3,300	3,300	3,300
101-442-714.00	MEDICARE	183	266	122	280	215	215	215
101-442-715.00	FICA	783	1,129	524	1,195	905	905	905
101-442-716.00	HOSPITALIZATION INSURANCE	4,411	5,925	3,073	5,925	4,075	4,075	4,075
101-442-717.00	LIFE INSURANCE	35	50	25	50	25	25	25
101-442-719.00	PENSION CONTRIBUTION	217	660	153	660	595	595	595
101-442-719.01	MERS DB CONTRIBUTION	828	979	547	1,040	0	0	0
101-442-720.00	WORKERS COMPENSATION	510	1,093	478	1,155	995	995	995
101-442-721.00	UNEMPLOYMENT INSURANCE	2	75	2	75	10	10	10
101-442-723.00	RETIREE HEALTH SAVINGS CONTRIB	237	365	161	380	295	295	295
101-442-726.00	OFFICE SUPPLY	71	100	0	25	50	50	50
101-442-776.00	MATERIALS AND SUPPLIES	1,820	2,400	1,601	2,200	2,400	2,400	2,400
101-442-785.00	BUILDING & GROUNDS REPAIR & MA	0	1,500	168	300	1,000	1,000	1,000
101-442-802.00	CONTRACTUAL SERVICES	793	2,500	4,993	5,250	2,500	2,500	2,500
101-442-851.00	TELEPHONE	2,256	2,100	1,460	1,800	2,000	2,000	2,000
101-442-922.00	ELECTRICITY	147,405	3,500	3,921	5,500	4,500	4,500	4,500
STARTING IN 2018, THE ELECTRICITY COST FOR OUR STREET LIGHTS WILL BE ACCOUNTED FOR SEPARATELY IN ACCT #101-428-922.00 BELOW. THIS EXPLAINS THE SIGNIFICANT DECREASE IN 2018.								
101-442-941.00	BUILDING RENTAL	4,000	4,000	3,333	4,000	4,000	4,000	4,000
101-442-943.00	EQUIPMENT RENTAL	6,369	7,000	2,759	6,500	7,000	7,000	7,000
101-442-950.00	INSURANCE AND BONDS	207	220	176	212	200	200	200
101-442-999.00	TRANSFER OUT	8,350	8,350	8,350	8,350	8,350	8,350	8,350
TO ENERGY BOND DEBT SERVICE FUND								
TOTAL APPROPRIATIONS		191,592	60,423	40,629	64,182	56,125	56,125	56,125
NET OF REVENUES/APPROPRIATIONS - 442 - CITY MAINTENAN		(191,592)	(60,423)	(40,629)	(64,182)	(56,125)	(56,125)	(56,125)

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 444 - TREE TRIMMING								
APPROPRIATIONS								
101-444-702.00	SALARIES AND WAGES	341	1,350	0	1,350	1,350	1,350	1,350
101-444-703.00	PART TIME WAGES	24	0	0	0	0	0	0
101-444-704.00	OVERTIME	0	250	0	250	250	250	250
101-444-714.00	MEDICARE	5	25	0	25	25	25	25
101-444-715.00	FICA	21	100	0	100	100	100	100
101-444-716.00	HOSPITALIZATION INSURANCE	171	600	0	600	670	670	670
101-444-717.00	LIFE INSURANCE	1	10	0	10	10	10	10
101-444-719.00	PENSION CONTRIBUTION	7	65	0	65	90	90	90
101-444-719.01	MERS DB CONTRIBUTION	24	85	0	85	0	0	0
101-444-720.00	WORKERS COMPENSATION	19	90	0	90	140	140	140
101-444-721.00	UNEMPLOYMENT INSURANCE	0	5	0	5	5	5	5
101-444-723.00	RETIREE HEALTH SAVINGS CONTRIB	7	35	0	35	35	35	35
101-444-802.00	CONTRACTUAL SERVICES	13,784	10,000	14,206	18,000	10,000	10,000	15,000
101-444-943.00	EQUIPMENT RENTAL	516	3,000	0	0	0	0	0
TOTAL APPROPRIATIONS		14,920	15,615	14,206	20,615	12,675	12,675	17,675
NET OF REVENUES/APPROPRIATIONS - 444 - TREE TRIMMING		(14,920)	(15,615)	(14,206)	(20,615)	(12,675)	(12,675)	(17,675)

2019 - INCREASED FROM $10,000 TO $15,000 PER COUNCIL'S DESIRE TO GET MANY OF THE DEAD TREES AROUND THE CITY REMOVED.

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 447 - ENGINEERING								
APPROPRIATIONS								
101-447-702.00	SALARIES AND WAGES	3,274	3,441	2,505	3,441	3,445	3,445	3,445
101-447-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	622	1,085	0	0	0
101-447-714.00	MEDICARE	46	56	45	56	50	50	50
101-447-715.00	FICA	198	219	191	275	220	220	220
101-447-716.00	HOSPITALIZATION INSURANCE	791	875	508	875	1,085	1,085	1,085
101-447-717.00	LIFE INSURANCE	11	15	9	15	15	15	15
101-447-719.00	PENSION CONTRIBUTION	0	0	0	30	250	250	250
101-447-719.01	MERS DB CONTRIBUTION	190	214	169	180	0	0	0
101-447-720.00	WORKERS COMPENSATION	112	168	90	135	45	45	45
101-447-721.00	UNEMPLOYMENT INSURANCE	0	5	0	5	5	5	5
101-447-723.00	RETIREE HEALTH SAVINGS CONTRIB	50	60	48	65	55	55	55
101-447-801.00	PROFESSIONAL SERVICES	5,969	4,500	10,271	22,500	10,000	10,000	10,000
101-447-851.00	TELEPHONE	96	100	72	75	100	100	100
TOTAL APPROPRIATIONS		10,737	9,653	14,530	28,737	15,270	15,270	15,270
NET OF REVENUES/APPROPRIATIONS - 447 - ENGINEERING		(10,737)	(9,653)	(14,530)	(28,737)	(15,270)	(15,270)	(15,270)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 448 - STREET LIGHTING								
APPROPRIATIONS								
101-448-922.00	ELECTRICITY	0	142,500	121,163	169,500	150,000	150,000	150,000
HISTORICALLY THE ELECTRICITY COST FOR STREET LIGHTS WAS REFLECTED UNDER CITY MAINTENANCE (ACCT #101-442-922.00 ABOVE), BUT THE STATE SUGGESTS TRACKING IT SEPARATELY, AND SINCE IT'S SO SIGNIFICANT IN COST, IT WILL NOW BE REFLECTED HERE IN IT'S OWN DEPARTMENT.								
TOTAL APPROPRIATIONS		0	142,500	121,163	169,500	150,000	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTIN		0	(142,500)	(121,163)	(169,500)	(150,000)	(150,000)	(150,000)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 526 - EPA LANDFILL								
APPROPRIATIONS								
101-526-802.00	CONTRACTUAL SERVICES	8,285	8,800	7,660	8,600	21,000	21,000	21,000

THE COST JUMPS SHARPLY EVERY SO MANY YEARS BECAUSE IN ADDITION TO MONITORING, THE CONTRACTOR HAS TO REPLACE THE MONITORING WELLS. 2019 IS A YEAR THAT WILL REQUIRE REPLACEMENT SO WE WILL BE BILLED A LARGER AMOUNT THROUGHOUT THE YEAR. THIS IS PER CONTRACT.

TOTAL APPROPRIATIONS	8,285	8,800	7,660	8,600	21,000	21,000	21,000
NET OF REVENUES/APPROPRIATIONS - 526 - EPA LANDFILL	(8,285)	(8,800)	(7,660)	(8,600)	(21,000)	(21,000)	(21,000)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 758 - ALBION RIVER/BIKE TRAIL								
ESTIMATED REVENUES								
101-758-540.00	STATE GRANTS	218,014	0	75,117	75,117	0	0	0
FROM DNR FOR THE RIVER TRAIL. AT THE TIME THE 2018 BUDGET WAS COMPLETED, IT WAS ANTICIPATED THAT ALL RECEIPTS AND EXPENDITURES WOULD BE COMPLETED BY THE 2017 YEAR-END. HOWEVER, SOME CARRIED OVER IN 2018.								
101-758-590.00	LOCAL GRANTS	4,598	0	902	902	0	0	0
ALBION COMMUNITY FOUNDATION - $3,000 FOR BIKE RACKS CONSUMERS ENERGY TREE GRANT - $2,500 FOR TRESS (SEE FOOTNOTE ABOVE).								
101-758-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	300	300	0	0	0
ALBION COLLEGE AND/OR THEIR GRANTORS - $104,200 (SEE FOOTNOTE ABOVE).								
TOTAL ESTIMATED REVENUES		222,612	0	76,319	76,319	0	0	0
APPROPRIATIONS								
101-758-802.00	CONTRACTUAL SERVICES	220,348	0	75,117	75,117	0	0	0
$218,014 - TO ALBION COLLEGE AS PASS-THROUGH (FOR PROJECT COSTS) $2,334 - TO GEE FARMS FOR TREES.								
101-758-977.00	EQUIPMENT	2,264	0	0	0	0	0	0
BIKE RACKS PURCHASED TO DATE.								
101-758-999.00	TRANSFER OUT	0	0	1,202	1,202	0	0	0
TOTAL APPROPRIATIONS		222,612	0	76,319	76,319	0	0	0
NET OF REVENUES/APPROPRIATIONS - 758 - ALBION RIVER/E		0	0	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 775 - PARKS								
ESTIMATED REVENUES								
101-775-607.00	CHARGES FOR SERVICES-FEES	2,625	2,750	2,390	2,400	2,500	2,500	2,500
TOTAL ESTIMATED REVENUES		2,625	2,750	2,390	2,400	2,500	2,500	2,500
APPROPRIATIONS								
101-775-702.00	SALARIES AND WAGES	82,237	83,566	62,860	84,500	82,090	82,090	82,090
101-775-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	5	3,000	622	3,560	1,295	1,295	1,295
101-775-702.02	WORKERS COMP SICK LEAVE	0	0	398	200	0	0	0
101-775-703.00	PART TIME WAGES	1,604	0	752	2,260	0	0	0
101-775-704.00	OVERTIME	1,922	5,000	6,815	10,800	5,000	5,000	5,000
101-775-707.00	ON CALL PAY	1,160	1,575	1,050	1,575	1,575	1,575	1,575
101-775-714.00	MEDICARE	1,205	1,421	1,007	1,480	1,275	1,275	1,275
101-775-715.00	FICA	5,150	6,014	4,304	6,325	5,465	5,465	5,465
101-775-716.00	HOSPITALIZATION INSURANCE	36,855	39,000	29,529	39,500	37,110	37,110	37,110
101-775-717.00	LIFE INSURANCE	235	255	193	255	235	235	235
101-775-719.00	PENSION CONTRIBUTION	2,731	3,000	2,451	3,350	3,190	3,190	3,190
101-775-719.01	MERS DB CONTRIBUTION	4,565	5,854	4,150	5,854	6,205	6,205	6,205
101-775-720.00	WORKERS COMPENSATION	2,169	3,603	2,582	3,955	3,655	3,655	3,655
101-775-721.00	UNEMPLOYMENT INSURANCE	12	175	10	65	55	55	55
101-775-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,676	1,920	1,409	1,920	1,810	1,810	1,810
101-775-728.00	DUES, BOOKS, PERIODICAL	0	0	15	0	0	0	0
101-775-741.00	UNIFORMS	1,048	1,000	811	1,050	1,800	1,800	1,800
101-775-746.00	TOOLS AND EQUIPMENT	0	300	0	300	300	300	300
101-775-750.00	SAFETY MATERIALS (OSHA)	124	100	556	650	100	100	100
101-775-776.00	MATERIALS AND SUPPLIES	9,646	5,000	4,643	5,050	5,000	5,000	5,000
101-775-778.00	GASOLINE	5,124	5,000	4,774	7,000	5,000	5,000	5,000
101-775-780.00	VEHICLE & EQUIP MAINT SUPPLIES	7,802	6,500	3,380	4,500	6,500	6,500	6,500
101-775-785.00	BUILDING & GROUNDS REPAIR & MA	3,917	1,500	7	0	0	0	0
101-775-802.00	CONTRACTUAL SERVICES	5,582	1,500	3,184	4,500	2,000	2,000	2,000
101-775-851.00	TELEPHONE	721	680	526	550	680	680	680
101-775-885.00	TRAINING	79	120	211	211	200	200	200
101-775-921.00	GAS	471	1,000	461	650	1,000	1,000	1,000
101-775-922.00	ELECTRICITY	6,793	6,750	5,852	6,500	6,750	6,750	6,750
101-775-941.00	BUILDING RENTAL	4,000	4,000	3,333	4,000	4,000	4,000	4,000
FOR EQUIPMENT POOL/STREET GARAGE BLDG/GARAGE RENTAL								
101-775-943.00	EQUIPMENT RENTAL	20,000	20,000	16,667	20,000	20,000	20,000	20,000
101-775-950.00	INSURANCE AND BONDS	3,900	4,150	3,312	4,000	4,150	4,150	4,150
101-775-955.00	MISCELLANEOUS	2	25	0	25	10	10	10
101-775-976.00	BUILDINGS, ADDITIONS & IMPROVE	0	500	0	500	0	0	0
101-775-977.00	EQUIPMENT	0	500	0	500	500	500	500
101-775-999.00	TRANSFER OUT	750	750	750	750	750	750	750
2017 - $750 TO DPW BLDG DEBT SERVICE FUND								
2018 - $750 TO DPW BLDG DEBT SERVICE FUND								
2019 - $750 TO DPW BLDG DEBT SERVICE FUND								
TOTAL APPROPRIATIONS		211,485	213,758	166,614	226,335	207,700	207,700	207,700
NET OF REVENUES/APPROPRIATIONS - 775 - PARKS		(208,860)	(211,008)	(164,224)	(223,935)	(205,200)	(205,200)	(205,200)

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 776 - RIEGER PARK POND PROJECT								
APPROPRIATIONS								
101-776-802.00	CONTRACTUAL SERVICES	0	17,000	0	0	0	0	0
2018 - ESTIMATED COST OF REPAIRING/IMPROVING RIEGER PARK POND. THE REPAIRS WERE NOT MADE IN 2018 SO NO ACTUAL YR-TO-DATE COST INCURRED. AFTER DISCUSSING, IT WAS DECIDED TO HOLD OFF ON THESE REPAIRS TO SEE WHAT HAPPENS TO THE POND DAM, OR TO SEE IF GRANT MONEY COULD BE OBTAINED TO PROPERLY FIX THE POND.								
TOTAL APPROPRIATIONS		0	17,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 776 - RIEGER PARK PC		0	(17,000)	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 778 - HOLLAND PARK TRANSFORMATION PROJECT								
ESTIMATED REVENUES								
101-778-580.00	CONTRIBUTION FROM LOCAL UNITS	600	0	0	0	0	0	0
101-778-590.00	LOCAL GRANTS	79,579	25,000	4,454	4,454	10,000	10,000	10,000
2019 - AT THIS POINT WE ARE ONLY ESTIMATING WHAT MAY COME IN FROM GRANT MONEY IN 2019. IT IS ASSUMED THAT WHAT COME IN WILL BE SPENT THE SAME YEAR.								
101-778-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	648	0	250	250	0	0	0
TOTAL ESTIMATED REVENUES		80,827	25,000	4,704	4,704	10,000	10,000	10,000
APPROPRIATIONS								
101-778-776.00	MATERIALS AND SUPPLIES	21,647	0	48	0	0	0	0
2017 - REFLECTS THE EQUIPMENT TO BE PURCHASED FOR THE YOUTH PROJECT PROPOSED FOR 2017. 2018 - ASSUMES WHATEVER AMOUNT IS RECEIVED IN GRANT REVENUE IN 2018 WILL BE SPENT ON IMPROVEMENTS AT THE PARK. SAME FOR 2019.								
101-778-802.00	CONTRACTUAL SERVICES	59,180	25,000	0	4,704	10,000	10,000	10,000
TOTAL APPROPRIATIONS		80,827	25,000	48	4,704	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 778 - HOLLAND PARK T		0	0	4,656	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 895 - GENERAL APPROPRIATION								
APPROPRIATIONS								
101-895-716.00	HOSPITALIZATION INSURANCE	50,110	0	0	0	0	0	0

HISTORICALLY THIS WAS USED TO REFLECT THE COST OF THE RETIREE'S HEALTH INSURANCE PAID BY THE CITY, THEN THE REVENUE ACCOUNT # 101-000-676.01 ABOVE, REFLECTED THE OFFSETTING REIMBURSEMENT FROM THE RETIREE'S. STARTING IN 2018, BOTH THE PAYMENTS AND THE REIMBURSEMENTS WILL BE REFLECTED IN A BALANCE SHEET ACCOUNT SINCE THEY HAVE NO NET IMPACT ON HERE REVENUE AND EXPENSE.

101-895-719.01	MERS DB CONTRIBUTION	5,700	16,800	13,093	16,800	31,824	31,824	31,824

PAID TO MERS FOR THE OLD HOSPITAL NURSES DB PENSION PLAN. A SIGNIFICANT JUMP IN 2019 REFLECTS THE NEW INVOICED AMOUNTS BASED ON THE ACTUARIAL COMPLETED BY MERS.

101-895-726.00	OFFICE SUPPLY	3,539	4,250	2,880	4,250	4,250	4,250	4,250
101-895-728.00	DUES, BOOKS, PERIODICAL	300	300	300	300	300	300	300
101-895-744.00	POSTAGE	7,078	7,000	10,570	15,500	13,500	13,500	13,500
101-895-801.00	PROFESSIONAL SERVICES	0	3,000	1,800	2,000	4,000	4,000	4,000
101-895-802.00	CONTRACTUAL SERVICES	56,967	52,000	46,556	52,000	49,500	49,500	49,500

2018 - I.T. RIGHT -ANNUAL COMPUTER SUPPORT - $13,600
INNOVATIVE SOFTWARE SUPPORT (INCOME TAX) - $4,510
BS&A SOFTWARE SUPPORT - $11,225
PITNEY BOWES - POSTAGE METER $660
TOSHIBA COPIER LEASE $1,960
APEX SOFTWARE SUPPORT - $235
I.T. RIGHT BARRACUDA & OFFSITE BACKUP - $1,410
REVIZE WEBSITE HOSTING $2,400
DOMAIN AND/OR WEBSITE LISTING - $205
WOW CABLE - CITY HALL INTERNET $468
CONSTANT CONTACT - NEWLETTER SOFTWARE - $240
MUNETRIX WEBSITE TRANSPARENCY SUPPORT - $1,858
STOW AWAY STORAGE UNIT ANNUAL RENT - $840
MUNICIPAL CODE CORP. ANNUAL FEE - $275
ALBION/MARSHALL CONNECTOR CONTRIBUTION - $3,000
PLANNING COMMISSION - RRR/ZONING - $4,000
2019 - I.T. RIGHT -ANNUAL COMPUTER SUPPORT - $13,600
INNOVATIVE SOFTWARE SUPPORT (INCOME TAX) - $4,510
BS&A SOFTWARE SUPPORT - $11,500
PITNEY BOWES - POSTAGE METER $660
TOSHIBA COPIER LEASE $1,960
APEX SOFTWARE SUPPORT - $235
I.T. RIGHT BARRACUDA & OFFSITE BACKUP - $1,410
REVIZE WEBSITE HOSTING $2,400
DOMAIN AND/OR WEBSITE LISTING - $305
WOW CABLE - CITY HALL INTERNET $468
CONSTANT CONTACT - NEWLETTER SOFTWARE - $240
MUNETRIX WEBSITE TRANSPARENCY SUPPORT - $2,500
STOW AWAY STORAGE UNIT ANNUAL RENT - $840
MUNICIPAL CODE CORP. ANNUAL FEE - $275
ALBION/MARSHALL CONNECTOR CONTRIBUTION - $3,000
BASIC/PCORI FEE - AFFORDABLE CARE - $600
BMI - $315
CONSTANT CONTACT - $540.

101-895-804.00	PRINTING AND COPYING	0	300	0	300	300	300	300
101-895-950.00	INSURANCE AND BONDS	41,346	43,500	34,945	43,500	43,500	43,500	43,500
101-895-955.00	MISCELLANEOUS	7,822	2,500	1,797	2,000	2,500	2,500	2,500

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 895 - GENERAL APPROPRIATION								
APPROPRIATIONS								
	MOST OF THIS WAS FOR THE $50 SIDEWALK ASSESSMENT ON CITY OWNED PROPERTIES. 2017 IS THE LAST YEAR OF THE PROGRAM SO NO THESE COSTS GO AWAY IN 2018 WHICH EXPLAINS THE DECLINE.							
	TOTAL APPROPRIATIONS	172,862	129,650	111,941	136,650	149,674	149,674	149,674
NET OF REVENUES/APPROPRIATIONS - 895 - GENERAL APPROI		(172,862)	(129,650)	(111,941)	(136,650)	(149,674)	(149,674)	(149,674)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
101-930-699.00	TRANSFER IN	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2017, 2018 & 2019 - $10,000 FROM SOLID WASTE - GARBAGE/TRASH DISPOSAL.								
TOTAL ESTIMATED REVENUES		10,000	10,000	10,000	10,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		10,000	10,000	10,000	10,000	10,000	10,000	10,000
ESTIMATED REVENUES - FUND 101		3,988,773	3,874,288	3,182,157	4,030,341	4,167,692	4,167,692	4,167,692
APPROPRIATIONS - FUND 101		4,049,895	4,046,365	3,151,764	4,206,279	4,248,912	4,248,912	4,253,912
NET OF REVENUES/APPROPRIATIONS - FUND 101		(61,122)	(172,077)	30,393	(175,938)	(81,220)	(81,220)	(86,220)
BEGINNING FUND BALANCE		1,497,901	1,436,785	1,436,785	1,436,785	1,260,847	1,260,847	1,260,847
ENDING FUND BALANCE		1,436,779	1,264,708	1,467,178	1,260,847	1,179,627	1,179,627	1,174,627

MAJOR & LOCAL STREETS

Major & Local Street Funds

Section 6

Major Street Fund (202)

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

Primary funding for the Major Street Fund are from the Act 51 weight and gas tax revenues. Recently adopted changes by the Michigan Legislature project have increased funding starting in 2017.

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

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

There is not a projected use of the fund balance for FY 2019. The ending fund balance is estimated at $733,380.

Local Street Fund (203)

The City maintains 27.96 mile of local streets. 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 2019 budget from the Major Street Fund is $125,000. A $7,615 operations surplus is projected for FY 2019 and an ending Fund Balance of $286,273.

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 will use this fund.

In 2019, the street improvement projects will be assisted by MDOT. Accordingly, the projects will be accounted for in MDOT Reconstruction Fund (452). As a result, a transfer out will occur to fund 452 in the amount of $687,650. This will negatively impact fund balance, leaving it at an estimated balance of $66,507 for 2019.

Sidewalk Program Fund (367)

There is approximately $465,000 remaining in this fund from the sidewalk program approved by Council in 2008 and ended in 2017. It is anticipated that a large portion of this will be spent in 2019 to repair sidewalks throughout the City. A sidewalk assessment will take place in early 2019.

MDOT Reconstruction Fund (452)

This fund was established to account for major street reconstruction work, in order to track the costs separately from the maintenance costs in the Major and Local Street Funds. Approximately, every three (3) years, the City of Albion receives a grant for major street reconstruction. For 2019, there will be two (2) major street reconstruction projects – Irwin Avenue and North Street. Although the City will receive sizeable grants for these projects, a transfer in will be required from Street Improvement Fund (450) in the amount of $687,650 to cover local match requirements. For 2019, an ending fund balance of $50,105 is anticipated.

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
202-000-540.00	STATE GRANTS	15,169	15,170	10,115	15,170	15,170	15,170	15,170
202-000-569.00	STATE GRANTS - OTHERS	0	0	28,262	28,262	28,262	28,262	28,262
202-000-576.00	METRO RIGHT-OF-WAYS - PUB ACT	31,868	32,000	32,110	32,110	32,200	32,200	32,200
202-000-579.00	STATE SHARED: GAS & WEIGHT TAX	623,588	649,000	462,639	669,000	695,000	695,000	695,000
202-000-665.00	INTEREST	2,914	2,500	2,934	3,500	3,750	3,750	3,750
202-000-676.00	REIMBURSEMENTS & RESTITUTIONS	1,144	1,500	1,083	1,083	1,500	1,500	1,500
202-000-699.00	TRANSFER IN	0	0	1,202	1,202	0	0	0
2018 - REIMBURSE MAJOR STREET FOR BIKE RACKS.								
TOTAL ESTIMATED REVENUES		674,683	700,170	538,345	750,327	775,882	775,882	775,882
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		674,683	700,170	538,345	750,327	775,882	775,882	775,882

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 454 - ACT 51 NON-MOTORIZED								
APPROPRIATIONS								
202-454-802.00	CONTRACTUAL SERVICES	0	17,500	0	0	85,000	95,000	95,000
TOTAL APPROPRIATIONS		0	17,500	0	0	85,000	95,000	95,000
NET OF REVENUES/APPROPRIATIONS - 454 - ACT 51 NON-MOT		0	(17,500)	0	0	(85,000)	(95,000)	(95,000)

2016 - PAID FOR SIDEWALK RAMPS AND APPROACH AT FITCH ST.
2017 - PAID FOR SIDEWALK RAMPS AND APPROACH AT CASS, FORD RD & TERPENNING.
2018 - DID NOT USE MONEY FROM MAJOR STREETS FOR ANY SIDEWALK REPAIRS AS INTENDED.
2019 - ANTICIPATED NON-MOTORIZED CONTRIBUTION TO RIVER TRAIL EXPANSION PROJECT TO TAKE PLACE IN 2019.

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 461 - MAINTENANCE								
APPROPRIATIONS								
202-461-702.00	SALARIES AND WAGES	132,312	143,201	95,645	134,500	121,715	121,715	121,715
202-461-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	53	3,000	21,421	32,500	10,500	10,500	10,500
202-461-702.02	WORKERS COMP SICK LEAVE	0	0	411	1,000	0	0	0
202-461-703.00	PART TIME WAGES	2,855	0	0	500	4,370	4,370	4,370
202-461-704.00	OVERTIME	2,074	3,425	2,431	3,950	3,665	3,665	3,665
202-461-706.00	LICENSING INCENTIVE	150	300	0	300	300	300	300
202-461-707.00	ON CALL PAY	2,340	2,975	2,475	2,975	1,575	1,575	1,575
202-461-714.00	MEDICARE	1,970	2,300	1,732	2,520	2,000	2,000	2,000
202-461-715.00	FICA	8,421	9,833	7,194	10,875	8,555	8,555	8,555
202-461-716.00	HOSPITALIZATION INSURANCE	54,633	64,300	40,871	56,000	54,630	54,630	54,630
202-461-717.00	LIFE INSURANCE	388	440	294	400	380	380	380
202-461-718.00	DISABLIITY INSURANCE	259	315	64	315	0	0	0
202-461-719.00	PENSION CONTRIBUTION	2,768	4,500	2,619	4,500	8,070	8,070	8,070
202-461-719.01	MERS DB CONTRIBUTION	8,375	7,800	7,988	10,800	6,155	6,155	6,155
202-461-720.00	WORKERS COMPENSATION	5,870	9,639	7,055	11,500	9,185	9,185	9,185
202-461-721.00	UNEMPLOYMENT INSURANCE	19	245	15	75	75	75	75
202-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,338	2,675	2,121	3,585	2,470	2,470	2,470
202-461-724.00	VEHICLE ALLOWANCE	632	755	188	188	0	0	0
202-461-741.00	UNIFORMS	2,314	2,400	2,215	2,750	3,000	3,000	3,000
202-461-750.00	SAFETY MATERIALS (OSHA)	0	500	356	500	500	500	500
202-461-776.00	MATERIALS AND SUPPLIES	54,117	42,000	35,450	43,500	45,000	45,000	45,000
202-461-802.00	CONTRACTUAL SERVICES	8,943	9,000	7,329	9,250	10,000	10,000	10,000
202-461-840.00	ADMINISTRATION FEES	19,983	19,983	16,653	19,983	61,043	61,043	61,043
202-461-885.00	TRAINING	10	100	80	100	500	500	500
202-461-922.00	ELECTRICITY	1,569	4,000	5,681	7,750	8,500	8,500	8,500
202-461-941.00	BUILDING RENTAL	14,000	14,000	11,667	14,000	14,000	14,000	14,000
202-461-943.00	EQUIPMENT RENTAL	26,650	35,000	20,420	32,500	32,500	32,500	32,500
202-461-950.00	INSURANCE AND BONDS	10,289	10,950	8,738	10,950	11,500	11,500	11,500
TOTAL APPROPRIATIONS		363,332	393,636	301,113	417,766	420,188	420,188	420,188
NET OF REVENUES/APPROPRIATIONS - 461 - MAINTENANCE		(363,332)	(393,636)	(301,113)	(417,766)	(420,188)	(420,188)	(420,188)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 465 - TRAFFIC SERVICES								
APPROPRIATIONS								
202-465-702.00	SALARIES AND WAGES	845	1,300	235	1,300	1,300	1,300	1,300
202-465-703.00	PART TIME WAGES	59	0	0	0	0	0	0
202-465-704.00	OVERTIME	63	135	46	135	135	135	135
202-465-714.00	MEDICARE	13	22	4	22	22	22	22
202-465-715.00	FICA	58	91	17	91	91	91	91
202-465-716.00	HOSPITALIZATION INSURANCE	330	700	46	700	700	700	700
202-465-717.00	LIFE INSURANCE	2	10	0	10	10	10	10
202-465-719.00	PENSION CONTRIBUTION	22	65	11	65	65	65	65
202-465-719.01	MERS DB CONTRIBUTION	60	100	14	100	0	0	0
202-465-720.00	WORKERS COMPENSATION	50	115	22	115	115	115	115
202-465-721.00	UNEMPLOYMENT INSURANCE	0	10	0	10	10	10	10
202-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	18	35	6	35	35	35	35
202-465-776.00	MATERIALS AND SUPPLIES	1,194	2,000	0	0	0	0	0
202-465-943.00	EQUIPMENT RENTAL	450	600	235	600	600	600	600
TOTAL APPROPRIATIONS		3,164	5,183	636	3,183	3,083	3,083	3,083
NET OF REVENUES/APPROPRIATIONS - 465 - TRAFFIC SERVIC		(3,164)	(5,183)	(636)	(3,183)	(3,083)	(3,083)	(3,083)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 467 - WINTER MAINTENANCE								
APPROPRIATIONS								
202-467-702.00	SALARIES AND WAGES	4,354	4,750	3,438	7,400	6,900	6,900	6,900
202-467-704.00	OVERTIME	739	4,750	1,603	4,750	4,750	4,750	4,750
202-467-714.00	MEDICARE	70	160	69	175	170	170	170
202-467-715.00	FICA	298	600	294	750	725	725	725
202-467-716.00	HOSPITALIZATION INSURANCE	2,615	4,500	2,786	6,500	4,000	4,000	4,000
202-467-717.00	LIFE INSURANCE	20	30	17	40	25	25	25
202-467-719.00	PENSION CONTRIBUTION	192	500	228	550	525	525	525
202-467-719.01	MERS DB CONTRIBUTION	239	300	195	600	0	0	0
202-467-720.00	WORKERS COMPENSATION	249	250	360	825	675	675	675
202-467-721.00	UNEMPLOYMENT INSURANCE	2	75	2	30	10	10	10
202-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	102	200	101	245	235	235	235
202-467-776.00	MATERIALS AND SUPPLIES	0	1,500	0	1,500	0	0	0
202-467-943.00	EQUIPMENT RENTAL	14,059	11,500	17,749	30,000	32,500	32,500	32,500
TOTAL APPROPRIATIONS		22,939	29,115	26,842	53,365	50,515	50,515	50,515
NET OF REVENUES/APPROPRIATIONS - 467 - WINTER MAINTEN		(22,939)	(29,115)	(26,842)	(53,365)	(50,515)	(50,515)	(50,515)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 486 - I-94 TRUNKLINE								
APPROPRIATIONS								
202-486-702.00	SALARIES AND WAGES	1,131	1,485	1,875	3,850	2,675	2,675	2,675
202-486-703.00	PART TIME WAGES	47	0	0	0	0	0	0
202-486-704.00	OVERTIME	550	2,350	899	2,350	2,350	2,350	2,350
202-486-714.00	MEDICARE	24	56	38	85	75	75	75
202-486-715.00	FICA	102	235	163	380	315	315	315
202-486-716.00	HOSPITALIZATION INSURANCE	708	800	1,353	2,950	1,380	1,380	1,380
202-486-717.00	LIFE INSURANCE	6	10	12	30	10	10	10
202-486-719.00	PENSION CONTRIBUTION	57	130	78	175	175	175	175
202-486-719.01	MERS DB CONTRIBUTION	90	150	181	375	0	0	0
202-486-720.00	WORKERS COMPENSATION	83	120	206	430	270	270	270
202-486-721.00	UNEMPLOYMENT INSURANCE	1	10	1	10	10	10	10
202-486-723.00	RETIREE HEALTH SAVINGS CONTRIB	34	40	56	125	100	100	100
202-486-776.00	MATERIALS AND SUPPLIES	11,004	8,500	6,877	10,500	10,500	10,500	10,500
202-486-840.00	ADMINISTRATION FEES	1,817	1,817	1,514	1,817	0	0	0
202-486-943.00	EQUIPMENT RENTAL	5,317	7,000	11,379	17,500	15,500	15,500	15,500
TOTAL APPROPRIATIONS		20,971	22,703	24,632	40,577	33,360	33,360	33,360
NET OF REVENUES/APPROPRIATIONS - 486 - I-94 TRUNKLINE		(20,971)	(22,703)	(24,632)	(40,577)	(33,360)	(33,360)	(33,360)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 487 - M-99 TRUNKLINE								
ESTIMATED REVENUES								
202-487-577.00	ROUTINE MAINTENANCE	64,254	40,000	133,234	133,234	55,000	55,000	55,000
TOTAL ESTIMATED REVENUES		64,254	40,000	133,234	133,234	55,000	55,000	55,000
APPROPRIATIONS								
202-487-702.00	SALARIES AND WAGES	1,535	2,700	1,447	3,500	3,000	3,000	3,000
202-487-704.00	OVERTIME	446	1,750	817	1,880	2,000	2,000	2,000
202-487-714.00	MEDICARE	27	65	31	75	75	75	75
202-487-715.00	FICA	117	275	133	315	315	315	315
202-487-716.00	HOSPITALIZATION INSURANCE	889	1,500	1,092	2,610	2,500	2,500	2,500
202-487-717.00	LIFE INSURANCE	6	10	8	15	15	15	15
202-487-719.00	PENSION CONTRIBUTION	68	120	66	155	175	175	175
202-487-719.01	MERS DB CONTRIBUTION	114	155	144	340	0	0	0
202-487-720.00	WORKERS COMPENSATION	95	225	165	360	350	350	350
202-487-721.00	UNEMPLOYMENT INSURANCE	1	10	1	10	10	10	10
202-487-723.00	RETIREE HEALTH SAVINGS CONTRIB	40	65	45	110	100	100	100
202-487-776.00	MATERIALS AND SUPPLIES	7,525	5,500	4,501	6,900	6,500	6,500	6,500
202-487-840.00	ADMINISTRATION FEES	1,817	1,817	1,514	1,817	0	0	0
202-487-943.00	EQUIPMENT RENTAL	5,884	8,500	9,255	15,500	15,500	15,500	15,500
TOTAL APPROPRIATIONS		18,564	22,692	19,219	33,587	30,540	30,540	30,540
NET OF REVENUES/APPROPRIATIONS - 487 - M-99 TRUNKLINE		45,690	17,308	114,015	99,647	24,460	24,460	24,460

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 488 - M-199 TRUNKLINE								
APPROPRIATIONS								
202-488-702.00	SALARIES AND WAGES	794	1,250	844	1,620	1,500	1,500	1,500
202-488-703.00	PART TIME WAGES	71	0	0	0	0	0	0
202-488-704.00	OVERTIME	276	1,250	394	1,250	1,250	1,250	1,250
202-488-714.00	MEDICARE	16	38	17	40	40	40	40
202-488-715.00	FICA	67	155	72	180	170	170	170
202-488-716.00	HOSPITALIZATION INSURANCE	485	775	622	1,325	1,000	1,000	1,000
202-488-717.00	LIFE INSURANCE	4	10	5	10	10	10	10
202-488-719.00	PENSION CONTRIBUTION	38	55	40	85	100	100	100
202-488-719.01	MERS DB CONTRIBUTION	54	90	73	165	0	0	0
202-488-720.00	WORKERS COMPENSATION	55	105	92	190	170	170	170
202-488-721.00	UNEMPLOYMENT INSURANCE	0	15	1	15	10	10	10
202-488-723.00	RETIREE HEALTH SAVINGS CONTRIB	21	60	25	60	55	55	55
202-488-776.00	MATERIALS AND SUPPLIES	4,546	3,500	2,437	5,000	4,500	4,500	4,500
202-488-840.00	ADMINISTRATION FEES	1,817	1,817	1,514	1,817	0	0	0
202-488-943.00	EQUIPMENT RENTAL	3,205	5,000	5,124	7,500	6,500	6,500	6,500
TOTAL APPROPRIATIONS		11,449	14,120	11,260	19,257	15,305	15,305	15,305
NET OF REVENUES/APPROPRIATIONS - 488 - M-199 TRUNKLIN		(11,449)	(14,120)	(11,260)	(19,257)	(15,305)	(15,305)	(15,305)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
202-965-999.00	TRANSFER OUT	203,000	193,000	193,000	193,000	93,000	93,000	128,000

TRANSFER TO LOCAL STREETS:
2015 = $125,000
2016 = $136,366
2017 = $200,000
2018 = $190,000
2019 = $125,000
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $3,000 PER YEAR

TOTAL APPROPRIATIONS	203,000	193,000	193,000	193,000	93,000	93,000	128,000
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT	(203,000)	(193,000)	(193,000)	(193,000)	(93,000)	(93,000)	(128,000)
ESTIMATED REVENUES - FUND 202	738,937	740,170	671,579	883,561	830,882	830,882	830,882
APPROPRIATIONS - FUND 202	643,419	697,949	576,702	760,735	730,991	740,991	775,991
NET OF REVENUES/APPROPRIATIONS - FUND 202	95,518	42,221	94,877	122,826	99,891	89,891	54,891
BEGINNING FUND BALANCE	460,143	555,663	555,663	555,663	678,489	678,489	678,489
ENDING FUND BALANCE	555,661	597,884	650,540	678,489	778,380	768,380	733,380

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
203-000-540.00	STATE GRANTS	5,250	5,250	3,500	5,250	5,250	5,250	5,250
203-000-569.00	STATE GRANTS - OTHERS	0	0	94,206	94,206	28,262	28,262	28,262
203-000-579.00	STATE SHARED: GAS & WEIGHT TAX	215,819	224,887	160,070	225,000	240,000	240,000	240,000
203-000-626.00	CHARGES FOR SERVICES RENDERED	2,517	0	300	300	500	500	500
203-000-665.00	INTEREST	779	850	763	950	1,150	1,150	1,150
203-000-671.00	OTHER REVENUES	30	0	30	30	0	0	0
203-000-676.00	REIMBURSEMENTS & RESTITUTIONS	3,801	1,275	1,083	1,083	1,100	1,100	1,100
TOTAL ESTIMATED REVENUES		228,196	232,262	259,952	326,819	276,262	276,262	276,262
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		228,196	232,262	259,952	326,819	276,262	276,262	276,262

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 461 - MAINTENANCE								
APPROPRIATIONS								
203-461-702.00	SALARIES AND WAGES	118,420	134,281	96,021	134,281	114,565	114,565	114,565
203-461-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	53	0	9,122	13,125	0	0	0
203-461-703.00	PART TIME WAGES	5,805	0	0	1,200	4,370	4,370	4,370
203-461-704.00	OVERTIME	3,143	5,500	4,306	6,200	5,500	5,500	5,500
203-461-714.00	MEDICARE	1,777	2,110	1,530	2,205	1,885	1,885	1,885
203-461-715.00	FICA	7,601	9,018	6,331	9,440	8,055	8,055	8,055
203-461-716.00	HOSPITALIZATION INSURANCE	52,059	57,800	38,508	53,500	51,026	51,026	51,026
203-461-717.00	LIFE INSURANCE	394	405	284	375	360	360	360
203-461-718.00	DISABLIITY INSURANCE	259	315	64	315	0	0	0
203-461-719.00	PENSION CONTRIBUTION	2,965	4,010	2,975	4,515	7,615	7,615	7,615
203-461-719.01	MERS DB CONTRIBUTION	6,267	7,080	4,517	6,400	0	0	0
203-461-720.00	WORKERS COMPENSATION	5,141	8,624	5,979	8,370	8,445	8,445	8,445
203-461-721.00	UNEMPLOYMENT INSURANCE	21	225	12	75	75	75	75
203-461-723.00	RETIREE HEALTH SAVINGS CONTRIB	2,011	2,400	1,843	2,710	2,310	2,310	2,310
203-461-724.00	VEHICLE ALLOWANCE	632	755	188	188	0	0	0
203-461-776.00	MATERIALS AND SUPPLIES	35,186	34,000	23,369	34,000	33,500	33,500	33,500
203-461-802.00	CONTRACTUAL SERVICES	3,686	5,000	2,849	5,000	4,000	4,000	4,000
203-461-840.00	ADMINISTRATION FEES	13,933	14,533	12,111	14,533	22,076	22,076	22,076
203-461-941.00	BUILDING RENTAL	14,000	14,000	11,667	14,000	14,000	14,000	14,000
203-461-943.00	EQUIPMENT RENTAL	50,750	55,000	32,036	55,000	52,500	52,500	52,500
203-461-950.00	INSURANCE AND BONDS	10,103	10,500	8,378	10,500	11,500	11,500	11,500
203-461-955.00	MISCELLANEOUS	0	400	0	400	300	300	300
TOTAL APPROPRIATIONS		334,206	365,956	262,090	376,332	342,082	342,082	342,082
NET OF REVENUES/APPROPRIATIONS - 461 - MAINTENANCE		(334,206)	(365,956)	(262,090)	(376,332)	(342,082)	(342,082)	(342,082)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 465 - TRAFFIC SERVICES								
APPROPRIATIONS								
203-465-702.00	SALARIES AND WAGES	1,964	2,620	644	2,620	2,620	2,620	2,620
203-465-703.00	PART TIME WAGES	82	0	0	0	0	0	0
203-465-704.00	OVERTIME	14	60	0	60	60	60	60
203-465-714.00	MEDICARE	28	40	9	40	40	40	40
203-465-715.00	FICA	122	175	38	175	175	175	175
203-465-716.00	HOSPITALIZATION INSURANCE	998	1,400	278	1,400	1,400	1,400	1,400
203-465-717.00	LIFE INSURANCE	4	10	2	10	10	10	10
203-465-719.00	PENSION CONTRIBUTION	63	110	25	110	110	110	110
203-465-719.01	MERS DB CONTRIBUTION	102	162	32	162	0	0	0
203-465-720.00	WORKERS COMPENSATION	106	225	48	225	225	225	225
203-465-721.00	UNEMPLOYMENT INSURANCE	1	10	0	10	10	10	10
203-465-723.00	RETIREE HEALTH SAVINGS CONTRIB	39	65	13	65	65	65	65
203-465-776.00	MATERIALS AND SUPPLIES	1,214	1,500	0	1,000	1,000	1,000	1,000
203-465-943.00	EQUIPMENT RENTAL	1,345	1,000	251	1,250	1,250	1,250	1,250
TOTAL APPROPRIATIONS		6,082	7,377	1,340	7,127	6,965	6,965	6,965
NET OF REVENUES/APPROPRIATIONS - 465 - TRAFFIC SERVIC		(6,082)	(7,377)	(1,340)	(7,127)	(6,965)	(6,965)	(6,965)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 467 - WINTER MAINTENANCE								
APPROPRIATIONS								
203-467-702.00	SALARIES AND WAGES	3,875	6,000	4,636	11,000	6,500	6,500	6,500
203-467-704.00	OVERTIME	886	3,250	844	3,250	3,250	3,250	3,250
203-467-714.00	MEDICARE	65	130	75	205	145	145	145
203-467-715.00	FICA	279	560	320	880	605	605	605
203-467-716.00	HOSPITALIZATION INSURANCE	2,342	3,500	2,890	6,670	3,660	3,660	3,660
203-467-717.00	LIFE INSURANCE	17	25	20	40	25	25	25
203-467-719.00	PENSION CONTRIBUTION	165	350	213	440	475	475	475
203-467-719.01	MERS DB CONTRIBUTION	265	300	265	730	0	0	0
203-467-720.00	WORKERS COMPENSATION	240	505	422	955	730	730	730
203-467-721.00	UNEMPLOYMENT INSURANCE	2	15	2	15	10	10	10
203-467-723.00	RETIREE HEALTH SAVINGS CONTRIB	95	180	110	265	200	200	200
203-467-776.00	MATERIALS AND SUPPLIES	0	1,000	60	1,000	1,000	1,000	1,000
203-467-943.00	EQUIPMENT RENTAL	12,766	14,500	20,582	32,500	25,000	25,000	25,000
TOTAL APPROPRIATIONS		20,997	30,315	30,439	57,950	41,600	41,600	41,600
NET OF REVENUES/APPROPRIATIONS - 467 - WINTER MAINTEN		(20,997)	(30,315)	(30,439)	(57,950)	(41,600)	(41,600)	(41,600)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
203-930-699.00	TRANSFER IN	200,000	190,000	190,000	190,000	90,000	90,000	125,000
TRANSFER IN FROM MAJOR STREETS FUND: 2014 = $115,000 2015 = $125,000 2016 = $136,366 2017 = $200,000 2018 = $190,000 2019 = $125,000								
TOTAL ESTIMATED REVENUES		200,000	190,000	190,000	190,000	90,000	90,000	125,000
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		200,000	190,000	190,000	190,000	90,000	90,000	125,000

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
203-965-999.00	TRANSFER OUT	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TRANSFER TO DPW DEBT SERVICE FUND = $3,000 PER YEAR								
TOTAL APPROPRIATIONS		3,000	3,000	3,000	3,000	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
ESTIMATED REVENUES - FUND 203		428,196	422,262	449,952	516,819	366,262	366,262	401,262
APPROPRIATIONS - FUND 203		364,285	406,648	296,869	444,409	393,647	393,647	393,647
NET OF REVENUES/APPROPRIATIONS - FUND 203		63,911	15,614	153,083	72,410	(27,385)	(27,385)	7,615
BEGINNING FUND BALANCE		142,337	206,248	206,248	206,248	278,658	278,658	278,658
ENDING FUND BALANCE		206,248	221,862	359,331	278,658	251,273	251,273	286,273

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
367-000-408.00	SIDEWALK ASSESSMENTS	150,199	0	24,436	24,436	0	0	0
2017 WAS THE LAST YEAR FOR THE SIDEWALK PROGRAM, HOWEVER, WE RECEIVED MONEY FROM THE COUNTY IN 2018 FROM THE SETTLEMENT OF THE 2017 TAXES.								
367-000-408.01	PROPERTY TAX CHARGEBACKS	(3,090)	(5,000)	(3,550)	(5,000)	(3,500)	(3,500)	(3,500)
367-000-445.00	PENALTY & INTEREST ON TAXES	316	0	1,220	1,220	0	0	0
367-000-665.00	INTEREST	2,543	1,500	3,006	3,250	3,500	2,500	2,500
TOTAL ESTIMATED REVENUES		149,968	(3,500)	25,112	23,906	0	(1,000)	(1,000)
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		149,968	(3,500)	25,112	23,906	0	(1,000)	(1,000)
Dept 443 - SIDEWALK PROGRAM								
APPROPRIATIONS								
367-443-776.00	MATERIALS AND SUPPLIES	14,400	0	0	0	0	0	0
367-443-801.00	PROFESSIONAL SERVICES	0	30,000	0	0	4,500	30,000	30,000
367-443-802.00	CONTRACTUAL SERVICES	5,571	170,000	0	23,856	45,500	270,000	270,000
NO MAJOR SIDEWALK PROJECTS WERE COMPLETED IN 2018. SOME EXPENSE IS INCURRED AS PART OF THE STREET REPAIR PROJECTS. ANTICIPATE DOING MORE IN 2019.								
TOTAL APPROPRIATIONS		19,971	200,000	0	23,856	50,000	300,000	300,000
NET OF REVENUES/APPROPRIATIONS - 443 - SIDEWALK PROGF		(19,971)	(200,000)	0	(23,856)	(50,000)	(300,000)	(300,000)
ESTIMATED REVENUES - FUND 367		149,968	(3,500)	25,112	23,906	0	(1,000)	(1,000)
APPROPRIATIONS - FUND 367		19,971	200,000	0	23,856	50,000	300,000	300,000
NET OF REVENUES/APPROPRIATIONS - FUND 367		129,997	(203,500)	25,112	50	(50,000)	(301,000)	(301,000)
BEGINNING FUND BALANCE		310,140	440,136	440,136	440,136	440,186	440,186	440,186
ENDING FUND BALANCE		440,137	236,636	465,248	440,186	390,186	139,186	139,186

BUDGET REPORT FOR CIT ALBION
Fund: 450 STREET IMPR(NTS FUND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
450-000-402.00	CURRENT PROPERTY TAXES	234,558	223,500	218,737	227,000	230,000	230,000	230,000
450-000-402.01	PROPERTY TAX CHARGEBACKS	(1,389)	(5,000)	(1,522)	(2,500)	(2,750)	(2,750)	(2,750)
450-000-410.00	DELINQUENT PERSONAL PROPERTY T	808	500	703	703	500	500	500
450-000-424.00	PAYMENTS IN LIEU OF TAXES	7,363	5,000	5,419	5,419	5,000	5,000	5,000
450-000-441.00	LOCAL COMMUNITY STABILIZATION SHAI	29,578	0	0	0	0	0	0
450-000-445.00	PENALTY & INTEREST ON TAXES	1,873	2,000	1,254	1,750	1,750	1,750	1,750
450-000-573.00	LOCAL COMMUNITY STABILIZATION STA	0	15,000	18,498	18,498	18,000	18,000	18,000
450-000-665.00	INTEREST	2,487	2,300	3,016	3,250	3,000	3,000	3,000
TOTAL ESTIMATED REVENUES		275,278	243,300	246,105	254,120	255,500	255,500	255,500
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		275,278	243,300	246,105	254,120	255,500	255,500	255,500

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 500 - STREET IMPROVEMENTS MISC EXP								
APPROPRIATIONS								
450-500-801.00	PROFESSIONAL SERVICES	2,015	43,300	0	0	15,000	15,000	15,000
	2019 - BUDGETED MISC ENGINEERING IN CASE COSTS ARE INCURRED GETTING READY FOR FUTURE STREET REPAIR PROJECTS.							
450-500-802.00	CONTRACTUAL SERVICES	0	200,000	1,139	20,000	0	0	0
	2018 - PROPOSED ST REPAIR BUDGETED IN 2017 WHEN THE 2018 BUDGET WAS BEING PREPARED. ENDED UP NOT DOING ANY STREET REPAIR DURING 2018 AS FUNDS WERE SAVED FOR THE 2019 IRWIN AND NORTH STREET PROJECTS.							
TOTAL APPROPRIATIONS		2,015	243,300	1,139	20,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 500 - STREET IMPROVE		(2,015)	(243,300)	(1,139)	(20,000)	(15,000)	(15,000)	(15,000)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 502 - ALBION COLLEGE LOCAL ST PROJECTS								
ESTIMATED REVENUES								
450-502-676.00	REIMBURSEMENTS & RESTITUTIONS	27,500	25,000	0	0	0	0	0
TOTAL ESTIMATED REVENUES		27,500	25,000	0	0	0	0	0
APPROPRIATIONS								
450-502-801.00	CONTRACTUAL SERVICES	27,500	25,000	0	0	0	0	0
REPRESENTS ANY								
TOTAL APPROPRIATIONS		27,500	25,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 502 - ALBION COLLEGE		0	0	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 504 - FORD RD & TERPENNING - 2017 IMPROVEMENT								
APPROPRIATIONS								
450-504-801.00	PROFESSIONAL SERVICES	25,020	0	0	0	0	0	0
450-504-802.00	CONTRACTUAL SERVICES	329,372	0	0	0	0	0	0
2017 - FORD RD, TERPENNING & CASS FROM SUPERIOR ST TO BRIDGE.								
TOTAL APPROPRIATIONS		354,392	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 504 - FORD RD & TERI		(354,392)	0	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
450-965-999.00	TRANSFER OUT	30,500	0	0	0	687,650	687,650	687,650

2017 - TRANSFER TO MDOT ST IMPROVEMENT = $30,500 FOR SUPERIOR ST.
2019 - TRANSFER TO MDOT ST IMPROVEMENT FUND - $565,000 FOR CITY'S MATCH FOR NORTH STREET AND $122,650 FOR CITY'S MATCH FOR IRWIN AVE STREET RECONSTRUCTION PROJECTS.

TOTAL APPROPRIATIONS	30,500	0	0	0	687,650	687,650	687,650
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT	(30,500)	0	0	0	(687,650)	(687,650)	(687,650)
ESTIMATED REVENUES - FUND 450	302,778	268,300	246,105	254,120	255,500	255,500	255,500
APPROPRIATIONS - FUND 450	414,407	268,300	1,139	20,000	702,650	702,650	702,650
NET OF REVENUES/APPROPRIATIONS - FUND 450	(111,629)	0	244,966	234,120	(447,150)	(447,150)	(447,150)
BEGINNING FUND BALANCE	391,166	279,537	279,537	279,537	513,657	513,657	513,657
ENDING FUND BALANCE	279,537	279,537	524,503	513,657	66,507	66,507	66,507

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 505 - NORTH ST RESURFACING								
ESTIMATED REVENUES								
452-505-502.00	FEDERAL GRANTS	0	0	0	0	375,000	375,000	375,000
REPRESENTS THE STP FEDERAL GRANT REVENUE AWARDED FOR THE RECONSTRUCTION OF NORTH STREET. THE GRANT WILL ADMINISTERED BY MDOT DESPITE IT BEING FEDERAL GRANT DOLLARS.								
452-505-699.00	TRANSFER IN	0	0	0	0	685,000	685,000	685,000
REPRESENTS THE CITY'S REQUIRED MATCH FOR THE NORTH STREET RECONSTRUCTION. $120,000 WILL COME FROM THE WATER FUND ($20,000 FOR ENGINEERING AND $100,000 FOR REPLACEMENT OF WATER MAINS AT 3 LOCATIONS) AND THE BALANCE OF $565,000 WILL COME FROM THE STREET IMPROVEMENT FUND 450.								
TOTAL ESTIMATED REVENUES		0	0	0	0	1,060,000	1,060,000	1,060,000
APPROPRIATIONS								
452-505-801.00	PROFESSIONAL SERVICES	0	0	35,176	85,000	150,400	150,400	150,400
2019 - REPRESENTS ENGINEERING COSTS FOR NORTH STREET RECONSTRUCTION. OF THIS, APPROX. $20,000 IS ESTIMATED TO BE RELATED TO THE WATER MAIN REPLACEMENT. THE BALANCE OF $130,400 IS RELATED TO THE STREET RECONSTRUCTION.								
452-505-802.00	CONTRACTUAL SERVICES	0	0	0	0	909,600	909,600	909,600
REPRESENTS THE PROJECTED COST OF THE NORTH STREET RECONSTRUCTION PROJECT (LESS ENGINEERING COSTS).								
TOTAL APPROPRIATIONS		0	0	35,176	85,000	1,060,000	1,060,000	1,060,000
NET OF REVENUES/APPROPRIATIONS - 505 - NORTH ST RESUF		0	0	(35,176)	(85,000)	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 514 - IRWIN AVE - 2019 RECONSTRUCTION								
ESTIMATED REVENUES								
452-514-502.00	FEDERAL GRANTS	0	0	0	0	2,000,000	2,000,000	2,000,000
	FEDERAL HUD GRANT TO COVER IRWIN AVE STREET RECONSTRUCTION, INCLUDING REPLACEMENT OF THE WATER LINES BENEATH THE STREET.							
452-514-699.00	TRANSFER IN	0	0	0	0	223,000	223,000	223,000
	THE $223,000 REPRESENTS THE CITY'S MATCH FOR THE IRWIN AVE STREET RECONSTRUCTION. AN ESTIMATED 45% ($100,350) TO COME FROM THE WATER FUND, AND 55% ($122,650) TO COME FROM STREET IMPROVEMENT FUND 450.							
	TOTAL ESTIMATED REVENUES	0	0	0	0	2,223,000	2,223,000	2,223,000
APPROPRIATIONS								
452-514-801.00	PROFESSIONAL SERVICES	0	0	0	0	223,000	223,000	223,000
	REPRESENTS ENGINEERING COSTS FOR IRWIN ST RECONSTRUCTION.							
452-514-802.00	CONTRACTUAL SERVICES	0	0	0	0	2,000,000	2,000,000	2,000,000
	REPRESENTS ESTIMATED CONTRACTUAL COST FOR IRWIN STREET RECONSTRUCTION AND WATER LINE REPLACEMENT.							
	TOTAL APPROPRIATIONS	0	0	0	0	2,223,000	2,223,000	2,223,000
NET OF REVENUES/APPROPRIATIONS - 514 - IRWIN AVE - 2(		0	0	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 516 - SUPERIOR STREET CONSTRUCTION								
APPROPRIATIONS								
452-516-802.00	CONTRACTUAL SERVICES	30,500	0	5,579	6,000	0	0	0
2018 - SINCE THE PROJECT WAS NOT COMPLETED IN 2017 AS SCHEDULED, THE CITY WAS BILLED FOR A PORTION OF IT'S REQUIRED MATCH IN 2018 (FOR NORTH END OF SUPERIOR ST THAT WAS NOT COMPLETED IN 2017).								
TOTAL APPROPRIATIONS		30,500	0	5,579	6,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 516 - SUPERIOR STREE		(30,500)	0	(5,579)	(6,000)	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
452-930-699.00	TRANSFER IN	30,500	0	0	0	0	0	0
2017 - $100,000 FROM WATER FUND FOR NEW LINES UNDER SUPERIOR ST.								
$26,000 FROM FUND 450 - STREET IMPROVEMENT FOR PARKING LANES								
$ 4,500 FROM FUND 450 - STREET IMPROVEMENT FOR EXTRAS ON CASS ST. BETWEEN MDOT PROJECT AND BRIDGE.								
TOTAL ESTIMATED REVENUES		30,500	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		30,500	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 452		30,500	0	0	0	3,283,000	3,283,000	3,283,000
APPROPRIATIONS - FUND 452		30,500	0	40,755	91,000	3,283,000	3,283,000	3,283,000
NET OF REVENUES/APPROPRIATIONS - FUND 452		0	0	(40,755)	(91,000)	0	0	0
BEGINNING FUND BALANCE		141,105	141,105	141,105	141,105	50,105	50,105	50,105
ENDING FUND BALANCE		141,105	141,105	100,350	50,105	50,105	50,105	50,105

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. In 2018, voters renewed the recreation millage with a .5 mill increase. The new millage of 3 mills begins in 2019 and runs through 2021.

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

Equipment Rental (208-780-943.00) provides annual payments to the Equipment Pool. For 2019, the fund anticipates very little change in its fund balance, with an ending balance of $95,348.

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 Council entered into an agreement for a Single Hauler contract for refuse and leaf collection services in 2017.

The Solid Waste Fund provides a place for residents to dispose of tree limbs, grass, brush, and other yard waste. The tree dump operated by the City, requires a $10 annual pass, which can be purchased at City Hall. 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

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 2019 is $369,568.

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. 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. For 2019, the ending fund balance is anticipated to be $33,545.

Drug Law Enforcement Fund (265)

The Drug Law Enforcement Fund received revenues from Federal, State, and Local Law Enforcement Agencies related to drug forfeiture activities and grants. The funds are used for appropriate operating and equipment costs related for the Public Safety Department and to reimburse various governmental entities. For 2019, estimated revenues are $44,000 with a projected ending fund balance of $6,781.

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.

In 2018, the ABA sold the building located at 309 N. Superior St. The FY 2019 the revenues of $38,082 exceeded appropriations of $37,913, leaving an ending fund balance of $201,508.

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.

In 2018, Administration Fees (277-701-840.00) were increased by $10,000 for the additional services provided by the City Administration.

There is a transfer out of $61,750 (277-905-999.00) to the Debt Service Fund (369) for the Albion Building Authority Bonds for the Fire Damage Repair/Remodeling Bond Issue. The FY 2019 ending fund balance is projected at $611,451.

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 780 - RECREATION								
ESTIMATED REVENUES								
208-780-402.00	CURRENT PROPERTY TAXES	119,500	111,750	110,184	113,500	149,500	149,500	149,500
208-780-402.01	PROPERTY TAX CHARGEBACKS	(695)	(1,000)	(761)	(800)	(950)	(950)	(950)
208-780-410.00	DELINQUENT PERSONAL PROP TAXES	404	350	352	352	250	250	250
208-780-424.00	PAYMENTS IN LIEU OF TAXES	3,682	3,600	2,709	2,709	2,250	2,250	2,250
208-780-441.00	LOCAL COMMUNITY STABILIZATION SHAI	14,789	0	0	0	0	0	0
208-780-445.00	PENALTY & INTEREST ON TAXES	937	1,200	627	925	940	940	940
208-780-573.00	LOCAL COMMUNITY STABILIZATION STA:	0	9,250	9,249	9,249	10,000	10,000	10,000
208-780-590.00	LOCAL GRANTS	7,750	20,000	(3,700)	0	0	0	0

INITIALLY IN 2018 WE BUDGETED $20,000 FOR THE CRONIN FOUNDATION GRANT BUT SINCE THE NEW REC MILLAGE PASSED, WE WILL NOT BE RECEIVING THE GRANT. ADDITIONALLY, WE HAD TO RETURN $3,700 TO THE COMMUNITY FOUNDATION SINCE A PARTICULAR PROGRAM DIDN'T GET INITIATED IN THE PROPER TIMEFRAME.. HOWEVER,WE ARE RE-APPLYING FOR THAT GRANT AGAIN.

208-780-608.00	RECREATION FEES	15,505	13,500	13,016	13,500	13,500	13,500	13,500
208-780-665.00	INTEREST	449	315	416	525	575	575	575
208-780-674.00	CONTRIBUTIONS-PUBLIC ENTERPRIS	0	0	197	197	200	200	200
208-780-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	225	0	570	570	600	600	600
208-780-675.01	CONTRIB - INDIVID - VAN	494	0	928	809	0	0	0
208-780-676.00	REIMBURSEMENTS & RESTITUTIONS	7,275	1,700	970	1,100	1,200	1,200	1,200
TOTAL ESTIMATED REVENUES		170,315	160,665	134,757	142,636	178,065	178,065	178,065
APPROPRIATIONS								
208-780-702.00	SALARIES AND WAGES	0	26,300	21,641	26,500	27,600	27,600	27,600
208-780-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	0	800	1,000	1,000	1,000
208-780-703.00	PART TIME WAGES	73,885	57,500	50,211	67,500	62,500	62,500	62,500
208-780-704.00	OVERTIME	0	0	83	200	200	200	200
208-780-714.00	MEDICARE	1,071	1,250	1,043	1,375	1,390	1,390	1,390
208-780-715.00	FICA	4,581	5,250	4,460	5,880	5,930	5,930	5,930
208-780-716.00	HOSPITALIZATION INSURANCE	0	0	34	0	0	0	0
208-780-717.00	LIFE INSURANCE	0	222	185	225	222	222	222
208-780-719.00	PENSION CONTRIBUTION	0	1,850	1,389	1,750	1,935	1,935	1,935
208-780-720.00	WORKERS COMPENSATION	1,552	2,750	2,309	3,760	3,790	3,790	3,790
208-780-721.00	UNEMPLOYMENT INSURANCE	29	300	31	60	100	100	100
208-780-723.00	RETIREE HEALTH SAVINGS CONTRIB	0	530	433	530	555	555	555
208-780-726.00	OFFICE SUPPLY	263	350	54	150	250	250	250
208-780-728.00	DUES, BOOKS, PERIODICAL	12	50	12	12	12	12	12
208-780-776.00	MATERIALS AND SUPPLIES	0	250	131	250	250	250	250
208-780-778.00	GASOLINE	776	1,000	526	1,000	1,000	1,000	1,000
208-780-780.00	VEHICLE & EQUIP MAINT SUPPLIES	238	350	0	350	1,500	1,500	1,500
208-780-802.00	CONTRACTUAL SERVICES	2,500	3,000	2,855	3,000	3,000	3,000	3,000
208-780-840.00	ADMINISTRATION FEES	7,485	7,785	6,487	7,785	7,940	7,940	7,940
208-780-851.00	TELEPHONE	1,835	1,600	1,353	1,600	1,600	1,600	1,600
208-780-857.00	TRAVEL	0	100	0	0	100	100	100
208-780-882.00	PROGRAM EXPENSES	6,215	27,500	3,200	7,500	6,500	6,500	6,500

IN 2018 WE INITIALLY BUDGETED FOR THE SCHOOL BUILDING RENT TO COME OUT OF HERE (THE $20,000 FROM THE CRONIN FOUNDATION ABOVE). HOWEVER WE WILL NOT HAVE TO PAY THIS UNTIL 2019 AND IT IS NOW REFLECTED IN THE NEW BUILDING RENTAL ACCOUNT BELOW.

208-780-882.01	SENIOR CENTER	8,700	8,700	6,525	8,700	10,875	10,875	10,875
208-780-906.00	ENTRANCE FEES	200	950	0	950	500	500	500
208-780-922.00	ELECTRICITY	1,934	1,650	1,930	2,450	2,550	2,550	2,550
208-780-941.00	BUILDING RENTAL	0	0	0	0	25,000	25,000	25,000

2019 - REPRESENTS THE RENTAL OF THE SCHOOL FROM MARSHALL PUBLIC SCHOOLS.

208-780-943.00	EQUIPMENT RENTAL	9,500	9,500	8,020	9,610	9,500	9,500	9,500
208-780-950.00	INSURANCE AND BONDS	1,644	1,450	1,297	1,550	1,650	1,650	1,650
208-780-955.00	MISCELLANEOUS	107	200	107	200	150	150	150

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 780 - RECREATION								
APPROPRIATIONS								
TOTAL APPROPRIATIONS		122,527	160,387	114,316	153,687	177,599	177,599	177,599
NET OF REVENUES/APPROPRIATIONS - 780 - RECREATION		47,788	278	20,441	(11,051)	466	466	466
Dept 782 - JUNIOR OPTMISTS - JOOI								
ESTIMATED REVENUES								
208-782-590.00	LOCAL GRANTS	700	0	0	0	0	0	0
208-782-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	50	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		750	0	0	0	0	0	0
APPROPRIATIONS								
208-782-882.00	PROGRAM EXPENSES	424	0	0	0	0	0	0
TOTAL APPROPRIATIONS		424	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 782 - JUNIOR OPTMIST		326	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 208		171,065	160,665	134,757	142,636	178,065	178,065	178,065
APPROPRIATIONS - FUND 208		122,951	160,387	114,316	153,687	177,599	177,599	177,599
NET OF REVENUES/APPROPRIATIONS - FUND 208		48,114	278	20,441	(11,051)	466	466	466
BEGINNING FUND BALANCE		57,819	105,933	105,933	105,933	94,882	94,882	94,882
ENDING FUND BALANCE		105,933	106,211	126,374	94,882	95,348	95,348	95,348

BUDGET REPORT FOR CIT ALBION
Fund: 226 SOLID WA UND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
226-000-402.00	CURRENT PROPERTY TAXES	234,558	200,000	218,737	225,000	229,500	229,500	229,500
226-000-402.01	PROPERTY TAX CHARGEBACKS	(1,184)	0	(1,228)	(1,250)	(1,250)	(1,250)	(1,250)
226-000-410.00	DELINQUENT PERSONAL PROPERTY T	539	600	548	547	350	350	350
226-000-424.00	PAYMENTS IN LIEU OF TAXES	5,670	2,000	5,419	5,418	3,500	3,500	3,500
226-000-441.00	LOCAL COMMUNITY STABILIZATION SHAI	29,578	15,000	0	0	0	0	0
226-000-445.00	PENALTY & INTEREST ON TAXES	1,873	1,300	1,277	1,325	1,325	1,325	1,325
226-000-573.00	LOCAL COMMUNITY STABILIZATION STA	0	0	18,498	18,498	17,000	17,000	17,000
226-000-590.00	LOCAL GRANTS	500	500	0	0	0	0	0
226-000-664.03	UNREALIZED GAIN ON INVESTMENT	60	250	0	0	0	0	0
226-000-665.00	INTEREST	1,899	1,250	1,545	1,950	2,300	2,300	2,300
226-000-676.00	REIMBURSEMENTS & RESTITUTIONS	0	500	0	0	0	0	0
TOTAL ESTIMATED REVENUES		273,493	221,400	244,796	251,488	252,725	252,725	252,725
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		273,493	221,400	244,796	251,488	252,725	252,725	252,725

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 523 - LEAF PICKUP								
APPROPRIATIONS								
226-523-702.00	SALARIES AND WAGES	3,799	5,500	0	5,500	2,750	2,750	2,750
226-523-703.00	PART TIME WAGES	1,833	500	0	1,500	0	0	0
226-523-704.00	OVERTIME	0	400	0	400	400	400	400
226-523-714.00	MEDICARE	80	55	0	100	8	8	8
226-523-715.00	FICA	340	350	0	450	195	195	195
226-523-716.00	HOSPITALIZATION INSURANCE	1,318	2,325	0	2,325	1,175	1,175	1,175
226-523-717.00	LIFE INSURANCE	5	10	0	10	5	5	5
226-523-719.00	PENSION CONTRIBUTION	110	250	0	250	200	200	200
226-523-719.01	MERS DB CONTRIBUTION	210	250	0	250	0	0	0
226-523-720.00	WORKERS COMPENSATION	290	475	0	500	220	220	220
226-523-721.00	UNEMPLOYMENT INSURANCE	2	20	0	20	5	5	5
226-523-723.00	RETIREE HEALTH SAVINGS CONTRIB	73	150	0	150	65	65	65
226-523-776.00	MATERIALS AND SUPPLIES	0	250	0	250	0	0	0
226-523-900.00	PUBLISHING	60	400	0	0	0	0	0
226-523-943.00	EQUIPMENT RENTAL	5,769	9,000	0	4,500	2,500	2,500	2,500

FOR 2017, 2018 & 2019 A DECISION WAS MADE TO LEAVE SOME MONEY BUDGETED IN LEAF PICKUP SINCE WE ARE UNCERTAIN AT THIS TIME WHAT COSTS MAY BE INCURRED BY THE CITY AS WE TRANSITION TO THE NEW LEAF REMOVAL PRACTICE.

TOTAL APPROPRIATIONS	13,889	19,935	0	16,205	7,523	7,523	7,523
NET OF REVENUES/APPROPRIATIONS - 523 - LEAF PICKUP	(13,889)	(19,935)	0	(16,205)	(7,523)	(7,523)	(7,523)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 524 - TREE DUMP								
APPROPRIATIONS								
226-524-702.00	SALARIES AND WAGES	817	5,100	429	4,000	1,600	1,600	1,600
226-524-704.00	OVERTIME	1,462	3,575	1,179	3,575	2,200	2,200	2,200
226-524-714.00	MEDICARE	31	127	22	110	55	55	55
226-524-715.00	FICA	134	540	95	470	235	235	235
226-524-716.00	HOSPITALIZATION INSURANCE	1,067	3,975	693	2,900	1,200	1,200	1,200
226-524-717.00	LIFE INSURANCE	9	25	3	10	10	10	10
226-524-719.00	PENSION CONTRIBUTION	21	340	43	150	120	120	120
226-524-719.01	MERS DB CONTRIBUTION	198	535	109	535	0	0	0
226-524-720.00	WORKERS COMPENSATION	113	590	126	590	150	150	150
226-524-721.00	UNEMPLOYMENT INSURANCE	0	25	0	25	10	10	10
226-524-723.00	RETIREE HEALTH SAVINGS CONTRIB	46	175	32	155	80	80	80
226-524-741.00	UNIFORMS	125	200	0	0	0	0	0
226-524-802.00	CONTRACTUAL SERVICES	600	200	0	0	0	0	0
226-524-900.00	PUBLISHING	0	200	0	0	0	0	0
226-524-943.00	EQUIPMENT RENTAL	1,844	5,500	1,197	3,500	4,500	4,500	4,500
TOTAL APPROPRIATIONS		6,467	21,107	3,928	16,020	10,160	10,160	10,160
NET OF REVENUES/APPROPRIATIONS - 524 - TREE DUMP		(6,467)	(21,107)	(3,928)	(16,020)	(10,160)	(10,160)	(10,160)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 528 - SOLID WASTE								
APPROPRIATIONS								
226-528-702.00	SALARIES AND WAGES	16,210	24,394	19,709	27,100	6,740	6,740	6,740
226-528-703.00	PART TIME WAGES	294	22,620	0	400	1,100	1,100	1,100
226-528-704.00	OVERTIME	3,650	5,500	2,574	4,500	4,200	4,200	4,200
226-528-714.00	MEDICARE	280	751	308	450	125	125	125
226-528-715.00	FICA	1,195	3,204	1,317	1,950	540	540	540
226-528-716.00	HOSPITALIZATION INSURANCE	7,991	11,400	11,071	14,990	3,290	3,290	3,290
226-528-717.00	LIFE INSURANCE	71	160	75	130	20	20	20
226-528-719.00	PENSION CONTRIBUTION	300	1,100	665	1,100	365	365	365
226-528-719.01	MERS DB CONTRIBUTION	581	1,600	506	1,000	0	0	0
226-528-720.00	WORKERS COMPENSATION	409	2,373	632	1,000	555	555	555
226-528-721.00	UNEMPLOYMENT INSURANCE	2	120	5	30	10	10	10
226-528-723.00	RETIREE HEALTH SAVINGS CONTRIB	396	584	446	620	155	155	155
226-528-744.00	POSTAGE	125	400	0	400	400	400	400
226-528-776.00	MATERIALS AND SUPPLIES	0	250	0	0	250	250	250
226-528-802.00	CONTRACTUAL SERVICES	38,332	45,000	30,413	67,500	50,000	50,000	55,000

INCLUDES:
- $7,000 TO COUNTY FOR ANNUAL RECYCLING CENTER COST;
- $15,000 TO MATCH THE GENERAL FUND FOR TREE TRIMMING (CLEAN UP).
- $10,500 FOR THE ANNUAL SUMMER CLEAN UP/RECYCLING DAY
- $7,500 FOR EMERGENCY REMOVAL OF FIRE DAMAGED STRUCTURES AND/OR OTHER SOLID WASTE HEALTH AND SAFETY CONCERNS.

2018 HAD AN ADDITIONAL $28,000 FOR THE COST TO DEMO PROPERTY ON AUSTIN AVE.

226-528-840.00	ADMINISTRATION FEES	7,725	8,035	6,695	8,035	56,293	56,293	56,293
226-528-900.00	PUBLISHING	224	150	0	0	150	150	150
226-528-922.00	ELECTRICITY	395	500	410	475	500	500	500
226-528-941.00	BUILDING RENTAL	6,675	6,675	5,563	6,675	6,675	6,675	6,675
226-528-943.00	EQUIPMENT RENTAL	4,503	9,000	5,074	9,000	8,000	8,000	8,000
TOTAL APPROPRIATIONS		89,358	143,816	85,463	145,355	139,368	139,368	144,368
NET OF REVENUES/APPROPRIATIONS - 528 - SOLID WASTE		(89,358)	(143,816)	(85,463)	(145,355)	(139,368)	(139,368)	(144,368)

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
226-965-999.00	TRANSFER OUT	25,500	25,500	25,500	25,500	25,500	25,500	25,500

2017:
$14,000 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.
$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.
$1,500 FOR DPW BLDG PMT

2018:
$14,000 TO GEN FUND FOR DISPOSAL OF BRUSH, GRASS, LIMBS, ETC.
$10,000 TO GENERAL FUND FOR TRASH/DUMPSTERS.
$1,500 FOR DPW BLDG PMT

2019:
$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	25,500	25,500	25,500	25,500	25,500	25,500	25,500
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT	(25,500)	(25,500)	(25,500)	(25,500)	(25,500)	(25,500)	(25,500)
ESTIMATED REVENUES - FUND 226	273,493	221,400	244,796	251,488	252,725	252,725	252,725
APPROPRIATIONS - FUND 226	135,214	210,358	114,891	203,080	182,551	182,551	187,551
NET OF REVENUES/APPROPRIATIONS - FUND 226	138,279	11,042	129,905	48,408	70,174	70,174	65,174
BEGINNING FUND BALANCE	117,706	255,986	255,986	255,986	304,394	304,394	304,394
ENDING FUND BALANCE	255,985	267,028	385,891	304,394	374,568	374,568	369,568

BUDGET REPORT FOR CIT ALBION
Fund: 250 CDBG

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
250-000-665.00	INTEREST	131	120	154	150	170	170	170
250-000-671.00	OTHER REVENUES	18,129	0	0	0	0	0	0
2017 - PAY OFF OF 114 W. WALNUT ST MORTGAGE LOAN.								
TOTAL ESTIMATED REVENUES		18,260	120	154	150	170	170	170
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		18,260	120	154	150	170	170	170
ESTIMATED REVENUES - FUND 250		18,260	120	154	150	170	170	170
APPROPRIATIONS - FUND 250		0	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 250		18,260	120	154	150	170	170	170
BEGINNING FUND BALANCE		14,965	33,225	33,225	33,225	33,375	33,375	33,375
ENDING FUND BALANCE		33,225	33,345	33,379	33,375	33,545	33,545	33,545

BUDGET REPORT FOR CIT ALBION
Fund: 265 DRUG LAW ENFC ENT FUND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
265-000-661.00	FORFEITURES - STATE	0	0	0	0	3,000	3,000	3,000
265-000-661.01	FORFEITURES - FEDERAL	0	0	0	0	41,000	41,000	41,000
265-000-665.00	INTEREST	186	50	26	0	0	0	0
265-000-671.00	OTHER REVENUES	20,565	20,000	790	1,000	0	0	0
265-000-676.00	REIMBURSEMENTS & RESTITUTIONS	2,551	2,900	0	11,830	0	0	0
265-000-678.00	K-9	4,470	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		27,772	22,950	816	12,830	44,000	44,000	44,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		27,772	22,950	816	12,830	44,000	44,000	44,000

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 333 - DRUG LAW ENFORCEMENT								
APPROPRIATIONS								
265-333-741.00	UNIFORMS	2,452	500	0	0	2,500	2,500	2,500
265-333-746.00	TOOLS AND EQUIPMENT	600	1,000	98	98	0	0	0
265-333-778.00	GASOLINE	4,607	2,000	8,703	9,750	9,000	9,000	9,000
265-333-780.00	VEHICLE & EQUIP MAINT SUPPLIES	9,576	2,500	0	0	0	0	0
265-333-790.00	K-9	1,963	1,200	1,405	2,250	20,000	20,000	20,000
265-333-802.00	CONTRACTUAL SERVICES	21,195	5,000	1,743	2,000	5,000	5,000	5,000
265-333-815.00	INFORMANT FEES	0	500	0	0	0	0	0
265-333-827.00	CONTROLLED SUBSTANCE PURCHASE	2,000	1,500	1,700	1,100	1,500	1,500	1,500
265-333-851.00	TELEPHONE	11,813	10,000	8,754	10,500	10,000	10,000	10,000
265-333-885.00	TRAINING	2,496	1,250	80	80	2,500	2,500	2,500
265-333-888.00	FORFEITURE EXPENSE	(1)	0	250	250	0	0	0
265-333-921.00	GAS	1,085	1,200	1,223	1,400	1,400	1,400	1,400
265-333-922.00	ELECTRICITY	446	450	361	400	400	400	400
265-333-923.00	WATER	196	150	144	200	200	200	200
265-333-977.00	EQUIPMENT	17,261	5,000	1,236	1,236	20,000	20,000	20,000
265-333-981.00	VEHICLES	325	0	0	0	0	0	0
TOTAL APPROPRIATIONS		76,014	32,250	25,697	29,264	72,500	72,500	72,500
NET OF REVENUES/APPROPRIATIONS - 333 - DRUG LAW ENFOF		(76,014)	(32,250)	(25,697)	(29,264)	(72,500)	(72,500)	(72,500)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 400 - FED DRUG LAW ENFOR - REIMBUR								
ESTIMATED REVENUES								
265-400-671.00	OTHER REVENUES	29,244	25,000	23,460	25,000	30,000	30,000	30,000
TOTAL ESTIMATED REVENUES		29,244	25,000	23,460	25,000	30,000	30,000	30,000
APPROPRIATIONS								
265-400-778.00	GASOLINE	851	1,000	0	0	0	0	0
265-400-780.00	VEHICLE & EQUIP MAINT SUPPLIES	1,296	1,500	35	0	1,500	1,500	1,500
265-400-802.00	CONTRACTUAL SERVICES	3,074	9,000	418	219	0	0	0
265-400-885.00	TRAINING	0	0	1,263	1,263	0	0	0
265-400-977.00	EQUIPMENT	6,071	1,500	0	0	0	0	0
265-400-981.00	VEHICLES	9,392	9,500	6,998	9,500	0	0	0
TOTAL APPROPRIATIONS		20,684	22,500	8,714	10,982	1,500	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 400 - FED DRUG LAW E		8,560	2,500	14,746	14,018	28,500	28,500	28,500
ESTIMATED REVENUES - FUND 265		57,016	47,950	24,276	37,830	74,000	74,000	74,000
APPROPRIATIONS - FUND 265		96,698	54,750	34,411	40,246	74,000	74,000	74,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		(39,682)	(6,800)	(10,135)	(2,416)	0	0	0
BEGINNING FUND BALANCE		48,879	9,197	9,197	9,197	6,781	6,781	6,781
ENDING FUND BALANCE		9,197	2,397	(938)	6,781	6,781	6,781	6,781

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
275-000-591.00	INTEREST REV - EDC LOAN	1,207	993	993	993	769	769	769
FOR LOAN FROM ABA TO EDC TO PURCHASE PROPERTY. LOAN MATURES 1-10-2021								
275-000-665.00	INTEREST	561	500	749	950	1,000	1,000	1,000
275-000-671.00	OTHER REVENUES	2,800	2,800	2,800	2,800	2,800	2,800	2,800
FROM ADAMS SIGN FOR BILLBOARD RENTAL AT TRAIN STATION - $2,800/YR								
TOTAL ESTIMATED REVENUES		4,568	4,293	4,542	4,743	4,569	4,569	4,569
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		4,568	4,293	4,542	4,743	4,569	4,569	4,569

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 260 - FINANCE DEPT AND/OR ABA GENERAL APPROPRIATIONS								
275-260-801.00	PROFESSIONAL SERVICES	0	0	90	250	150	150	150
275-260-802.00	CONTRACTUAL SERVICES	0	1,000	0	1,000	1,000	1,000	1,000
275-260-840.00	ADMINISTRATION FEES	5,615	5,840	4,380	5,840	5,957	5,957	5,957
2017 - REFLECTS A 3% INCREASE OVER PRECEEDING YEAR. 2018 - REFLECTS A 4% INCREASE OVER PRECEEDING YEAR. 2019 - REFLECTS A 2% INCREASE OVER PRECEEDING YEAR.								
275-260-955.00	MISCELLANEOUS	556	100	0	0	0	0	0
HISTORICALLY THIS IS WHERE THE $50 SIDEWALK ASSESSMENT WAS PAID FOR ALL OF THE ABA PROPERTIES. 2017 IS THE LAST YEAR FOR THIS PROGRAM.								
TOTAL APPROPRIATIONS		6,171	6,940	4,470	7,090	7,107	7,107	7,107
NET OF REVENUES/APPROPRIATIONS - 260 - FINANCE DEPT A		(6,171)	(6,940)	(4,470)	(7,090)	(7,107)	(7,107)	(7,107)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 264 - EDC BUILDING								
ESTIMATED REVENUES								
275-264-667.00	RENTS	17,880	0	2,314	2,314	0	0	0
2017 - $906.67/MO FROM EDC, $500/MO FROM ALBION COMMUNITY FOUNDATION. 2018 - BUILDING SOLD AROUND APRIL, 2018. NO RENTAL INCOME AFTER THAT.								
275-264-673.00	SALE OF FIXED ASSETS	0	0	135,125	135,125	0	0	0
2018 - THIS AMOUNT REPRESENTS THE PROCEEDS FROM THE SALE OF THE BUILDGING.								
275-264-676.00	REIMBURSEMENTS & RESTITUTIONS	10,112	0	0	0	0	0	0
2017 - REC'D $10,112 FROM INSURANCE FOR WATER DAMAGE.								
TOTAL ESTIMATED REVENUES		27,992	0	137,439	137,439	0	0	0
APPROPRIATIONS								
275-264-785.00	BUILDING & GROUNDS REPAIR & MA	11,620	0	320	320	0	0	0
2017 - INCREASE DUE TO REPAIR FOR WATER DAMAGE - APPROX $10,000).								
275-264-802.00	CONTRACTUAL SERVICES	198	0	13,300	13,300	0	0	0
2018 - SELLING COSTS RELATED TO THE SALE OF THE BUILDING.								
275-264-921.00	GAS	1,681	1,750	1,359	1,650	0	0	0
275-264-922.00	ELECTRICITY	3,828	3,150	1,082	1,082	0	0	0
275-264-923.00	WATER	1,034	400	238	238	0	0	0
DESPITE ANTICIPATED BLDG VACANCY, IT IS ASSUMED ABA WILL CONTINUE TO PAY UTILITIES UNTIL PROPERTY SELLS. 2018 INCLUDES 9 MOS OF UTILITY BILLS.								
275-264-950.00	INSURANCE AND BONDS	763	600	583	600	0	0	0
TOTAL APPROPRIATIONS		19,124	5,900	16,882	17,190	0	0	0
NET OF REVENUES/APPROPRIATIONS - 264 - EDC BUILDING		8,868	(5,900)	120,557	120,249	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 265 - MUNICIPAL BLDG AND/OR 201 N CLINTON ST								
ESTIMATED REVENUES								
275-265-667.00	RENTS	12	12	9	12	12	12	12
2017, 2018 & 2019 - $1 PER MONTH RENT REVENUE FROM A .G. EDWARDS.								
275-265-671.00	OTHER REVENUES	1,500	1,500	1,125	1,500	1,500	1,500	1,500
2017, 2018 & 2019 - A.G. EDWARDS PAYS $125/MO IN LIEU OF PROPERTY TAXES.								
TOTAL ESTIMATED REVENUES		1,512	1,512	1,134	1,512	1,512	1,512	1,512
APPROPRIATIONS								
275-265-801.00	PROFESSIONAL SERVICES	542	0	0	0	0	0	0
275-265-921.00	GAS	167	0	0	0	0	0	0
275-265-922.00	ELECTRICITY	38	0	0	0	0	0	0
A.G.EDWARDS TO PAY ALL UTILITIES, HOWEVER, THERE WERE SOME DEC 2016 CHARGES THAT WERE PAID IN 2017 BEFORE TENANT WAS IN THE BLDG.								
275-265-950.00	INSURANCE AND BONDS	177	190	152	190	215	215	215
REPRESENTS PROPERTY OWNER INSURANCE ON BUILDING.								
275-265-955.00	MISCELLANEOUS	1,076	1,100	884	1,755	1,790	1,790	1,790
FOR SUMMER AND WINTER PROPERTY TAXES								
TOTAL APPROPRIATIONS		2,000	1,290	1,036	1,945	2,005	2,005	2,005
NET OF REVENUES/APPROPRIATIONS - 265 - MUNICIPAL BLDG		(488)	222	98	(433)	(493)	(493)	(493)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 270 - 101 N GALE ST								
APPROPRIATIONS								
275-270-785.00	BUILDING & GROUNDS REPAIR & MA	0	0	8,580	30,000	0	0	0
2018 - FOR RE-ROOFING THE GALE ST. BUILDING.								
TOTAL APPROPRIATIONS		0	0	8,580	30,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 270 - 101 N GALE ST		0	0	(8,580)	(30,000)	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 271 - FIRE/AMBULANCE BUILDING								
ESTIMATED REVENUES								
275-271-667.00	RENTS	36,000	36,000	33,600	36,000	36,000	36,000	36,000
$21,600 FROM ADPS $14,400 FROM HURON VALLEY AMBULANCE								
275-271-667.01	RENT ADJUSTMENTS	(16,422)	(4,000)	0	(1,550)	(4,000)	(4,000)	(4,000)
HURON VALLEY AMBULANCE RENT REFUND PER AGREEMENT - 40% OF THE EXCESS OF REVENUE OVER EXPENSES FROM THE PREVIOUS YEAR IS SUPPOSED TO BE SENT BACK TO HURON VALLEY AMBULANCE.								
TOTAL ESTIMATED REVENUES		19,578	32,000	33,600	34,450	32,000	32,000	32,000
APPROPRIATIONS								
275-271-776.00	MATERIALS AND SUPPLIES	1,475	2,500	1,103	2,500	2,250	2,250	2,250
275-271-785.00	BUILDING & GROUNDS REPAIR & MA	2,176	4,500	4,980	7,000	6,250	6,250	6,250
275-271-802.00	CONTRACTUAL SERVICES	784	2,250	44	2,250	1,500	1,500	1,500
275-271-851.00	TELEPHONE	0	0	282	500	0	0	0
275-271-921.00	GAS	3,344	5,750	2,909	5,750	5,500	5,500	5,500
275-271-922.00	ELECTRICITY	5,631	7,500	5,944	7,900	7,900	7,900	7,900
275-271-923.00	WATER	1,371	2,000	1,436	2,250	2,250	2,250	2,250
275-271-950.00	INSURANCE AND BONDS	930	1,100	833	1,100	1,200	1,200	1,200
TOTAL APPROPRIATIONS		15,711	25,600	17,531	29,250	26,850	26,850	26,850
NET OF REVENUES/APPROPRIATIONS - 271 - FIRE/AMBULANCE		3,867	6,400	16,069	5,200	5,150	5,150	5,150

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 273								
ESTIMATED REVENUES								
275-273-667.00	RENTS	1	0	1	1	1	1	1
RENT IS $1 PER YEAR PER RENTAL AGREEMENT.								
TOTAL ESTIMATED REVENUES		1	0	1	1	1	1	1
APPROPRIATIONS								
275-273-785.00	BUILDING & GROUNDS REPAIR & MA	0	0	9,150	10,500	0	0	0
2018 - TO FIX THE BEAM UNDER THE FLOOR (FAILING STRUCTURE SUPPORT).								
275-273-922.00	ELECTRICITY	813	1,000	562	1,000	1,000	1,000	1,000
2017 - ELECTRICITY TO DECLINE AS FOOD HUB ASSUMES RESPONSIBILITY FOR MOST OF THE ELECTRIC BILLS - ABA ONLY PAYS THE UPSTAIRS APTS BILLS,								
275-273-923.00	WATER	13	0	0	0	0	0	0
275-273-950.00	INSURANCE AND BONDS	789	900	626	900	951	951	951
TOTAL APPROPRIATIONS		1,615	1,900	10,338	12,400	1,951	1,951	1,951
NET OF REVENUES/APPROPRIATIONS - 273 - 112 E ERIE ST		(1,614)	(1,900)	(10,337)	(12,399)	(1,950)	(1,950)	(1,950)
ESTIMATED REVENUES - FUND 275		53,651	37,805	176,716	178,145	38,082	38,082	38,082
APPROPRIATIONS - FUND 275		44,621	41,630	58,837	97,875	37,913	37,913	37,913
NET OF REVENUES/APPROPRIATIONS - FUND 275		9,030	(3,825)	117,879	80,270	169	169	169
BEGINNING FUND BALANCE		112,039	121,069	121,069	121,069	201,339	201,339	201,339
ENDING FUND BALANCE		121,069	117,244	238,948	201,339	201,508	201,508	201,508

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
277-000-502.00	FEDERAL GRANTS	240,088	220,000	175,062	225,000	230,000	230,000	230,000
277-000-665.00	INTEREST	1,331	1,000	935	1,050	1,150	1,150	1,150
277-000-667.00	RENTS	210,536	215,000	171,545	217,500	217,500	217,500	217,500
277-000-671.00	OTHER REVENUES	6,762	6,000	4,596	6,250	6,250	6,250	6,250
277-000-676.00	REIMBURSEMENTS & RESTITUTIONS	816	1,000	556	600	500	500	500
TOTAL ESTIMATED REVENUES		459,533	443,000	352,694	450,400	455,400	455,400	455,400
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		459,533	443,000	352,694	450,400	455,400	455,400	455,400
Dept 701 - ABA SEC 8 MAPLE GROVE								
APPROPRIATIONS								
277-701-726.00	OFFICE SUPPLY	3,785	3,500	3,555	5,500	5,500	5,500	5,500
277-701-727.00	OFFICE EQUIPMENT	61	2,500	4,245	6,500	6,500	6,500	6,500
277-701-728.00	DUES, BOOKS, PERIODICAL	0	500	0	0	0	0	0
277-701-744.00	POSTAGE	147	100	88	150	150	150	150
277-701-776.00	MATERIALS AND SUPPLIES	6,086	12,500	4,610	12,500	12,500	12,500	12,500
277-701-780.00	VEHICLE & EQUIP MAINT SUPPLIES	0	100	10	100	100	100	100
277-701-785.00	BUILDING & GROUNDS REPAIR & MA	41,721	41,000	43,629	55,000	50,000	50,000	50,000
277-701-801.00	PROFESSIONAL SERVICES	10,371	500	171	500	500	500	500
277-701-802.00	CONTRACTUAL SERVICES	164,665	165,000	112,657	165,000	165,000	165,000	165,000
277-701-819.00	CONFERENCE COSTS	0	600	0	0	0	0	0
277-701-840.00	ADMINISTRATION FEES	52,526	59,950	35,910	59,950	60,653	60,653	60,653
277-701-851.00	TELEPHONE	2,430	2,500	2,711	3,750	3,750	3,750	3,750
277-701-885.00	TRAINING	1,951	1,500	1,158	2,500	2,500	2,500	2,500
277-701-900.00	PUBLISHING	3,323	2,500	1,032	2,500	2,500	2,500	2,500
277-701-921.00	GAS	12,688	18,000	10,134	18,000	18,500	18,500	18,500
277-701-922.00	ELECTRICITY	15,872	18,500	14,404	18,500	19,500	19,500	19,500
277-701-923.00	WATER	8,145	10,000	6,436	10,000	10,000	10,000	10,000
277-701-950.00	INSURANCE AND BONDS	5,374	6,000	4,801	6,000	6,500	6,500	6,500
277-701-955.00	MISCELLANEOUS	280	500	234	500	500	500	500
277-701-977.00	EQUIPMENT	0	1,500	0	1,500	1,500	1,500	1,500
TOTAL APPROPRIATIONS		329,425	347,250	245,785	368,450	366,153	366,153	366,153
NET OF REVENUES/APPROPRIATIONS - 701 - ABA SEC 8 MAPI		(329,425)	(347,250)	(245,785)	(368,450)	(366,153)	(366,153)	(366,153)
Dept 905 - DEBT SERVICE - BONDS								
APPROPRIATIONS								
277-905-999.00	TRANSFER OUT	62,488	64,750	64,750	64,750	61,750	61,750	61,750
TO DEBT SERVICE FUND 369 - ALBION BLDG AUTHORITY BONDS TO COVER DEBT SERVICE FOR THE FIRE/REMODELING BOND ISSUE. BONDS MATURE 4/1/2019.								
TOTAL APPROPRIATIONS		62,488	64,750	64,750	64,750	61,750	61,750	61,750
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE -		(62,488)	(64,750)	(64,750)	(64,750)	(61,750)	(61,750)	(61,750)
ESTIMATED REVENUES - FUND 277		459,533	443,000	352,694	450,400	455,400	455,400	455,400
APPROPRIATIONS - FUND 277		391,913	412,000	310,535	433,200	427,903	427,903	427,903
NET OF REVENUES/APPROPRIATIONS - FUND 277		67,620	31,000	42,159	17,200	27,497	27,497	27,497
BEGINNING FUND BALANCE		499,132	566,754	566,754	566,754	583,954	583,954	583,954
ENDING FUND BALANCE		566,752	597,754	608,913	583,954	611,451	611,451	611,451

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.

The City's infrastructure is aging and in need of replacement and/or repair. Accordingly, the Council will be evaluating the sewer rates and considering increases as appropriate to cover the costs of the needed improvements. The City is working with an independent firm to conduct rate studies.

The 2019 appropriations of $1,523,408, exceed revenues by $302,108 and will require a planned use of the fund balance. This leaves an estimated ending fund balance of $4,164,717.

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.

During 2018, the City received a grant to paint the interior and exterior of the water tower at a cost of $568,200. 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. For 2019, the water lines under the sections of Irwin Avenue and North Street will be replaced during the street reconstruction. The Council will be evaluating the water rates and considering increases as appropriate to cover the costs of the needed improvements. The City is working with an independent firm to conduct rate studies.

For Fiscal Year 2019, Transfers Out reflect $9,950 to the Energy Bond Debt Service Fund, $1,500 to the DPW Building Debt Service Fund, and $220,350 for street reconstruction on Irwin Avenue and North Street. Appropriations of $1,296,723, exceed revenues and impact the fund balance by $343,873, with an anticipated ending fund balance of $4,925,138.

BUDGET REPORT FOR CITY ALBION
Fund: 590 SEWER

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
590-000-633.00	UB CHRGS FOR SRVC - CITY	1,166,169	1,110,000	982,326	1,175,000	1,180,000	1,180,000	1,180,000
590-000-660.00	LATE FEES/ON-OFF CHARGES	24,290	20,000	30,243	32,500	32,500	32,500	32,500
590-000-665.00	INTEREST	5,652	5,300	4,400	5,300	5,300	5,300	5,300
590-000-676.00	REIMBURSEMENTS & RESTITUTIONS	16,086	5,500	2,526	2,526	3,500	3,500	3,500
590-000-693.00	GAIN ON SALE OF ASSETS	0	0	10,000	0	0	0	0
TOTAL ESTIMATED REVENUES		1,212,197	1,140,800	1,029,495	1,215,326	1,221,300	1,221,300	1,221,300
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		1,212,197	1,140,800	1,029,495	1,215,326	1,221,300	1,221,300	1,221,300

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 536 - SEWER UTILITY OPERATIONS								
APPROPRIATIONS								
590-536-702.00	SALARIES AND WAGES	332,799	381,713	278,707	359,835	345,320	345,320	345,320
590-536-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	178	2,500	13,920	24,600	4,400	4,400	4,400
590-536-703.00	PART TIME WAGES	0	0	0	0	4,370	4,370	4,370
590-536-704.00	OVERTIME	27,874	22,350	21,746	30,300	12,300	12,300	12,300
590-536-706.00	LICENSING INCENTIVE	5,000	7,500	0	7,500	7,500	7,500	7,500
590-536-707.00	ON CALL PAY	2,660	3,025	2,275	3,025	3,150	3,150	3,150
590-536-714.00	MEDICARE	5,130	5,935	4,417	6,085	5,395	5,395	5,395
590-536-715.00	FICA	21,932	25,387	18,671	26,030	23,085	23,085	23,085
590-536-716.00	HOSPITALIZATION INSURANCE	139,207	160,750	119,269	151,550	124,750	124,750	124,750
590-536-717.00	LIFE INSURANCE	1,032	1,170	944	1,170	1,060	1,060	1,060
590-536-718.00	DISABLIITY INSURANCE	259	275	64	275	0	0	0
590-536-719.00	PENSION CONTRIBUTION	7,594	10,525	7,370	10,725	12,465	12,465	12,465
590-536-719.01	MERS DB CONTRIBUTION	24,169	25,164	21,298	27,400	26,080	26,080	26,080
590-536-720.00	WORKERS COMPENSATION	4,035	8,258	6,751	9,675	9,910	9,910	9,910
590-536-721.00	UNEMPLOYMENT INSURANCE	56	685	47	150	215	215	215
590-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	6,866	7,765	6,085	8,350	7,220	7,220	7,220
590-536-724.00	VEHICLE ALLOWANCE	632	635	188	188	0	0	0
590-536-726.00	OFFICE SUPPLY	1,248	1,500	1,001	1,200	1,500	1,500	1,500
590-536-727.00	OFFICE EQUIPMENT	1,377	1,500	986	1,200	1,500	1,500	1,500
590-536-728.00	DUES, BOOKS, PERIODICAL	0	100	634	650	200	200	200
590-536-741.00	UNIFORMS	2,844	3,700	3,050	3,600	3,750	3,750	3,750
590-536-744.00	POSTAGE	4,394	4,000	3,652	4,150	4,200	4,200	4,200
590-536-746.00	TOOLS AND EQUIPMENT	4,774	4,500	2,112	2,800	4,500	4,500	4,500
590-536-750.00	SAFETY MATERIALS (OSHA)	177	500	601	750	500	500	500
590-536-776.00	MATERIALS AND SUPPLIES	26,096	20,000	22,055	27,000	23,500	23,500	23,500
590-536-777.00	CHEMICALS	24,276	26,000	18,439	27,500	26,000	26,000	26,000
590-536-778.00	GASOLINE	4,731	5,500	5,915	6,800	7,000	7,000	7,000
590-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	12,080	13,000	21,174	24,500	23,000	23,000	23,000
590-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	11,881	16,000	21,467	26,500	41,000	41,000	41,000
590-536-785.00	BUILDING & GROUNDS REPAIR & MA	2,770	6,000	700	1,200	6,000	6,000	6,000
590-536-801.00	PROFESSIONAL SERVICES	3,245	4,500	375	500	3,500	3,500	3,500
590-536-802.00	CONTRACTUAL SERVICES	45,775	48,500	38,437	52,100	47,500	47,500	47,500
590-536-804.00	PRINTING AND COPYING	258	400	0	0	400	400	400
590-536-807.00	INDUSTRIAL PRE-TREATMENT	0	1,000	0	0	1,000	1,000	1,000
590-536-808.00	SLUDGE TREATMENT	35,509	41,000	20,145	41,000	43,000	43,000	43,000
590-536-819.00	CONFERENCE COSTS	105	400	179	225	400	400	400
590-536-840.00	ADMINISTRATION FEES	40,000	41,600	34,667	41,600	112,663	112,663	112,663
590-536-851.00	TELEPHONE	3,437	4,200	2,723	4,200	4,200	4,200	4,200
590-536-885.00	TRAINING	330	1,700	1,124	1,700	2,000	2,000	2,000
590-536-921.00	GAS	16,044	22,000	13,438	18,500	22,000	22,000	22,000
590-536-922.00	ELECTRICITY	101,337	106,500	81,508	112,500	110,000	110,000	110,000
590-536-941.00	BUILDING RENTAL	6,675	6,675	5,563	6,675	6,675	6,675	6,675
590-536-943.00	EQUIPMENT RENTAL	650	750	1,702	2,500	800	800	800
590-536-950.00	INSURANCE AND BONDS	24,526	26,100	20,827	26,100	27,500	27,500	27,500
590-536-955.00	MISCELLANEOUS	2,603	3,700	1,192	1,500	3,700	3,700	3,700
590-536-968.00	DEPRECIATION	243,808	245,000	197,244	245,000	252,000	252,000	252,000
TOTAL APPROPRIATIONS		1,200,373	1,319,962	1,022,662	1,348,808	1,367,208	1,367,208	1,367,208
NET OF REVENUES/APPROPRIATIONS - 536 - SEWER UTILITY		(1,200,373)	(1,319,962)	(1,022,662)	(1,348,808)	(1,367,208)	(1,367,208)	(1,367,208)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 542 - WWTP ENERGY IMPROVEMENTS								
APPROPRIATIONS								
590-542-802.00	CONTRACTUAL SERVICES	7,983	7,800	6,077	7,800	7,800	7,800	7,800
PAYMENT TO HONEYWELL FOR THE ON-GOING ENERGY MONITORING SERVICES.								
TOTAL APPROPRIATIONS		7,983	7,800	6,077	7,800	7,800	7,800	7,800
NET OF REVENUES/APPROPRIATIONS - 542 - WWTP ENERGY IM		(7,983)	(7,800)	(6,077)	(7,800)	(7,800)	(7,800)	(7,800)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 544 - SAW GRANT PROJECT								
ESTIMATED REVENUES								
590-544-540.00	STATE GRANTS	637,256	0	0	0	0	0	0
SAW GRANT - TOTAL AWARD AMT. - $1,625,000. ESTIMATED COMPLETION TIME WAS 3 YRS. (2015 THROUGH 2017) SO NOTHING WAS REFLECTED AFTER 2017.								
TOTAL ESTIMATED REVENUES		637,256	0	0	0	0	0	0
APPROPRIATIONS								
590-544-801.00	PROFESSIONAL SERVICES	615,206	0	0	0	0	0	0
2015 - RECEIVED $397,002 OF THE TOTAL $1,625,000 GRANT. 2016 - RECEIVED $591,504 OF THE TOTAL $1,625,000 GRANT. 2017 - RECEIVED $637,256 OF THE TOTAL $1,625,000 GRANT.								
590-544-802.00	CONTRACTUAL SERVICES	1,533	0	0	0	0	0	0
TOTAL APPROPRIATIONS		616,739	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 544 - SAW GRANT PROJ		20,517	0	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 546 - MEDC GRANT - DIGESTER, PUMP, ETC.								
ESTIMATED REVENUES								
590-546-540.00	STATE GRANTS	852,897	0	97,103	97,102	0	0	0
MEDC $950,000 GRANT FOR DIGESTER, PUMPS, ETC. WHEN THE 2018 BUDGET WAS COMPLETED IN FALL OF 2017, WE EXPECTED THE PROJECT TO BE COMPLETED BY 2017 YEAR END. BUT BAD WEATHER AND EXCESSIVE WATER CAUSED IT TO BE PUSHED INTO SPRING OF 2018.								
590-546-676.00	REIMBURSEMENTS & RESTITUTIONS	0	0	2,250	2,250	0	0	0
TOTAL ESTIMATED REVENUES		852,897	0	99,353	99,352	0	0	0
APPROPRIATIONS								
590-546-801.00	PROFESSIONAL SERVICES	193,907	0	248,920	400,000	0	0	0
590-546-802.00	CONTRACTUAL SERVICES	85	0	0	0	0	0	0
THERE WERE SIGNIFICANT COST OVERRUNS ON THIS PROJECT DUE TO THE HIGH WATER TABLE AT THE PLANT THAT REQUIRED EXTENSIVE DE-WATERING. COUNCIL WAS ASKED FOR APPROVAL FOR THESE OVERRUNS. NOTE THAT THE EXPENDITURES REFLECTED ABOVE DO NOT INDICATE A PROJECT OVERRUN. THAT IS BECAUSE MUCH OF THE EXPENSE WAS FOR NEW EQUIPMENT, AND UNLIKE A GOVERNMENTAL FUND, THE SEWER FUND IS AN ENTERPRISE FUND WHICH OPERATES SIMILAR TO A PRIVATE BUSINESS IN THAT EQUIPMENT IS RECORDED ON THE BALANCE SHEET AND DEPRECIATED OVER ITS USEFUL LIFE, AND NOT EXPENSED AT THE TIME OF PURCHASE.								
THE $400,000 IN CONTRACTUAL IN THE 2018 COLUMN REPRESENTS ABOUT $155,000 CURRENTLY IN DISPUTE. IF THE INVOICE IS REDUCED, THIS AMOUNT WILL DECREASE ACCORDINGLY.								
TOTAL APPROPRIATIONS		193,992	0	248,920	400,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 546 - MEDC GRANT - I		658,905	0	(149,567)	(300,648)	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
590-965-999.00	TRANSFER OUT	148,400	148,400	148,400	148,400	148,400	148,400	148,400
TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $146,900 TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500. HONEYWELL ENERGY BOND MATURES 10-1-2024. DPW BLDG LOAN MATURES 7-1-2023.								
TOTAL APPROPRIATIONS		148,400	148,400	148,400	148,400	148,400	148,400	148,400
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT		(148,400)	(148,400)	(148,400)	(148,400)	(148,400)	(148,400)	(148,400)
ESTIMATED REVENUES - FUND 590		2,702,350	1,140,800	1,128,848	1,314,678	1,221,300	1,221,300	1,221,300
APPROPRIATIONS - FUND 590		2,167,487	1,476,162	1,426,059	1,905,008	1,523,408	1,523,408	1,523,408
NET OF REVENUES/APPROPRIATIONS - FUND 590		534,863	(335,362)	(297,211)	(590,330)	(302,108)	(302,108)	(302,108)
BEGINNING FUND BALANCE		4,522,289	5,057,155	5,057,155	5,057,155	4,466,825	4,466,825	4,466,825
ENDING FUND BALANCE		5,057,152	4,721,793	4,759,944	4,466,825	4,164,717	4,164,717	4,164,717

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
591-000-607.00	CHARGES FOR SERVICES-FEES	1,594	2,500	0	0	1,500	1,500	1,500
591-000-626.00	CHARGES FOR SERVICES RENDERED	2,059	1,500	763	800	1,500	1,500	1,500
591-000-633.00	UB CHRGS FOR SRVC - CITY	906,658	870,000	748,625	880,000	900,000	900,000	900,000
591-000-660.00	LATE FEES/ON-OFF CHARGES	20,629	18,500	17,830	20,500	20,500	20,500	20,500
591-000-664.03	UNREALIZED GAIN ON INVESTMENT	(569)	0	(8)	0	0	0	0
591-000-665.00	INTEREST	10,153	9,500	10,424	12,750	13,250	13,250	13,250
591-000-671.00	OTHER REVENUES	17,744	15,000	15,555	15,581	15,000	15,000	15,000
591-000-676.00	REIMBURSEMENTS & RESTITUTIONS	1,604	1,250	1,083	1,083	1,100	1,100	1,100
TOTAL ESTIMATED REVENUES		959,872	918,250	794,272	930,714	952,850	952,850	952,850
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		959,872	918,250	794,272	930,714	952,850	952,850	952,850

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 536 - WATER UTILITY OPERATIONS								
APPROPRIATIONS								
591-536-702.00	SALARIES AND WAGES	200,019	211,862	172,472	223,700	179,840	179,840	179,840
591-536-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	178	1,200	1,260	8,445	500	500	500
591-536-703.00	PART TIME WAGES	0	0	0	0	4,370	4,370	4,370
591-536-704.00	OVERTIME	20,438	20,100	16,922	25,900	16,850	16,850	16,850
591-536-706.00	LICENSING INCENTIVE	2,750	5,000	0	5,000	5,000	5,000	5,000
591-536-707.00	ON CALL PAY	1,120	1,550	1,225	1,575	1,925	1,925	1,925
591-536-714.00	MEDICARE	3,131	3,405	2,656	3,745	2,970	2,970	2,970
591-536-715.00	FICA	13,391	14,448	11,144	16,015	12,720	12,720	12,720
591-536-716.00	HOSPITALIZATION INSURANCE	99,302	104,500	79,541	104,500	83,270	83,270	83,270
591-536-717.00	LIFE INSURANCE	649	675	521	675	525	525	525
591-536-718.00	DISABLIITY INSURANCE	259	275	64	275	200	200	200
591-536-719.00	PENSION CONTRIBUTION	4,990	5,075	4,004	5,500	4,590	4,590	4,590
591-536-719.01	MERS DB CONTRIBUTION	13,793	14,350	12,926	17,500	17,210	17,210	17,210
591-536-720.00	WORKERS COMPENSATION	4,900	9,119	6,513	9,119	9,175	9,175	9,175
591-536-721.00	UNEMPLOYMENT INSURANCE	28	400	24	100	115	115	115
591-536-723.00	RETIREE HEALTH SAVINGS CONTRIB	4,126	4,301	3,593	5,175	3,875	3,875	3,875
591-536-724.00	VEHICLE ALLOWANCE	632	635	188	190	0	0	0
591-536-726.00	OFFICE SUPPLY	599	1,000	692	800	1,000	1,000	1,000
591-536-727.00	OFFICE EQUIPMENT	0	100	100	100	100	100	100
591-536-728.00	DUES, BOOKS, PERIODICAL	102	150	107	135	150	150	150
591-536-741.00	UNIFORMS	1,696	2,000	1,782	2,120	2,200	2,200	2,200
591-536-744.00	POSTAGE	4,400	3,900	3,133	3,600	3,900	3,900	3,900
591-536-746.00	TOOLS AND EQUIPMENT	1,867	2,500	1,297	2,000	2,500	2,500	2,500
591-536-750.00	SAFETY MATERIALS (OSHA)	639	400	239	115	400	400	400
591-536-776.00	MATERIALS AND SUPPLIES	9,247	12,000	13,479	14,500	13,500	13,500	13,500
591-536-777.00	CHEMICALS	41,992	45,000	30,490	38,500	45,000	45,000	45,000
591-536-778.00	GASOLINE	12,366	10,000	12,108	15,500	15,500	15,500	15,500
591-536-780.00	VEHICLE & EQUIP MAINT SUPPLIES	8,478	6,500	2,507	4,500	6,500	6,500	6,500
591-536-781.00	MAINTENANCE OF PUMP EQUIPMENT	18,274	12,000	1,405	2,000	14,000	14,000	14,000
591-536-783.00	DISTRIBUTION MAINTENANCE SUPPL	47,577	45,000	48,370	56,250	52,500	52,500	52,500
591-536-785.00	BUILDING & GROUNDS REPAIR & MA	553	3,000	1,796	2,500	3,000	3,000	3,000
591-536-801.00	PROFESSIONAL SERVICES	5,680	15,000	5,053	7,500	15,000	15,000	15,000
591-536-802.00	CONTRACTUAL SERVICES	38,570	50,000	50,385	65,100	50,100	50,100	50,100
591-536-804.00	PRINTING AND COPYING	258	500	0	500	500	500	500
591-536-819.00	CONFERENCE COSTS	105	500	338	400	500	500	500
591-536-840.00	ADMINISTRATION FEES	41,050	41,050	34,208	41,050	112,663	112,663	112,663
591-536-851.00	TELEPHONE	5,507	6,000	5,080	5,750	6,000	6,000	6,000
591-536-885.00	TRAINING	720	1,000	1,024	1,100	1,000	1,000	1,000
591-536-900.00	PUBLISHING	0	150	0	150	150	150	150
591-536-921.00	GAS	6,086	12,000	3,979	6,500	8,500	8,500	8,500
591-536-922.00	ELECTRICITY	83,740	85,500	85,768	105,000	107,500	107,500	107,500
591-536-941.00	BUILDING RENTAL	6,675	6,675	5,563	6,675	6,675	6,675	6,675
STREET DEPT GARAGE RENT - $6,675/YR.								
591-536-943.00	EQUIPMENT RENTAL	12,686	16,000	19,773	25,000	25,000	25,000	25,000
591-536-950.00	INSURANCE AND BONDS	9,961	10,600	8,458	10,600	11,250	11,250	11,250
591-536-955.00	MISCELLANEOUS	2,563	600	954	1,200	1,200	1,200	1,200
591-536-968.00	DEPRECIATION	213,706	212,500	175,193	212,500	215,000	215,000	215,000
TOTAL APPROPRIATIONS		944,803	998,520	826,334	1,059,059	1,064,423	1,064,423	1,064,423
NET OF REVENUES/APPROPRIATIONS - 536 - WATER UTILITY		(944,803)	(998,520)	(826,334)	(1,059,059)	(1,064,423)	(1,064,423)	(1,064,423)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 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 PROTE		0	(500)	0	(500)	(500)	(500)	(500)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 548 - WATERTOWER PAINTING PROJECT								
ESTIMATED REVENUES								
591-548-540.00	STATE GRANTS	0	0	500,000	500,000	0	0	0
TOTAL ESTIMATED REVENUES		0	0	500,000	500,000	0	0	0
APPROPRIATIONS								
591-548-801.00	PROFESSIONAL SERVICES	7,360	0	52,519	55,000	0	0	0
591-548-802.00	CONTRACTUAL SERVICES	0	0	513,200	513,200	0	0	0
TOTAL APPROPRIATIONS		7,360	0	565,719	568,200	0	0	0
NET OF REVENUES/APPROPRIATIONS - 548 - WATERTOWER PAI		(7,360)	0	(65,719)	(68,200)	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 905 - DEBT SERVICE-BONDS								
APPROPRIATIONS								
591-905-995.00	INTEREST	3,224	0	0	0	0	0	0
WATER SUPPLY REVENUE BONDS WITH CAPITAL ONE BANK - MATURES 10/01/2017 SO NO INTEREST EXPENSE REFLECTED IN 2018 OR 2019.								
TOTAL APPROPRIATIONS		3,224	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE-E		(3,224)	0	0	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
591-965-999.00	TRANSFER OUT	11,450	11,450	11,450	11,450	231,800	231,800	231,800

2017 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $9,950
- TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500
2018 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $9,950
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500
2019 - TRANSFER TO HONEYWELL ENERGY BOND DEBT SERV FUND: $9,950
TRANSFER TO DPW BLDG DEBT SERVICE FUND: $1,500
TRANSFER TO MDOT ST IMPROVEMENT FUND 452 FOR NORTH ST WATER LINE REPLACEMENT - $120,000.
TRANSFER TO MDOT ST IMPROVEMENT FUND 452 FOR IRWIN AVE WATER LINE REPLACEMENT - $100,350.

TOTAL APPROPRIATIONS	11,450	11,450	11,450	11,450	231,800	231,800	231,800
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT	(11,450)	(11,450)	(11,450)	(11,450)	(231,800)	(231,800)	(231,800)
ESTIMATED REVENUES - FUND 591	959,872	918,250	1,294,272	1,430,714	952,850	952,850	952,850
APPROPRIATIONS - FUND 591	966,837	1,010,470	1,403,503	1,639,209	1,296,723	1,296,723	1,296,723
NET OF REVENUES/APPROPRIATIONS - FUND 591	(6,965)	(92,220)	(109,231)	(208,495)	(343,873)	(343,873)	(343,873)
BEGINNING FUND BALANCE	5,484,467	5,477,506	5,477,506	5,477,506	5,269,011	5,269,011	5,269,011
ENDING FUND BALANCE	5,477,502	5,385,286	5,368,275	5,269,011	4,925,138	4,925,138	4,925,138

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 2019 has a Transfer Out of $17,850 for the Energy / 425/ Generator Bond Payment and $3,000 for the DPW Building Fund Service Fund. Revenues for 2019 are estimated to be $285,175, which are $32,550 less than the estimated appropriations. Accordingly, the estimated FY 2019 Ending Fund Balance will be $151,479.

BUDGET REPORT FOR CITY ALBION
Fund: 661 EQUIPMENT FUND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
661-000-665.00	INTEREST	1,206	1,050	1,051	1,450	1,650	1,650	1,650
661-000-667.00	RENTS	60,151	60,025	50,021	60,025	60,025	60,025	60,025
661-000-669.00	EQUIPMENT RENT	203,253	205,000	188,527	205,000	220,000	220,000	220,000
661-000-671.00	OTHER REVENUES	5,118	0	0	0	0	0	0
661-000-676.00	REIMBURSEMENTS & RESTITUTIONS	27,159	2,500	4,777	4,777	3,500	3,500	3,500
TOTAL ESTIMATED REVENUES		296,887	268,575	244,376	271,252	285,175	285,175	285,175
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		296,887	268,575	244,376	271,252	285,175	285,175	285,175

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 770 - EQUIPMENT POOL								
APPROPRIATIONS								
661-770-702.00	SALARIES AND WAGES	42,598	47,641	31,306	42,000	40,640	40,640	40,640
661-770-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	13	500	5,062	7,650	4,500	4,500	4,500
661-770-702.02	WORKERS COMP SICK LEAVE	0	0	275	500	0	0	0
661-770-703.00	PART TIME WAGES	0	0	0	0	2,185	2,185	2,185
661-770-704.00	OVERTIME	453	1,200	42	1,200	400	400	400
661-770-714.00	MEDICARE	589	742	509	720	675	675	675
661-770-715.00	FICA	2,518	3,184	2,176	3,120	2,885	2,885	2,885
661-770-716.00	HOSPITALIZATION INSURANCE	20,772	26,500	17,547	24,500	21,535	21,535	21,535
661-770-717.00	LIFE INSURANCE	103	160	107	160	125	125	125
661-770-719.00	PENSION CONTRIBUTION	522	2,975	1,945	2,975	3,060	3,060	3,060
661-770-719.01	MERS DB CONTRIBUTION	3,461	1,242	586	1,242	0	0	0
661-770-720.00	WORKERS COMPENSATION	1,300	2,184	1,400	2,184	1,810	1,810	1,810
661-770-721.00	UNEMPLOYMENT INSURANCE	9	100	5	30	30	30	30
661-770-723.00	RETIREE HEALTH SAVINGS CONTRIB	783	1,045	677	1,045	850	850	850
661-770-726.00	OFFICE SUPPLY	1,622	1,000	687	860	1,000	1,000	1,000
661-770-741.00	UNIFORMS	466	750	1,031	1,340	1,400	1,400	1,400
661-770-750.00	SAFETY MATERIALS (OSHA)	539	600	144	100	300	300	300
661-770-776.00	MATERIALS AND SUPPLIES	9,080	12,500	7,709	9,500	10,500	10,500	10,500
661-770-778.00	GASOLINE	22,943	21,000	22,399	27,600	29,000	29,000	29,000
661-770-780.00	VEHICLE & EQUIP MAINT SUPPLIES	49,166	55,000	47,779	61,300	55,000	55,000	55,000
661-770-785.00	BUILDING & GROUNDS REPAIR & MA	2,136	3,500	2,338	3,000	3,500	3,500	3,500
661-770-802.00	CONTRACTUAL SERVICES	8,848	7,500	13,515	18,000	9,000	9,000	9,000
661-770-804.00	PRINTING AND COPYING	57	75	0	75	75	75	75
661-770-840.00	ADMINISTRATION FEES	11,230	11,680	9,733	11,680	16,555	16,555	16,555
661-770-851.00	TELEPHONE	3,267	3,400	2,931	3,500	3,500	3,500	3,500
661-770-885.00	TRAINING	0	100	1,780	1,780	100	100	100
661-770-900.00	PUBLISHING	0	100	0	0	0	0	0
661-770-921.00	GAS	6,138	10,000	6,783	10,000	10,000	10,000	10,000
661-770-922.00	ELECTRICITY	6,545	7,500	5,280	7,200	7,500	7,500	7,500
661-770-943.00	EQUIPMENT RENTAL	8,206	8,650	6,795	8,650	9,000	9,000	9,000
WESTERN EQUIPMENT FINANCE - PURCHASE OF TWO 2016 GRAVELY COMMERCIAL MOWERS. COST - $23,260. MONTHLY PMTS OF $679.19 MATURES 7/25/2019.								
661-770-950.00	INSURANCE AND BONDS	14,330	15,000	12,086	15,000	15,750	15,750	15,750
661-770-955.00	MISCELLANEOUS	12	500	235	350	500	500	500
661-770-968.00	DEPRECIATION	45,261	48,500	34,356	48,500	48,500	48,500	48,500
TOTAL APPROPRIATIONS		262,967	294,828	237,218	315,761	299,875	299,875	299,875
NET OF REVENUES/APPROPRIATIONS - 770 - EQUIPMENT POOL		(262,967)	(294,828)	(237,218)	(315,761)	(299,875)	(299,875)	(299,875)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 905 - DEBT SERVICE - BONDS								
APPROPRIATIONS								
661-905-995.00	INTEREST	220	100	93	93	0	0	0
HOMESTEAD SAVINGS BANK LOAN FOR 2016 RECREATION PASSENGER VAN. COST - $25,422; SEMI-ANNUAL PMTS MAR AND SEPT. MATURES 9/14/2018.								
TOTAL APPROPRIATIONS		220	100	93	93	0	0	0
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE -		(220)	(100)	(93)	(93)	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
661-965-999.00	TRANSFER OUT	17,850	17,850	17,850	17,850	17,850	17,850	17,850
TO COVER ANNUAL DEBT PYMTS (ALL YEARS): TRANSFER TO DPW BLDG DEBT SERVICE FUND = $3,000 $14,850 TO ENERGY/425/GENERATOR BOND PMT								
TOTAL APPROPRIATIONS		17,850	17,850	17,850	17,850	17,850	17,850	17,850
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT		(17,850)	(17,850)	(17,850)	(17,850)	(17,850)	(17,850)	(17,850)
ESTIMATED REVENUES - FUND 661		296,887	268,575	244,376	271,252	285,175	285,175	285,175
APPROPRIATIONS - FUND 661		281,037	312,778	255,161	333,704	317,725	317,725	317,725
NET OF REVENUES/APPROPRIATIONS - FUND 661		15,850	(44,203)	(10,785)	(62,452)	(32,550)	(32,550)	(32,550)
BEGINNING FUND BALANCE		230,634	246,481	246,481	246,481	184,029	184,029	184,029
ENDING FUND BALANCE		246,484	202,278	235,696	184,029	151,479	151,479	151,479

OTHER FUNDS

EDC & DDA

OTHER FUNDS

Section 10

Brownfield Redevelopment Authority Fund (243)

Construction was completed on a new Marriott Hotel in downtown Albion in early 2018. Originally, the hotel property contained fifteen (15) parcels – all of which are within the DDA. In 2016, the fifteen (15) individual parcels were combined into one large parcel; however, the consolidated parcels all remain at their original values. Due to the nature of the combined parcels, the Marriot Hotel was built as part of a Brownfield plan/project.

The Brownfield Plan states that the Brownfield will capture on all educational taxes (public school, ISD, and SET) while the DDA will continue to capture on the non-educational taxes. An agreement between the DDA and the Brownfield has been established whereby, the DDA has agreed to give the Brownfield all non-educational tax captures for a designated number of years.

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. FY 2019 Reimbursements & Restitutions (244-000-676.00) is the $60,000 annual grant from Albion College/Albion Reinvestment Corp. (ARC). The FY 2019 estimated ending fund balance is $96,084.

Business Incubator Fund (246)

Historically, the Business Incubator Fund consisted of two (2) primary properties – the Incubator Building which was created to allow start-up businesses to get up and running, and the Food Hub. During 2018, the Incubator Building was sold – leaving the Food Hub as the primary property within the Business Incubator Fund.

While grant monies were available for construction and renovation of the building, over time, it has become challenging to obtain funding for the on-going operations of the Food Hub. An effort to explore funding from business sponsorship will be pursued since grant money is limited.

The FY 2019 transfer in from TIFA is $12,000. The FY 2019 ending fund balance is expected to be $31,409.

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 taxes from the following taxing entities: City of Albion, Calhoun County, and Kalamazoo Community College.

The FY 2019 estimated ending fund balance is $257,767.

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 2019 is $687,269.

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.

The Community Promotions (248-735-880.00) by the DDA include an annual Car Show event and in the past has offered Façade Grants.

The FY 2019 estimated ending fund balance for the DDA is $73,129.

BUDGET REPORT FOR CITY ALBION
Fund: 243 BROWNFIELD REDEVELOP AUTHORITY FUND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
243-000-402.00	CURRENT PROPERTY TAXES	0	0	0	85,530	90,000	90,000	90,000
243-000-699.00	TRANSFER IN	0	0	0	75,760	80,000	80,000	80,000
TRANSFER IN FROM DDA - REPRESENTS AMOUNT CAPTURED BY DDA BUT OWED TO BROWNFIELD PER AGREEMENT.								
TOTAL ESTIMATED REVENUES		0	0	0	161,290	170,000	170,000	170,000
NET OF REVENUES/APPROPRIATIONS - 000 - BROWNFIELD REI		0	0	0	161,290	170,000	170,000	170,000
Dept 723 - BROWNFIELD REDEVELOPMENT AUTHORITY								
APPROPRIATIONS								
243-723-802.00	CONTRACTUAL SERVICES	0	0	0	138,790	147,500	147,500	147,500
OWED TO STRATEGIC LOAN FUND PER BROWNFIELD CONTRACT.								
243-723-840.00	ADMINISTRATION FEES	0	0	0	22,500	22,500	22,500	22,500
AMOUNT OWED TO STRATEGIC LOAN FUND ADMINISTRATOR PER DEVELOPMENT AGREEMENT.								
TOTAL APPROPRIATIONS		0	0	0	161,290	170,000	170,000	170,000
NET OF REVENUES/APPROPRIATIONS - 723 - BROWNFIELD REI		0	0	0	(161,290)	(170,000)	(170,000)	(170,000)
ESTIMATED REVENUES - FUND 243		0	0	0	161,290	170,000	170,000	170,000
APPROPRIATIONS - FUND 243		0	0	0	161,290	170,000	170,000	170,000
NET OF REVENUES/APPROPRIATIONS - FUND 243		0	0	0	0	0	0	0
	BEGINNING FUND BALANCE	0	0	0	0	0	0	0
	ENDING FUND BALANCE	0	0	0	0	0	0	0

BUDGET REPORT FOR CITY ALBION
Fund: 244 ECONOMIC DEVEL NT FUND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
244-000-590.00	LOCAL GRANTS	21,548	21,000	23,452	23,452	0	0	0
244-000-665.00	INTEREST	450	0	388	387	0	0	0
244-000-667.00	RENTS	83,850	77,400	77,917	80,000	84,500	84,500	84,500
244-000-671.00	OTHER REVENUES	60,000	20,000	60,000	0	0	0	0
244-000-676.00	REIMBURSEMENTS & RESTITUTIONS	15,348	60,000	5,098	64,000	60,000	60,000	60,000
TOTAL ESTIMATED REVENUES		181,196	178,400	166,855	167,839	144,500	144,500	144,500
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		181,196	178,400	166,855	167,839	144,500	144,500	144,500

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 728 - EDC								
APPROPRIATIONS								
244-728-702.00	SALARIES AND WAGES	62,491	89,938	48,252	55,725	93,555	93,555	93,555
244-728-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	3,327	3,327	0	0	0
244-728-703.00	PART TIME WAGES	0	0	9,713	16,900	0	0	0
244-728-714.00	MEDICARE	915	1,326	898	1,120	1,368	1,368	1,368
244-728-715.00	FICA	3,912	5,669	3,841	4,800	5,850	5,850	5,850
244-728-716.00	HOSPITALIZATION INSURANCE	8,033	9,361	6,119	8,070	9,693	9,693	9,693
244-728-717.00	LIFE INSURANCE	181	283	183	215	344	344	344
244-728-719.00	PENSION CONTRIBUTION	4,141	5,823	3,015	3,500	5,915	5,915	5,915
244-728-720.00	WORKERS COMPENSATION	214	473	340	425	832	832	832
244-728-721.00	UNEMPLOYMENT INSURANCE	10	133	12	20	39	39	39
244-728-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,000	1,549	858	975	1,286	1,286	1,286
244-728-724.00	CAR ALLOWANCE	1,500	1,500	1,250	1,500	2,700	2,700	2,700
244-728-726.00	OFFICE SUPPLY	666	850	800	1,200	1,200	1,200	1,200
244-728-727.00	OFFICE EQUIPMENT	0	2,500	2,054	2,500	3,000	3,000	3,000
244-728-728.00	DUES, BOOKS, PERIODICAL	1,293	1,625	1,032	1,200	1,625	1,625	1,625
244-728-744.00	POSTAGE	35	100	44	100	100	100	100
244-728-785.00	BUILDING & GROUNDS REPAIR & MA	6,658	10,000	5,631	6,500	4,000	4,000	4,000
244-728-801.00	PROFESSIONAL SERVICES	4,223	7,500	3,803	7,500	7,500	7,500	7,500
244-728-802.00	CONTRACTUAL SERVICES	13,513	13,000	4,122	5,500	6,500	6,500	6,500
244-728-819.00	CONFERENCE COSTS	85	0	0	0	0	0	0
244-728-840.00	ADMINISTRATION FEES	2,500	2,600	2,167	2,600	2,652	2,652	2,652
244-728-851.00	TELEPHONE	2,706	3,000	2,940	3,600	3,000	3,000	3,000
244-728-857.00	TRAVEL	124	500	19	250	500	500	500
244-728-885.00	TRAINING	0	750	833	1,500	6,000	6,000	6,000
244-728-941.00	BUILDING RENTAL	2,000	1,200	2,117	2,500	2,500	2,500	2,500
244-728-950.00	INSURANCE AND BONDS	1,871	4,000	3,192	4,000	4,000	4,000	4,000
244-728-967.00	ECONOMIC DEVELOPMENT	982	5,000	118	5,000	7,500	7,500	7,500
244-728-991.00	PRINCIPAL	4,274	4,500	4,488	4,500	4,500	4,500	4,500
244-728-995.00	INTEREST	1,207	1,000	993	993	769	769	769
PMTS TO ABA. LOAN PURPOSE WAS TO ASSUME LAND CONTRACT. MATAURES 1/10/2021								
TOTAL APPROPRIATIONS		124,534	174,180	112,161	146,020	176,928	176,928	176,928
NET OF REVENUES/APPROPRIATIONS - 728 - EDC		(124,534)	(174,180)	(112,161)	(146,020)	(176,928)	(176,928)	(176,928)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
244-930-699.00	TRANSFER IN	0	0	0	0	33,000	33,000	33,000
TRANSFER IN FROM TIFA: 2016 - $43,135 2019 - $33,000								
TOTAL ESTIMATED REVENUES		0	0	0	0	33,000	33,000	33,000
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		0	0	0	0	33,000	33,000	33,000
ESTIMATED REVENUES - FUND 244		181,196	178,400	166,855	167,839	177,500	177,500	177,500
APPROPRIATIONS - FUND 244		124,534	174,180	112,161	146,020	176,928	176,928	176,928
NET OF REVENUES/APPROPRIATIONS - FUND 244		56,662	4,220	54,694	21,819	572	572	572
BEGINNING FUND BALANCE		17,031	73,693	73,693	73,693	95,512	95,512	95,512
ENDING FUND BALANCE		73,693	77,913	128,387	95,512	96,084	96,084	96,084

BUDGET REPORT FOR CIT ALBION
Fund: 246 INCUBATC ND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
246-000-665.00	INTEREST	243	200	146	170	170	170	170
TOTAL ESTIMATED REVENUES		243	200	146	170	170	170	170
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		243	200	146	170	170	170	170

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 729 - BUSINESS INCUBATOR REVENUES								
ESTIMATED REVENUES								
246-729-667.00	RENTS	37,864	30,000	31,427	31,000	0	0	0
246-729-671.00	OTHER REVENUES	0	5,400	18,547	18,547	0	0	0
246-729-676.00	REIMBURSEMENTS & RESTITUTIONS	15,189	8,000	11,301	11,300	0	0	0
TOTAL ESTIMATED REVENUES		53,053	43,400	61,275	60,847	0	0	0
APPROPRIATIONS								
246-729-702.00	SALARIES AND WAGES	11,875	11,875	2,740	2,741	0	0	0
246-729-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	648	649	0	0	0
246-729-703.00	PART TIME WAGES	0	0	3,523	5,155	0	0	0
246-729-714.00	MEDICARE	169	172	100	125	0	0	0
246-729-715.00	FICA	723	736	427	530	0	0	0
246-729-716.00	HOSPITALIZATION INSURANCE	1,937	1,910	660	661	0	0	0
246-729-717.00	LIFE INSURANCE	55	56	14	14	0	0	0
246-729-719.00	PENSION CONTRIBUTION	831	831	192	192	0	0	0
246-729-720.00	WORKERS COMPENSATION	38	58	34	45	0	0	0
246-729-721.00	UNEMPLOYMENT INSURANCE	1	19	1	5	0	0	0
246-729-723.00	RETIREE HEALTH SAVINGS CONTRIB	238	238	68	68	0	0	0
246-729-776.00	MATERIALS AND SUPPLIES	257	500	13	100	0	0	0
246-729-785.00	BUILDING & GROUNDS REPAIR & MA	8,745	9,000	5,215	5,600	0	0	0
246-729-801.00	PROFESSIONAL SERVICES	108	1,000	250	1,000	0	0	0
246-729-921.00	GAS	1,952	2,000	1,276	1,400	0	0	0
246-729-922.00	ELECTRICITY	14,802	8,800	15,179	17,000	0	0	0
246-729-923.00	WATER	343	450	189	300	0	0	0
246-729-941.00	BUILDING RENTAL	500	600	483	600	0	0	0
246-729-950.00	INSURANCE AND BONDS	3,123	3,300	3,363	3,400	0	0	0
TOTAL APPROPRIATIONS		45,697	41,545	34,375	39,585	0	0	0
NET OF REVENUES/APPROPRIATIONS - 729 - BUSINESS INCUE		7,356	1,855	26,900	21,262	0	0	0

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 730 - ROOF REPAIRS - 2011								
APPROPRIATIONS								
246-730-995.00	INTEREST	1,195	2,000	1,814	1,814	0	0	0
PMTS TO THE CEMETERY TRUST FUND. LOAN PURPOSE WAS TO MAKE ROOF REPAIRS. (PRINCIPAL PORTION REFLECTED ON THE BALANCE SHEET). INCUBATOR BUILDING WAS SOLD IN OCT, 2018 SO LOAN HAS NOW BEEN PAID IN FULL. ACCORDINY, NO INTEREST EXPENSE SHOWN FOR 2019.								
TOTAL APPROPRIATIONS		1,195	2,000	1,814	1,814	0	0	0
NET OF REVENUES/APPROPRIATIONS - 730 - ROOF REPAIRS -		(1,195)	(2,000)	(1,814)	(1,814)	0	0	0

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 731 - FOOD HUB								
ESTIMATED REVENUES								
246-731-502.00	FEDERAL GRANTS	18,247	17,984	4,356	22,269	0	0	0
246-731-540.00	STATE GRANTS	0	0	700	700	0	0	0
246-731-590.00	LOCAL GRANTS	11,646	4,250	6,250	6,250	0	0	0
246-731-631.02	FARMERS MARKET STALL FEES	1,971	1,600	926	1,000	1,500	1,500	1,500
246-731-631.03	FARMERS MARKET SPONSORS	0	500	0	0	0	0	0
246-731-631.04	SR PROJECT FRESH & MRKT FRESH	1,878	2,000	191	250	0	0	0
246-731-667.00	RENTS	4,429	5,000	9,698	15,000	12,000	12,000	12,000
246-731-671.00	OTHER REVENUES	399	53,000	239	239	55,300	55,300	55,300
246-731-676.00	REIMBURSEMENTS & RESTITUTIONS	397	0	600	600	0	0	0
TOTAL ESTIMATED REVENUES		38,967	84,334	22,960	46,308	68,800	68,800	68,800
APPROPRIATIONS								
246-731-702.00	SALARIES AND WAGES	12,738	0	15,259	20,850	36,800	36,800	36,800
246-731-703.00	PART TIME WAGES	20,786	40,783	10,990	11,780	7,200	7,200	7,200
246-731-714.00	MEDICARE	483	508	381	475	638	638	638
246-731-715.00	FICA	2,066	2,173	1,627	2,025	2,278	2,278	2,278
246-731-716.00	HOSPITALIZATION INSURANCE	3,066	0	0	0	0	0	0
246-731-717.00	LIFE INSURANCE	74	0	44	105	222	222	222
246-731-719.00	PENSION CONTRIBUTION	778	0	1,019	1,415	2,450	2,450	2,450
246-731-720.00	WORKERS COMPENSATION	107	172	192	275	541	541	541
246-731-721.00	UNEMPLOYMENT INSURANCE	14	150	10	20	50	50	50
246-731-723.00	RETIREE HEALTH SAVINGS CONTRIB	255	0	306	420	736	736	736
246-731-726.00	OFFICE SUPPLY	511	600	281	300	300	300	300
246-731-727.00	OFFICE EQUIPMENT	0	250	162	200	250	250	250
246-731-728.00	DUES, BOOKS, PERIODICAL	0	250	0	0	250	250	250
246-731-744.00	POSTAGE	30	50	0	10	50	50	50
246-731-776.00	MATERIALS AND SUPPLIES	596	1,000	561	1,000	1,500	1,500	1,500
246-731-785.00	BUILDING & GROUNDS REPAIR & MA	2,683	3,000	2,279	3,400	3,400	3,400	3,400
246-731-801.00	PROFESSIONAL SERVICES	0	500	0	0	500	500	500
246-731-802.00	CONTRACTUAL SERVICES	2,632	3,000	2,252	2,600	2,600	2,600	2,600
246-731-802.03	CONTRACTUAL SERVICES - FARMERS MRI	1,832	2,000	0	250	0	0	0
246-731-819.00	CONFERENCE COSTS	180	1,000	40	845	500	500	500
246-731-840.00	ADMINISTRATION FEES	2,880	2,995	2,496	2,995	3,055	3,055	3,055
246-731-851.00	TELEPHONE	2,145	2,500	1,680	2,400	2,500	2,500	2,500
246-731-857.00	TRAVEL	0	350	0	0	350	350	350
246-731-921.00	GAS	1,574	3,600	1,326	2,000	2,000	2,000	2,000
246-731-922.00	ELECTRICITY	3,784	6,000	3,484	5,400	6,000	6,000	6,000
246-731-923.00	WATER	1,039	1,300	803	1,150	1,300	1,300	1,300
246-731-941.00	BUILDING RENTAL	1	1	1	1	1	1	1
246-731-950.00	INSURANCE AND BONDS	3,523	4,000	3,192	4,050	4,050	4,050	4,050
246-731-967.00	ECONOMIC DEVELOPMENT	2,304	8,000	15,006	15,050	500	500	500
TOTAL APPROPRIATIONS		66,081	84,182	63,391	79,016	80,021	80,021	80,021
NET OF REVENUES/APPROPRIATIONS - 731 - FOOD HUB		(27,114)	152	(40,431)	(32,708)	(11,221)	(11,221)	(11,221)

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 930 - TRANSFER IN								
ESTIMATED REVENUES								
246-930-699.00	TRANSFER IN	35,000	0	13,100	13,100	12,000	12,000	12,000
TRANSFER IN FROM TIFA: 2016 - $15,665; 2017 - $35,000 ($19,000 OF WHICH MAY BE IN THE FORM OF A LOAN). 2018 - $13,100; 2019 - $12,000								
TOTAL ESTIMATED REVENUES		35,000	0	13,100	13,100	12,000	12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 930 - TRANSFER IN		35,000	0	13,100	13,100	12,000	12,000	12,000
ESTIMATED REVENUES - FUND 246		127,263	127,934	97,481	120,425	80,970	80,970	80,970
APPROPRIATIONS - FUND 246		112,973	127,727	99,580	120,415	80,021	80,021	80,021
NET OF REVENUES/APPROPRIATIONS - FUND 246		14,290	207	(2,099)	10	949	949	949
BEGINNING FUND BALANCE		16,163	30,450	30,450	30,450	30,460	30,460	30,460
ENDING FUND BALANCE		30,453	30,657	28,351	30,460	31,409	31,409	31,409

BUDGET REPORT FOR CIT ALBION
Fund: 247 TIFA

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
247-000-402.00	CURRENT PROPERTY TAXES	116,373	97,299	88,081	100,000	125,000	125,000	125,000
247-000-441.00	LOCAL COMMUNITY STABILIZATION SHA	41,503	0	0	0	0	0	0
247-000-573.00	LOCAL COMMUNITY STABILIZATION STA	0	41,503	115,397	115,390	75,000	75,000	75,000
247-000-665.00	INTEREST	1,008	200	577	575	400	400	400
247-000-671.00	OTHER REVENUES	0	0	57,047	55,547	0	0	0
TOTAL ESTIMATED REVENUES		158,884	139,002	261,102	271,512	200,400	200,400	200,400
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		158,884	139,002	261,102	271,512	200,400	200,400	200,400

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 730 - TIFA								
APPROPRIATIONS								
247-730-702.00	SALARIES AND WAGES	105,519	91,248	62,518	76,800	61,503	61,503	61,503
247-730-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	192	979	980	0	0	0
247-730-703.00	PART TIME WAGES	0	0	12,219	19,450	32,500	32,500	32,500
247-730-714.00	MEDICARE	1,580	1,393	1,138	1,475	1,561	1,561	1,561
247-730-715.00	FICA	6,757	5,956	4,834	6,300	6,673	6,673	6,673
247-730-716.00	HOSPITALIZATION INSURANCE	18,245	15,744	11,275	14,420	8,966	8,966	8,966
247-730-717.00	LIFE INSURANCE	315	238	155	190	115	115	115
247-730-718.00	DISABLIITY INSURANCE	388	49	15	50	50	50	50
247-730-719.00	PENSION CONTRIBUTION	7,315	6,385	4,337	5,350	3,982	3,982	3,982
247-730-720.00	WORKERS COMPENSATION	354	470	406	525	641	641	641
247-730-721.00	UNEMPLOYMENT INSURANCE	7	80	7	20	63	63	63
247-730-723.00	RETIREE HEALTH SAVINGS CONTRIB	1,194	1,055	782	875	520	520	520
247-730-724.00	VEHICLE ALLOWANCE	5,446	4,620	3,780	4,535	4,500	4,500	4,500
247-730-785.00	BUILDING & GROUNDS REPAIR & MA	6,308	7,000	5,488	7,000	5,000	5,000	5,000
247-730-801.00	PROFESSIONAL SERVICES	1,013	2,500	4,931	6,000	5,000	5,000	5,000
247-730-802.00	CONTRACTUAL SERVICES	333	400	957	850	500	500	500
247-730-840.00	ADMINISTRATION FEES	5,996	6,236	5,197	6,236	6,361	6,361	6,361
247-730-922.00	ELECTRICITY	308	360	82	200	360	360	360
247-730-941.00	BUILDING RENTAL	9,380	10,200	9,213	11,500	10,200	10,200	10,200
247-730-967.00	ECONOMIC DEVELOPMENT	0	0	0	0	5,000	5,000	5,000
247-730-991.00	PRINCIPAL	2,974	0	0	0	0	0	0
REVITALIZATION LOAN FROM DEQ - 971 AUSTIN AVE. - MATURED IN 2017.								
247-730-995.00	INTEREST	67	0	0	0	0	0	0
247-730-999.00	TRANSFER OUT	35,000	0	13,100	13,100	45,000	45,000	45,000

2016:
TRANSFER TO EDC - $43,135
TRANSFER TO INCUBATOR - $15,665

2017:
TRANSFER TO INCUBATOR FUND - $35,000
($19,000 OF WHICH MAY BE IN THE FORM OF A LOAN)

2018:
TRANSFER TO INCUBATOR FUND - $13,100

2019:
TRANSFER TO EDC - $33,000
TRANSFER TO INCUBATOR - $12,000

TOTAL APPROPRIATIONS	208,499	154,126	141,413	175,856	198,495	198,495	198,495
NET OF REVENUES/APPROPRIATIONS - 730 - TIFA	(208,499)	(154,126)	(141,413)	(175,856)	(198,495)	(198,495)	(198,495)
ESTIMATED REVENUES - FUND 247	158,884	139,002	261,102	271,512	200,400	200,400	200,400
APPROPRIATIONS - FUND 247	208,499	154,126	141,413	175,856	198,495	198,495	198,495
NET OF REVENUES/APPROPRIATIONS - FUND 247	(49,615)	(15,124)	119,689	95,656	1,905	1,905	1,905
BEGINNING FUND BALANCE	209,818	160,206	160,206	160,206	255,862	255,862	255,862
ENDING FUND BALANCE	160,203	145,082	279,895	255,862	257,767	257,767	257,767

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
248-000-402.00	CURRENT PROPERTY TAXES	0	0	62,902	76,489	77,500	77,500	77,500
THE CAPTURE FOR 2017 WAS NEGATIVE SO NO TAX REVENUE REFLECTED. FOR 2018 AND 2019, A POSITIVE CAPTURE WILL OCCUR, HOWEVER, MOST OF THIS CAPTURE MUST BE PAID TO THE HOTEL BROWNFIELD.								
248-000-402.10	CURRENT PROP TAXES - STATE REIMBUI	0	15,500	0	0	0	0	0
REPRESENTS THE REIMBURSEMENT FROM THE STATE AS A RESULT OF THE NEW PERSONAL PROPERTY TAX REFORM LAW. THE STATE IS NOW REQUESTING THAT THESE REIMBURSEMENTS BE REFLECTED IN ACCT 248-000-573.00 BELOW.								
248-000-441.00	LOCAL COMMUNITY STABILIZATION SHAI	11,511	0	0	0	0	0	0
248-000-573.00	LOCAL COMMUNITY STABILIZATION STA:	0	0	13,941	13,941	15,500	15,500	15,500
248-000-665.00	INTEREST	319	300	331	370	400	400	400
TOTAL ESTIMATED REVENUES		11,830	15,800	77,174	90,800	93,400	93,400	93,400
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		11,830	15,800	77,174	90,800	93,400	93,400	93,400

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 693 - PEABODY BUILDING PROJECT								
ESTIMATED REVENUES								
248-693-502.00	FEDERAL GRANTS	0	0	208,242	828,800	0	0	0
THIS WAS ORIGINALLY BUDGETED UNDER THE STATE GRANT LINE ITEM BELOW, HOWEVER, IT WAS LATER DISCOVERED THAT THIS A FEDERAL GRANT.								
248-693-540.00	STATE GRANTS	0	578,800	0	0	0	0	0
248-693-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	0	0	657,696	450,000	0	0	0
TOTAL ESTIMATED REVENUES		0	578,800	865,938	1,278,800	0	0	0
APPROPRIATIONS								
248-693-802.00	CONTRACTUAL SERVICES	0	550,000	842,578	1,250,000	0	0	0
248-693-840.10	ADMINISTRATIVE FEES - REVITALIZE	0	0	23,340	28,800	0	0	0
248-693-955.00	MISCELLANEOUS	0	28,800	0	0	0	0	0
REPRESENTS THE GRANT PASS THROUGH FOR THE PEABODY BLDG PROJECT. THE GRANT MONEY WILL COME INTO THE CITY AND WILL BE PASSED ON TO THE CONTRACTOR. NOT CERTAIN OF THE EXACT SLPIT IN FUNDS RECEIVED AND PASSED ON IN EACH FISCAL YEAR, BUT THE TOTAL GRANT AMOUNT IS FOR $828,800. $800,000 IS FOR THE BLDG RENOVATION AND $28,800 IS FOR FEES.								
TOTAL APPROPRIATIONS		0	578,800	865,918	1,278,800	0	0	0
NET OF REVENUES/APPROPRIATIONS - 693 - PEABODY BUILDI		0	0	20	0	0	0	0

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 735 - DDA								
APPROPRIATIONS								
248-735-744.00	POSTAGE	0	100	0	100	100	100	100
248-735-776.00	MATERIALS AND SUPPLIES	0	200	93	200	200	200	200
248-735-802.00	CONTRACTUAL SERVICES	35	125	0	125	250	250	250
248-735-840.00	ADMINISTRATION FEES	2,270	2,361	1,967	2,361	2,500	2,500	2,500

2017 - REPRESENTS A 3% INCREASE OVER PRECEEDING YEAR.
2018 - REPRESENTS A 4% INCREASE OVER PRECEEDING YEAR.
2019 - THE INCREASE REFLECTS THE ADDITIONAL TIME REQUIRED
FOR THE ADMINISTRATION OF THE BROWNFIELD HOTEL PROPERTY.

248-735-880.00	COMMUNITY PROMOTIONS	1,401	2,500	580	2,500	2,500	2,500	2,500

COVERS THE ANNUAL SUMMER CAR SHOW.

248-735-950.00	INSURANCE AND BONDS	1,269	1,350	1,077	1,350	1,550	1,550	1,550
248-735-955.00	MISCELLANEOUS	51	51	0	50	50	50	50
248-735-999.00	TRANSFER OUT	0	0	0	75,760	76,000	76,000	76,000

THE TRANSFER OUT IN 2018 & 2019 REPRESENTS THE DDA TAX CAPTURE THAT
MUST BE PAID/TRANSFERRED TO THE DOWNTOWN HOTEL BROWNFIELD.

TOTAL APPROPRIATIONS	5,026	6,687	3,717	82,446	83,150	83,150	83,150
NET OF REVENUES/APPROPRIATIONS - 735 - DDA	(5,026)	(6,687)	(3,717)	(82,446)	(83,150)	(83,150)	(83,150)
ESTIMATED REVENUES - FUND 248	11,830	594,600	943,112	1,369,600	93,400	93,400	93,400
APPROPRIATIONS - FUND 248	5,026	585,487	869,635	1,361,246	83,150	83,150	83,150
NET OF REVENUES/APPROPRIATIONS - FUND 248	6,804	9,113	73,477	8,354	10,250	10,250	10,250
BEGINNING FUND BALANCE	47,720	54,525	54,525	54,525	62,879	62,879	62,879
ENDING FUND BALANCE	54,524	63,638	128,002	62,879	73,129	73,129	73,129

BUDGET REPORT FOR CIT ALBION
Fund: 296 REVOLVING . FUND

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
296-000-665.00	INTEREST	8,824	4,095	6,153	5,600	7,200	7,200	7,200
TOTAL ESTIMATED REVENUES		8,824	4,095	6,153	5,600	7,200	7,200	7,200
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		8,824	4,095	6,153	5,600	7,200	7,200	7,200
Dept 740 - REVOLVING LOAN								
APPROPRIATIONS								
296-740-702.00	SALARIES AND WAGES	4,750	1,188	2,774	3,785	5,500	5,500	5,500
296-740-702.01	LEAVE BANK PAYOUTS AND/OR BONUSES	0	0	65	65	0	0	0
296-740-714.00	MEDICARE	68	17	40	56	80	80	80
296-740-715.00	FICA	289	74	173	238	341	341	341
296-740-716.00	HOSPITALIZATION INSURANCE	775	191	490	835	881	881	881
296-740-717.00	LIFE INSURANCE	22	6	6	9	11	11	11
296-740-719.00	PENSION CONTRIBUTION	333	83	194	275	385	385	385
296-740-720.00	WORKERS COMPENSATION	15	6	14	25	33	33	33
296-740-721.00	UNEMPLOYMENT INSURANCE	1	2	0	2	1	1	1
296-740-723.00	RETIREE HEALTH SAVINGS CONTRIB	95	24	19	25	50	50	50
296-740-802.00	CONTRACTUAL SERVICES	35	35	35	35	35	35	35
296-740-885.00	TRAINING	0	0	0	0	1,500	1,500	1,500
TOTAL APPROPRIATIONS		6,383	1,626	3,810	5,350	8,817	8,817	8,817
NET OF REVENUES/APPROPRIATIONS - 740 - REVOLVING LOAN		(6,383)	(1,626)	(3,810)	(5,350)	(8,817)	(8,817)	(8,817)
ESTIMATED REVENUES - FUND 296		8,824	4,095	6,153	5,600	7,200	7,200	7,200
APPROPRIATIONS - FUND 296		6,383	1,626	3,810	5,350	8,817	8,817	8,817
NET OF REVENUES/APPROPRIATIONS - FUND 296		2,441	2,469	2,343	250	(1,617)	(1,617)	(1,617)
BEGINNING FUND BALANCE		686,194	688,636	688,636	688,636	688,886	688,886	688,886
ENDING FUND BALANCE		688,635	691,105	690,979	688,886	687,269	687,269	687,269

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. Beginning in FY 2019, the practice of transferring money to the Cemetery operating fund will be discontinued.

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.

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

The estimated FY 2019 ending fund balance is $240,391.

Public Safety Pension Trust (732)

This fund represents the operations and management of the pension system for Public Safety Officers. 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 benefit pension account.

The projected FY 2019 ending fund balance is $19,712,620.

Albion Trust (735)

The Albion Trust was established to handle expenditures that are applied towards City activities (Maple Grove, City operation, etc.). Some of the funds' investments are invested in the bonds for the Fire Barn and Maple Grove. The fund expired in 2016 and was reestablished by Council in 2017. The projected ending fund balance for FY 2019 is $1,129,431.

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.

Due to the availability of a new retiree healthcare plan, the majority of the employees opted out of the existing plan, and withdrew their contributions. However, a few retirees remained in this plan and are currently receiving monthly benefit payments in the amounts of $20 to $50 (this reflects a reduced benefit payment because the recipients are Medicare eligible).

The balance in this account will last several years and will accommodate the City's obligations to the retirees that remain in the plan. The projected ending fund balance for FY 2019 is $41,864.

BUDGET REPORT FOR CITY ALBION
Fund: 711 CEMETERY TI FUND
Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
711-000-664.03	UNREALIZED GAIN ON INVESTMENT	(149)	(350)	34	(250)	(250)	(250)	(250)
711-000-665.00	INTEREST	3,548	2,900	4,370	3,250	2,900	4,000	4,000
TOTAL ESTIMATED REVENUES		3,399	2,550	4,404	3,000	2,650	3,750	3,750
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		3,399	2,550	4,404	3,000	2,650	3,750	3,750
Dept 965 - TRANSFER OUT								
APPROPRIATIONS								
711-965-999.00	TRANSFER OUT	20,000	30,000	30,000	30,000	0	0	0
TRANSFER TO CEMETERY FOR OPERATIONS - BEGINNING WITH THE 2019 BUDGET YEAR, NO TRANSFERS WILL BE MADE AS ONLY INVESTMENT REVENUES SHOULD BE USED FOR PERPETUAL CARE, AND THE CITY WILL WORK ON BUILDING UP THE BALANCE IN THE TRUST ONCE AGAIN.								
TOTAL APPROPRIATIONS		20,000	30,000	30,000	30,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OUT		(20,000)	(30,000)	(30,000)	(30,000)	0	0	0
ESTIMATED REVENUES - FUND 711		3,399	2,550	4,404	3,000	2,650	3,750	3,750
APPROPRIATIONS - FUND 711		20,000	30,000	30,000	30,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 711		(16,601)	(27,450)	(25,596)	(27,000)	2,650	3,750	3,750
BEGINNING FUND BALANCE		280,242	263,641	263,641	263,641	236,641	236,641	236,641
ENDING FUND BALANCE		263,641	236,191	238,045	236,641	239,291	240,391	240,391

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
732-000-664.03	UNREALIZED GAIN ON INVESTMENT	1,521,582	815,000	0	50,000	100,000	100,000	100,000
732-000-665.00	INTEREST	330,315	220,000	162,345	220,000	240,000	240,000	240,000
732-000-666.00	DIVIDENDS	338,025	175,000	154,301	200,000	225,000	225,000	225,000
732-000-675.00	CONTRIBUTIONS-PRIVATE INDIVIDU	48,081	35,000	16,196	32,000	32,000	32,000	32,000
732-000-676.00	REIMBURSEMENTS & RESTITUTIONS	365	0	873	873	1,000	1,000	1,000
732-000-693.00	GAIN ON SALE OF ASSETS	(3,979)	76,000	(59,459)	(60,000)	(75,000)	(75,000)	(75,000)
TOTAL ESTIMATED REVENUES		2,234,389	1,321,000	274,256	442,873	523,000	523,000	523,000
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		2,234,389	1,321,000	274,256	442,873	523,000	523,000	523,000
Dept 896 - PENSION BENEFITS								
APPROPRIATIONS								
732-896-728.00	DUES, BOOKS, PERIODICAL	80	250	0	250	250	250	250
732-896-801.00	PROFESSIONAL SERVICES	7,100	9,500	12,500	13,500	15,500	15,500	15,500
732-896-802.00	CONTRACTUAL SERVICES	188,358	235,000	121,459	245,000	245,000	245,000	245,000
732-896-819.00	CONFERENCE COSTS	0	5,500	973	5,000	5,000	5,000	5,000
732-896-874.00	RETIREMENT BENEFITS	782,013	795,000	397,693	800,000	810,000	810,000	810,000
732-896-885.00	TRAINING	120	0	0	0	0	0	0
732-896-960.00	LOSS ON SALE OF ASSETS	60,784	275,000	430,595	850,000	800,000	800,000	800,000
TOTAL APPROPRIATIONS		1,038,455	1,320,250	963,220	1,913,750	1,875,750	1,875,750	1,875,750
NET OF REVENUES/APPROPRIATIONS - 896 - PENSION BENEFI		(1,038,455)	(1,320,250)	(963,220)	(1,913,750)	(1,875,750)	(1,875,750)	(1,875,750)
ESTIMATED REVENUES - FUND 732		2,234,389	1,321,000	274,256	442,873	523,000	523,000	523,000
APPROPRIATIONS - FUND 732		1,038,455	1,320,250	963,220	1,913,750	1,875,750	1,875,750	1,875,750
NET OF REVENUES/APPROPRIATIONS - FUND 732		1,195,934	750	(688,964)	(1,470,877)	(1,352,750)	(1,352,750)	(1,352,750)
BEGINNING FUND BALANCE		21,276,762	22,536,247	22,536,247	22,536,247	21,065,370	21,065,370	21,065,370
FUND BALANCE ADJUSTMENTS		63,550	0	0	0	0	0	0
ENDING FUND BALANCE		22,536,246	22,536,997	21,847,283	21,065,370	19,712,620	19,712,620	19,712,620

BUDGET REPORT FOR CITY ALBION
Fund: 735 ALBION

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
735-000-664.03	UNREALIZED GAIN ON INVESTMENT	3,845	500	(3,396)	(5,000)	(3,000)	(3,000)	(3,000)
735-000-665.00	INTEREST	25,430	20,000	22,520	20,500	20,500	20,500	20,500
TOTAL ESTIMATED REVENUES		29,275	20,500	19,124	15,500	17,500	17,500	17,500
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		29,275	20,500	19,124	15,500	17,500	17,500	17,500
ESTIMATED REVENUES - FUND 735		29,275	20,500	19,124	15,500	17,500	17,500	17,500
APPROPRIATIONS - FUND 735		0	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 735		29,275	20,500	19,124	15,500	17,500	17,500	17,500
BEGINNING FUND BALANCE		1,067,155	1,096,431	1,096,431	1,096,431	1,111,931	1,111,931	1,111,931
ENDING FUND BALANCE		1,096,430	1,116,931	1,115,555	1,111,931	1,129,431	1,129,431	1,129,431

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

Calculations as of 10/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 10/31/18	2018 PROJECTED ACTIVITY	2019 REQUESTED BUDGET	2019 MGR RECOM'D BUDGET	2019 COUNCIL APPR'D BUDGET
Dept 000 - GENERAL								
ESTIMATED REVENUES								
737-000-665.00	INTEREST	428	300	370	520	520	520	520
TOTAL ESTIMATED REVENUES		428	300	370	520	520	520	520
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		428	300	370	520	520	520	520
Dept 896 - PENSION BENEFITS								
APPROPRIATIONS								
737-896-874.00	RETIREMENT BENEFITS	2,400	2,500	2,000	2,500	2,500	2,500	2,500

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 THEIR MONEY BACK. HOWEVER, 5 WHO WERE RETIRED OR CLOSE TO RETIREMENT ELECTED TO STAY IN THE PLAN. THEY EACH RECEIVE A MONTHLY BENEFIT PAID OUT FROM THIS FUND RANGING FROM $24 TO $48 PER MONTH.

TOTAL APPROPRIATIONS	2,400	2,500	2,000	2,500	2,500	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 896 - PENSION BENEFI	(2,400)	(2,500)	(2,000)	(2,500)	(2,500)	(2,500)	(2,500)
ESTIMATED REVENUES - FUND 737	428	300	370	520	520	520	520
APPROPRIATIONS - FUND 737	2,400	2,500	2,000	2,500	2,500	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - FUND 737	(1,972)	(2,200)	(1,630)	(1,980)	(1,980)	(1,980)	(1,980)
BEGINNING FUND BALANCE	47,796	45,824	45,824	45,824	43,844	43,844	43,844
ENDING FUND BALANCE	45,824	43,624	44,194	43,844	41,864	41,864	41,864