FINANCIAL AND POSITION SCHEDULES

Resolution #2015-38

Fiscal Year 2016 Budget Appropriation

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

The City of Albion adopts the Fiscal Year 2016 Budget, commencing on January 1, 2016 and ending on December 31, 2016, on a department and total fund basis.

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

Resolved: The revenues and expenditures for Fiscal Year 2016, based on a proposed general levy of 11.9736 mills, are appropriated as follows:

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

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

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

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

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

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

Comerica Bank
PO Box 7500
Detroit, MI 48275

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

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

Merit Bank
100 E. Michigan Avenue
Jackson, MI 49201

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

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

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

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

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

I hereby certify that the above resolution was adopted on December 21, 2015, in a Regular Session of the Albion City Council and this is a true copy of that resolution.

Ayes _____

Nays _____

Absent _____

_____

Jill Domingo, City Clerk

2016 PROJECTED MILLAGE SUMMARY

Taxing Unit	SUMMER BILL		WINTER BILL	
	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 Debt Service	1.5200	1.5200		
City Recreation Fund	1.5000	1.5000		
Total City of Albion	**20.9936**	**20.9936**		
STATE EDUCATION TAX (SET)	**6.0000**	**6.0000**		
COUNTY OPERATING SUMMER	**5.3779**	**5.3779**		
KCC SUMMER	**1.8068**	**1.8068**		
TOTAL SUMMER TAX	**34.1783**	**34.1783**		
CALHOUN COUNTY WINTER				
County Veterans			0.1000	0.1000
County Senior Citizen			0.7452	0.7452
County Medical Care			0.2482	0.2482
Total County Winter Tax			**1.0934**	**1.0934**
ALBION PUBLIC SCHOOLS				
School Operating				18.0000
School Building/Sinking Fund			4.0000	4.0000
School Debt			3.4200	3.4200
Total Albion Public Schools			**7.4200**	**25.4200**
KCC WINTER			**1.80680**	**1.80680**
CALHOUN INTERMEDIATE SCHOOL DISTRICT				
CISD Operating			0.25190	0.25190
CISD Vocational Education			1.45380	1.45380
CISD Special Education			4.50000	4.50000
Total Calhoun Intermediate School District			**6.20570**	**6.20570**
ALBION DISTRICT LIBRARY			**2.25**	**2.25**
TOTAL WINTER TAX			**18.7759**	**36.7759**

	SUMMER BILL		WINTER BILL	
	Homestead	Non-Homestead	Homestead	Non-Homestead
Totals - Summer/Winter Bills	**34.1783**	**34.1783**	**18.7759**	**36.7759**

	HOMESTEAD		NON-HOMESTEAD	
	Summer	Winter	Summer	Winter
Totals - Homestead/Non-Homestead	**34.1783**	**18.7759**	**34.1783**	**36.7759**
TOTAL MILLS	**52.9542**		**70.9542**	

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

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

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

Description	*Fee*
Payment Extension/Modification Fee	$10.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 5/8"	$250.00
Water Connection (Capacity) Charge, Based on Water Meter Size, ¾"	$375.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 1"	$625.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 1 ¼"	$875.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 1 ½"	$1,250.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 2"	$2,000.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 3"	$4,000.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 4"	$6,250.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 6"	$12,500.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 8"	$20,000.00
Water Connection (Capacity) Charge, Based on Water Meter Size, 10"	$28,750.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 5/8"	$250.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, ¾"	$375.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1"	$625.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1 ¼ "	$875.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 1 ½"	$1,250.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 2"	$2,000.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 3"	$4,000.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 4"	$6,250.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 6"	$12,500.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 8"	$20,000.00
Sewer Connection (Capacity) Charge, Based on Water Meter Size, 10"	$28,750.00
Sewer Connection Permit/Inspection Fee	$30.00
Water Demand Charge Per Billing (4 times/year or quarterly), 5/8" Service (06-30-06)	$24.00
Water Demand Charge Per Billing (4 times/year or quarterly), ¾" Service (06-30-06)	$36.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1" Service (06-30-06)	$60.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1 ¼" Service (06-30-06)	$84.00
Water Demand Charge Per Billing (4 times/year or quarterly), 1 ½" Service (06-30-06)	$120.00
Water Demand Charge Per Billing (4 times/year or quarterly), 2" Service (06-30-06)	$192.00
Water Demand Charge Per Billing (4 times/year or quarterly), 3" Service (06-30-06)	$384.00
Water Demand Charge Per Billing (4 times/year or quarterly), 4" Service (06-30-06)	$600.00
Water Demand Charge Per Billing (4 times/year or quarterly), 6" Service (06-30-06)	$1,200.00
Water Demand Charge Per Billing (4 times/year or quarterly), 8" Service (06-30-06)	$1,920.00
Water Demand Charge Per Billing (4 times/year or quarterly), 10" Service (06-30-06)	$2,760.00
Water Consumption Charge (per 100 cubic feet) Non-Resident, Non-Franchise Area (01-01-12)	$1.77
Water Consumption Charge (per 100 cubic feet) (01-01-12) Resident, Franchise Area	$1.42
Sewer Demand Charge per billing (4 times/year), 5/8" Service (06-30-06)	$24.00
Sewer Demand Charge per Billing, 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 (01-01-12)	
Sewer Consumption Charge (per 100 cubic feet), Non Resident, Non Franchise Area (01-01-12)	$2.97
DEPARTMENT OF PUBLIC WORKS	
Driveway Entrance Permit	$30.00
Right of Way Excavation Permit (Proof of Insurance required)	$30.00
Soil Erosion Control Permit (obtained from Calhoun County)	--
Annual Tree Dump Pass (Residents Only)	$10.00
PLANNING DEPARTMENT:	
Permit to Raise Chickens (Good for 2 years)	$25.00
Zoning Permits:	
Single Family Residential Uses:	
New Home	$35.00
Addition/Alteration	$35.00
Accessory Structure	$35.00
Change in Use	$35.00
Signs/Billboards	$35.00
Fences/Screening	$35.00
Home Occupation	$35.00
Other	$35.00
Multiple Family Uses:	
New Construction	$35.00
Addition/Alteration	$35.00
Accessory Structure	$35.00
Change in Use	$35.00
Signs/Billboards	$35.00
Fences/Screening	$35.00
Home Occupation	$35.00
Other	$35.00
Commercial and Industrial Uses:	
New Construction	$35.00
Addition/Alteration	$35.00
Accessory Structure	$35.00
Change in Use	$35.00
Signs/Billboards	$35.00
Fences/Screening	$35.00
Home Occupation	$35.00
Outdoor or Sidewalk Café	$35.00
Other	$35.00
Rezoning Applications:	
Rezoning Application	$350.00
Text Amendment	$250.00
Site Plan Review:	
Subdivision/Site Condo/PUD Review	
Base Fee	$350.00
Plus Consultant Charges	Actual Costs
Other Uses Review	
Base Fee (for small rehab projects City Manager can adjust fee)	$250.00
Plus Consultant Charges	Actual Costs

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

Albion Department of Public Safety
2016 Parking Fines Fee Schedule

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

Administrative Overhead

Each budget year we assign administrative fees to each department. This cost reflects the department's share of general administrative services. This administrative support includes items such as payroll, payables, receivables, computer accounting support, personnel support and general liability insurance costs.

The administrative fees from funds other than the General Fund are transferred into the General Fund as a revenue under "charges for services rendered". Since the General Fund covers all of the administrative costs, we do not make internal accounting adjustments for the administrative fees for departments contained within the General Fund.

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

2016 Salary Spread %

Position	City Mngr	Finance	EDC TIFA	HR	Cemetery	Planning	Assessing	Parks	Mun Bldg	Public Safety	City Maint	Code Enf	Eng Serv	Major Street	Local Street	Solid Waste	Water	Sewer	Equip Pool
City Manager	26.32		15.77	5.26								10.53		10.53	10.53		10.53	10.53	
Director of Public Services			9.184		2.041			2.041	5.102		2.041		2.041	12.245	12.245		25.51	25.51	2.041
Deputy Director of Public Services			9.184		2.041			2.041	5.102		2.041		2.041	12.245	12.245		25.51	25.51	2.041
Administrative Support Services		6.316			2.105			2.105						21.053	21.053		21.053	21.053	5.263
Accounting Clerk																	50	50	
HR Coord & Admin Ass't CM	60			40															
Planning & Building Director			5									95							

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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016 FT	2016 PPT
Administration	2	2	2	2	2	2	2	2	2	0
City Manager – HR										
Assessing	1	1	1	1	0	0	0	0	0	0
Treasurer/Finance	6	6	6	6	6	5	4	5	4	0
Clerk	0	0	0	0	0	0	1	1	1	0
Engineering & Public Services	1	1	1	1	1	1	1	2	2	0
Planning & Code Enforcement	2	1	1	1	1	1	1	1	1	0
Cemetery	2	2	2	1	1	1	1	1	1	0
Parks	2	2	2	2	2	2	2	2	2	0
Public Safety	29	29	25	21	19	19	19	19	19	1
Street Department	10	9	8	10	8	8	7	7	7	0
Water Department	5	5	5	5	5	5	4	5	4	0
Sewer Department	10	10	10	9	9	9	9	7	8	0
Recreation	1	1	1	1	1	1	1	0	2	3
TOTAL	**71**	**69**	**67**	**60**	**55**	**54**	**52**	**52**	**53**	**4**

City of Albion
Salary/Wage Changes

Position	Base Salary/Wage 2013	2014	2015	2016
City Manager	91,000	92,000	87,333.00	89,000.00
Administrative & Human Resources Manager	42,376	42,376	*45,000.00	42,799.76
Recreation Director	45.497	40,000	40,400.00	--
Treasurer/Finance Director	63,696	65,000	65,650.00	65,650.00
Planning & Building Director	--	--	*43,500.00	43,500.00
Clerk	45,000	45,000	45,450.00	45,450.00
Accountant Income Tax				
Start	34,299	34,299	34,641.99	34,641.99
Step 1	35,158	35,158	35,509.58	35,509.58
Step 2	36,211	36,211	36,573.11	37,285.06
Step 3	37,661	37,661	38,037.61	39,149.31
Step 4	38,790	38,790	39,177.90	41,106.78
Step 5	--	--	--	41,928.91
Administrative Support Services				
Start	27,421	27,421	27,695.21	27,695.21
Step 1	28,728	28,728	28,015.28	28,015.28
Step 2	30,032	30,032	30,332.32	30,332.32
Step 3	30,784	30,784	31,091.84	31,848.94
Step 4	31,552	31,552	31,867.52	33,441.38
Step 5	--	--	--	34,110.21
Accountant – Payroll				
Start	--	--	--	34,641.99
Step 1	--	--	--	35,509.58
Step 2	--	--	--	37,285.06
Step 3	--	--	--	39,149.31
Step 4	--	--	--	41,106.78
Step 5	--	--	--	41,928.91
Accountant - General				
Start	32,812	32,812	33,140.12	33,140.12
Step 1	33,795	33,795	34,132.95	34,132.95
Step 2	34,808	34,808	35,156.08	35,839.60
Step 3	35,853	35,853	36,211.53	37,631.58
Step 4	36,937	36,937	37,306.37	39,513.16
Step 5	--	--	--	40,303.42
Director of Public Safety	64,480	66,980	67,649.80	67,649.80
Public Safety Lieutenant				
2 years	48,015	48,015	50,415.75	50,415.75
3 years	50,390	50,390	52.909.00	52,909.00
4 years	52,925	52,925	55,871.00	52,909.00

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

	Base Salary/Wage			
Position	**2013**	**2014**	**2015**	
WWTP Operator, Sewer Maintenance Specialist/Operator W-6				
Start	31,949	31,949	32,268.49	32,268.49
Step 1	32,365	32,365	32,688.65	32,688.65
Step 2	33,010	33,010	33,340.01	33,340.01
Step 3	33,342	33,342	33,675.42	33,675.42
Meter Reader W-5				
Start	31,366	31,366	31,679.66	31,679.66
Step 1	31,533	31,533	31,848.33	31,848.33
Step 2	32,261	32,261	32,583.61	32,583.61
Step 3	32,802	32,802	33,130.02	33,130.02
Maintenance Worker (Parks, Cemetery, Streets) W-3				
Start	30,534	30,534	30,839.34	30,839.34
Step 1	31,013	31,013	31,323.13	31,323.13
Step 2	31,429	31,429	31,743.29	31,743.29
Step 3	31,970	31,970	32,289.70	32,289.70
General Foreman Position Utilities & Public Works W-11				
Start	36,504	36,504	36,869.04	37,128.00
Step 1	36,858	36,858	37,226.58	37,481.60
Step 2	37,211	37,211	31,743.29	37,835.20
Step 3	37,606	37,606	37,982.06	38,230.40
General Foreman WWTP W-12				
Start	--	--	--	40,372.80
Step 1	--	--	--	40,955.20
Step 2	--	--	--	41,537.60
Step 3	--	--	--	42,120.00
Director of Public Services	64,679	62,400	66,900.00	66,900.00
Deputy Director Public Services	--	--	*57,400.00	57.400.00
Superintendent Public Utilities	55,201	53,000	--	--
Superintendent Public Works	55,201	53,000	--	--

* Beginning April 1, 2015

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE
Excess of revenues over expenditures segregated by fund.

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

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

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

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

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

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

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

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

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

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

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

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

TAX BASE
The total value of taxable property in the City.

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