

The City of
HILLSDALE

Family • Tradition • Opportunity 

Adopted Budget

2021 - 2022

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INTRODUCTION

Hillsdale, Michigan was founded in 1835 and incorporated as a City in 1869. Since 1844, it has been the county seat of Hillsdale County and currently has a population of approximately 8,300 people. The City is situated in the lush, wooded hills of south-central Michigan where the landscape is dotted with numerous lakes and rivers, suitable for fishing, boating, and other recreational activities. Close to the Ohio/Indiana border, Hillsdale is located within convenient driving time to Lansing, Ann Arbor, and Detroit, Michigan along with Toledo, Ohio and Fort Wayne, Indiana. The City is home to nationally recognized Hillsdale College, Hillsdale Hospital, the Hillsdale County Fair and many other entertainment events. Hillsdale anticipates success as a highly affordable and livable community, with bountiful natural resources, arts, recreation and high speed optic fiber allowing technology and telecommuting in the workplace.

Hillsdale is a home-rule city and is administered by a council/manager form of government. The Mayor is elected at-large, while councilpersons represent their respective wards. The City Manager is the chief administrative officer and is a contracted employee hired by City Council. The Director of Public Safety is also appointed directly by City Council. All other city employees are hired by the City Manager with the exception of the Board of Public Utilities (BPU) Director who is appointed by the BPU Board and the City Manager.

According to City Charter, the budget is required to be adopted by the first Council meeting in June of the preceding fiscal year which runs July 1st through June 30th. Property taxes and State revenue sharing are the City's largest revenue sources. Grants and fees are also received from a variety of sources. The City provides a full array of services including police, fire, trash pick-up and recycling, planning, assessing, library services, economic development incentives and recreation. Over and above these services, the City also owns its own water, sewer and electric utilities, a newly expanded airport and a certified Manufacturing and Technology park.



ECONOMIC PROFILE

The single largest revenue source for the City government is property taxes. Residential property accounts for approximately 58% of the City's taxable valuation, with over 3,000 total housing units. The City maintains an adequate mix of single-family and multi-family units.

Industrial and commercial entities compose the other half of the City's tax base. Hillsdale has a healthy mix of commercial enterprises that meet the convenience shopping needs of its residents. Businesses are located in its traditional commercial downtown which is located on the National Register of Historic Places in its entirety. Professional services are provided to meet the needs of the Hillsdale County courts along with the needs for medical staff at Hillsdale Hospital. Other commercial enterprises are located throughout the City, but especially along the M-99 corridor north and south.

Hillsdale is uniquely capable of hosting high technology business. Our 400 acre Manufacturing and Technology Park is centrally located and has fiber connectivity. We are connected to the Merit REACH fiber optic network which provides 72 strands of high speed fiber connectivity between Chicago and Cleveland and all points east and west. In addition, Hillsdale is connected to 96 strands of high speed fiber south through Ohio. Hillsdale offers triple redundancy in a low cost, safe environment. Electricity is provided by our municipally owned and operated Board of Public Utilities which has sole authority to negotiate competitive rates and can generate its own back-up power. There is a second power source within one-half mile of the Hillsdale Manufacturing and Technology Park which can supply back-up electrical support. With 200 acres of vacant, buildable land, free of environmental contamination, existing utilities, zoned Light Industrial with a Technology Overlay, Hillsdale is ready to host high technology business and industry.

Legislation exempts qualified manufacturing personal property from ad valorem property taxes in Michigan which has the effect of reducing property tax revenue from these manufacturers in the City. It is important to note that the top six largest employers in the City of Hillsdale are non-profit institutions that are generally tax exempt.

State revenue sharing, payments in lieu of taxes (PILOT), and franchise fees round out the other major sources of revenue received by the City. State revenue sharing is budgeted at \$892,000, or about 20% of total general fund revenues. The City receives 6% of gross revenues generated by BPU from the sale of water, sewer and electric utilities, amounting to approximately 10% of general fund revenues. Four local apartment complexes also contribute to revenue through PILOT payments. Hilltop Apartments pays 10% of its rental revenues; Hillsdale Place pays 4% of its rental revenues (but not less than \$25,000.00); Greenwood Village pays 10% of rental revenues; and City Center pays 10% of rental revenues for the current year. Comcast cable television pays approximately \$80,000 in franchise fees to the City annually.



Largest Employers		
Employer	Principal Product or Service	Approximate Number of Employees
Hillsdale College	Private Education	815
Hillsdale Hospital	Hospital	485
Hillsdale County Medical Care Facility	Nursing Home Facility	272
Hillsdale County	Government	191
Hillsdale Community Schools	Public Education	175
Paragon Metals	Precision engineering & manufacturing	150
Bob Evans Farms	Meat processing	127
Kroger Company	Retail grocery & pharmacy	120
County National Bank	Financial planning & services	116
Hillsdale Intermediate School District	Special Education & Vocational training	110

Largest Tax Payers		
Taxpayer Name	Principal Product or Service	2019 Total Estimated Taxes
Hillsdale College	Higher Education	\$138,054
BEF Foods	Pork Processing	\$82,111
Surmac Investments	Commercial shopping center	\$76,491
Mechanic Street Properties	Industrial Real Estate	\$72,177
Warehouse Properties/Coldwater	Industrial Real Estate	\$71,354
Hillsdale Capitol	Commercial shopping center	\$70,050
Michigan Gas Utilities	Natural Gas Utilities	\$69,027
Beacon Hill Preservation	Residential Real Estate	\$67,030
CoJim Properties	Assisted Living Facility	\$63,649
Precision Gage	Manufacturing/OEM	\$63,173



The City's Board of Public Utilities (BPU) operates the water, sanitary sewer/wastewater treatment and electric power supply/distribution systems within the City. BPU has 50 megawatts of electrical capacity with internal distribution through a 13.2 kV primary line to any secondary voltage required. Electricity is provided in a looped system rated 99.9% reliable. BPU has also received the American Public Power Provider Diamond Award, which is APPA's highest award. Water is provided through 4 to 12-inch water mains with an average 70 psi from six wells capable of delivering 3.5 MGD. Sewage is collected in 8-inch mains to an activated sludge treatment facility.

Michigan Gas Utilities is the City's natural gas utility provider. Land-line telephone service is available through AT&T, Comcast, Frontier Communications and several other smaller providers while cell phone service is provided by many national and regional carriers such as AT&T, Verizon, Boost Mobile and Sprint. Rail service for freight is provided by Indiana Northeastern Railroad connecting with Norfolk Southern.

Hillsdale is accessed by Michigan State Highway M-99 running directly through town mostly in a north/south direction. US-12 runs east and west approximately five miles to the north of the City; Interstate 94 runs east/west twenty-five miles to the north and U.S. 127 runs north/south approximately fifteen miles to the east. The Ohio and Indiana toll roads (I-80/90) are approximately 20 miles to the south. The City operates an on-demand transit service called Dial-A-Ride, which can provide rides to and from any two points within the City boundaries. Please call in advance to schedule your ride for optimal service. Dial-A-Ride maintains a 4-vehicle fleet of buses and operates between 7:15 a.m. and 4:15 p.m., Monday through Friday with an hour closure for lunches. Three buses operate daily, each of which has two wheelchair seats, and approximately 14 regular seats.

The City partners with Key Opportunities using a \$35,000 Job Access & Revers Commute Program (JARC) grant through MDOT for Mobility Management. This program provides a mobility manager that serves all of Hillsdale County and is familiar with all of the resources available in the county for transportation. They promote this service to the community as a go-to resource for transportation needs. The mobility manager connects the customer in need to the appropriate resource that best meets their/and the community needs. They recruit volunteer/ride share drivers to assist fellow community members with transportation needs. This service also provides Hillsdale County residents the ability to have one coordinated contact to go to for transportation providers, thus maximizing all available resources. They are getting this information out through a variety of community networking committees and meetings such as: Human Services Network, MACES Meetings, and Michigan Works. This service is also listed on the 211 site for Hillsdale County.

The Hillsdale Municipal Airport is a state-licensed "Public Use-General Utility Airport". The runway was recently reconstructed and expanded to 5000 feet by 100 feet, with a new concrete apron. The crowned and grooved construction offers superior drainage for excellent braking/steering characteristics and the weight-bearing capacity rating has been increased to the "Gulfstream" category of business aircraft. A new fuel facility was constructed on the apron in 2021. Avfuel is sold on a 24-hour basis. A Jet-A-Fuel truck is on-site and fuel contracts are available. The Hillsdale Municipal Airport offers a Civil Air Patrol Squadron for cadets age 12-21. Complementary facilities for flight crews help expedite arrivals and departures. Future development includes an expansion of the parallel taxiway. The airport hosts the "Patriot's Day" Fly-In event the second Sunday of September with vintage aircraft, rides and a full breakfast.



Founded in 1915, Hillsdale Hospital is a community-based hospital providing high-quality healthcare in south central Lower Michigan. The hospital offers comprehensive care, including acute inpatient services, advanced radiology and imaging services, full-service laboratory, surgery, a state-of-the-art birthing center, emergency care, inpatient psychiatric care and more. The healthcare organization also delivers specialty care and owns and operates multiple outpatient clinics. Specialty care provided includes pulmonology and sleep disorders, orthopedics, home care, a pain management clinic, short-stay rehab, vascular care and more. Three primary care clinics, Hillsdale Health & Wellness, Litchfield Health Clinic and Reading Health Clinic provide walk-in care or same-day appointments. For more information, visit www.hillsdalehospital.com.

There are numerous banking options in Hillsdale. Banking services are provided by American 1 Federal Credit Union, County National Bank, Fifth Third Bank, Flagstar Bank, Greenstone Farm Credit Services, Michigan Community Credit Union, TCF Bank, and Southern Michigan Bank and Trust.

The Hillsdale Community Schools District provides comprehensive programs for preschool children, K-12 students, college dual-enrollments, and adult education programs. The school district educates approximately 1,350 students with an average class size of 100 students per grade level in K-12. The building configuration includes the Bailey Early Childhood Center for preschool programs with half-day and full-day options. The district also provides a Developmental Kindergarten program for children who are of school age (5 years old by December 1) and would benefit from a classroom experience before starting a traditional Kindergarten program the following year. Gier Elementary School provides K-4th grade instruction. This building had remodeling projects completed in 2015 and 2020 that added classrooms, gymnasium, school office and a new safe and secure front entrance. The school has an after-school enrichment program that includes a very successful Science Olympiad Team, Computer Coding Club, Drama Club, and a Make Space Club. Davis Middle School serves students in 5th – 8th grades. In February 2017, the middle school was awarded two separate Reward School medals for academic accomplishments from the state of Michigan. The school offers a comprehensive curriculum including advanced courses for 7th and 8th grade students, vocal and instrumental music, and technology instruction. Middle school students may also participate in athletic programs, and after-school enrichment programs including Art Club, Science Olympiad, Quiz Bowl, Robotics, Business Professionals of America and academic tutoring programs. Most of the district's high-school students attend the award winning Hillsdale High School. The district does also operate a separate alternative high school program with an enrollment of 20-25 students annually. Hillsdale High School has been recognized year after year for academic excellence and student achievement. Beginning in 2015, US News and World Report identified Hillsdale High School with a bronze medal of distinction as a "Best High Schools in America" in preparing students for college and career readiness. In 2016, 2017 and 2018 the high school achieved a Silver Medal status from the same national publication. And again in both 2019 and 2020, the school was identified as a national recognition as a "Top High School in America". The school district has an outstanding reputation for its strong vocal and instrumental music programs and drama department. Multiple state championship banners have been earned in the past decade in sports and the school's robotics team is an up and coming program. The team qualified and competed in the World Championships in 2019. In addition to all of that, Hillsdale High School has twice represented the State of Michigan at the National Envirothon Competition as our state's top environmental science team. On a district-wide level, Hillsdale Community Schools was designated as a 2018 Academic State Champion School District – Top 10 for students' academic achievement growth in reading for grades 3-8. The Hillsdale Community Schools system provides an aligned curriculum within a climate of mutual respect, enthusiastically challenging all students to achieve college and career success. Hillsdale Community Schools has a small school atmosphere with big school opportunities!



There are also private and charter school choices for education in the City of Hillsdale. Will Carleton Charter School Academy, with 260 students, offers a back-to-basics, content-rich K-12 education, as well as the arts, clubs, and athletics.

Hillsdale Preparatory Charter School has a total enrollment of 126 students offering K-8 self-contained classrooms emphasizing phonics instruction and content-rich core subjects, arts, and athletics.

Hillsdale Academy is a private classical K-12 school located on the Hillsdale College campus. Total enrollment is approximately 200 students, and all students study a robust curriculum grounded in the liberal arts and sciences that aims to cultivate them into men and women characterized by virtue and wisdom. In addition to studying literature, history, math, science, and Latin, all students also take music and art classes and have numerous athletic and artistic options as well. Hillsdale Academy has a longstanding tradition of success and is a national leader in classical education.

The Hillsdale County Intermediate School District (HCISD) provides services to eight public schools and two public charters. The ISD's primary responsibility is serving students from birth to 26 years old with special education needs; however, the HCISD also provides curriculum support, professional development, and vocational training, to name a few. The HCISD is a collaborative partner with the local schools for services and for general education programming. The Hillsdale Area Career Center is located in the heart of the Hillsdale Manufacturing and Technology Park. Within the last few years, a 14-station welding program and an advanced manufacturing program have been added. The HACC is currently working on expanding programming. The HCISD cooperates with the City of Hillsdale at its Three Meadows subdivision where the Building and Construction Trades program is building their latest home.

Jackson College (JC), LeTarte Center is a satellite campus of Jackson College within the City of Hillsdale. The LeTarte Center in Hillsdale has an average of 450 students per semester and currently offers technical training, certificates, associate degrees, Bachelor degree program and transfer options. Students have the ability to complete a number of programs entirely in Hillsdale. The LeTarte Center provides seven smart classrooms including a science lab, two computer labs, four classrooms, and a student lounge. The Hillsdale County Early Middle College is a collaborative between Jackson College, the nine Hillsdale County Districts and the Hillsdale County Intermediate School District and combines high school and college. Beginning in the 11th grade, students complete high school requirements and enroll in at least one course a semester at Jackson College's LeTarte Center in Hillsdale. Following 12th grade, students complete the fifth year fully at Jackson College, finishing with their high school diploma and at least 15 transferable college credits. Students in the HCEMC benefit from additional support services in academic advising, scheduling, soft skills, academic preparedness and healthy habits of mind. Building these skills, students become more well-rounded and reliable workers. This program is open to Hillsdale County students pursuing any career path. Local districts cover all cost for those students that are accepted.

Welcome to the City of Hillsdale



Hillsdale College, founded in 1844, has a current enrollment of 1,440 undergraduate students along with 81 graduate students in the Van Andel School of Statesmanship graduate program. Situated on more than 400 acres, the College is an independent, nonsectarian, co-educational, residential institution dedicated to the principles of faith, freedom, higher learning, and the development of high moral character. Hillsdale College has attracted students from all 50 states. Currently, students from 13 foreign nations attend Hillsdale College. The Mossey Library and Heritage Room, with its collection of rare books and coins, is open to residents of the community. Slayton Arboretum, an 80-acre Nature Laboratory and Children's Garden, with its many scheduled events is also available to residents of all ages. The Halter Shooting Sports Education Center, situated on 130 acres, features state of the art facilities and is available to the public with nearly 402 current memberships. Hayden Park, situated on 200 acres, features mountain bike trails, an 18-hole disc golf course, sand volleyball courts, and athletic fields and may be reserved by members of the public for group events. The Center for the Arts offers theater, music, and dance performances in its 400-seat auditorium and offers art exhibits in the Daugherty Gallery free to the public. The 36-bed Dow Leadership Conference Center and Hotel provides meeting rooms and services for local businesses and is utilized by many industrial, commercial, and educational groups. The College has 12,000 annual visitors and is in contact with nearly 25,000,000 people around the country each month.

Hillsdale College continues to make important investments in the community. The Searle Center, with its grand entry and lobby, gives the College and community a place to host large galas and other presentations for a greater number of visitors to College and community programs. The dining facility seats 850. The College has created "College Park", an area for new residences to be built close to the College campus, ideally suited for those who are actively involved with Hillsdale College such as alumni, trustees, friends, and parents. Each home built will be individually owned and taxable. The College has recently completed construction of a \$31 million chapel which seats 1,400 attendees at religious ceremonies, orchestra performances, weddings, lectures and other special events. In addition, the College has recently completed the Plaster Auditorium expansion of the Searle Center, and looks forward to the creation of a Professional Development Center in the future.



The City of Hillsdale Recreation Department provides City and County residents with leisure and competitive recreation programs, activities, and facilities enhancing quality of life for community members. The Recreation Department serves as the events coordinator and planner for recreational programs such as baseball/softball, basketball, football, and volleyball for youth and adults. Parks programming for the various parks and outdoor facilities also falls under the scope of the Recreation Department. Mrs. Stock's Park, Owen Memorial, Sandy Beach, Cold Springs Park, Fields of Dreams, the Baw Beese Trail, and dock slips along Baw Beese Lake are some of the most frequented parks and facilities serving residents throughout the County. The Department continually works to further improve and develop each facility. While maintenance expenses fall within the Parks Maintenance Fund, the Department continues to develop ways for the facilities to generate revenues in order to offset these expenses whenever possible.

Library services, in one form or another, have been offered for over 130 years in the City of Hillsdale. In 1879, a group of women established a library association formed with the intention to "circulate good literature among the people of Hillsdale." The books they collected would eventually become the foundation of the Mitchell Public Library, which opened its doors in 1908, with the donation by Charles Mitchell of his family home for the location of the library on the corner of Manning and McCollum Streets.

The Mitchell Public Library served Hillsdale for 95 years until the construction of the Hillsdale Community Library in 2003, a \$2 million state-of-the-art library building located next door, on the corner of Manning and Bacon Streets. Growing from the initial collection of 2,666 volumes, the Hillsdale Community Library collection currently stands at over 78,970 volumes and continues to grow. The staff has made changes to the physical library by taking out the reference desk and making a soft seating area with a fireplace for our patrons. Security system upgrades have been made. The former Teen Room repurposed and now houses the ever growing junior fiction/non-fiction collection. There has been WiFi upgrades, a new firewall installed and some older computers replaced. The Library has 10 adult computers, four computers for pre-teen/teens and one computer in the children's room. The computer in the children's room is dedicated to children's games and learning activities. The Library circulated 104,573 items, 49,213 physical library visits, 11,221 virtual visits, and 13,752 registered borrowers. (All statistics cited are as of July 1, 2019 the beginning of the fiscal year as reported to the State of Michigan). The facility offers spacious community meeting rooms that not only provide programming space for the library, but also for local civic and other organizations to use for presentations and meetings.

Numerous churches are located in and around the City which provide a range of worship opportunities for residents and notable architecture in the City. The Hillsdale County Courthouse and courthouse square anchor Hillsdale's historic commercial district and the County has made a commitment to stay downtown with the purchase and redevelopment of the former Hillsdale Daily News building for county offices. Many of the churches, government buildings and commercial structures in our historic downtown are significant architecturally and contribute to our Victorian era setting. Indeed, Hillsdale's entire downtown is listed on the National Register of Historic Places which presents a late 19th early 20th century commercial district almost in entirety.

County Pharmacy, New York Taco and Sharon's House of Pancakes opened in the past year within the City. The Keefer House has started construction with plans to renovate it into a Boutique Hotel. The Dawn Theater rehabilitation project, a project that will bring needed Community Event Space back to the downtown will be completed soon. The rich history found in Hillsdale and the on-going investment in our City by TIFA, Hillsdale College, Hillsdale County and Hillsdale business and industry provide a firm foundation for the local economy and bode well for future success.



May 13, 2021

Mayor Stockford & City Council Members
City of Hillsdale

Dear Mayor, City Council and Hillsdale Residents,

Attached for your consideration is the City of Hillsdale 2021-22 Annual Budget. This year's General Fund budget seeks to address the top priorities identified by the Mayor and City Council for the upcoming year. The Budget includes \$448,400 (3.5 mills) in Road Reconstruction and \$63,650 (.5 mills) in Leaf Collection millage revenue approved by the voters at the May 4th 2021 special election.

The City's 2021-22 fiscal year appropriations are \$10,488,828 or \$750,347 down from the 2020-21 amended budget. The Hillsdale Board of Public Utilities Operations and Maintenance expenditure appropriations are \$16,341,700 for the Electric, Water, Sewer Funds combined. That is an increase of .01%.

Priorities

Mayor Stockford and City Council adopted the following goals for fiscal year 2021-22:

1. Street Repair and Infrastructure – continue maintenance and reconstruction of streets as funding is available.
 - This budget includes \$1,090,000 in street repair and infrastructure projects.
2. Public Safety – return Police Department staffing to eight (8) patrol officers.
 - This budget includes continued funding for the eighth patrol officer. The eighth patrol officer was hired at the end of the 2020-21 budget year with Police Department savings.
3. Leaf Collection – bring back loose leaf curbside collection.
 - This budget does include funding for loose leaf curbside collection. The first step is to purchase collection equipment. This will be accomplished by a loan from the General Fund – Fund Balance to the Street Fund (204) in the amount of \$215,000, which will be repaid over five years.
4. Recreation Department – re-establish the Recreation Department and its youth programs (post COVID).
 - The Recreation Department is back up and running and will be kicking off its youth programs in May.
5. Mitchell Building – develop a long-term plan for the Mitchell Building.
 - Discussion leading to a direction on this goal will begin in the fall.

General Fund Revenues

This budget shows General Fund revenues decreasing by nearly five percent (4.81%) from the prior year's estimates. Property taxes, state revenue sharing, payments in lieu of taxes, grants and donations, and a variety of miscellaneous revenues are the major sources of income for this fund. Approximately thirty-seven percent (37%) of all General Fund's revenue comes from property taxes. The budget reflects a one percent (1.00%) increase in projected tax revenue.

Payments in lieu of taxes (PILOT) are payments made to the City instead of paying property taxes. PILOT payments make up twenty-three percent (23%) of total General Fund Revenues. The City receives these payments from four housing developments located in the City. Three of the developments pay 10% of their annual rents minus utilities, one pays 3%. The City's utility department (Hillsdale Board of Public Utilities – HBPU) pays six percent (6%) of its gross receipts in lieu of paying taxes.

State shared revenues make up twenty percent (20%) of the General Fund funding. The balance of General Fund's revenue comes from miscellaneous other revenue sources and transfers in from other funds. Eleven percent (11%) comes from a variety of other sources, such as fees for services, ordinance fines, rents and interest. The remaining nine percent (9%) comes from other funds for services provided by the General Fund.

General Fund Expenditures

In fiscal year 2021-22, the General Fund expenditures are up less than one percent (.44%) from the prior year. The City and the Hillsdale Board of Public Utilities (BPU) continue to share staff. Human Resources, Engineering and Finance functions are split between the City and the BPU. Similarly, the BPU provides technology services for the City and Library. The General Fund will receive a reimbursement or transfer-in from the BPU that nets out the cost of these functions.

The City's pension program is managed by the Municipal Employees Retirement System (MERS) of Michigan. As of July 1, 2017, the defined benefit program has been closed to new hires except for Police and Fire. All new employees are placed in a defined contribution plan also administered by MERS, with the City contributing seven percent (7%) of wages. The Administration hopes to transition new Police and Fire employees to a similar defined contribution plan through upcoming union negotiations.

Other Funds

This document contains budgets for the City's twenty-seven (27) funds, plus three utility funds. The utilities puts together its own budget reports, but the numbers are included here for reference purposes. The General Fund is the City's largest governmental fund but there are several other funds that are noteworthy.

There are now three funds that contain appropriations for the streets: Major Street Fund (202), Local Street Fund (203) and Municipal Streets (204). The 202 and 203 Funds receive their revenue, in part from gasoline taxes collected by the State and can only be used for road maintenance. The 204 Fund was added this year to account for the Road Reconstruction and Leaf Collection millage, Charter allowed Street Maintenance funds and other road related funding. This budget contains \$250,000 for Major Streets and an additional \$840,000 for Local Streets in Special Assessment Districts.

There are two large capital expenditure funds: the Fund 401 and Fund 481. The Capital Improvement Fund (401) is used for major purchases and infrastructure improvements throughout the City. Included in Capital Improvement Fund for this year is \$470,000 for projects, including \$335,000 to rebuild the City's solid waste transfer station. The Airport Capital Improvement Fund (481) is dedicated solely for Airport related improvements. Outside of this budget, the Airport was awarded a \$1,300,000 (100%) grant to complete phase two of the parallel taxiway.

The Library Fund (271) revenues come from two primary sources: a one mill property tax levy and penal fines from the county court system. There is no appropriation or subsidy given to them from the General Fund.

The remaining City funds receive their revenue directly or indirectly from the General Fund, from charges for services, contributions and donations, and/or grants. Some have a special purpose (Special Revenue Funds) such as the Recreation Fund, which provides recreational activities for City residents. Other funds (Internal Service Funds) are used to service other departments of the City, such as the Revolving Mobile Equipment Fund (640). That fund maintains, purchases and repairs Department of Public Services vehicles.

Future Challenges

As a city, our most difficult issues continue to be how we fund large projects and equipment purchases, address uncertain revenue streams and inflationary pressures, keep our facilities in good repair, and pay down our unfunded pension liabilities. What makes these issues even more challenging is our General Operating tax revenue is still down 15.5% or \$313,854 from 2008 levels and our required unfunded General Fund pension liability payment is \$183,552 annually.

Solutions to these issues will be critical over the coming years. To address these issues the City will need, to continue, to look at all revenue streams, routinely evaluate service levels and balance expense levels in all areas of the City.

Conclusion

For the sixth year in a row, the Administration has presented a goal-oriented budget for the City. We've done our best to address the City goals for the year by looking at ways to be more efficient, improve services and create revenue streams. This budget continues to make measurable improvements in the City based on those principals.

CITY OF HILLSDALE



David E. Mackie
City Manager



CITY OF HILLSDALE, MICHIGAN
 RESOLUTION NO. 3455

BE IT RESOLVED, that the following sums shall be approved as budgeted and appropriated to meet the expenses of the several funds and activities of the City of Hillsdale for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Revenues:

Property Taxes	\$ 3,057,181
Payment in Lieu of Taxes	1,097,466
Grants & Donations	1,747,435
State Revenue Sharing	957,777
Internal Transfers.....	1,680,843
Miscellaneous Other Revenues	1,202,155

Total Revenues City at Large **\$9,742,857**

General Fund Expenditures:

City Council	\$ 26,790
City Manager.....	186,267
Human Resources	96,421
Economic Development.....	62,087
Administrative Services	281,283
Elections.....	13,150
Assessing Department	212,539
City Clerk.....	102,090
Finance.....	210,687
City Treasurer	164,308



Building & Grounds.....	123,629
Parking Lots.....	31,598
Cemeteries.....	123,315
Airport.....	154,676
Police Department.....	1,649,263
Fire Department.....	532,615
Planning Department.....	143,719
Public Services.....	330,398
Street Lighting.....	63,750
Parks.....	183,061
Transfers to Other Funds.....	176,452

Total General Fund \$4,868,098

Major Streets/Trunkline Fund.....	\$ 970,972
Local Streets Fund.....	380,340
Municipal Street Fund.....	1,150,000
Recreation Fund.....	131,054
Economic Development Corp. Fund.....	29,600
Tax Increment Finance Authority Fund.....	481,136
Drug Forfeiture Fund.....	2,500
Library Fund.....	236,121
Police OWI Enforcement Fund.....	2,600
Debt Service.....	626,000
Capital Improvement Fund.....	525,482
Mrs. Stock's Park Fund.....	7,500
Airport Improvement Fund.....	99,166
Dial-a-Ride Transportation Fund.....	370,849



DPS Inventory Fund.....	17,374
Revolving Mobile Equipment Fund	394,393
Fire Vehicle & Equipment Fund	8,000
Unemployment Insurance Fund.....	15,000
DPS Leave & Fringe Benefits Fund	152,643
Cemetery Perpetual Care Fund.....	20,000

Total Expenditures City at Large **\$10,488,828**

BE IT FURTHER RESOLVED, that pursuant to Section 13.7 of the City Charter, the budgets for the Hillsdale Board of Public Utilities are hereby approved as follows:

Revenues:

Electric Fund.....	\$12,608,515
Water Fund	1,814,431
Sewer Fund	2,517,853

Expenditures:

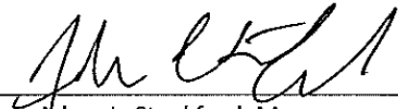
Electric Fund.....	\$12,608,515
Water Fund	1,749,908
Sewer Fund	1,983,277

Capital Projects

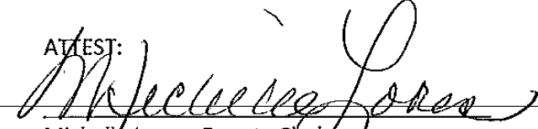
Administrative Services	\$ 81,000
Electric	1,985,949
Water	367,950
Sewer	303,000



BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2021-2022 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2021-2022.



Adam L. Stockford, Mayor

ATTEST:


Michelle Loren, Deputy Clerk



Planning & Goal Setting

Key Goals:

- Street Infrastructure
- Public Safety – PD Patrol Staffing
- Leaf Collection
- Recreation Department and youth program
- Mitchell Building

Collection of Data

The various City boards and commissions discuss up-coming projects and plans in their January meetings and forward that information to the appropriate city department to be included in the budget discussions. The Finance department distributes budget packets to all department heads at this time. With this information they prepare their requested budgets with their departmental goals and objectives as their guides.

Budget Preparation

It is the ultimate responsibility of the City Manager to develop a recommended budget to present to Council. During the month of February the City Manager and the Finance Director meet with each department head to review their budget requests. These meetings provide a good forum to discuss each department's contribution to the City's overall goals and objectives and what resources will be available to them. This also provides for a good review of their current budget performance. In March the final document is created.

Budget Approval

The budget document is submitted to Council at their first meeting in April as stipulated by the charter. The Council as a whole will meet in several sessions during April and May to review with staff each department budget. Each year the public is given an opportunity to review the budget and make comments at public hearing in mid May. At their first meeting in June Council approves the budget resolution and gives millage rate authorization to the Treasurer to levy related taxes.

Budget Amendments

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. If changes to the budget become necessary the City Manager submits the proposed amendments to Council for their approvals as needed throughout the year.



Progress Calendar

January 20	Worksheets distributed to all Department Heads
February 10	All Department Head budget numbers entered into BS&A software and capital projects, expense sheets and supporting documentation turned in to Finance Department.
February 10 – March 1	Department Heads meetings begin with City Manager and Finance Director just as soon as departmental budgets are ready for review. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 1 – March 12	City Manager and Finance Department prepare Manager's recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 12- March 26	Finance Department updates/edits final budget documents.
March 26 – April 2	Final budget prepared for distribution to council.
April 5	Council receives the budget document and sets the public hearing for May 20. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
April 5 – April 30	Set Council work sessions to review budgets with staff
May 3	Notice of public hearing published in the newspaper and the Proposed Budget placed on file for public inspection. (See Section 8.3 Charter of the City of Hillsdale, MI)
May 17	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
June 7	Council approves the budget, and millage rate authorizing the City Treasurer to levy the taxes.



Basis of Budgeting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all City funds including its Capital Improvement Funds. The General Fund budget is adopted on a functional basis, while all other budgets are adopted on a fund basis.

- Property taxes and other revenues that are measurable and available for use are budgeted as revenue on the basis of when they are earned. Other revenues such as fines and forfeitures, admissions, contributions, etc. are recorded when received.
- Revenues from special assessments are budgeted on the basis of when the assessments are due.
- Principal and interest payments on outstanding debt are budgeted on the basis of when they are due and payable.
- Payments for acquisition of materials and supplies inventories and fixed assets are budgeted on the basis of when the obligation is incurred.
- All other expenditures are budgeted on the basis of when the expenditure is incurred and payable.
- Appropriations for depreciation and year-end vacation and sick leave accruals are not made in the enterprise funds.
- All appropriations lapse at the fiscal year end.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It also relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental, expendable trust and agency funds are accounted for using the modified-accrual basis of accounting for all governmental fund types including General Fund, Special Revenue Funds, Trust Funds, and Debt Service Funds. For Enterprise and Internal Service Funds, the City uses the full accrual basis of accounting.

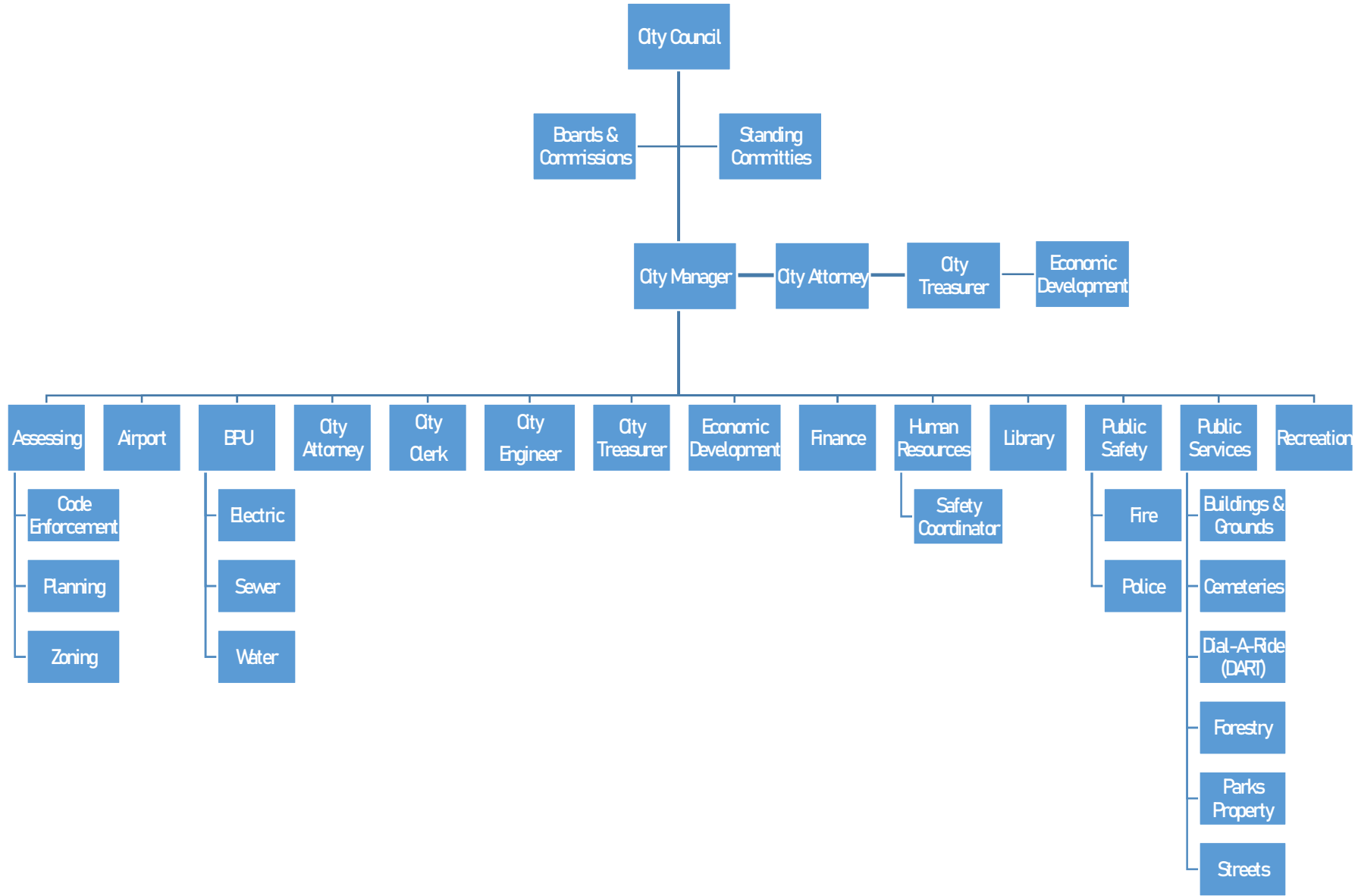
Governmental fund revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within the 60 days after the year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Basis of Budgeting/Accounting



All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measurement of "available spend-able resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spend-able resources" during a period.

All proprietary funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and expenses are recognized when they are incurred.



Personnel

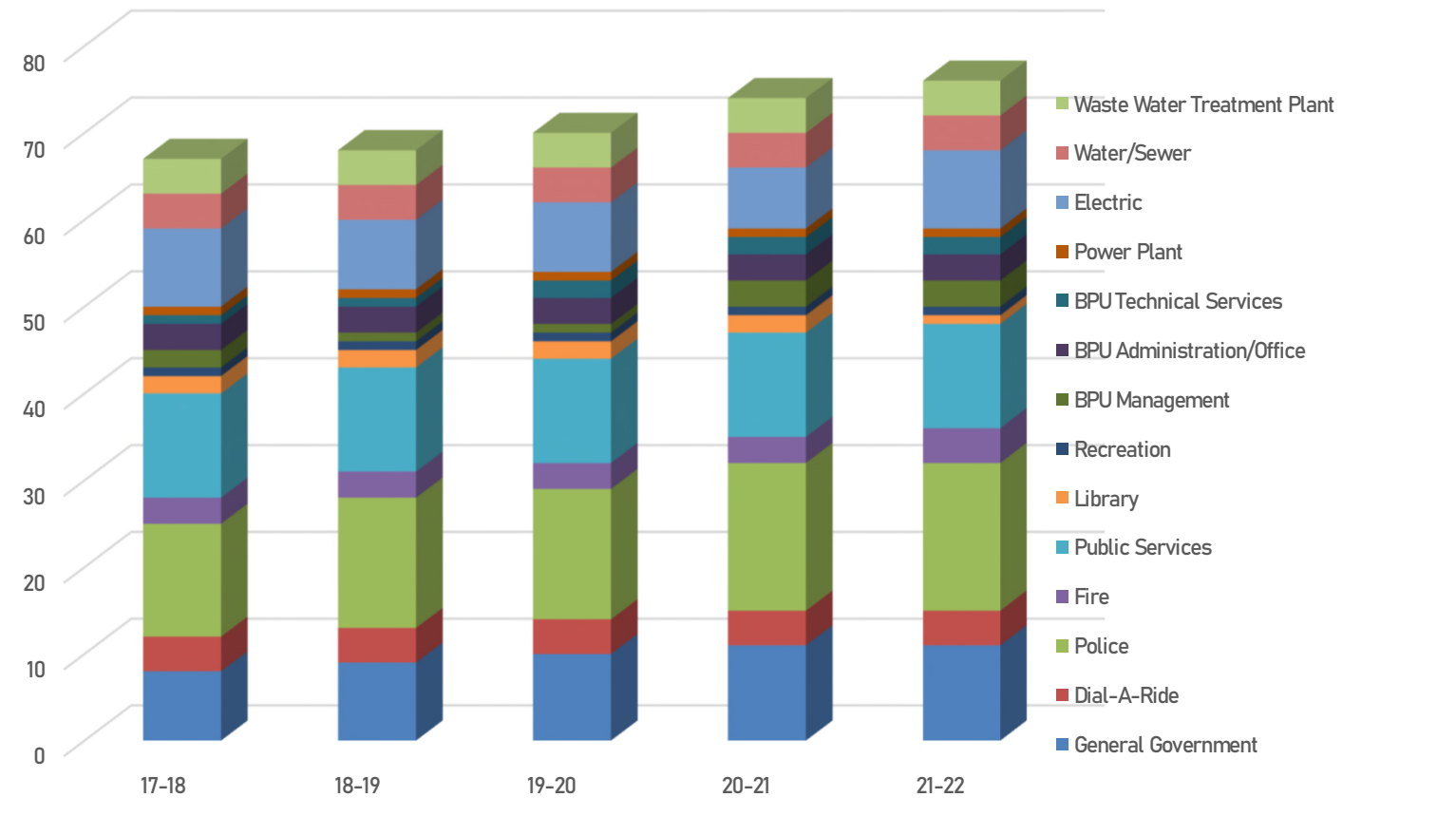


Department	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
General Government	6	7	8	8	8	9	10	11	11
Dial-A-Ride	4	4	4	4	4	4	4	4	4
Police	16	15	14	14	13	15	15	17	17
Fire	4	4	4	4	3	3	3	3	4
Public Services	12	12	11	11	12	12	12	12	12
Library	2	2	1	1	2	2	2	2	1
Recreation	1	1	1	1	1	1	1	1	1
BPU Management	6	6	6	2	2	1	1	3	3
BPU Administration/Office	3	3	5	3	3	3	3	3	3
BPU Technical Services	2	2	2	1	1	1	2	2	2
Power Plant	0	0	0	0	1	1	1	1	1
Electric	6	6	6	8	9	8	8	7	9
Water/Sewer	3	3	3	4	4	4	4	4	4
Waste Water Treatment Plant	4	4	4	4	4	4	4	4	4
Totals	69	69	69	65	67	68	70	74	76

Part-time/temporary employees are utilized at various times throughout the year in the following departments:

Dial-A-Ride; Recreation; Fire; Library; Public Services; and BPU.

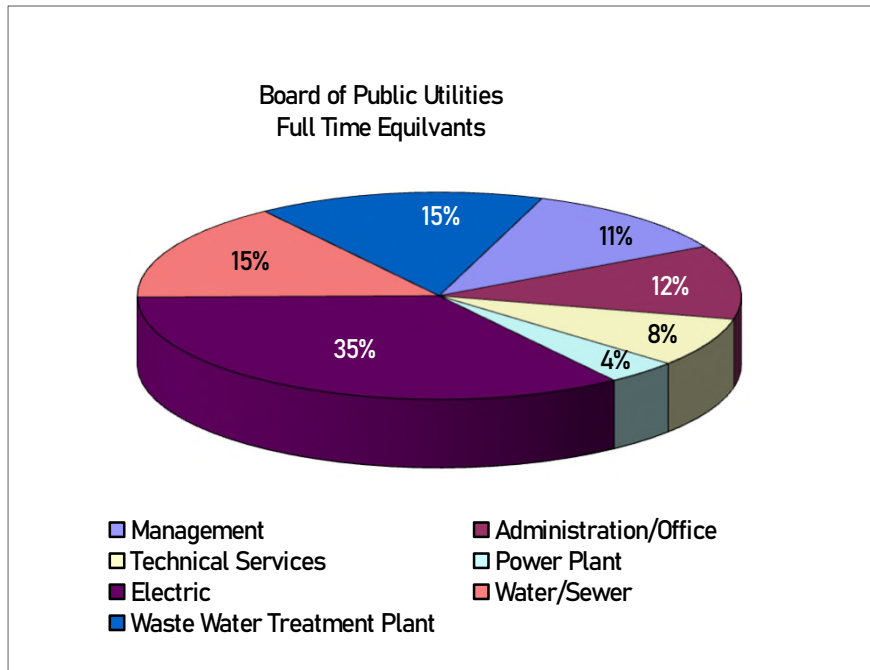
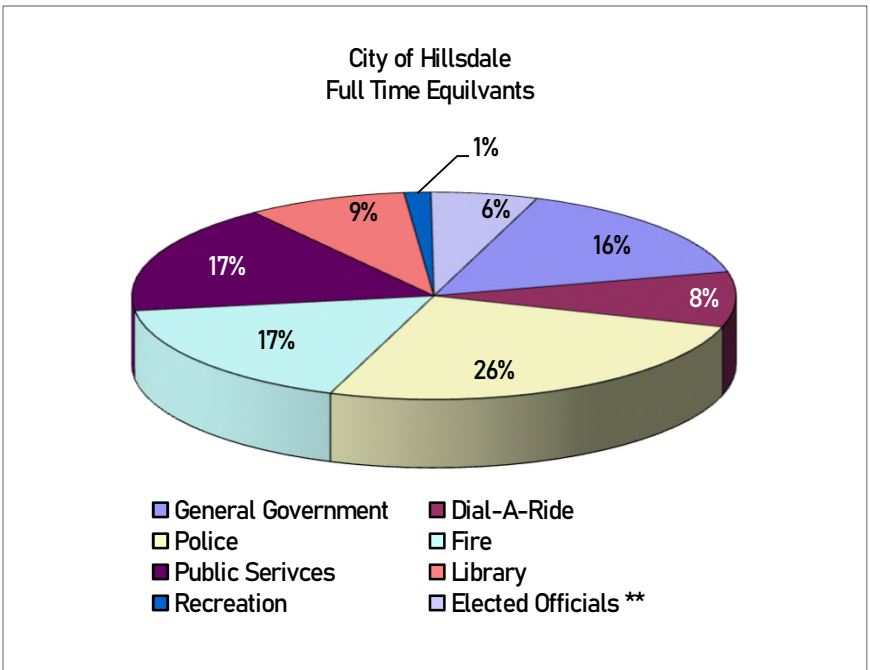
Full-Time Employees



Personnel



City of Hillsdale	Full Time	Part Time	* Full Time Equivalents	Board of Public Utilities	Full Time	Part Time	* Full Time Equivalents
General Government	11	0	11	Management	3	0	3
Dial-A-Ride	4	4	6	Administration/Office	3	1	3
Police	17	3	18	Technical Services	2	0	2
Fire	4	17	12	Power Plant	1	0	1
Public Services	12	0	12	Electric	9	0	9
Library	1	10	6	Water/Sewer	4	0	4
Recreation	1	0	1	Waste Water Treatment Plant	4	0	4
Elected Officials **	0	9	4				
	50	43	70		26	1	26





The accounts of the City are organized by funds each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues and expenditures or expenses as appropriated. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this report are grouped into three (3) fund categories: Governmental, Proprietary, and Fiduciary.

Governmental Funds

The governmental fund category includes the General Fund, Special Revenue Funds, Long-term Debt Funds, and Capital Projects Funds.

The *General Fund* is used to account for all financial transactions not accounted for in another fund. This fund contains the general operating expenditures of the local unit including general government services, public safety (police and fire protection), assessing, building inspection, and general maintenance for the parks, cemeteries, parking lots, street lights, and city buildings expenditures. Revenues are derived primarily from property taxes, and State and Federal distributions grant and other intergovernmental revenues.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes:

- The Major Street Fund derives its revenue from the State Gas & Weight taxes and is used for the maintenance and repair of the major streets and the state highway (M-99) that runs through the City.
- The Local Street Fund also gets its revenue from the State Gas & Weight taxes and is used to maintain the neighborhood streets in the City.
- The Recreation Fund gets its revenue from the various sporting and athletic program fees it offers residents and non-residents. It also receives money from the General Fund.
- Revenue for the Library Fund comes from a dedicated millage, court fines, state aid, and charges for services.
- The Police Operating While Intoxicated Enforcement (OWI) Fund generates its revenue from fines paid by those convicted of driving while intoxicated. The money is used to further the enforcement of the intoxicated driving laws.

The *Long-term Debt Service Fund* is used to record the funding and payment of principal and interest on all debt of the City lasting longer than one year.



Capital Projects Funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities other than those financed by Proprietary and Trust Funds:

- *Capital Improvement Fund* expenditures are for major City capital projects. Revenues come from federal, state and local grants and the General Fund.
- *Fields of Dreams Fund* is used to track construction of Fields of Dreams Park which provides baseball/softball fields and other athletic activities. Its revenues come from grants and community fundraisers.
- *Mrs. Stock's Park Fund* was created to renovate a City park by that name. Its revenue comes from grants and community donations.
- *Airport Improvement Fund* receives revenue from hanger rental, fuel flowage fees, and land leases. The expenditures in this fund are for capital improvements to the airport.

Proprietary Funds (Enterprise/Internal Service Funds)

The proprietary fund category includes the Enterprise and Internal Service Funds.

Enterprise Funds are used to account for operations (a) that are financed and operated similarly to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes:

- The Board of Public Utilities provides water, sewer and electric services in and outside of the City. Its revenues come from customer charges.
- The D-A-R-de Fund receives its revenues from Federal and State operating grants, user fees, and the General Fund. These funds are used to provide public transportation to handicapped, disabled, and senior citizens of the City.



Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies within the city on a cost-reimbursement basis. The City of Hillsdale maintains five such funds:

- Department of Public Service Leave & Benefits Fund is used to record and distribute fringe benefit costs of the Public Services staff to different funds based on the tasks they are performing and where the work was done (i.e., General, Streets, Capital, etc.)
- Public Service Inventory Fund purchases materials used in the general maintenance of the City. Its revenues come from the departments/funds that used the material.
- Revolving Mobile Equipment Fund derives its revenues from rents charged to the various departments for the use of city owned vehicles. Those funds are used to operate and maintain those vehicles and to purchase new equipment as needed.
- Unemployment Insurance Fund revenues come from the various City departments and are used to self-fund the City's unemployment insurance program.
- Fire Vehicle and Equipment Fund was established to purchase vehicles and equipment for the Fire Department. Revenues in this fund are from the General Fund.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the city in a trustee capacity. These include Expendable Trust, Nonexpendable Trust and Agency Funds. The City utilizes two Fiduciary Funds at this time:

Expendable Trust funds are accounted for in essentially the same manner as governmental funds. *Nonexpendable Trust* funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical; however, these funds are not utilized by the City at this time. There are 3 Expendable Trust funds:

- R.L. Owen Memorial Park Trust Fund was established to make improvements to the R.L. Owen Memorial Park.
- Cemetery Perpetual Care Fund gets its revenue from the sale of cemetery lots and interest earned on investments. These funds are used to help offset the costs of maintaining the cemeteries and for capital improvements.
- Stocks Park Maintenance Fund was established to help offset the cost of maintaining the new renovations in that park. This fund gets its revenues from donations and interest earned on those monies.

Agency Funds are Custodial in nature (assets equal liabilities). These funds are used to receipt and disburse payroll and tax collections. Everything that comes into these funds is disbursed out; Interest Payroll Fund is used to disburse payroll and payroll withholdings and Treasurer's Tax Collection Fund receipts and disburses all the treasurer's tax collections.

Budget Summary 2021-2022 (by Fund)



REVENUES	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
Governmental Funds:							
General Fund (101)	4,671,639	4,719,017	4,983,548	3,895,714	4,994,331	4,754,229	-4.81%
Major St. Fund (202)	788,112	778,572	826,371	448,429	719,250	805,726	12.02%
Local St. Fund (203)	5,014,427	594,111	413,267	132,736	344,315	348,725	1.28%
Municipal Streets (204)	0	0	0	0	0	1,177,450	-
Recreation Fund (208)	121,935	146,410	131,148	48,991	144,815	131,054	-9.50%
E.D.C. Fund (244)	2,143	17,659	2,644	198	21,800	40,550	86.01%
T.I.F.A. Fund (247)	101,372	208,305	223,763	643,374	1,128,000	542,579	-51.90%
Drug Forfeiture Fund (265)	3,078	2,986	1,151	3,189	2,500	1,000	-60.00%
Library Fund (271)	255,398	264,236	265,753	180,211	266,560	249,556	-6.38%
Police OWI Enforcement Fund (274)	1,616	359	1,625	683	3,600	1,000	-72.22%
Bond & Interest Redemption (362)	373,172	392,546	443,211	395,566	428,900	19,000	-95.57%
Capital Improvement (401)	534,322	1,148,113	2,080,023	125,500	1,350,000	612,600	-54.62%
Fields of Dreams (408)	18,689	18,802	1,031	5	4,500	1,000	-77.78%
Stock's Park (409)	14,345	11,154	11,254	19,287	11,100	11,100	0.00%
Airport Improvement (481)	289,396	222,438	180,519	94,039	182,250	119,432	-34.47%
Other Funds:							
Dial-A-Ride (588)	428,601	342,438	391,591	177,848	387,030	370,849	-4.18%
Public Services Inventory (633)	5,915	37,195	4,950	1,129	18,500	2,500	-86.49%
Revolving Mobile Equipment Fund (640)	322,813	796,347	266,861	203,585	330,330	235,805	-28.62%
Fire Equipment & Vehicle Fund (663)	273,716	11,300	130,540	132,974	132,000	132,659	0.50%
Unemployment Insurance Fund (677)	2,221	1,845	10,276	191	1,800	1,500	-16.67%
DPS Leave & Benefits (699)	180,289	194,818	174,823	100,847	187,560	152,643	-18.62%
Fiduciary Funds:							
Cemetery Perpetual Care (711)	29,740	22,906	38,547	15,553	31,000	21,000	-32.26%
Stock's Park Perpetual Maint. Fund (712)	5,801	7,135	4,340	13,809	7,200	7,200	0.00%
R.L.Owens Memorial Park (715)	5,300	4,284	4,518	4,969	3,700	3,700	0.00%
TOTAL REVENUES	\$ 13,444,040	\$ 9,942,976	\$ 10,591,754	\$ 6,638,827	\$ 10,701,041	\$ 9,742,857	-8.95%

Budget Summary 2021-2022 (by Fund)



EXPENDITURES	ACTUAL				BUDGETS		% OF CHANGE
	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
GOVERNMENTAL FUNDS:							
General Fund (101)							
City Council	28,329	23,202	24,599	14,372	26,790	26,790	0.00%
City Manager	245,482	178,875	155,878	116,685	189,875	186,267	-1.90%
Human Resources	0	47,388	128,289	60,090	96,185	96,421	0.25%
Economic Development	85,972	23,078	59,091	36,727	63,850	62,087	-2.76%
Administrative Services	155,983	184,310	224,258	188,827	195,050	281,283	44.21%
Elections	6,821	20,201	7,937	15,021	15,400	13,150	-14.61%
Assessing Department	125,106	129,479	141,379	99,604	190,725	212,539	11.44%
City Clerk	117,706	101,498	91,670	58,803	99,165	102,090	2.95%
Finance Department	81,101	94,699	196,440	156,314	227,075	210,687	-7.22%
City Treasurer	121,477	145,468	152,949	58,766	152,695	164,308	7.61%
Building & Grounds	106,854	147,214	134,516	62,489	136,605	123,629	-9.50%
Parking Lots	24,993	47,401	21,016	10,507	32,825	31,598	-3.74%
Cemeteries	79,181	117,866	94,189	55,587	110,465	123,315	11.63%
Airport	150,402	132,914	138,251	87,851	148,300	154,676	4.30%
Police Department	1,394,240	1,435,729	1,415,787	991,638	1,639,005	1,649,263	0.63%
Fire Department	827,741	417,482	419,042	333,604	489,020	532,615	8.91%
Code Enforcement	2,142	15,852	18,879	1,440	30,000	0	-100.00%
Planning Department	102,377	95,298	81,295	55,427	95,055	143,719	51.20%
Public Services	247,505	251,199	259,475	213,436	311,740	330,398	5.99%
City Engineer	0	0	3,634	26,750	125,775	0	-100.00%
Street Lighting	51,696	55,477	56,354	37,898	63,750	63,750	0.00%
Parks	195,990	186,032	172,106	87,657	184,760	183,061	-0.92%
Transfers Out	699,500	852,205	852,405	40,000	222,695	176,452	-20.77%
Total General Fund (101)	\$ 4,850,598	\$ 4,702,867	\$ 4,849,439	\$ 2,809,493	\$ 4,846,805	\$ 4,868,098	0.44%

Budget Summary 2021-2022 (by Fund)



EXPENDITURES	ACTUAL				BUDGETS		% OF CHANGE
	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
GOVERNMENTAL FUNDS:							
Major Street Fund (202)							
Administrative Services	294,173	220,901	223,559	169,174	244,000	375,000	53.69%
Administrative Services - Trunkline	5,589	4,019	5,522	0	3,000	3,000	0.00%
Sidewalks	0	0	0	0	0	0	-
Street Surface	158,581	248,727	149,870	54,015	99,220	106,051	6.88%
Trunkline Surface	29,030	19,012	25,276	171	19,320	24,416	26.38%
R.O.W Maintenance	85,467	87,579	60,151	32,368	97,540	92,786	-4.87%
Trunkline R.O.W.	6,970	4,115	4,362	5,129	7,465	7,314	-2.02%
Trees	38,028	41,854	37,791	19,998	43,300	41,467	-4.23%
Trunkline Trees	1,496	1,037	2,124	466	2,110	2,012	-4.64%
R.O.W. Drainage	45,410	57,397	64,012	11,169	60,965	74,066	21.49%
Trunkline Drainage	2,002	1,538	6,333	18,282	12,735	12,408	-2.57%
Traffic	48,653	73,762	64,619	53,374	102,805	132,235	28.63%
Trunkline Traffic	11,937	6,444	5,388	4,081	19,565	16,191	-17.25%
Winter Maintenance	82,353	63,030	56,726	50,815	75,910	68,482	-9.79%
Trunkline Winter Maint.	19,300	12,902	14,823	9,414	16,925	15,544	-8.16%
Total Major Street Fund (202)	\$ 828,989	\$ 842,317	\$ 720,556	\$ 428,456	\$ 804,860	\$ 970,972	20.64%
Local Street Fund (203)							
Administrative Services	24,926	28,652	24,192	12,948	21,000	27,900	32.86%
Street Surface	220,017	141,847	150,307	56,979	98,095	117,949	20.24%
R.O.W. Maintenance	71,718	62,221	52,658	18,256	70,915	54,399	-23.29%
Trees	53,105	51,707	53,779	23,232	64,240	60,499	-5.82%
R.O.W. Drainage	39,227	62,427	38,047	17,720	45,460	54,121	19.05%
Traffic	19,486	32,736	19,391	24,340	31,325	23,090	-26.29%
Winter Maintenance	43,401	49,094	33,954	28,938	49,845	42,382	-14.97%
Total Local Street Fund (203)	\$ 471,880	\$ 428,684	\$ 372,328	\$ 182,413	\$ 380,880	\$ 380,340	-0.14%

Budget Summary 2021-2022 (by Fund)



EXPENDITURES GOVERNMENTAL FUNDS:	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
Municipal Street Fund (204)	0	0	0	0	0	1,150,000	-
Recreation Fund (208)	130,567	145,695	126,471	38,113	144,815	131,054	-9.50%
E.D.C. Fund (244)	13,761	6,924	16,362	19,845	32,500	29,600	-8.92%
T.I.F.A. Fund (247)	114,008	114,757	73,675	1,012,280	1,307,500	481,136	-63.20%
Drug Forfeiture Fund (265)	1,224	228	215	295	2,500	2,500	0.00%
Library Fund (271)	298,148	307,121	333,118	128,174	256,410	236,121	-7.91%
Police OWI Enforcement Fund (274)	0	1,920	0	7,594	3,600	2,600	-27.78%
Debt Service Fund (362)	0	0	512,500	0	512,500	626,000	22.15%
Capital Improvement Fund (401)	370,679	1,775,648	1,693,805	828,864	1,865,885	525,482	-71.84%
Fields of Dreams (408)	8,101	34,441	0	0	0	0	-
Stock's Park (409)	5,903	6,913	4,400	23,365	7,500	7,500	0.00%
Airport Improvement Fund (481)	361,837	149,968	1,914	53,004	165,000	99,166	-39.90%

Budget Summary 2021-2022 (by Fund)



EXPENDITURES	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
PROPRIETARY FUNDS:							
Dial-A-Ride Fund (588)	399,905	419,621	414,005	186,721	387,030	370,849	-4.18%
DPS Inventory Fund (633)	43,300	27,566	11,074	1,792	18,500	17,374	-6.09%
Revolving Mobile Equipment Fund (640)	364,999	352,766	392,755	212,004	285,330	394,393	38.22%
Fire Vehicle & Equipment Fund (663)	308,746	0	45,362	0	0	8,000 -	
Unemployment Insurance Fund (677)	3,358	93	1,568	9,004	10,000	15,000	50.00%
DPS Leave & Benefits (699)	180,289	194,816	174,824	100,797	187,560	152,643	-18.62%
FIDUCIARY FUNDS:							
Cemetery Perpetual Care (711)	15,600	15,500	0	0	20,000	20,000	0.00%
R.L. Owens Memorial Fund (715)	15,323	0	0	0	0	0 -	
TOTAL EXPENDITURES	\$ 8,787,215	\$ 9,527,845	\$ 9,744,371	\$ 6,042,214	\$ 11,239,175	\$ 10,488,828	-6.68%

Fund Balances



Fund	Fund Name	2020-2021				2021-2022		Ending Fund Bal.	Percent Changed
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.		
101	General Fund	\$ 1,068,705	\$ 5,122,001	\$ 4,957,254	\$ 1,233,452	\$ 4,754,229	\$ 4,868,098	1,119,583	-9.23%
202	Major St./Trunkline Fund	496,521	733,479	633,360	596,640	805,726	970,972	431,394	-27.70%
203	Local St. Fund	378,436	349,148	270,640	456,944	348,725	380,340	425,329	-6.92%
204	Municipal Street Fund	-	-	-	-	1,177,450	1,150,000	27,450	0.00%
208	Recreation Fund	9,751	62,131	52,813	19,069	131,054	131,054	19,069	0.00%
244	Economic Development Corp. Fund	275,500	178	33,240	242,438	40,500	29,600	253,338	4.50%
247	Tax Increment Finance Authority Fund	865,221	1,100,567	1,320,472	645,316	542,579	481,136	706,759	9.52%
265	Drug Foreiture/Grant Fund	9,444	2,951	259	12,136	1,000	2,500	10,636	-12.36%
271	Library Fund	109,212	229,231	229,330	109,113	249,556	236,121	122,548	12.31%
274	Police OWM Enforcement	11,924	673	10,974	1,623	1,000	2,600	23	-98.58%
362	Bond and Interest Redem. Fund	696,428	415,336	26,000	1,085,764	19,000	626,000	478,764	-55.91%
401	Capital Improvement Fund	730,641	375,600	1,174,809	(68,568)	612,600	525,482	18,550	-127.05%
408	Fields of Dreams Fund	2,571	4	-	2,575	1,000	-	3,575	38.83%
409	Mrs. Stock's Park Fund	54,649	20,377	38,021	37,005	11,100	7,500	40,605	9.73%
481	Airport Improvement Fund	353,432	161,507	85,926	429,013	119,432	99,166	449,279	4.72%
588	Dial-A-Ride Fund	728,611	278,079	353,975	652,715	370,849	370,849	652,715	0.00%
633	Public Services Inv. Fund	170,374	1,104	8,722	162,756	2,500	17,374	147,882	-9.14%
640	Revolving Mobile Equipment Fund	659,386	330,318	405,842	583,862	235,805	394,393	425,274	-27.16%
663	Fire Vehicle & Equipment Fund	99,625	134,238	-	233,863	132,659	8,000	358,522	53.30%
677	Unemployment Insurance Fund	83,021	223	12,000	71,244	1,500	15,000	57,744	-18.95%
699	DPS Leave and Benefits Fund	22,579	138,715	138,715	22,579	152,643	152,643	22,579	0.00%
711	Cemetery Perpetual Care Fund	734,524	14,000	-	748,524	21,000	20,000	749,524	0.13%
712	Stock's Park Perpetual Maintenance	69,233	15,200	-	84,433	7,200	-	91,633	8.53%
715	R.L. Owen Memorial Fund	50,870	4,952	-	55,822	3,700	-	59,522	6.63%

Significant changes in fund balance (over \$15,000)



General Fund

Fund Balance Reduction of \$113,869. The street levy of 2.5 mils has been moved to the 204 Municipal Street fund. There are also Increases in the transfers for Recreation and Dial-A-Ride funds.

Major Streets (202)

Fund Balance Reduction of \$165,246. There is a \$250,000 transfer to Municipal Streets for street projects. Even with this reduction the fund is expected to keep its fund balance above 50% of its expenditures.

Local Streets (203)

Fund Balance Reduction of \$31,615. Local streets has a fund balance of over 100% of yearly expenditures. This is a planned fund balance reduction.

Local Streets (204)

Fund Balance increase of \$27,450. A planned increase in fund balance. This fund is new and needs to build-up its fund balance reserves.

TIFA (247)

Fund Balance Increase of \$61,443. This is due to timing of grants and reimbursements from the previous year.

Bond and Interest Redemption Fund (362)

Fund Balance decrease of \$607,000. The fund is paying off \$600,000 in debt from the BPU.

Capital Improvement Fund (401)

Fund Balance increase of \$87,118. The Bond and Interest Redemption fund will transfer in \$600,000 to pay back the debt from the BPU.

Revolving Mobile Equipment Fund (640)

Fund Balance decrease of 158,588. This is mainly due to a projected \$138,000 in depreciation.

Fire Vehicle & Equipment Fund (663)

Fund Balance Increase of \$124,659. This fund is forecasted to have a \$132,659 levy and \$8,000 in expenditures.

General Fund Revenues



Revenue		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-000.000-402.000	CURRENT TAXES	1,770,153	1,460,883	1,540,506	1,599,976	1,538,250	1,624,000	1,631,585	0.47%
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	310,755	308,166	300,634	307,648	325,000	0	-100.00%
101-000.000-412.000	DELINQUENT TAXES	6,989	2,739	1,156	2,567	7,107	2,000	2,000	0.00%
101-000.000-437.000	SPECIAL ACTS	32,867	44,919	56,078	20,369	37,542	34,000	34,600	1.76%
101-000.000-437.001	IND. FACLT. TAX - CLAW BACKS	13,442	0	0	0	0	0	0	-
101-000.000-445.000	DEL TAXES-PENALTIES AND INT.	18,942	23,106	25,505	27,924	20,382	20,000	20,000	0.00%
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	55,950	59,722	62,766	66,625	63,281	68,000	70,674	3.93%
101-000.000-448.000	TRAILER FEES	2,967	435	2,544	2,496	1,515	2,480	2,480	0.00%
101-000.000-460.000	LICENSE FEES	6,315	6,696	6,691	6,438	6,709	6,700	6,700	0.00%
101-000.000-461.000	C.A.T.V. FRANCHISE FEES	81,956	82,182	82,708	78,273	38,173	80,000	80,000	0.00%
101-000.000-477.000	PERMITS	18,480	16,450	15,065	18,726	10,460	18,000	18,000	0.00%
101-000.000-480.000	DOG LICENSES	20	18	17	12	0	0	0	-
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	29,944	721	0	0	2,861	2,861	0	-100.00%
101-000.000-528.000	FEDERAL GRANTS - CARES ACT	0	0	0	0	178,665	178,665	0	-100.00%
101-000.000-530.001	FEDERAL GRANTS OTHER - CDBG ACQUISITION	2,535	0	0	0	0	0	0	-
101-000.000-530.002	FEDERAL GRANTS OTHER - CDBG BLIGHT ELIM	196,759	37,394	0	0	0	0	0	-
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	203,470	172,673	80,141	166,964	96,190	82,000	150,000	82.93%
101-000.000-574.000	STATE REVENUE SHARING	857,998	881,357	914,714	941,982	617,500	775,000	949,672	22.54%
101-000.000-576.000	ACT 302 POLICE TRAINING FUNDS	2,428	2,245	2,144	2,025	672	3,000	0	-100.00%
101-000.000-627.000	INTERMENT FEES	17,732	16,809	15,816	13,577	13,233	15,500	18,000	16.13%
101-000.000-627.001	INTERMENT FEES- ST ANTHONYS	0	2,200	2,170	1,400	3,250	2,100	3,000	42.86%
101-000.000-628.000	ABATEMENT FEES	300	600	1,200	600	0	600	600	0.00%
101-000.000-629.000	COPIES / DUPLICATING	1,318	360	0	150	166	300	300	0.00%
101-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	1,500	(1,500)	0	0	0	0	-
101-000.000-658.000	ORDINANCE FINES	5,013	3,454	1,481	826	346	1,500	1,500	0.00%
101-000.000-658.001	PARKING FINES	1,080	1,070	1,160	240	370	500	500	0.00%
101-000.000-665.000	INTEREST	12,094	16,069	20,330	27,921	9,307	30,000	20,000	-33.33%
101-000.000-665.100	CHANGE IN INVESTMENTS	0	0	2,218	2,981	(443)	1,000	0	-100.00%

General Fund Revenues



Revenue		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-000.000-667.000	RENTS	19,100	16,000	15,632	15,632	22,632	15,630	22,632	44.80%
101-000.000-667.200	LEASE AGREEMENT - AT&T	0	3,600	14,300	15,600	9,100	15,600	15,600	0.00%
101-000.000-667.517	RENTS - TRANSFER FACILITY	34,100	37,200	38,600	48,000	32,000	48,000	48,000	0.00%
101-000.000-668.517	ROYALTIES-TRANSFER FACILITY	18,096	19,670	20,559	16,833	12,066	19,000	19,000	0.00%
101-000.000-672.000	SPECIAL ASSESSMENTS	27,219	21,318	18,559	20,743	4,614	6,360	6,034	-5.13%
101-000.000-673.000	SALE OF CITY PROPERTY	0	539	0	32	1,536	20,000	0	-100.00%
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,085,110	1,069,081	1,069,882	1,078,649	597,281	1,000,000	1,095,706	9.57%
101-000.000-675.247	CONTRIBUTION & DONATION - TIFA	10,000	20,000	10,000	10,000	0	10,000	0	-100.00%
101-000.000-690.000	OTHER REFUNDS	134,203	159,908	158,091	168,094	135,426	174,000	177,246	1.87%
101-000.000-692.000	OTHER REVENUE	5,446	7,142	10,438	10,659	4,876	7,500	7,500	0.00%
101-000.000-692.106	OTHER REVENUE - NEW YEAR'S EVE EVENT	0	0	17,475	18,977	1,500	18,000	18,000	0.00%
101-000.000-692.301	OTHER REVENUES - POLICE DEPT	10,000	1,150	715	1,529	550	1,000	500	-50.00%
101-000.000-692.336	OTHER REVENUES-LOC FIRE GRANT	27,995	2,350	1,000	3,412	2,000	0	1,500	-
101-000.000-694.000	CASH OVER & (SHORT)	0	0	(42)	0	0	0	0	-
101-000.000-699.174	TRANSFER IN - BPU	0	0	20,000	123,309	61,827	209,035	140,000	-33.03%
101-000.000-699.202	TRANSFERS IN - MAJOR STREETS	58,259	74,762	74,920	79,081	44,174	69,000	78,000	13.04%
101-000.000-699.203	TRANSFERS IN - LOCAL STREETS	18,130	24,926	28,652	24,192	12,948	21,000	27,900	32.86%
101-000.000-699.271	TRANSFER IN - LIBRARY	2,000	0	2,000	2,000	0	2,000	2,000	0.00%
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	52,826	54,036	61,660	59,573	0	65,000	65,000	0.00%
101-000.000-699.711	TRANSFERS IN - CEMETERY CARE	850	15,600	15,500	0	0	20,000	20,000	0.00%
TOTAL REVENUE		4,842,086	4,671,639	4,719,017	4,979,021	3,895,714	4,994,331	4,754,229	-4.81%



Adam Stockford- Mayor

adamstockford@gmail.com

517-320-0543

Council Members

<i>Greg Stuchell</i>	<i>Council Member Ward 1</i>	<i>Bruce Sharp</i>	<i>Council Member Ward 3</i>
<i>Tony Vear</i>	<i>Council Member Ward 1</i>	<i>Bill Zeiser</i>	<i>Council Member Ward 3</i>
<i>Cindy Pratt</i>	<i>Council Member Ward 2</i>	<i>Robert Socha</i>	<i>Council Member Ward 4</i>
<i>Will Morrisey</i>	<i>Council Member Ward 2</i>	<i>Ray Briner</i>	<i>Council Member Ward 4</i>

Department Summary

The City of Hillsdale has a Council/Manager form of government; the manager is appointed by the elected City Council members. The City Council is elected by the voters of the City of Hillsdale to four (4) year terms. The City is divided into four (4) wards, each with two (2) representatives. Elections are held every other year, on the even-numbered years (2018, 2020, etc.), with each ward having one (1) expiring term per election. Term limits prohibit more than two (2) consecutive four (4) year terms as a Councilperson or Mayor.

Department Goals

- Street Infrastructure
- Public Safety – PD Patrol Staffing
- Leaf Collection
- Recreation Department and youth program
- Mitchell Building

Budget Summary

1. Personnel expenses consist of payments to Council based on meetings and committee meetings attended as authorized by the Officers Compensation Commission.
2. Operating expenses include Council training membership dues in the Michigan Municipal League, auditing and legal services, technology and repair services for computer equipment, and engineering reviews of site plans.



CITY COUNCIL - 101		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-101.000-702.000	WAGES	18,566	18,895	15,849	17,066	12,465	18,500	18,500	0.00%
101-101.000-717.000	WORKERS' COMPENSATION	34	30	87	66	43	75	75	0.00%
101-101.000-720.000	EMPLOYER'S FICA	1,420	1,445	1,212	1,305	954	1,415	1,415	0.00%
101-101.000-726.000	SUPPLIES	112	132	9	96	10	200	200	0.00%
101-101.000-801.000	CONTRACTUAL SERVICES	150	80	900	0	0	100	100	0.00%
101-101.000-810.000	DUES AND SUBSCRIPTIONS	4,897	4,577	5,045	5,166	0	5,250	5,250	0.00%
101-101.000-861.000	TRAINING & SEMINARS	0	630	100	0	0	250	250	0.00%
101-101.000-862.000	LODGING AND MEALS	0	0	0	0	0	0	0	-
101-101.000-955.200	MISC. - COMMUNICATIONS	524	2,540	0	900	900	1,000	1,000	0.00%
TOTAL CITY COUNCIL APPROPRIATIONS		25,703	28,329	23,202	24,599	14,372	26,790	26,790	0.00%



David Mackie - Manager

dmackie@cityofhillsdale.org

517-437-6444

Department Summary

The City Manager is the chief administrative officer and reports to the Hillsdale City Council. The position of City Manager carries a broad range of responsibilities which include appointment and supervision of department heads; coordination of all city and utility departments; and the preparation and maintenance of a balanced annual budget of the City's goals.

Department Goals

- Provide and maintain effective and efficient City government.
- Continuing to seek out alternative funding sources for equipment, quality of life and infrastructure improvement projects.
- Improve communication and citizen engagement.
- Address the lack of succession planning for the City.
- Promote economic development in all sectors of the City.
- Decrease unfunded pension liability.

Department Objectives

- Continue to motivate staff to work as a team to better serve the citizens of Hillsdale.
- Collaboratively work on Economic Development with the Hillsdale Board of Public Utility (BPU), Hillsdale County Economic Development Partnership (EDP), Economic Development Corporation (EDC), Tax Increment Finance Authority (TIFA) and Michigan Economic Development Corporation (MEDC).
- Provide additional pension plan payments utilizing annual budget savings and excess cash reserves.
- Pursue State and Federal grant funding opportunities.

Budget Summary

1. Personnel covers the cost of wages and benefits of one (1) full-time employee: City Manager.
2. Operating expenses include supplies, training and seminars, and professional subscriptions.
3. Contractual services are: copier repair.
4. No capital outlay expenditures are planned for this fiscal year.



CITY MANAGER - 172		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF Change
101-172.000-702.000	WAGES	152,674	159,597	117,985	108,552	63,085	102,430	107,457	4.91%
101-172.000-703.000	OVERTIME	0	0	138	0	0	0	0	-
101-172.000-704.000	SICK TIME PAY	1,470	1,500	718	0	0	3,495	3,666	4.89%
101-172.000-705.000	VACATION TIME PAY	6,369	5,993	792	0	6,989	6,555	6,877	4.91%
101-172.000-706.000	PERSONAL TIME PAY	1,480	1,868	1,375	1,601	2,184	1,310	1,389	6.03%
101-172.000-707.000	LONGEVITY PAY	1,220	1,340	240	240	240	240	240	0.00%
101-172.000-710.000	HOLIDAY AND OTHER PAY	18,275	14,739	18,552	16,938	15,547	24,605	8,502	-65.45%
101-172.000-715.000	HEALTH AND LIFE INSURANCE	6,240	10,471	8,285	6,860	4,629	8,100	6,600	-18.52%
101-172.000-716.000	RETIREMENT	16,986	25,625	17,549	10,656	16,011	24,590	32,750	33.18%
101-172.000-717.000	WORKERS' COMPENSATION	400	524	371	164	197	275	275	0.00%
101-172.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	100	0	0	0	-
101-172.000-720.000	EMPLOYER'S FICA	13,743	14,005	7,470	6,618	6,132	10,605	10,841	2.23%
101-172.000-721.000	DISABILITY INSURANCE	791	791	466	910	308	670	670	0.00%
101-172.000-726.000	SUPPLIES	1,001	1,278	563	858	488	1,000	1,000	0.00%
101-172.000-801.000	CONTRACTUAL SERVICES	1,303	1,702	286	0	110	500	500	0.00%
101-172.000-810.000	DUES AND SUBSCRIPTIONS	1,080	510	135	140	145	1,000	1,000	0.00%
101-172.000-860.000	TRANSPORTATION AND MILEAGE	1,135	1,047	0	0	0	500	500	0.00%
101-172.000-861.000	TRAINING & SEMINARS	1,775	3,320	2,240	1,685	620	2,500	2,500	0.00%
101-172.000-862.000	LODGING AND MEALS	1,149	1,122	1,635	556	0	1,500	1,500	0.00%
101-172.000-940.000	Equipment Rental	0	0	0	0	0	0	0	-
101-172.000-930.000	REPAIRS & MAINTENANCE	286	0	0	0	0	0	0	-
101-172.000-970.000	CAPITAL OUTLAY	0	0	75	0	0	0	0	-
TOTAL CITY MANAGER APPROPRIATIONS		227,477	245,482	178,875	155,878	116,685	189,875	186,267	-1.90%

Administrative Services



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
ADMIN - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	% OF Change
101-175.000-702.000	WAGES	0	0	0	46,173	35,178	0	73,366	-
101-175.000-703.000	WAGES	0	0	0	131	345	0	400	-
101-175.000-704.000	SICK TIME PAY	0	0	0	0	0	0	673	-
101-175.000-705.000	VACATION TIME PAY	0	0	0	1,308	2,189	0	6,206	-
101-175.000-706.000	PERSONAL TIME	0	0	0	0	0	0	253	-
101-175.000-710.000	HOLIDAY AND OTHER PAY	0	0	(1,218)	1,167	203	0	4,139	-
101-175.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	0	0	0	1,674	-
101-175.000-716.000	RETIREMENT	0	0	549	3,729	1,346	0	14,915	-
101-175.000-717.000	WORKERS' COMPENSATION	0	0	0	0	0	0	250	-
101-175.000-720.000	EMPLOYER'S FICA	0	0	0	3,508	1,089	0	6,735	-
101-175.000-721.000	DISABILITY INSURANCE	0	0	0	0	0	0	472	-
101-175.000-726.000	SUPPLIES	731	19	0	505	212	500	500	0.00%
101-175.000-801.000	CONTRACTUAL SERVICES	22,808	25,091	27,066	23,340	15,063	30,450	31,000	1.81%
101-175.000-805.000	ACCOUNTING SERVICES	0	0	0	0	0	0	0	-
101-175.000-806.000	LEGAL SERVICES	49,853	43,795	62,211	17,559	7,489	40,000	17,000	-57.50%
101-175.000-806.002	LEGAL SERVICES - TAX CASES	583	4,186	150	24,407	43,062	10,000	0	-100.00%
101-175.000-807.000	ENGINEERING SERVICES - CONTRA	128	1,106	1,233	894	0	0	0	-
101-175.000-808.000	AUDITING SERVICES	17,435	16,709	16,065	16,510	16,700	25,000	25,000	0.00%
101-175.000-810.000	DUES AND SUBSCRIPTIONS	370	210	585	210	663	600	1,200	100.00%
101-175.000-850.000	INSURANCE	55,161	58,444	55,318	59,436	64,196	62,500	72,500	16.00%
101-175.000-861.000	TRAINING & SEMINARS	1,340	1,057	1,218	1,377	0	1,500	0	-100.00%
101-175.000-862.000	LODGING AND MEALS	0	0	0	0	0	0	500	-
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	257	366	408	422	0	500	500	0.00%
101-175.000-955.101	MISC. - DOMESTIC HARMONY	5,000	5,000	6,000	6,000	0	6,000	6,000	0.00%
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	0	0	14,725	17,582	0	18,000	18,000	0.00%
101-175.000-955.125	MISC.-FLOWERS/TREMENDOUS DAYS	0	0	0	0	0	0	0	-
TOTAL ADMINISTRATIVE APPROPRIATIONS		153,666	155,983	184,310	224,258	187,735	195,050	281,283	44.21%



Laura Sergent - Director

lsergent@cityofhillsdale.org

517-437-6443

Department Summary

The Human Resources Department is responsible for payroll, Federal and State tax reporting, workers' compensation, Federal and State unemployment reporting, Freedom of Information, hiring process, employee relations, and bargaining unit negotiations. Also, administrating three (3) retirement plans with the Municipal Employees (MERS) and two (2) with the International City Managers Association (ICMA), health insurance and other fringe benefits.

Department Goals

- Continue researching revenue saving alternatives for fringe benefits
- Work on getting personnel documents in compliance with federal and state laws.
- Utilitze more technology to make efficiencies.

Department Objectives

- Update existing policies and create new ones.
- Insure compliance with Federal and State laws.
- Coordinate activities with other Department Directors and provide individual services for all employees.
- Work on position pay scales.

Budget Summary

1. Personnel consist of one (1) full-time Director.
2. Operating expenses are for office supplies and training.
3. Contractual services is for payroll software support.
4. No capital outlay expenditures are planned for this budget year.

Human Resources



HUMAN RESOURCES - 173		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF Change
101-173.000-702.000	WAGES	0	0	29,828	71,524	35,377	56,940	57,710	1.35%
101-173.000-704.000	SICK TIME PAY	0	0	772	10,053	757	700	1,977	182.43%
101-173.000-705.000	VACATION TIME PAY	0	0	2,832	15,036	1,333	3,565	1,236	-65.33%
101-173.000-706.000	PERSONAL TIME PAY	0	0	386	173	727	715	727	1.68%
101-173.000-707.000	LONGEVITY PAY	0	0	550	1,100	0	0	0	-
101-173.000-710.000	HOLIDAY AND OTHER PAY	0	0	2,923	4,860	2,568	2,495	2,595	4.01%
101-173.000-715.000	HEALTH AND LIFE INSURANCE	0	0	1,956	8,404	12,085	19,670	20,000	1.68%
101-173.000-716.000	RETIREMENT	0	0	3,078	7,440	3,238	4,330	4,420	2.08%
101-173.000-717.000	WORKERS' COMPENSATION	0	0	86	133	130	175	175	0.00%
101-173.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	100	0	0	0	-
101-173.000-720.000	EMPLOYER'S FICA	0	0	2,656	7,643	2,780	4,930	4,916	-0.28%
101-173.000-721.000	DISABILITY INSURANCE	0	0	159	0	231	365	365	0.00%
101-173.000-726.000	SUPPLIES	0	0	694	355	64	500	500	0.00%
101-173.000-801.000	CONTRACTUAL SERVICES	0	0	1,468	1,468	800	800	800	0.00%
101-173.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	0	0	500	500	0.00%
101-173.000-861.000	TRAINING & SEMINARS	0	0	0	0	0	500	500	0.00%
101-173.000-862.000	LODGING AND MEALS	0	0	0	0	0	0	0	-
TOTAL HUMAN RESOURCES APPROPRIATIONS		0	0	47,388	128,289	60,090	96,185	96,421	0.25%

Kelly LoPresto

econdev@cityofhillsdale.org

517-437-6479

Department Summary

The Office of Economic Development is staffed by Kelly LoPresto, Alan Beeker, and David Mackie. This office provides support to the City's Economic Development Corporation (EDC), Tax Increment Finance Authority (TIFA), the Office of Planning and Zoning, City Council and all City departments as needed for economic development.

Department Goals

- Attract business to the Hillsdale Manufacturing and Technology Park.
- Promote retention, growth, and attraction of all types of business – retail, commercial, industrial, agricultural, technology, and tourism related industries.
- Promote development of Three Meadows Subdivision.
- Promote revitalization and occupancy of buildings in downtown Hillsdale.
- Assist in the development of the following sites: 23/25 North Broad Street and 135 East South Street.
- Promote Fiber Options and seek ways to expand fiber throughout the City.

Department Objectives

- Work with MEDC to market vacant land available by creating a video and install for sale signage.
- Meet with businesses within the Manufacturing and Technology Park.
- Partner with local economic development entities, local businesses and other community organizations to achieve economic development.
- Seek out and administer grants, investment financing and other funding opportunities that support economic development activities.
- Work with realtors to market the vacant land in Three Meadows Subdivision.
- Encourage development and seek out developers for vacant land at Three Meadows.
- Assist building owners to rehabilitate historical and blighted properties to include rental rehabilitation on the upper floors.
- Pursue funding opportunities for site assessment and remediation of contamination at industrial facilities.
- Encourage downtown development and seek out developers for 23/25 North Broad Street and 135 East South Street by working with MEDC.
- Work with local internet providers to promote availability and continue to pursue funding for fiber expansion in the City.

Budget Summary

1. Personnel covers wages and benefits for one(1) full-time employee.
2. Operating expenses are supplies, publishing of notices, training and seminars, and professional subscriptions.
3. No capital outlay expenditures are planned for this fiscal year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ECONOMIC DEVELOPMENT - 174		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-174.000-702.000	WAGES	810	16,998	14,160	39,866	26,029	40,895	39,022	-4.58%
101-174.000-703.000	OVERTIME PAY	0	60	229	191	0	0	0	-
101-174.000-704.000	SICK TIME PAY	0	438	718	1,505	0	1,410	1,425	1.06%
101-174.000-705.000	VACATION TIME PAY	0	665	792	1,251	939	2,120	3,475	63.92%
101-174.000-706.000	PERSONAL TIME PAY	0	210	163	509	524	530	535	0.94%
101-174.000-707.000	LONGEVITY PAY	0	240	480	480	480	480	480	0.00%
101-174.000-710.000	HOLIDAY AND OTHER PAY	0	1,277	835	3,316	2,653	2,855	1,871	-34.47%
101-174.000-715.000	HEALTH AND LIFE INSURANCE	0	121	55	94	73	170	120	-29.41%
101-174.000-716.000	RETIREMENT	0	2,432	1,712	3,962	2,727	6,900	7,440	7.83%
101-174.000-717.000	WORKERS' COMPENSATION	0	0	45	125	82	125	125	0.00%
101-174.000-718.000	UNEMPLOYMENT INSURANCE	0	13	0	100	0	0	0	-
101-174.000-720.000	EMPLOYER'S FICA	62	1,501	1,314	3,522	2,270	3,695	3,544	-4.09%
101-174.000-721.000	DISABILITY INSURANCE	0	131	51	100	64	270	100	-62.96%
101-174.000-726.000	SUPPLIES	0	933	258	651	330	1,000	1,000	0.00%
101-174.000-726.525	SUPPLIES - RENTAL REHAB	0	0	0	0	0	0	0	-
101-174.000-801.000	CONTRACTUAL SERVICES	55,796	20,801	927	0	230	500	0	-100.00%
101-174.000-801.525	CONTRACT. SERV. - RENTAL REHA	0	0	0	0	0	0	0	-
101-174.000-810.000	DUES AND SUBSCRIPTIONS	0	565	620	910	305	300	350	16.67%
101-174.000-860.000	TRANSPORTATION AND MILEAGE	0	334	0	86	21	300	300	0.00%
101-174.000-861.000	TRAINING & SEMINARS	0	1,371	609	1,772	0	1,500	1,500	0.00%
101-174.000-862.000	LODGING AND MEALS	0	408	30	571	0	700	700	0.00%
101-174.000-905.000	PUBLISHING / NOTICES	80	80	80	80	0	100	100	0.00%
101-174.000-967.001	PROJECT COSTS - CDBG ACQUISITION	2,766	0	0	0	0	0	0	-
101-174.000-967.002	PROJECT COSTS - CDBG BLIGHT ELIMINATION	197,191	37,394	0	0	0	0	0	-
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		256,705	85,972	23,078	59,091	36,727	63,850	62,087	-2.76%



Katy Price

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517-437-6441

Department Summary

The City Clerk's office duties include maintaining the official City records, administering elections, administering the City's account receivables and creating the daily bank deposits, updating and monitoring the City's website and social media pages and providing general information to the public.

Department Goals

- Updating the City's website and social media sites to provide more up-to-date information and easier-to-navigate pages.
- Verification that all records maintained match all retention requirements, the records are stored in an appropriate fashion and can be retrieved in an efficient manner.
- Maintain electronic files and work towards getting previous hard files switched over to become electronic files, as appropriate.
- Continue to improve the audio/visual delivery of Council meetings via the Livestream broadcast.
- Administer all municipal elections and maintain an accurate voter file database utilizing the Qualified Voter File (QVF).

Department Objectives

- Continue the program to electronically scan and catalogue all City Council minutes.
- Provide updated information for the City Ordinance code books and the electronic code book on the City's website, as necessary.
- Maintain a friendly, courteous manner toward the public on the phone and as a first point of contact for visitors to City Hall. Greet visitors and direct them to the appropriate offices and personnel.
- Continue to improve delivery of the election process. Maintain on-going training to the City's poll workers. Become proficient using the new election equipment.

Budget Summary

1. Personnel consist of one (1) full-time Clerk.
2. Operating expenses are supplies, training, publishing and general maintenance.
3. Contractual services are for copier expenses, banking fees, website assistance, code book maintenance, election coding and supplies, and monthly on-site record shredding services.
4. No capital outlay expenditures are planned for this budget year.



CITY CLERK - 215		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF Change
101-215.000-702.000	WAGES	74,733	60,702	50,162	39,843	27,228	41,640	42,097	1.10%
101-215.000-703.000	OVERTIME PAY	297	51	691	90	0	0	0	-
101-215.000-704.000	SICK TIME PAY	5,059	2,031	1,221	1,434	369	1,480	1,507	1.82%
101-215.000-705.000	VACATION TIME PAY	2,208	4,488	5,149	3,765	923	2,400	2,825	17.71%
101-215.000-706.000	PERSONAL TIME PAY	800	896	217	538	554	555	565	1.80%
101-215.000-707.000	LONGEVITY PAY	480	420	300	600	600	600	600	0.00%
101-215.000-710.000	HOLIDAY AND OTHER PAY	3,824	3,110	2,012	2,517	2,035	1,940	1,978	1.96%
101-215.000-715.000	HEALTH AND LIFE INSURANCE	24,437	14,923	11,700	18,270	12,175	19,670	21,452	9.06%
101-215.000-716.000	RETIREMENT	4,446	5,922	5,007	4,082	4,621	6,655	7,400	11.19%
101-215.000-717.000	WORKERS' COMPENSATION	136	76	190	58	87	125	140	12.00%
101-215.000-718.000	UNEMPLOYMENT INSURANCE	100	38	0	100	0	0	0	-
101-215.000-720.000	EMPLOYER'S FICA	6,179	5,075	4,172	3,252	2,117	3,720	3,746	0.70%
101-215.000-721.000	DISABILITY INSURANCE	474	378	253	193	132	280	280	0.00%
101-215.000-726.000	SUPPLIES	2,820	4,526	3,146	1,465	1,422	3,000	3,000	0.00%
101-215.000-734.000	POSTAGE	2,938	2,846	3,884	2,828	2,424	3,000	3,000	0.00%
101-215.000-801.000	CONTRACTUAL SERVICES	4,911	6,801	10,663	10,945	3,399	8,450	8,450	0.00%
101-215.000-810.000	DUES AND SUBSCRIPTIONS	465	240	0	20	0	500	500	0.00%
101-215.000-860.000	TRANSPORTATION AND MILEAGE	342	161	126	0	0	250	250	0.00%
101-215.000-861.000	TRAINING & SEMINARS	(300)	935	7	0	0	1,400	1,000	-28.57%
101-215.000-862.000	LODGING AND MEALS	1,228	1,909	8	0	442	1,000	800	-20.00%
101-215.000-900.000	PRINTING	2,685	0	0	0	0	0	0	-
101-215.000-905.000	PUBLISHING / NOTICES	553	2,058	2,590	1,670	275	2,500	2,500	0.00%
TOTAL CITY CLERK APPROPRIATIONS		138,815	117,586	101,498	91,670	58,803	99,165	102,090	2.95%



ELECTIONS - 191		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS	% OF	
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-191.000-702.000	WAGES	5,367	1,951	7,028	5,224	7,273	6,500	6,400	-1.54%
101-191.000-710.000	HOLIDAY AND OTHER PAY	6	2	3	7	6	0	0	-
101-191.000-716.000	RETIREMENT	0	0	15	42	38	0	0	-
101-191.000-720.000	EMPLOYER'S FICA	125	32	103	83	89	150	0	-100.00%
101-191.000-726.000	SUPPLIES	(1,167)	2,680	913	661	1,817	3,000	3,000	0.00%
101-191.000-801.000	CONTRACTUAL SERVICES	3,192	1,838	11,653	1,223	5,496	5,000	3,000	-40.00%
101-191.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	0	0	0	0	-
101-191.000-862.000	LODGING AND MEALS	590	318	486	618	302	650	650	0.00%
101-191.000-905.000	PUBLISHING / NOTICES	80	0	0	79	0	100	100	0.00%
TOTAL ELECTIONS APPROPRIATIONS		8,193	6,821	20,201	7,937	15,021	15,400	13,150	-14.61%



Peter Merritt

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517-437-6454

Department Summary

The Treasurer's Office is responsible for collecting and disbursing funds collected through property taxes for the City of Hillsdale. Taxes are collected two (2) times a year for the City, the Hillsdale Community Library, Hillsdale County, Hillsdale Community Schools, Hillsdale County Intermediate School District, and the State of Michigan. Reports are filed with the State of Michigan at the end of each tax season for all tax abatements issued to businesses in the City of Hillsdale.

Department Goals

- Get Delinquent Personal Property Taxes up-to-date.
- Develop written policies and procedures for tax collections.
- Develop written policies and procedures for cash handling.

Budget Summary

1. Personnel consist of one (1) part-time, appointed Treasurer.
2. Operating expenses are supplies, postage, training, publishing, dues and subscriptions, printing, and tax refunds and rebates (425 Area and RLOT disbursements to other jurisdictions).
3. Contractual services are for tax software support.
4. No capital items are planned for this year.



CITY TREASURER - 253		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-253.000-702.000	WAGES	17,764	15,910	18,510	19,434	13,808	19,100	19,604	2.64%
101-253.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	0	0	0	0	-
101-253.000-716.000	RETIREMENT	0	12	276	504	616	1,310	1,530	16.79%
101-253.000-717.000	WORKERS' COMPENSATION	65	55	54	24	34	50	50	0.00%
101-253.000-720.000	EMPLOYER'S FICA	1,359	1,217	1,416	1,487	1,056	1,460	1,499	2.67%
101-253.000-721.000	DISABILITY INSURANCE	0	0	0	0	0	0	0	-
101-253.000-726.000	SUPPLIES	478	753	343	582	527	625	625	0.00%
101-253.000-734.000	POSTAGE	1,193	2,329	1,083	3,147	2,511	3,500	3,000	-14.29%
101-253.000-801.000	CONTRACTUAL SERVICES	3,460	3,069	2,968	2,925	982	4,000	4,000	0.00%
101-253.000-810.000	DUES AND SUBSCRIPTIONS	202	140	0	150	0	150	0	-100.00%
101-253.000-860.000	TRANSPORTATION AND MILEAGE	274	81	170	106	0	200	0	-100.00%
101-253.000-861.000	TRAINING & SEMINARS	695	205	205	0	0	300	0	-100.00%
101-253.000-862.000	LODGING AND MEALS	384	32	1,910	0	0	500	0	-100.00%
101-253.000-900.000	PRINTING	1,467	477	520	0	0	1,500	0	-100.00%
101-253.000-964.000	REFUNDS AND REBATES	102,740	97,197	118,013	124,590	39,232	120,000	134,000	11.67%
TOTAL CITY TREASURER APPROPRIATIONS		130,081	121,477	145,468	152,949	58,766	152,695	164,308	7.61%



Joseph Mangan - Director

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517-437-6446

Department Summary

The Finance Department is responsible for maintaining a system of accounts which shall conform to the uniform system established by the State and is consistent with generally accepted accounting principles. The department is responsible for the collection of all monies, other than property taxes, received by the City, for maintaining the financial records of the City and the Board of Public Utilities, including records of property owned by and belonging to the City, for issuance of purchase orders for goods and services requisitioned by the various administrative departments and for providing assistance to the City Clerk and City Treasurer in carrying out the duties and functions of their respective offices. It is the Finance Department's responsibility to maintain the finances for both the Board of Public Utilities and the City. The two major functions of the department are to facilitate the audits and assist the City Manager and Director of Public Utilities in the preparation of the annual budget. In addition this department prepares and files all necessary intergovernmental reports; assists other departments with cost analysis, purchasing and capital improvement planning; and performs analysis of various financial and non-financial issues as requested by the City Manager, Board of Public Utilities and the City Council.

Department Goals

- Provide useful and timely financial information to City and BPU staff, various City Boards, BPU Board and Commissions, as well as city residents in an appropriate format, maximizing the usefulness of the data.
- To provide safety, liquidity and yield in all investments.
- Review daily, weekly, and monthly processes for efficiencies and cost savings.

Department Objectives

- Document and refine procedures for accounts payable, accounts receivable and cash handling.
- Transition accounts payable from paper checks to ach payments. There have been significant problems with mailing checks and this will help the City pay invoice on time.
- Use BS&A budget module for wages and salary. This will increase the accuracy of the budget payroll forecast and save time.
- Update chart of accounts to state uniform manual. This is a state requirement.
- Implement GASB 84 and prepare for GASB 87.

Budget Summary

1. Personnel consist of two (2) full-time employees.
2. Operating expenses include general office supplies, training, and dues for Michigan Government Finance Officers Association (MGFOA) and the national Government Finance Officers Association (GFOA), and the Michigan Municipal Treasurers Association (MMTA).
3. Contractual services consist of accounting software support.
4. No capital purchases are planned for this fiscal year.



FINANCE - 219		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF Change
101-219.000-702.000	WAGES	46,302	39,065	54,755	117,348	99,368	122,195	123,020	0.68%
101-219.000-703.000	OVERTIME PAY	0	541	2,735	2,567	0	0	0	-
101-219.000-704.000	SICK TIME PAY	831	918	1,333	3,385	0	13,480	4,329	-67.89%
101-219.000-705.000	VACATION TIME PAY	4,794	4,188	5,000	5,852	4,994	6,865	6,040	-12.02%
101-219.000-706.000	PERSONAL TIME PAY	415	424	906	1,168	935	2,470	1,623	-34.29%
101-219.000-707.000	LONGEVITY PAY	1,100	1,100	550	1,100	1,100	1,100	0	-100.00%
101-219.000-710.000	HOLIDAY AND OTHER PAY	2,635	1,660	2,528	5,907	4,697	5,195	5,682	9.37%
101-219.000-715.000	HEALTH AND LIFE INSURANCE	14,264	15,613	14,685	32,952	26,095	39,755	42,500	6.90%
101-219.000-716.000	RETIREMENT	3,738	7,200	3,360	10,775	7,269	17,590	9,850	-44.00%
101-219.000-717.000	WORKERS' COMPENSATION	284	225	109	220	242	350	350	0.00%
101-219.000-718.000	UNEMPLOYMENT INSURANCE	50	25	0	200	782	0	1,000	-
101-219.000-720.000	EMPLOYER'S FICA	3,904	3,419	4,814	9,386	7,754	12,245	10,763	-12.10%
101-219.000-721.000	DISABILITY INSURANCE	358	404	301	582	405	830	830	0.00%
101-219.000-726.000	SUPPLIES	156	254	985	702	355	500	600	20.00%
101-219.000-801.000	CONTRACTUAL SERVICES	1,365	4,808	1,953	2,367	1,838	1,500	1,500	0.00%
101-219.000-810.000	DUES AND SUBSCRIPTIONS	170	545	340	0	360	500	500	0.00%
101-219.000-860.000	TRANSPORTATION AND MILEAGE	241	120	222	606	0	1,000	100	-90.00%
101-219.000-861.000	TRAINING & SEMINARS	0	592	123	840	120	1,000	1,500	50.00%
101-219.000-862.000	LODGING AND MEALS	478	0	0	483	0	500	500	0.00%
TOTAL FINANCE APPROPRIATIONS		81,085	81,101	94,699	196,440	156,314	227,075	210,687	-7.22%

Assessing, Code Enforcement & Planning



Kimberly Thomas - Assessor

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517-437-6456

Department Summary

The Assessing Department is responsible for a variety of property-related functions within the City. Kimberly Thomas, Michigan Advanced Assessing Officer (MAAO), was appointed City Assessor in May 2013 and is the department head. Her primary responsibility is "Supervising Preparation of the Assessment Roll" as described and approved by the State Tax Commission (STC). As the department head, the Assessor is also the designated Code Official under the International Property Maintenance Code (IPMC) as adopted by the City.

Alan Beeker, Michigan Certified Assessing Technician (MCAT), joined the Assessing Department team in October 2013 as the Planning, Zoning and Code Enforcement Administrator. He is responsible for reviewing permit applications, administering and enforcing the Zoning Code and the IPMC. Compliance with these codes is verified and enforced with the assistance of the City Fire Department, City Police Department, and the County Building Inspector. Alan also acts as the staff liaison to the City Tax Increment Finance Authority (TIFA) which oversees economic development in the downtown and to the City Planning Commission which is responsible for creating the City's Master Plan, the Capital Improvement Plan, and adoption, review, amendment, and interpretation of the Zoning Code, including site plan approvals for most non-residential projects.

In March 2019 Olivia Jones also joined the Assessing Department staff. She earned certification as a Michigan Certified Assessing Technician in May 2019 and started the Michigan Certified Assessing Officer program in January 2020.

Department Goals

- Physically inspect 20% of properties annually for assessment review and data verification: update CAMA data based on observations to improve accuracy of assessments.
- Complete steps to renew RRC Certification by 12/31/2022.
- Review parking and zoning ordinances with planning commission to identify and develop proposals for amendments that encourage rehabilitation and utilization of existing downtown facilities.

Department Objectives

- Accurately identify and equitably assess properties in compliance with Michigan statute.
- Work with boards and commissions to improve City Codes to better meet City objectives.
- Better the quality of life for residents and visitors through effective code enforcement.

Budget Summary

1. Personnel Services cover wages and benefits for three (3) full time employees.
2. Operating expenses are for supplies, postage, transportation, training, and publishing of notices.
3. Contractual services include software maintenance agreements, parcel mapping appraisals for Tax Tribunal appeals, office equipment leases, and repair and maintenance of blighted properties (reimbursed through tax liens).

Assessing, Code Enforcement & Planning



ASSESSING - 209		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS	BUDGETS	% OF
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-209.000-702.000	WAGES	59,335	77,978	77,595	88,182	63,185	100,300	103,511	3.20%
101-209.000-703.000	OVERTIME PAY	0	181	120	319	313	100	122	22.00%
101-209.000-704.000	SICK TIME PAY	1,530	1,403	2,353	2,699	1,714	4,200	4,338	3.29%
101-209.000-705.000	VACATION TIME PAY	3,316	2,012	4,130	3,818	2,162	4,400	5,357	21.75%
101-209.000-706.000	PERSONAL TIME PAY	0	986	1,809	350	1,302	1,300	1,349	3.77%
101-209.000-707.000	LONGEVITY PAY	360	780	780	480	480	500	480	-4.00%
101-209.000-710.000	HOLIDAY AND OTHER PAY	4,046	5,196	5,301	9,238	5,565	4,500	4,722	4.93%
101-209.000-715.000	HEALTH AND LIFE INSURANCE	170	7,974	8,959	3,351	4,265	26,400	22,641	-14.24%
101-209.000-716.000	RETIREMENT	3,530	7,440	7,902	8,387	6,730	13,000	10,250	-21.15%
101-209.000-717.000	WORKERS' COMPENSATION	469	378	584	386	223	350	350	0.00%
101-209.000-718.000	UNEMPLOYMENT INSURANCE	50	38	0	200	0	0	0	-
101-209.000-720.000	EMPLOYER'S FICA	5,192	6,645	6,952	7,915	5,529	8,800	9,171	4.22%
101-209.000-721.000	DISABILITY INSURANCE	361	456	448	532	331	700	688	-1.71%
101-209.000-726.000	SUPPLIES	1,216	2,205	1,058	626	560	1,000	1,000	0.00%
101-209.000-734.000	POSTAGE	2,341	1,933	1,129	1,506	1,134	5,000	1,500	-70.00%
101-209.000-801.000	CONTRACTUAL SERVICES	7,295	7,187	7,119	10,236	4,843	15,000	12,250	-18.33%
101-209.000-806-002	LEGAL SERVICES - TAX CASES	0	0	0	0	0	0	30,000	-
101-209.000-810.000	DUES AND SUBSCRIPTIONS	960	565	490	515	475	650	1,060	63.08%
101-209.000-860.000	TRANSPORTATION AND MILEAGE	636	364	333	446	0	775	500	-35.48%
101-209.000-861.000	TRAINING & SEMINARS	729	430	713	1,510	254	1,750	1,500	-14.29%
101-209.000-862.000	LODGING AND MEALS	397	486	1,129	98	18	1,500	1,250	-16.67%
101-209.000-900.000	PRINTING	0	0	450	0	0	0	0	-
101-209.000-905.000	PUBLISHING / NOTICES	839	469	119	585	460	500	500	0.00%
101-209.000-930.000	REPAIRS & MAINTENANCE	0	0	6	0	61	0	0	-
TOTAL ASSESSING APPROPRIATIONS		92,772	125,106	129,479	141,379	99,604	190,725	212,539	11.44%

Assessing, Code Enforcement & Planning



Planning - 400		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF Change
101-400.000-702.000	WAGES	37,069	58,073	52,076	43,492	28,912	46,100	45,750	-0.76%
101-400.000-703.000	OVERTIME PAY	0	248	15	0	0	0	0	-
101-400.000-704.000	SICK TIME PAY	1,727	1,247	1,276	191	0	1,600	2,817	76.06%
101-400.000-705.000	VACATION TIME PAY	628	2,857	2,955	1,340	1,479	2,600	2,615	0.58%
101-400.000-706.000	PERSONAL TIME PAY	314	758	910	503	592	600	603	0.50%
101-400.000-707.000	LONGEVITY PAY	360	720	480	480	480	480	480	0.00%
101-400.000-710.000	HOLIDAY AND OTHER PAY	2,069	4,074	4,019	2,394	2,249	2,100	2,112	0.57%
101-400.000-715.000	HEALTH AND LIFE INSURANCE	18,032	17,046	17,606	18,350	12,219	20,000	20,170	0.85%
101-400.000-716.000	RETIREMENT	2,126	4,936	5,203	4,091	3,398	6,000	6,300	5.00%
101-400.000-717.000	WORKERS' COMPENSATION	400	468	265	262	162	275	275	0.00%
101-400.000-718.000	UNEMPLOYMENT INSURANCE	50	38	0	100	0	0	0	-
101-400.000-720.000	EMPLOYER'S FICA	2,894	4,853	4,390	3,399	2,365	4,100	4,160	1.46%
101-400.000-721.000	DISABILITY INSURANCE	222	276	304	310	202	300	307	2.33%
101-400.000-726.000	SUPPLIES	21	399	342	540	0	500	500	0.00%
101-400.000-801.000	CONTRACTUAL SERVICES	1,463	663	855	1,499	509	2,500	2,200	-12.00%
101-400.000-801.372	CONTRACTUAL SERVICES CODE ENFORCEMENT	0	0	0	0	0	0	50,000	-
101-400.000-810.000	DUES AND SUBSCRIPTIONS	2,624	2,422	2,487	2,242	2,427	2,600	2,560	-1.54%
101-400.000-860.000	TRANSPORTATION AND MILEAGE	226	566	461	139	0	1,000	500	-50.00%
101-400.000-861.000	TRAINING & SEMINARS	290	675	703	790	0	1,600	870	-45.63%
101-400.000-862.000	LODGING AND MEALS	203	757	950	962	0	1,200	1,000	-16.67%
101-400.000-905.000	PUBLISHING / NOTICES	534	1,301	1	211	433	1,500	500	-66.67%
TOTAL PLANNING APPROPRIATIONS		71,252	102,377	95,298	81,295	55,427	95,055	143,719	51.20%

Department Summary

The City of Hillsdale employs Ginger Moore as the Airport Manager and Scott Curry as Assistant Manager and a Line Manager. The airport continues to serve the community as an important component of the transportation infrastructure and economic development of the City as well as the entire County. It is the responsibility of management to assure that the airport meets or exceeds all State and Federal regulations. Keeping the facility in excellent condition is crucial to attracting tenants and supporters, as well as gaining local, State and Federal funding for needed improvements.

Department Goals

- Create development opportunities with direct access to the airfield for parties interested in growing with the airport. Currently working with private individuals to build hangers.
- Prepare for Phase 2 of parallel taxiway as stated in AIP. Construction scheduled for 2021.
- Maintain efficiency on grounds maintenance, and building maintenance.
- Continue to improve local and community participation at the airport through education, flying events, keeping the public informed on current events.

Department Objectives

- Continue to assist in the ongoing expansion projects.
- Continue to work closely with the FAA and MDOT to promote the Hillsdale Municipal Airport.
- Continue to maintain efficiency on ground maintenance and building maintenance.

Budget Summary

1. Personnel consist of Airport Manager, Airport Assistant Manager and part-time "at will" employees for busy times.
2. Operating expenses are fuel and lubricants, supplies, utilities, repairs and maintenance, insurance, dues and subscriptions.
3. Contractual services are fuel truck, AvFuel hub and garbage pick-up.
4. Capital outlay items are appropriated through the Airport Improvement Fund (481).

Airport



AIRPORT - 295		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-295.000-702.000	WAGES	220	42,213	57,697	59,453	35,270	62,440	65,232	4.47%
101-295.000-703.000	OVERTIME PAY	0	3,524	5,034	3,957	2,573	5,000	6,080	21.60%
101-295.000-704.000	SICK TIME PAY	0	298	411	1,082	1,115	1,115	2,737	145.47%
101-295.000-705.000	VACATION TIME PAY	0	0	263	676	557	1,395	1,563	12.04%
101-295.000-706.000	PERSONAL TIME PAY	0	242	132	676	449	420	640	52.38%
101-295.000-710.000	HOLIDAY AND OTHER PAY	0	967	1,708	1,856	2,011	1,465	1,492	1.84%
101-295.000-715.000	HEALTH AND LIFE INSURANCE	0	8,751	13,559	14,337	9,598	15,250	15,700	2.95%
101-295.000-716.000	RETIREMENT	0	1,951	3,005	2,733	1,838	2,535	2,600	2.56%
101-295.000-717.000	WORKERS' COMPENSATION	72	64	1,790	469	619	800	816	2.00%
101-295.000-720.000	EMPLOYER'S FICA	16	3,524	4,857	4,979	3,048	5,160	5,947	15.25%
101-295.000-721.000	DISABILITY INSURANCE	0	0	48	192	132	215	219	1.86%
101-295.000-725.000	FRINGE BENEFITS - ALLOCATED	122	0	128	59	0	100	100	0.00%
101-295.000-726.000	SUPPLIES	1,990	1,310	2,280	2,654	1,395	2,500	2,500	0.00%
101-295.000-740.000	FUEL AND LUBRICANTS	3,113	12,984	7,215	2,742	637	6,500	6,500	0.00%
101-295.000-801.000	CONTRACTUAL SERVICES	132,362	44,378	10,562	16,274	10,505	15,500	15,500	0.00%
101-295.000-810.000	DUES AND SUBSCRIPTIONS	200	305	584	105	107	405	200	-50.62%
101-295.000-850.000	INSURANCE	5,626	6,271	4,416	4,849	4,559	5,000	5,000	0.00%
101-295.000-860.000	TRANSPORTATION AND MILEAGE	0	121	87	82	37	0	50	-
101-295.000-861.000	TRAINING & SEMINARS	0	0	422	261	0	400	200	-50.00%
101-295.000-862.000	LODGING AND MEALS	0	276	31	0	0	0	0	-
101-295.000-920.000	UTILITIES	12,735	13,154	10,663	12,554	5,624	12,000	12,000	0.00%
101-295.000-925.000	TELEPHONE	1,811	2,021	1,819	2,366	1,856	2,100	2,100	0.00%
101-295.000-930.000	REPAIRS & MAINTENANCE	7,844	8,048	5,285	5,092	5,906	7,000	7,000	0.00%
101-295.000-940.000	EQUIPMENT RENTAL	171	0	918	803	0	1,000	500	-50.00%
TOTAL AIRPORT APPROPRIATIONS		166,282	150,402	132,914	138,251	87,836	148,300	154,676	4.30%



Scott Hephner - Chief

shephner@cityofhillsdale.org

517-437-6460

Department Summary

The Hillsdale City Police Department consists of a Chief, one (1) Lieutenant, three (3) Sergeants, one (1) Detective, eight (8) Patrol Officers, one (1) Administrative Assistant, one (1) Records Manager/Dispatcher, one (1) part-time Police Officer, eight (8) Reserve Officers, one (1) full-time Crossing Guard.

The Hillsdale City Police Department received the Department of Justice Use-of-Force Policy Certification pursuant to Section 2 of the Presidential Executive Order on Safe Policing for Safe Communities.

Department Goals

- Maintain Narcotics enforcement as a priority; this is a proactive measure to prevent violent crime.
- Maintain a presence inside our local schools and foster positive contacts with the students.
- Provide additional training to staff in areas of specialized response.

Department Objectives

- Through enforcement, reduce the amount of violent criminal narcotic activity involving injury and death and provide an avenue for addiction assistance.
- To have a method of sustained contact with our communities youth to further our Community Oriented Policing strategy.
- To provide the best response to protect our community.

Budget Summary

1. Personnel services reflects fourteen (14) full-time Police Officers, one (1) part-time Police Officer, two (2) full-time support staff, one (1) full-time Crossing Guard.
2. Operating expenses include supplies, training/education, vehicle operation and uniforms. We will be replacing body armor for two (2) officers this year.
3. Contractual services consist of: Network Access Fee for In-Car Mobile Data Terminals, Service Agreement/Lease Fax Machine, Software License Fees, Range Fees, M.D.T. Fees and Program Use Fees, Policy update service with Daily Training Bulletins, Online Investigation System, Michigan Criminal Justice Information Network (MICJIN) access forensic advantage and Redaction software maintenance.
4. No capital outlay expenditures are planned for this fiscal year.



POLICE - 301		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-301.000-702.000	WAGES	632,655	646,407	641,243	675,726	430,527	685,215	748,188	9.19%
101-301.000-703.000	OVERTIME PAY	41,911	50,726	52,536	44,036	42,653	50,000	50,000	0.00%
101-301.000-704.000	SICK TIME PAY	19,833	27,248	29,854	26,756	22,932	22,835	27,309	19.59%
101-301.000-705.000	VACATION TIME PAY	49,562	51,428	50,359	46,716	32,502	52,830	64,841	22.74%
101-301.000-706.000	PERSONAL TIME PAY	7,829	8,250	10,478	9,442	5,778	8,955	10,380	15.91%
101-301.000-707.000	LONGEVITY PAY	11,200	11,400	12,765	11,380	10,650	10,650	11,050	3.76%
101-301.000-710.000	HOLIDAY AND OTHER PAY	48,816	49,451	47,424	50,384	39,798	51,940	57,178	10.08%
101-301.000-710.001	OTHER - HAZARD PAY	0	0	0	0	17,000	17,000	0	-100.00%
101-301.000-715.000	HEALTH AND LIFE INSURANCE	174,273	186,804	194,314	194,809	124,841	207,745	200,000	-3.73%
101-301.000-716.000	RETIREMENT	155,720	192,920	214,374	211,599	163,370	362,110	280,000	-22.68%
101-301.000-717.000	WORKERS' COMPENSATION	15,475	13,597	12,956	9,540	8,581	10,580	10,580	0.00%
101-301.000-718.000	UNEMPLOYMENT INSURANCE	700	375	0	1,450	0	0	0	-
101-301.000-720.000	EMPLOYER'S FICA	12,620	13,844	14,451	15,450	10,716	16,350	17,437	6.65%
101-301.000-721.000	DISABILITY INSURANCE	3,437	3,639	3,539	3,697	2,552	4,565	5,000	9.53%
101-301.000-726.000	SUPPLIES	6,901	8,345	40,427	7,888	2,421	9,000	9,000	0.00%
101-301.000-730.000	POLICE VEH/EQUIP MAIN SUPPLIES	0	0	0	0	0	0	1,000	-
101-301.000-740.301	FUEL AND LUBRICANTS POLICE	0	0	0	0	0	0	20,000	-
101-301.000-742.000	CLOTHING / UNIFORMS	9,351	6,697	8,968	10,632	3,905	12,000	10,000	-16.67%
101-301.000-801.000	CONTRACTUAL SERVICES	12,157	19,552	13,488	13,645	12,938	17,200	42,000	144.19%
101-301.000-810.000	DUES AND SUBSCRIPTIONS	348	348	404	385	190	600	400	-33.33%
101-301.000-850.301	INSURANCE - POLICE	15,204	13,213	12,944	14,230	14,316	15,000	25,000	66.67%
101-301.000-860.000	TRANSPORTATION AND MILEAGE	78	235	578	181	39	500	500	0.00%
101-301.000-861.000	TRAINING & SEMINARS	3,170	1,524	1,683	450	138	4,200	4,200	0.00%

Police



POLICE - 301		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-301.000-861.005	STATE TRAINING FUNDS	3,690	1,624	2,735	1,845	1,535	3,000	3,000	0.00%
101-301.000-862.000	LODGING AND MEALS	539	1,144	523	295	10	1,200	1,000	-16.67%
101-301.000-900.000	PRINTING	515	821	393	561	412	1,000	1,000	0.00%
101-301.000-905.000	PUBLISHING / NOTICES	0	0	0	78	0	300	0	-100.00%
101-301.000-930.000	REPAIRS & MAINTENANCE	2,121	848	2,890	889	933	3,000	3,000	0.00%
101-301.000-940.000	EQUIPMENT RENTAL	76,130	72,477	65,302	62,188	41,932	60,000	0	-100.00%
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	88	0	671	1,366	969	2,000	2,000	0.00%
101-301.000-955.222	MISC - SHOTS & TRAINING	148	148	0	0	0	200	200	0.00%
101-301.000-955.301	LOCAL GRANT PURCHASES	0	700	430	169	0	0	0	-
101-301.000-970.000	CAPITAL OUTLAY	35,032	10,475	0	0	0	9,030	45,000	398.34%
TOTAL POLICE APPROPRIATIONS		1,339,503	1,394,240	1,435,729	1,415,787	991,638	1,639,005	1,649,263	0.63%



Scott Hephner - Chief

shephner@cityofhillsdale.org

517-437-6460

Department Summary

The City Fire Department consists of a Chief, one (1) Deputy Chief, one (1) Captain, two (2) Engineers and sixteen (16) part time (on-call) firefighters. The department is licensed as a medical first responder agency and staff is trained in fire rescue, hazardous materials operations, confined space rescue, vehicle extrications as well as up to date firefighting tactics.

The Hillsdale City Fire Department underwent an extensive review and evaluation of the department's firefighting capabilities conducted by the Insurance Services Office (ISO). This resulted in an improvement to the ISO rating for the City of Hillsdale.

Department Goals

- To acquire and maintain needed equipment.
- Continue to allow personnel to train to the medical level of EMT.
- Cross train with the Police Department.

Department Objectives

- To be able to ensure the safety of fire personnel and utilize equipment to life expectancy.
- To provide the community with a higher level of medical first response.
- To have a working strategy for responding to mass casualty events in a hazardous environment, along with initiating fire suppression tactics with available personnel.

Budget Summary

1. Personnel service reflects four (4) full time employees, one (1) shared Chief with Police Department and sixteen (16) part time on-call firefighters.
2. Operating expenses include supplies, vehicle repairs and maintenance, utilities, fuel, training, uniform replacement and medical exams including immunizations.
3. Contractual services consist of software licensing, compressed breathing air testing and annual maintenance of the air purification system, Hurst rescue tools, annual pump testing, aerial and ground ladder testing, Department of Transportation Inspection/Preventative Maintenance, SCBA harness System inspection and testing and bottles hydro tested. All of which are required by OSHA and NFPA.
4. No capital outlay expenditures are planned for this fiscal year.

Fire



FIRE - 336		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-336.000-702.000	WAGES	162,962	133,369	165,036	168,781	134,064	172,755	218,866	26.69%
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	34,687	33,193	36,087	43,265	20,012	26,000	30,000	15.38%
101-336.000-703.000	OVERTIME PAY	21,218	40,191	52,754	45,482	19,363	22,500	27,000	20.00%
101-336.000-704.000	SICK TIME PAY	7,663	2,069	4,387	2,203	1,598	3,720	3,762	1.13%
101-336.000-705.000	VACATION TIME PAY	22,452	9,649	13,099	14,789	11,722	16,920	18,749	10.81%
101-336.000-706.000	PERSONAL TIME PAY	4,494	2,445	5,044	4,406	3,695	5,630	5,884	4.51%
101-336.000-707.000	LONGEVITY PAY	4,300	2,200	2,200	2,200	2,750	2,750	2,750	0.00%
101-336.000-710.000	HOLIDAY AND OTHER PAY	11,674	7,642	8,753	6,667	8,099	10,820	11,124	2.81%
101-336.000-710.001	HAZARD PAY	0	0	0	0	17,000	17,000	0	-100.00%
101-336.000-715.000	HEALTH AND LIFE INSURANCE	38,142	28,615	29,595	30,410	31,097	60,495	61,817	2.19%
101-336.000-716.000	RETIREMENT	20,464	20,352	27,181	35,045	31,935	64,815	65,400	0.90%
101-336.000-717.000	WORKERS' COMPENSATION	9,724	8,748	5,951	4,397	4,428	5,650	5,650	0.00%
101-336.000-718.000	UNEMPLOYMENT INSURANCE	200	100	0	350	0	0	0	-
101-336.000-720.000	EMPLOYER'S FICA	5,724	5,734	6,502	6,627	5,219	7,035	6,424	-8.69%
101-336.000-721.000	DISABILITY INSURANCE	1,228	497	737	718	615	1,430	1,489	4.13%
101-336.000-726.000	SUPPLIES	8,874	5,796	7,225	7,951	3,099	8,000	8,000	0.00%
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	1,041	630	511	907	360	1,000	1,000	0.00%
101-336.000-740.000	FUEL AND LUBRICANTS	3,290	4,708	5,353	3,907	2,132	5,000	5,000	0.00%
101-336.000-742.000	CLOTHING / UNIFORMS	4,562	2,707	454	716	2,612	3,800	3,000	-21.05%
101-336.000-801.000	CONTRACTUAL SERVICES	5,918	4,936	3,691	2,718	6,063	6,200	9,800	58.06%
101-336.000-810.000	DUES AND SUBSCRIPTIONS	285	200	0	0	0	300	300	0.00%
101-336.000-850.000	INSURANCE	9,953	8,616	10,295	12,478	12,162	13,000	13,000	0.00%
101-336.000-860.000	TRANSPORTATION AND MILEAGE	114	0	0	0	0	200	200	0.00%
101-336.000-861.000	TRAINING & SEMINARS	488	1,220	956	554	120	3,500	2,500	-28.57%

Fire



FIRE - 336		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
101-336.000-862.000	LODGING AND MEALS	0	0	0	0	0	300	300	0.00%
101-336.000-865.000	INTEREST EXPENSE	0	12,244	11,135	9,995	4,560	8,850	7,700	-12.99%
101-336.000-905.000	PUBLISHING / NOTICES	119	0	0	0	0	100	0	-100.00%
101-336.000-920.000	UTILITIES	9,373	17,439	10,431	10,507	6,616	10,000	10,500	5.00%
101-336.000-930.000	REPAIRS & MAINTENANCE	20,549	6,596	7,907	2,022	2,592	10,000	10,000	0.00%
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	264	176	53	35	191	750	400	-46.67%
101-336.000-955.222	MISC - SHOTS & TRAINING	0	691	395	0	0	500	500	0.00%
101-336.000-955.336	LOCAL GRANT PURCHASES	9,568	19,930	1,750	1,912	1,500	0	1,500	-
101-336.000-970.000	CAPITAL OUTLAY	0	447,048	0	0	0	0	0	-
TOTAL FIRE APPROPRIATIONS		419,330	827,741	417,482	419,042	333,604	489,020	532,615	8.91%



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

The Public Services Department consists of a Director, Administrative Assistant, City Forester, Foreman, (1.5) Mechanics, (6.5) Service employees, and (3) seasonal/intern employees that provide services to the general public, businesses, and other government agencies. This department is responsible for a number of budgets including; Administration, Major/Trunkline & Local Streets, Parks, Forestry, Cemeteries, Building & Grounds, Parking Lots, Sidewalk Replacement, Inventory, DART, and RMEF (Fleet Vehicles). This department provides information services as well as maintains records, writes grants, administers street and right-of-way permits, building demolitions, select inspections and other planning activities. This department also provides support to the Airport, Dial-A-Ride, BPU and a number of Capital Improvement Projects.

Department Goals

- An infrastructure system that is designed to be functional, is well constructed and properly maintained to serve the people now and into the future.

Department Objectives

- Repave/Rehab three subdivisions. Two north of State (Riverdale, Lombard/Wolcott, and Elm Ct)
- Complete reconstruction of W. Fayette St from RR crossing to N. West St.
- Complete repaving of BPU water and sewer projects.
- Continue to maintain and elevate the condition of all city streets.

Budget Summary

1. Personnel consist of a Director, Administrative Assistant, full time and seasonal employees totaling 10,580 man-hours.
2. Operating expenses include; supplies, employee training, uniforms, publishing, utilities, CDL licensing, repairs and maintenance, drug and alcohol testing, equipment rental and professional dues and subscriptions.
3. Contractual services consist of; engineering, lawn maintenance, brush site maintenance (brush grinding), City Hall cleaning, maintenance, and library maintenance.
4. Capital outlay requests for Public Services are as follows; continue updates and repairs to City Hall interior (1st floor). Continue to work toward Millpond Dam removal. Capital outlay requests for Parks include; none requested. Capital Outlay requests for Cemeteries include; none requested. Capital Outlay expenditures for Public Services, Parks and Cemeteries are appropriated through the Capital Improvement Fund.



PUBLIC SERVICES - 441		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-441.000-702.000	WAGES	105,582	107,302	119,715	129,440	78,336	133,060	153,121	15.08%
101-441.000-703.000	OVERTIME PAY	1,870	1,430	1,591	507	39	2,000	1,500	-25.00%
101-441.000-704.000	SICK TIME PAY	1,359	1,704	1,491	4,021	1,239	2,365	3,371	42.54%
101-441.000-705.000	VACATION TIME PAY	7,332	10,639	7,643	5,201	4,898	8,760	10,834	23.68%
101-441.000-706.000	PERSONAL TIME PAY	1,281	1,283	1,120	1,281	1,596	1,365	1,601	17.29%
101-441.000-707.000	LONGEVITY PAY	2,000	2,100	1,100	2,100	2,100	2,200	2,200	0.00%
101-441.000-710.000	HOLIDAY AND OTHER PAY	4,808	5,238	5,379	6,039	7,552	4,775	6,018	26.03%
101-441.000-715.000	HEALTH AND LIFE INSURANCE	32,296	30,383	31,320	27,087	10,500	16,590	32,826	97.87%
101-441.000-716.000	RETIREMENT	5,423	9,184	10,120	10,325	9,374	17,750	17,500	-1.41%
101-441.000-717.000	WORKERS' COMPENSATION	563	469	148	337	240	375	0	-100.00%
101-441.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	200	0	0	0	-
101-441.000-720.000	EMPLOYER'S FICA	8,534	8,986	9,617	10,562	9,192	10,330	11,714	13.40%
101-441.000-721.000	DISABILITY INSURANCE	531	531	531	537	322	695	783	12.66%
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	16,458	14,138	12,082	14,532	23,139	35,285	20,421	-42.13%
101-441.000-726.000	SUPPLIES	12,657	13,296	9,415	6,509	4,416	10,000	10,000	0.00%
101-441.000-742.000	CLOTHING / UNIFORMS	1,358	1,828	1,939	1,329	1,157	2,000	2,000	0.00%
101-441.000-801.000	CONTRACTUAL SERVICES	33,883	21,899	22,880	23,717	19,753	41,285	34,888	-15.49%
101-441.000-810.000	DUES AND SUBSCRIPTIONS	1,217	2,211	1,000	1,444	1,141	1,870	2,336	24.92%
101-441.000-860.000	TRANSPORTATION AND MILEAGE	0	505	136	506	0	750	750	0.00%
101-441.000-861.000	TRAINING & SEMINARS	2,025	1,298	2,025	2,808	483	4,035	4,035	0.00%
101-441.000-862.000	LODGING AND MEALS	619	1,718	304	1,730	0	1,750	1,750	0.00%
101-441.000-905.000	PUBLISHING / NOTICES	343	547	244	0	0	500	250	-50.00%
101-441.000-920.000	UTILITIES	6,012	5,786	5,566	5,791	2,869	5,500	5,500	0.00%
101-441.000-930.000	REPAIRS & MAINTENANCE	270	284	1,812	0	997	1,000	1,000	0.00%
101-441.000-940.000	EQUIPMENT RENTAL	957	3,008	1,051	612	352	3,500	2,000	-42.86%
101-441.000-955.441	MISCELLANEOUS - SHOE ALLOWANCE	432	615	2,000	1,890	611	3,000	3,000	0.00%
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	985	1,073	970	970	694	1,000	1,000	0.00%
TOTAL PUBLIC SERVICES APPROPRIATIONS		248,895	247,505	251,199	259,475	181,000	311,740	330,398	5.99%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
BUILDINGS AND GROUNDS - 265		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-265.000-702.000	WAGES	15,201	14,114	41,246	48,310	10,463	20,205	14,623	-27.63%
101-265.000-703.000	OVERTIME PAY	199	63	1,601	1,309	31	500	500	0.00%
101-265.000-716.000	RETIREMENT	0	0	144	89	136	0	250	-
101-265.000-717.000	WORKERS' COMPENSATION	474	430	978	874	262	350	0	-100.00%
101-265.000-720.000	EMPLOYER'S FICA	1,129	1,047	3,097	3,634	1,047	1,585	1,119	-29.40%
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	8,219	7,993	11,592	8,232	7,696	16,925	10,390	-38.61%
101-265.000-726.000	SUPPLIES	4,562	3,086	4,051	6,412	3,318	6,000	6,000	0.00%
101-265.000-801.000	CONTRACTUAL SERVICES	18,618	26,124	22,830	15,945	11,612	34,540	33,747	-2.30%
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	0	938	25	2,751	441	0	500	-
101-265.000-850.000	INSURANCE	0	100	0	0	0	0	0	-
101-265.000-860.000	TRANSPORTATION AND MILEAGE	0	0	162	20	0	0	0	-
101-265.000-920.000	UTILITIES	29,450	30,152	28,040	23,974	15,036	28,000	28,000	0.00%
101-265.000-925.000	TELEPHONE	16,585	10,910	13,420	10,563	1,983	10,500	10,500	0.00%
101-265.000-930.000	REPAIRS & MAINTENANCE	17,335	6,061	11,839	6,541	3,885	12,000	12,000	0.00%
101-265.000-940.000	EQUIPMENT RENTAL	4,551	4,769	4,328	3,710	6,382	5,000	5,000	0.00%
101-265.000-957.000	PROPERTY TAXES	135	1,067	3,861	2,152	197	1,000	1,000	0.00%
TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS		116,458	106,854	147,214	134,516	62,489	136,605	123,629	-9.50%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PARKING LOTS 266		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-266.000-702.000	WAGES	3,226	4,365	4,844	3,199	1,154	8,820	8,835	0.17%
101-266.000-703.000	OVERTIME PAY	696	1,630	757	731	667	1,000	1,000	0.00%
101-266.000-716.000	RETIREMENT	0	0	80	56	54	0	70	-
101-266.000-720.000	EMPLOYER'S FICA	276	431	389	282	131	750	676	-9.87%
101-266.000-725.000	FRINGE BENEFITS - ALLOCATED	2,162	3,358	3,484	2,341	968	8,005	6,757	-15.59%
101-266.000-726.000	SUPPLIES	1,403	1,612	1,425	1,550	1,866	2,000	2,000	0.00%
101-266.000-801.000	CONTRACTUAL SERVICES	2,442	6,360	28,983	7,687	2,711	5,250	5,260	0.19%
101-266.000-920.000	UTILITIES	2,820	2,654	2,404	2,464	1,382	3,000	3,000	0.00%
101-266.000-940.000	EQUIPMENT RENTAL	2,738	4,583	4,207	2,706	1,574	4,000	4,000	0.00%
101-266.000-970.000	CAPITAL OUTLAY	0	0	828	0	0	0	0	-
TOTAL PARKING LOTS APPROPRIATIONS		15,763	24,993	47,401	21,016	10,507	32,825	31,598	-3.74%
CEMETERIES - 276									
101-276.000-702.000	WAGES	33,224	24,601	30,363	29,120	19,198	29,880	33,729	12.88%
101-276.000-703.000	OVERTIME PAY	711	1,195	907	598	761	1,200	1,200	0.00%
101-276.000-716.000	RETIREMENT	0	0	118	306	317	0	550	-
101-276.000-717.000	WORKERS' COMPENSATION	0	698	(82)	1,233	350	450	0	-100.00%
101-276.000-720.000	EMPLOYER'S FICA	2,472	1,875	2,221	2,149	1,459	2,375	2,580	8.63%
101-276.000-725.000	FRINGE BENEFITS - ALLOCATED	16,889	15,178	19,376	16,718	10,388	25,405	23,996	-5.55%
101-276.000-726.000	SUPPLIES	5,752	2,904	3,244	3,414	662	3,250	3,250	0.00%
101-276.000-801.000	CONTRACTUAL SERVICES	20,245	12,153	36,568	18,241	2,157	21,505	31,610	46.99%
101-276.000-920.000	UTILITIES	620	550	902	909	680	900	900	0.00%
101-276.000-930.000	REPAIRS & MAINTENANCE	0	1	52	446	0	500	500	0.00%
101-276.000-940.000	EQUIPMENT RENTAL	36,209	20,026	24,197	21,055	19,615	25,000	25,000	0.00%
TOTAL CEMETERIES APPROPRIATIONS		116,122	79,181	117,866	94,189	55,587	110,465	123,315	11.63%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
STREET LIGHTING - 448		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-448.000-920.202	UTILITIES - MAJOR STREETS	57,724	47,948	51,917	52,556	35,527	60,000	60,000	0.00%
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,332	3,748	3,560	3,798	2,371	3,750	3,750	0.00%
TOTAL STREET LIGHTING APPROPRIATIONS		61,056	51,696	55,477	56,354	37,898	63,750	63,750	0.00%

PARKS - 756

101-756.000-702.000	WAGES	41,326	37,277	44,080	31,221	14,963	37,000	35,864	-3.07%
101-756.000-703.000	OVERTIME PAY	496	1,350	375	317	77	1,000	750	-25.00%
101-756.000-716.000	RETIREMENT	0	0	354	163	390	0	750	0.00%
101-756.000-720.000	EMPLOYER'S FICA	2,972	2,794	3,118	2,243	1,097	2,905	2,743	-5.58%
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	22,350	22,000	27,229	18,596	7,610	31,065	25,154	-19.03%
101-756.000-726.000	SUPPLIES	10,091	15,037	5,905	10,176	2,009	7,500	7,500	0.00%
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	0	413	0	351	0	0	0	0.00%
101-756.000-801.000	CONTRACTUAL SERVICES	73,112	83,697	75,585	84,254	44,631	74,790	79,800	6.70%
101-756.000-920.000	UTILITIES	8,240	7,662	7,490	6,936	5,568	8,000	8,000	0.00%
101-756.000-930.000	REPAIRS & MAINTENANCE	162	1,731	2,787	1,199	198	2,500	2,500	0.00%
101-756.000-940.000	EQUIPMENT RENTAL	21,547	24,029	19,109	16,650	11,114	20,000	20,000	0.00%
TOTAL PARKS APPROPRIATIONS		180,296	195,990	186,032	172,106	87,657	184,760	183,061	-0.92%

Fund Transfers



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
TRANSFERS TO OTHER FUNDS - 965		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	Change
101-965.000-999.203	TRANSFER - LOCAL ST.	100,000	0	45,440	125,000	0	62,265	0	-100.00%
101-965.000-999.208	TRANSFER - RECREATION	59,650	49,500	62,100	77,405	40,000	65,815	56,554	-14.07%
101-965.000-999.401	TRANSFER - CAPITAL IMPROVEMENT	500,000	170,000	615,000	600,000	0	0	179,876	-
101-965.000-999.408	TRANSFER - FIELDS OF DREAMS	0	0	10,000	0	0	0	0	-
101-965.000-999.481	TRANSFER - AIRPORT IMPROVMENT	0	160,000	0	0	0	0	0	-
101-965.000-999.588	TRANSFER - DIAL-A-RIDE	104,755	50,000	89,665	50,000	0	94,615	119,898	26.72%
101-965.000-999.633	TRANSFER - PUBLIC SERVICES INV.	0	0	30,000	0	0	0	0	-
101-965.000-999.640	TRANSFER - FIRE VEHICLE & EQP	0	0	0	0	0	0	0	-
101-965.000-999.663	TRANSFER - FIRE VEHICLE & EQP	0	270,000	0	0	0	0	0	-
TOTAL TRANSFERS TO OTHER FUNDS		764,405	699,500	852,205	852,405	40,000	222,695	356,328	60.01%
TOTAL APPROPRIATIONS - FUND 101		4,869,650	4,657,798	4,850,478	4,702,867	3,091,872	4,846,805	5,079,589	4.80%
NET OF REVENUES / APPROPRIATIONS - FUND 101		(28,406)	184,288	(178,839)	16,150	588,944	147,526	0	-100.00%

Board of Public Utilities



Chris McArthur

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Council Members

<i>Bob Batt</i>	<i>President</i>	<i>Chris McArthur</i>	<i>Director</i>
<i>Chris Sumnar</i>	<i>Vice President</i>	<i>Joe Mangano</i>	<i>Finance Director</i>
<i>Eric Hoffman</i>	<i>Board Member</i>	<i>Chad Culbert/Eric Sheffer</i>	<i>Electric Distribution Foreman</i>
<i>Lois Howard</i>	<i>Board Member</i>	<i>Bill Briggs</i>	<i>Water/Sewer Distribution Supervisor</i>
<i>Pete Becker</i>	<i>Board Member</i>		

Department Summary

Since 1893 the Board of Public Utilities has provided electric power to our community. Over the last 126 years the landscape has changed dramatically. Over the years the utility has expanded to also include a wastewater system and a municipal water system. The sewer system has 42.4 miles of interconnecting pipes that feed into our wastewater treatment plant. Once treated the clean water is then discharged into the St. Joe River. All the solid waste are captured, digested, and disposed of as fertilizer on farmland. Water is pumped from our local wells to our water treatment plant, through our 54.33 miles of water mains with two water towers, then to our customers. The Hillsdale BPU has seen a number of changes and improvements over the past couple of years. The BPU has continued collaborating with the City through shared staff and capital projects. The City/BPU has filled the Human Resources and Finance Director Positions due to retirements. The BPU continues to re-evaluate staffing and developing a succession plan moving forward preparing for future retirements. The Water Treatment plant has completed the Media and Valve Replacement for all of the filters. The Electric Department continues to make great strides in moving forward with critical structure upgrades, underground installations, capacitor bank controller upgrades that will help support voltage on the system. At the power Plant a new air compressor was installed. The replacement of the sidewalk and customer parking lot at the administration building was completed as well.

Moving forward a plan has been proposed for many system improvements in all departments. As part of the Council goals for 2021 and seen in the capital improvement sections of the budget, the BPU plans to continue making improvements to its infrastructure. Engineering is under way for the Electrical Department's Voltage Upgrade Project. Appliance inspection and replacement plan is also in the budget targeting the aging poles in need of replacement. The capital budget includes some critical electrical structure replacements to replace aging corner poles, substation structures, etc. In the Water and Sewer Departments capital plans are moving forward with system improvements as well. Wastewater Treatment Plant upgrades include aging pumps and structural building maintenance, we will focus on the collection system as well. The capital plan calls for an increase in spending over the next five years in order to fund water and sewer main replacements under our failing roads. The BPU will be working with all City Department staff to devise a plan for water and sanitary sewer replacement as street and infrastructure reconstruction continues to move forward. The Water Department has also budgeted to sandblast and repaint the Uran Street Water Tower in FYE 2021.



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Department Goals

- Working with existing and potential customers to foster economic development for the well-being of the community.
- Generate revenues to meet present and future needs of the utility, and provide a return to the City.
- Providing a safe work environment, promoting workforce diversity and equal opportunity, and encouraging professional growth for all employees.
- Empowering our employees to proactively respond to customer concerns immediately and efficiently.

Budget Summary

1. One position was added to the Water/Sewer Distribution Departments
2. Two employees from the Electric Distribution Department will be starting their linemen apprenticeships
3. No increase in Electric rates
4. Sewer rates increased 11%
5. Water rates increased 14%
6. Purchased Power costs based on AMP projections, down 1.985%
7. PILOT costs are 6% of sales in each fund
8. The retirement costs are based on MERS estimates.
9. Rate studies are underway for each fund.



ELECTRIC - 582 REVENUES	DESCRIPTION	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
582-000.000-426.000	INTERDEPARTMENTAL REVENUE	21,353	144,273	93,005	230,765	163,086	231,000	237,078	2.63%
582-000.000-660.000	RESIDENTIAL SALES	4,781,501	4,728,353	4,604,839	4,783,104	3,420,869	4,675,680	4,785,280	2.34%
582-000.000-661.000	BUSINESS SALES	1,521,273	1,403,960	1,338,477	1,352,308	920,796	1,346,910	1,294,568	-3.89%
582-000.000-662.000	COMMERCIAL SALES	3,663,908	3,425,593	3,217,263	3,095,464	2,100,176	3,267,060	2,897,551	-11.31%
582-000.000-663.000	INDUSTRY SALES	3,297,363	3,314,577	3,062,876	3,076,834	2,239,428	3,112,275	3,108,746	-0.11%
582-000.000-664.000	STREET LIGHT SALES	58,114	54,726	52,026	53,309	36,486	52,900	53,578	1.28%
582-000.000-665.000	INTEREST	10,417	8,626	270	136,550	26,365	130,000	51,714	-60.22%
582-000.000-665.100	CHANGE IN INVESTMENTS	(16,537)	8,045	67,674	34,502	(8,503)	42,500	0	-100.00%
582-000.000-666.000	READINESS TO SERVE	(2,750)	0	0	0	0	0	0	-
582-000.000-669.000	LATE CHARGES	62,879	33,755	36,833	21,679	19,472	31,650	30,000	-5.21%
582-000.000-670.000	GAIN (LOSS) ON INVESTMENT	0	701,902	0	0	0	0	0	-
582-000.000-670.001	GAIN (LOSS) ON MSCPA INVESTMENT	0	0	2,869,918	(371,938)	0	0	0	-
582-000.000-673.001	GAIN ON SALE OF PROPERTY	576,154	0	(1)	9,918	13,325	0	0	-
582-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	30,018	86,972	121,546	85,874	92,503	130,500	120,000	-8.05%
582-000.000-693.000	MISC NON-OPERATING INCOME	69,782	40,568	23,316	44,055	9,241	35,500	30,000	-15.49%
582-000.000-694.000	CASH OVER & (SHORT)	0	0	(165)	(113)	202	0	0	-
TOTAL ESTIMATED ELECTRIC FUND REVENUES		14,073,475	13,951,350	15,487,877	12,552,311	9,033,446	13,055,975	12,608,515	-3.43%



ELECTRIC - 582		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
ADMINISTRATIVE SERVICES - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
582-175.000-702.000	WAGES	249,081	240,281	276,996	280,575	186,509	334,600	300,000	-10.34%
582-175.000-703.000	OVERTIME PAY	1,061	2,629	4,967	12,155	8,003	3,000	6,000	100.00%
582-175.000-704.000	SICK TIME PAY	21,877	21,581	22,348	24,548	8,440	34,475	31,000	-10.08%
582-175.000-705.000	VACATION TIME PAY	68,181	60,508	57,408	63,253	33,007	66,980	64,000	-4.45%
582-175.000-706.000	PERSONAL TIME PAY	8,309	8,098	8,899	11,263	9,169	12,925	11,500	-11.03%
582-175.000-707.000	LONGEVITY PAY	0	9,690	12,870	8,780	10,600	9,060	10,380	14.57%
582-175.000-710.000	HOLIDAY AND OTHER PAY	6,782	35,483	34,012	38,483	36,115	42,215	40,000	-5.25%
582-175.000-714.000	COMPENSATED ABSENCES	22,581	0	0	0	0	0	0	-
582-175.000-715.000	HEALTH AND LIFE INSURANCE	116,227	143,164	162,362	183,684	109,518	167,000	170,252	1.95%
582-175.000-716.000	RETIREMENT	142,920	209,138	305,661	395,475	101,751	189,300	163,000	-13.89%
582-175.000-717.000	WORKERS' COMPENSATION	11,360	39,476	8,513	7,262	4,110	14,880	10,000	-32.80%
582-175.000-718.000	UNEMPLOYMENT INSURANCE	10	0	0	2,500	0	0	0	-
582-175.000-720.000	EMPLOYER'S FICA	37,734	28,015	29,424	30,190	20,043	38,500	35,410	-8.03%
582-175.000-721.000	DISABILITY INSURANCE	835	3,013	3,222	4,470	2,622	5,425	4,583	-15.52%
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(70,207)	(262,290)	(269,985)	(302,100)	(204,488)	(319,420)	(325,000)	1.75%
582-175.000-726.000	SUPPLIES	0	7	16,821	14,511	6,150	13,500	23,500	74.07%
582-175.000-726.200	OFFICE SUPPLIES	9,928	11,315	1,582	52	0	0	0	-
582-175.000-726.202	SUPPLIES - COMPUTER	54,759	4,175	74	465	164	9,800	0	-100.00%
582-175.000-801.000	CONTRACTUAL SERVICES	84,412	79,143	35,693	65,249	39,638	70,000	63,063	-9.91%
582-175.000-801.200	COMPUTER	37,535	43,713	41,238	31,318	20,193	56,455	20,000	-64.57%
582-175.000-805.000	ACCOUNTING SERVICES	0	9,359	416	0	0	0	0	-
582-175.000-806.000	LEGAL SERVICES	4,618	6,903	2,285	738	253	5,000	5,000	0.00%
582-175.000-808.000	AUDITING SERVICES	2,098	7,106	5,788	6,038	5,740	7,500	6,000	-20.00%
582-175.000-810.000	DUES AND SUBSCRIPTIONS	22,110	44,189	27,419	26,251	27,950	30,000	30,000	0.00%
582-175.000-820.000	PILOT	799,330	775,633	740,075	732,462	455,462	750,000	743,000	-0.93%
582-175.000-850.000	INSURANCE	23,959	12,605	20,056	22,273	16,549	22,100	23,387	5.82%



ELECTRIC - 582		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE SERVICES - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
582-175.000-852.000	COMPUTER	(6,900)	649	0	0	0	0	0	-
582-175.000-861.000	TRAINING & SEMINARS	15,634	2,974	4,681	5,677	3,850	11,500	10,000	-13.04%
582-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	325	0	3,000	3,000	0.00%
582-175.000-880.000	COMMUNITY PROMOTION	0	0	5,487	12,164	1,903	5,000	5,000	0.00%
582-175.000-905.000	PUBLISHING / NOTICES	7,541	4,420	0	0	0	0	0	-
582-175.000-906.000	SPONSORSHIPS	0	50	0	0	0	0	0	-
582-175.000-920.100	UTILITIES - SEWER	196	0	0	0	0	0	0	-
582-175.000-920.200	UTILITIES - WATER	39	0	0	0	0	0	0	-
582-175.000-920.300	UTILITIES - ELECTRIC	1,437	0	1,905	0	0	0	0	-
582-175.000-920.400	UTILITIES - GAS	2,307	3,715	2,579	2,227	3,145	1,000	2,500	150.00%
582-175.000-921.000	INTERDEPARTMENTAL EXPENSE	21,410	34,924	4,451	6,789	4,416	8,000	7,000	-12.50%
582-175.000-925.000	TELEPHONE	(1,905)	10,457	14,537	14,398	7,541	4,000	10,000	150.00%
582-175.000-930.000	REPAIRS & MAINTENANCE	17,323	22,114	8,555	5,401	2,316	15,000	10,000	-33.33%
582-175.000-955.000	MISCELLANEOUS	1,156,855	0	0	(12)	0	0	0	-
582-175.000-955.100	CASH OVER/SHORT	(61)	0	0	0	0	0	0	-
582-175.000-957.000	PROPERTY TAXES	0	0	22	0	22	0	0	-
582-175.000-963.000	WRITE OFF BAD DEBT(S)	(201,624)	0	47,743	96,578	0	0	0	-
582-175.000-968.000	DEPRECIATION	118,725	121,780	100,628	95,610	47,715	110,000	82,328	-25.16%
582-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	0	-
582-175.000-995.000	DEBT SERVICE - INTEREST	31,717	24,862	17,509	3,929	0	0	0	-
582-175.000-995.101	TRANSFER OUT TO CITY	(20)	0	10,000	61,655	30,913	104,515	70,000	-33.02%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		2,818,174	1,758,879	1,766,241	1,964,636	999,319	1,825,310	1,634,903	-10.43%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ELECTRIC - 582		2016-17	2017-18	2018-19	2019-20	THRU	CURRENT	PROPOSED	CHANGE
PRODUCTION - 543						2/28/2021	2020-21	2021-22	
582-543.000-702.000	WAGES	34,645	44,669	41,758	48,108	9,969	41,100	50,000	21.65%
582-543.000-703.000	OVERTIME PAY	490	3,899	2,013	1,309	1,368	3,000	2,500	-16.67%
582-543.000-704.000	SICK TIME PAY	0	184	176	561	25	0	0	-
582-543.000-705.000	VACATION TIME PAY	0	0	880	963	392	0	0	-
582-543.000-706.000	PERSONAL TIME PAY	40	408	616	390	0	0	0	-
582-543.000-710.000	HOLIDAY AND OTHER PAY	160	1,710	1,848	3,286	234	0	0	-
582-543.000-715.000	HEALTH AND LIFE INSURANCE	28	6,845	0	0	0	0	0	-
582-543.000-716.000	RETIREMENT	472	4,270	0	0	0	0	0	-
582-543.000-720.000	EMPLOYER'S FICA	1,121	3,711	3,421	3,864	833	3,370	3,825	13.50%
582-543.000-721.000	DISABILITY INSURANCE	19	19	0	0	0	0	0	-
582-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	(30,552)	8,714	22,027	24,128	6,045	25,555	20,000	-21.74%
582-543.000-726.000	SUPPLIES	23,030	8,403	847	2,480	1,391	3,000	4,000	33.33%
582-543.000-739.000	PURCHASED POWER	9,261,587	8,456,203	8,607,248	8,324,832	5,976,771	8,769,720	8,640,650	-1.47%
582-543.000-740.000	FUEL AND LUBRICANTS	299	2,276	1,285	904	20,450	2,000	15,000	650.00%
582-543.000-740.100	FUEL OIL - ENGINE #5	0	10,401	5,637	1,844	5,503	7,000	8,000	14.29%
582-543.000-740.200	FUEL OIL - ENGINE #6	3	15,776	9,366	2,355	15,882	10,000	9,000	-10.00%
582-543.000-740.300	NATURAL GAS - ENGINE #5	720	19,744	5,205	4,381	7,547	7,000	9,000	28.57%
582-543.000-740.400	NATURAL GAS - ENGINE #6	1,122	21,660	5,529	5,412	7,510	10,000	9,000	-10.00%
582-543.000-742.000	CLOTHING / UNIFORMS	2,581	670	924	1,556	1,285	1,150	1,500	30.43%
582-543.000-771.000	INVENTORY ADJUSTMENT	359,886	3,710	0	(5,413)	0	0	0	-
582-543.000-801.000	CONTRACTUAL SERVICES	21,419	14,691	21,011	36,943	16,638	25,000	25,000	0.00%
582-543.000-801.050	CONTRACTUAL SERV. - ENGINE #5	46,762	48,558	0	0	0	0	0	-
582-543.000-801.060	CONTRACTUAL SERV. - ENGINE #6	50,838	11,787	0	0	0	0	0	-
582-543.000-850.000	INSURANCE	17,250	43,188	62,732	64,756	45,857	68,250	67,994	-0.38%
582-543.000-861.000	TRAINING & SEMINARS	96	133	133	189	76	1,000	1,000	0.00%
582-543.000-920.200	UTILITIES - WATER	4,049	0	0	0	0	0	0	-



ELECTRIC - 582		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PRODUCTION - 543		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
582-543.000-920.400	UTILITIES - GAS	8,639	10,562	11,316	9,633	4,578	10,000	10,000	0.00%
582-543.000-921.000	INTERDEPARTMENTAL EXPENSE	0	21,426	17,801	39,570	27,909	40,000	40,000	0.00%
582-543.000-925.000	TELEPHONE	14,643	4,986	330	789	0	0	0	-
582-543.000-930.000	REPAIRS & MAINTENANCE	5,042	9,326	3,626	10,540	3,576	10,000	20,000	100.00%
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	771	15,037	4,833	4,314	3,299	15,000	10,000	-33.33%
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	362	14,223	19,947	4,153	3,299	15,000	10,000	-33.33%
582-543.000-968.000	DEPRECIATION	65,751	166,532	185,656	178,229	118,099	180,000	214,389	19.11%
TOTAL PRODUCTION APPROPRIATIONS		9,891,273	8,973,721	9,036,165	8,770,076	6,278,536	9,247,145	9,170,858	-0.82%
DISTRIBUTION - 544									
582-544.000-702.000	WAGES	327,299	336,006	302,803	281,410	221,583	372,300	400,000	7.44%
582-544.000-703.000	OVERTIME PAY	22,862	29,821	33,879	42,030	30,934	35,000	40,000	14.29%
582-544.000-710.000	HOLIDAY AND OTHER PAY	500	250	0	398	177	0	0	-
582-544.000-715.000	HEALTH AND LIFE INSURANCE	34,193	4,957	2,088	0	0	0	0	-
582-544.000-720.000	EMPLOYER'S FICA	14,370	26,254	23,917	23,009	22,081	31,160	33,660	8.02%
582-544.000-721.000	DISABILITY INSURANCE	671	1,042	927	0	0	0	0	-
582-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	12,055	247,228	209,745	182,386	168,492	293,865	256,715	-12.64%
582-544.000-726.800	SUPPLIES - OPERATIONS	35,020	29,731	32,355	20,882	11,995	32,000	25,000	-21.88%
582-544.000-730.000	VEH/EQUIP. MAINT. SUPPLIES	5,479	27,097	42,180	26,316	14,187	36,000	36,000	0.00%
582-544.000-740.000	FUEL AND LUBRICANTS	5,011	13,693	16,714	14,982	9,228	16,000	16,000	0.00%



ELECTRIC - 582		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
DISTRIBUTION - 544		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
582-544.000-742.000	CLOTHING / UNIFORMS	15,293	7,924	8,442	10,106	1,792	12,500	13,000	4.00%
582-544.000-771.000	INVENTORY ADJUSTMENT	19,825	(1,954)	(12,273)	13,637	5	0	0	-
582-544.000-801.000	CONTRACTUAL SERVICES	63,460	33,668	17,688	31,952	19,793	20,000	25,000	25.00%
582-544.000-801.200	COMPUTER	0	5,461	11,697	8,675	0	0	0	-
582-544.000-801.300	TREE TRIMMING	150,731	175,813	209,457	196,368	7,197	200,000	210,000	5.00%
582-544.000-807.100	MAPPING & ENGINEERING	1,629	785	0	0	0	0	0	-
582-544.000-850.000	INSURANCE	43,309	35,036	31,997	34,065	24,768	36,750	35,768	-2.67%
582-544.000-861.000	TRAINING & SEMINARS	3,795	859	4,867	10,204	4,975	20,000	20,000	0.00%
582-544.000-861.100	TRAINING & SEMINARS - EXTERNAL	755	755	0	0	0	0	0	-
582-544.000-920.000	UTILITIES	166	0	0	0	0	0	0	-
582-544.000-920.100	UTILITIES - SEWER	331	0	0	0	0	0	0	-
582-544.000-920.300	UTILITIES - ELECTRIC	12,576	0	0	0	0	0	0	-
582-544.000-920.400	UTILITIES - GAS	282	0	0	0	0	0	0	-
582-544.000-920.500	UTILITIES - REFUSE	1,038	828	682	0	0	0	0	-
582-544.000-920.600	UTILITIES - OTHER	9	0	0	518	0	0	0	-
582-544.000-921.000	INTERDEPARTMENTAL EXPENSE	0	5,354	8,721	8,888	6,127	8,500	9,000	5.88%
582-544.000-925.000	TELEPHONE	3,532	88	1,967	0	0	0	0	-
582-544.000-930.000	REPAIRS & MAINTENANCE	70,264	72,463	54,723	53,105	34,386	70,000	70,000	0.00%
582-544.000-930.546	REPAIRS & MAINANCE - SUBSTATIONS	0	10,705	19,347	61,822	16,110	35,000	50,000	42.86%
582-544.000-968.000	DEPRECIATION	571,174	440,098	440,239	463,263	340,976	470,000	562,611	19.70%
582-544.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	0	-
TOTAL DISTRIBUTION APPROPRIATIONS		1,415,629	1,503,962	1,462,162	1,484,016	934,806	1,689,075	1,802,754	6.73%
TOTAL APPROPRIATIONS - FUND 582		14,125,076	12,236,562	12,264,568	12,218,728	8,212,661	12,761,530	12,608,515	-1.20%
NET OF REVENUE / APPROPRIATIONS - FUND 582		(51,601)	1,714,788	3,223,309	333,583	820,785	294,445	0	-100.00%



SEWER - 590 REVENUES	DESCRIPTION	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
590-000.000-426.000	INTERDEPARTMENTAL REVENUE	375	31,198	52,246	6,009	3,943	4,500	4,062	-9.73%
590-000.000-529.000	FEDERAL GRANT	100,000	0	156,145	178,430	0	0	0	-
590-000.000-660.000	RESIDENTIAL SALES	791,756	695,062	852,934	927,939	659,178	1,010,500	1,051,161	4.02%
590-000.000-661.000	BUSINESS SALES	181,914	146,829	159,234	168,248	111,310	198,100	177,831	-10.23%
590-000.000-662.000	COMMERCIAL SALES	336,634	354,592	378,705	371,690	266,212	438,830	414,796	-5.48%
590-000.000-663.000	INDUSTRY SALES	217,542	346,925	261,348	300,749	267,743	323,225	393,037	21.60%
590-000.000-665.000	INTEREST	(7,470)	468	1,660	1,609	967	1,700	1,500	-11.76%
590-000.000-665.100	CHANGE IN INVESTMENTS	(389)	0	0	0	0	0	0	-
590-000.000-666.000	READINESS TO SERVE	3,371	0	0	0	0	0	0	-
590-000.000-667.100	INTERDEPARTMENT RENTS	13	0	0	0	0	0	0	-
590-000.000-668.000	APARTMENT SALES	365,019	309,437	323,657	361,331	250,907	385,900	392,266	1.65%
590-000.000-669.000	LATE CHARGES	2,913	5,872	6,985	4,207	3,598	5,850	6,000	2.56%
590-000.000-673.002	LOSS ON SALE OF PROPERTY	0	(120,193)	0	0	0	0	0	-
590-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	33,624	89,211	76,254	66,531	44,622	68,000	70,000	2.94%
590-000.000-693.000	MISC NON-OPERATING INCOME	(3,266)	14,524	11,461	6,034	2,782	7,200	7,200	0.00%
TOTAL ESTIMATED SEWER FUND REVENUES		2,022,036	1,873,925	2,280,629	2,392,777	1,611,262	2,443,805	2,517,853	3.03%



SEWER - 590		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
ADMINISTRATIVE SERVICES - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
590-175.000-702.000	WAGES	114,819	124,989	131,240	122,191	82,145	167,630	134,619	-19.69%
590-175.000-703.000	OVERTIME PAY	423	1,500	2,228	774	207	1,500	339	-77.40%
590-175.000-704.000	SICK TIME PAY	3,571	5,113	10,983	7,184	3,207	14,560	5,255	-63.91%
590-175.000-705.000	VACATION TIME PAY	2,108	21,165	21,476	15,224	12,536	28,020	20,544	-26.68%
590-175.000-706.000	PERSONAL TIME PAY	1,324	3,535	4,120	3,562	2,564	5,460	4,202	-23.04%
590-175.000-707.000	LONGEVITY PAY	0	4,155	875	2,620	3,100	3,520	3,224	-8.41%
590-175.000-710.000	HOLIDAY AND OTHER PAY	5,027	16,642	16,288	16,417	12,938	24,605	13,456	-45.31%
590-175.000-715.000	HEALTH AND LIFE INSURANCE	11,038	69,709	81,068	79,976	44,065	79,275	68,358	-13.77%
590-175.000-716.000	RETIREMENT	53,588	113,009	156,690	47,743	42,026	71,945	76,000	5.64%
590-175.000-717.000	WORKERS' COMPENSATION	3,252	11,572	3,015	2,010	1,974	5,060	4,147	-18.04%
590-175.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	650	0	0	0	-
590-175.000-720.000	EMPLOYER'S FICA	19,254	12,846	12,824	11,646	7,987	18,765	13,895	-25.95%
590-175.000-721.000	DISABILITY INSURANCE	317	1,310	1,263	1,431	864	3,593	1,510	-57.97%
590-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(7,336)	(121,003)	(130,368)	(111,361)	(76,493)	(107,020)	(120,000)	12.13%
590-175.000-726.000	SUPPLIES	0	0	8,186	7,260	2,917	7,000	12,000	71.43%
590-175.000-726.200	OFFICE SUPPLIES	37,658	7,936	1,108	0	0	0	0	-
590-175.000-726.202	SUPPLIES - COMPUTER	0	0	0	80	82	4,000	0	-100.00%
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,791	2,890	937	1,177	1,813	2,000	2,000	0.00%
590-175.000-801.000	CONTRACTUAL SERVICES	74,193	59,458	10,171	26,421	16,714	37,500	30,000	-20.00%
590-175.000-801.200	COMPUTER	11,190	20,212	14,315	15,819	11,213	24,230	10,000	-58.73%
590-175.000-805.000	ACCOUNTING SERVICES	0	4,679	208	0	0	0	0	-
590-175.000-806.000	LEGAL SERVICES	1,580	1,406	490	346	505	2,000	2,000	0.00%
590-175.000-808.000	AUDITING SERVICES	1,049	3,553	2,894	3,019	2,870	3,500	3,500	0.00%
590-175.000-810.000	DUES AND SUBSCRIPTIONS	1,921	13,592	7,126	11,210	2,650	10,000	10,000	0.00%
590-175.000-820.000	PILOT	94,860	109,613	118,570	124,467	81,558	141,000	146,000	3.55%
590-175.000-850.000	INSURANCE	11,759	7,023	10,130	10,497	7,158	11,050	11,361	2.81%
590-175.000-861.000	TRAINING & SEMINARS	1,300	637	636	1,686	394	3,000	3,000	0.00%



SEWER - 590		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE SERVICES - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
590-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	163	0	1,500	1,500	0.00%
590-175.000-862.000	LODGING AND MEALS	0	0	0	47	14	200	200	0.00%
590-175.000-880.000	COMMUNITY PROMOTION	0	0	2,006	5,857	952	2,000	2,500	25.00%
590-175.000-905.000	PUBLISHING / NOTICES	4,440	2,457	134	279	0	250	300	20.00%
590-175.000-906.000	SPONSORSHIPS	0	25	0	0	0	0	0	-
590-175.000-920.100	UTILITIES - SEWER	109	0	953	0	0	0	0	-
590-175.000-920.200	UTILITIES - WATER	47	0	0	0	0	0	0	-
590-175.000-920.300	UTILITIES - ELECTRIC	705	0	0	0	0	0	0	-
590-175.000-920.400	UTILITIES - GAS	1,154	1,858	1,290	1,114	1,572	500	1,100	120.00%
590-175.000-921.000	INTERDEPARTMENTAL EXPENSE	375	3,763	1,998	3,178	2,064	3,500	3,500	0.00%
590-175.000-925.000	TELEPHONE	3,781	5,366	7,047	6,319	2,591	2,000	4,000	100.00%
590-175.000-930.000	REPAIRS & MAINTENANCE	7,501	8,356	5,028	1,629	1,011	7,500	5,000	-33.33%
590-175.000-955.000	MISCELLANEOUS	3,701	0	0	(169)	0	0	0	-
590-175.000-957.000	PROPERTY TAXES	0	0	83	0	0	0	0	-
590-175.000-963.000	WRITE OFF BAD DEBT(S)	62,921	0	1,855	6,823	0	0	0	-
590-175.000-968.000	DEPRECIATION	16,990	16,529	14,849	15,736	5,510	17,000	9,610	-43.47%
590-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	0	-
590-175.000-995.000	DEBT SERVICE - INTEREST	38,770	124,842	183,290	189,149	122,617	180,975	174,500	-3.58%
590-175.000-995.101	TRANSFER OUT TO CITY	0	0	5,000	30,827	15,457	52,260	35,000	-33.03%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		585,180	658,737	710,006	663,001	416,782	829,878	692,620	-16.54%



SEWER - 590		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
OPERATIONS - 546		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
590-546.000-702.000	WAGES	78,584	84,310	46,008	57,573	27,061	79,600	45,583	-42.73%
590-546.000-703.000	OVERTIME PAY	3,535	9,629	7,695	7,048	1,433	10,000	2,348	-76.52%
590-546.000-704.000	SICK TIME PAY	4,456	0	0	0	0	0	0	-
590-546.000-705.000	VACATION TIME PAY	8,314	0	0	0	0	0	0	-
590-546.000-706.000	PERSONAL TIME PAY	1,315	0	0	0	0	0	0	-
590-546.000-714.000	COMPENSATED ABSENCES	6,992	0	0	0	0	0	0	-
590-546.000-715.000	HEALTH AND LIFE INSURANCE	42,853	148	148	0	0	0	0	-
590-546.000-716.000	RETIREMENT	22,439	0	0	0	0	0	0	-
590-546.000-717.000	WORKERS' COMPENSATION	2,353	0	0	0	0	0	0	-
590-546.000-718.000	UNEMPLOYMENT INSURANCE	6	0	0	0	0	0	0	-
590-546.000-720.000	EMPLOYER'S FICA	3,503	6,599	3,875	4,653	2,220	6,854	3,831	-44.11%
590-546.000-721.000	DISABILITY INSURANCE	215	215	215	0	0	0	0	-
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE	(53,233)	55,468	46,797	35,127	18,102	37,600	45,000	19.68%
590-546.000-726.800	SUPPLIES - OPERATIONS	2,271	2,357	1,421	1,374	482	2,300	2,000	-13.04%
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	897	1,509	1,375	3,494	3,148	4,000	5,500	37.50%
590-546.000-742.000	CLOTHING / UNIFORMS	1,774	1,987	1,814	3,056	96	3,000	3,750	25.00%
590-546.000-771.000	INVENTORY ADJUSTMENT	2,430	215	1,225	699	287	0	0	-
590-546.000-801.000	CONTRACTUAL SERVICES	10,232	11,832	3,063	2,943	4,113	5,000	5,000	0.00%
590-546.000-801.200	COMPUTER	0	375	601	0	0	0	0	-
590-546.000-850.000	INSURANCE	13,747	11,994	13,073	14,178	9,381	15,250	15,069	-1.19%
590-546.000-861.000	TRAINING & SEMINARS	330	365	737	709	400	1,500	2,000	33.33%
590-546.000-920.100	UTILITIES - SEWER	117	0	0	0	0	0	0	-
590-546.000-920.200	UTILITIES - WATER	48	0	0	0	0	0	0	-
590-546.000-920.300	UTILITIES - ELECTRIC	8,015	0	0	0	0	0	0	-
590-546.000-920.400	UTILITIES - GAS	141	0	0	0	0	0	0	-
590-546.000-920.500	UTILITIES - REFUSE	519	414	596	0	0	3,000	0	-100.00%
590-546.000-921.000	INTERDEPARTMENTAL EXPENSE	0	34,828	7,034	6,856	4,311	8,000	6,000	-25.00%



SEWER - 590		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
OPERATIONS - 546		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
590-546.000-925.000	TELEPHONE	1,103	598	75	0	0	0	0	-
590-546.000-930.000	REPAIRS & MAINTENANCE	(89,763)	8,912	11,901	11,257	3,537	15,000	15,000	0.00%
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	557	8,032	5,126	7,454	632	8,000	8,000	0.00%
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	70	3,462	3,193	5,793	601	330,000	225,000	-31.82%
590-546.000-930.970	REPIARS & MINAT. - MANHOLES	20	777	343	1,455	27	5,000	5,000	0.00%
590-546.000-930.980	REPIARS & MAINT. - SERVICE LINES	73	238	200	67	836	0	1,000	-
590-546.000-955.000	MISCELLANEOUS	14,773	0	0	0	0	0	0	-
590-546.000-968.000	DEPRECIATION	69,494	73,891	81,550	71,708	47,665	71,000	82,071	15.59%
TOTAL OPERATIONS APPROPRIATIONS		158,180	318,155	238,065	235,444	124,332	605,104	472,152	-21.97%
TREATMENT - 547									
590-547.000-702.000	WAGES	130,731	95,894	136,072	117,549	71,055	124,550	124,219	-0.27%
590-547.000-703.000	OVERTIME PAY	8,511	17,463	20,880	20,517	13,842	25,000	22,684	-9.26%
590-547.000-715.000	HEALTH AND LIFE INSURANCE	7,139	80	80	0	0	0	0	-
590-547.000-720.000	EMPLOYER'S FICA	3,967	7,921	10,857	9,653	6,705	11,440	12,271	7.26%
590-547.000-721.000	DISABILITY INSURANCE	116	116	116	0	0	0	0	-
590-547.000-725.100	MICELLANEOUS FRINGE EXPENSE	83,716	65,983	83,571	76,234	58,391	69,420	74,999	8.04%
590-547.000-726.900	SUPPLIES - LABORATORY	7,551	15,832	15,585	17,771	18,513	25,000	32,000	28.00%
590-547.000-727.500	SUPPLIES - CHLORINE	2,389	7,342	3,185	3,805	1,705	5,000	5,000	0.00%
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	14,085	9,365	16,969	8,623	11,614	10,000	20,000	100.00%
590-547.000-727.700	SUPPLIES - DIOXIDE	3,132	3,761	2,460	3,060	1,700	3,000	3,000	0.00%
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	172	0	6	315	0	1,500	1,000	-33.33%
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	5,973	969	1,031	2,563	70	1,000	3,000	200.00%
590-547.000-740.000	FUEL AND LUBRICANTS	0	3,767	2,236	2,359	1,034	3,000	1,700	-43.33%



SEWER - 590 TREATMENT - 547	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
590-547.000-742.000 CLOTHING / UNIFORMS	1,976	0	345	280	293	500	1,500	200.00%
590-547.000-801.000 CONTRACTUAL SERVICES	72,373	113,333	125,616	78,270	64,942	110,000	106,532	-3.15%
590-547.000-801.200 COMPUTER	0	1,288	3,816	1,194	0	0	0	-
590-547.000-850.000 INSURANCE	28,016	12,357	13,194	14,178	9,381	14,400	15,069	4.65%
590-547.000-861.000 TRAINING & SEMINARS	2,069	189	624	355	453	1,500	1,500	0.00%
590-547.000-920.000 UTILITIES	1,682	0	509	0	0	0	0	-
590-547.000-920.100 UTILITIES - SEWER	5,046	0	0	0	0	0	0	-
590-547.000-920.300 UTILITIES - ELECTRIC	76,885	0	0	0	0	0	0	-
590-547.000-920.400 UTILITIES - GAS	15,538	4,779	11,969	9,538	15,456	12,000	25,000	108.33%
590-547.000-920.500 UTILITIES - REFUSE	3,980	0	0	0	0	2,000	0	-100.00%
590-547.000-921.000 INTERDEPARTMENTAL EXPENSE	0	73,568	44,735	72,795	54,057	0	90,000	-
590-547.000-925.000 TELEPHONE	1,303	738	0	0	0	0	0	-
590-547.000-930.000 REPAIRS & MAINTENANCE	59,061	38,268	25,444	49,644	18,132	35,000	40,000	14.29%
590-547.000-930.900 REPAIRS & MAINT - LABORATORY	71	4,628	3,388	2,760	0	2,000	2,000	0.00%
590-547.000-955.000 MISCELLANEOUS	10,433	0	0	0	0	0	0	-
590-547.000-968.000 DEPRECIATION	105,764	99,314	96,675	98,022	110,831	280,000	237,031	-15.35%
TOTAL TREATMENT APPROPRIATIONS	651,679	576,955	619,363	589,485	458,174	736,310	818,505	11.16%
TOTAL APPROPRIATIONS - FUND 590	1,395,039	1,553,847	1,567,434	1,487,930	999,288	2,171,292	1,983,277	-8.66%
NET OF REVENUE / APPROPRIATIONS - FUND 590	626,997	320,078	713,195	904,847	611,974	272,513	534,576	96.17%



WATER - 591 REVENUES	DESCRIPTION	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
591-000.000-426.000	INTERDEPARTMENTAL REVENUE	619	35,233	73,469	11,202	8,012	12,000	8,986	-25.12%
591-000.000-529.000	FEDERAL GRANT	0	0	234,660	106,205	0	0	0	-
591-000.000-660.000	RESIDENTIAL SALES	506,712	490,510	616,695	669,851	482,413	747,100	764,140	2.28%
591-000.000-661.000	BUSINESS SALES	133,089	124,725	133,747	150,550	109,176	173,700	165,333	-4.82%
591-000.000-662.000	COMMERCIAL SALES	223,320	241,947	275,581	285,381	215,720	339,300	328,191	-3.27%
591-000.000-663.000	INDUSTRY SALES	119,358	230,170	150,065	173,902	156,198	192,000	234,642	22.21%
591-000.000-665.000	INTEREST	4,506	3,785	2,039	14,604	3,125	15,000	8,000	-46.67%
591-000.000-665.100	CHANGE IN INVESTMENTS	36,338	1,872	15,645	2,495	(1,983)	1,570	0	-100.00%
591-000.000-666.000	READINESS TO SERVE	820	0	0	0	0	0	0	-
591-000.000-667.100	INTERDEPARTMENT RENTS	20	0	0	0	0	0	0	-
591-000.000-668.000	APARTMENT SALES	226,489	221,220	230,595	255,954	176,592	279,200	277,139	-0.74%
591-000.000-669.000	LATE CHARGES	3,875	4,077	4,886	2,924	2,474	4,100	4,000	-2.44%
591-000.000-673.001	GAIN ON SALE OF PROPERTY	0	(3,437)	0	2,858	525	0	0	-
591-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	(490)	18,090	19,816	25,615	17,212	18,500	20,000	8.11%
591-000.000-693.000	MISC NON-OPERATING INCOME	(15,123)	11,062	5,531	3,391	4,355	4,000	4,000	0.00%
591-000.000-693.001	MISC NON-OPERATING INCOME-WELLHEAD PRT	0	4,517	2,054	3,073	0	4,000	0	-100.00%
TOTAL ESTIMATED WATER FUND REVENUES		1,239,533	1,383,771	1,764,783	1,708,005	1,173,819	1,790,470	1,814,431	1.34%



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE SERVICES - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
591-175.000-702.000	WAGES	121,709	125,366	130,549	120,368	94,599	167,630	155,028	-7.52%
591-175.000-703.000	OVERTIME PAY	423	1,853	2,226	773	206	2,000	338	-83.10%
591-175.000-704.000	SICK TIME PAY	5,277	6,304	8,977	5,671	3,231	10,460	5,295	-49.38%
591-175.000-705.000	VACATION TIME PAY	10,872	14,539	16,114	11,450	8,624	15,540	14,133	-9.05%
591-175.000-706.000	PERSONAL TIME PAY	2,548	2,941	4,352	4,225	2,513	3,935	4,118	4.65%
591-175.000-707.000	LONGEVITY PAY	0	1,855	1,975	1,880	1,160	1,300	1,206	-7.23%
591-175.000-710.000	HOLIDAY AND OTHER PAY	2,701	13,233	14,310	16,496	13,122	15,000	13,647	-9.02%
591-175.000-714.000	COMPENSATED ABSENCES	1,877	0	0	0	0	0	0	-
591-175.000-715.000	HEALTH AND LIFE INSURANCE	30,401	73,630	76,862	64,727	40,584	77,825	62,900	-19.18%
591-175.000-716.000	RETIREMENT	74,129	92,349	137,909	45,121	31,094	53,160	63,000	18.51%
591-175.000-717.000	WORKERS' COMPENSATION	6,135	16,106	3,280	5,635	2,554	16,410	5,366	-67.30%
591-175.000-718.000	UNEMPLOYMENT INSURANCE	5	0	0	1,050	0	0	0	-
591-175.000-720.000	EMPLOYER'S FICA	16,066	12,298	12,510	11,096	8,798	16,515	14,823	-10.25%
591-175.000-721.000	DISABILITY INSURANCE	345	1,059	1,317	1,325	823	2,660	2,013	-24.32%
591-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(41,707)	(101,000)	(94,411)	(90,133)	(57,531)	(116,400)	(120,000)	3.09%
591-175.000-726.000	SUPPLIES	0	0	7,823	6,890	2,917	7,000	12,000	71.43%
591-175.000-726.200	OFFICE SUPPLIES	35,981	7,322	728	0	0	0	0	-
591-175.000-726.202	SUPPLIES - COMPUTER	0	0	0	80	94	4,000	0	-100.00%
591-175.000-726.591	SUPPLIES-WELLHEAD PROTECTION	0	2,665	2,377	1,647	0	0	0	-
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	726	4,529	3,731	2,288	1,231	3,000	3,000	0.00%
591-175.000-801.000	CONTRACTUAL SERVICES	68,983	60,482	9,986	30,145	21,338	44,500	40,000	-10.11%
591-175.000-801.200	COMPUTER	10,862	25,053	14,032	15,074	11,173	24,475	10,000	-59.14%
591-175.000-805.000	ACCOUNTING SERVICES	0	4,679	208	0	0	0	0	-
591-175.000-806.000	LEGAL SERVICES	4,838	3,841	1,480	196	70	2,000	2,000	0.00%
591-175.000-808.000	AUDITING SERVICES	1,049	3,553	2,894	3,019	2,870	3,500	3,000	-14.29%
591-175.000-810.000	DUES AND SUBSCRIPTIONS	2,048	8,932	6,486	6,518	2,743	7,500	6,500	-13.33%



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE SERVICES - 175		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
591-175.000-820.000	PILOT	58,195	77,590	85,299	89,512	60,261	103,000	106,706	3.60%
591-175.000-850.000	INSURANCE	11,074	6,410	7,684	7,246	4,698	7,875	7,272	-7.66%
591-175.000-861.000	TRAINING & SEMINARS	1,605	1,006	1,365	2,040	200	2,500	2,500	0.00%
591-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	163	0	1,500	1,500	0.00%
591-175.000-862.000	LODGING AND MEALS	0	0	0	79	14	200	0	-100.00%
591-175.000-865.000	INTEREST EXPENSE	0	0	0	0	0	0	0	-
591-175.000-880.000	COMMUNITY PROMOTION	0	0	2,006	5,857	952	2,000	2,500	25.00%
591-175.000-905.000	PUBLISHING / NOTICES	6,891	2,419	724	571	123	750	750	0.00%
591-175.000-906.000	SPONSORSHIPS	0	25	0	0	0	0	0	-
591-175.000-920.100	UTILITIES - SEWER	109	0	0	0	0	0	0	-
591-175.000-920.200	UTILITIES - WATER	47	0	953	0	0	0	0	-
591-175.000-920.300	UTILITIES - ELECTRIC	619	0	0	0	0	0	0	-
591-175.000-920.400	UTILITIES - GAS	1,482	1,858	1,289	1,114	1,618	500	1,200	140.00%
591-175.000-921.000	INTERDEPARTMENTAL EXPENSE	619	4,143	2,002	3,178	2,064	3,500	3,500	0.00%
591-175.000-925.000	TELEPHONE	2,692	4,986	6,992	5,894	2,779	2,000	4,000	100.00%
591-175.000-930.000	REPAIRS & MAINTENANCE	7,645	5,197	3,716	2,468	1,556	7,500	5,000	-33.33%
591-175.000-955.000	MISCELLANEOUS	2,764	0	0	162	0	0	0	-
591-175.000-963.000	WRITE OFF BAD DEBT(S)	(10,405)	0	3,617	7,149	0	0	0	-
591-175.000-968.000	DEPRECIATION	20,120	16,731	15,334	16,388	5,891	16,600	10,239	-38.32%
591-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	0	-
591-175.000-995.000	DEBT SERVICE - INTEREST	6,152	3,563	2,553	1,515	449	1,100	0	-100.00%
591-175.000-995.101	TRANSFER OUT TO CITY	0	0	5,000	30,827	15,457	52,260	35,000	-33.03%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		464,877	505,517	504,249	439,704	288,275	563,295	478,534	-15.05%



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PRODUCTION - 543		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
591-543.000-702.000	WAGES	13,931	5,569	4,208	5,048	3,695	7,000	6,468	-7.60%
591-543.000-703.000	OVERTIME PAY	1,338	2,967	2,658	2,247	1,368	3,000	2,242	-25.27%
591-543.000-715.000	HEALTH AND LIFE INSURANCE	2,905	26	26	0	0	0	0	-
591-543.000-720.000	EMPLOYER'S FICA	1,023	607	476	511	397	765	721	-5.75%
591-543.000-721.000	DISABILITY INSURANCE	23	31	31	0	0	0	0	-
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	3,875	5,811	4,046	4,134	2,937	6,985	8,000	14.53%
591-543.000-726.000	SUPPLIES	0	175	0	0	38	0	0	-
591-543.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE	9,585	0	0	0	0	0	0	-
591-543.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	9,748	0	0	0	0	0	0	-
591-543.000-727.300	SUPPLIES - FLOURIDE	1,940	0	0	0	0	0	0	-
591-543.000-727.400	SUPPLIES - PHOSPHATE	8,781	7,869	0	0	0	0	0	-
591-543.000-801.000	CONTRACTUAL SERVICES	6,564	793	1,800	5,022	194	4,000	4,000	0.00%
591-543.000-850.000	INSURANCE	11,550	8,330	6,863	6,334	3,972	7,560	6,121	-19.03%
591-543.000-861.000	TRAINING & SEMINARS	845	1,000	896	188	0	1,000	1,000	0.00%
591-543.000-920.310	UTILITIES - ELECTRIC - WELL #1	3,899	0	0	0	0	0	0	-
591-543.000-920.320	UTILITIES - ELECTRIC - WELL #2	5,863	14	0	0	0	0	0	-
591-543.000-920.330	UTILITIES - ELECTRIC - WELL #3	4,554	0	0	0	0	0	0	-
591-543.000-920.340	UTILITIES - ELECTRIC - WELL #4	6,159	0	0	0	0	0	0	-
591-543.000-920.350	UTILITIES - ELECTRIC - WELL #5	7,661	0	0	0	0	0	0	-
591-543.000-921.000	INTERDEPARTMENTAL EXPENSE	0	29,964	40,753	29,453	20,925	30,000	30,000	0.00%
591-543.000-930.000	REPAIRS & MAINTENANCE	8,648	2,931	1,671	1,452	2,723	5,000	5,000	0.00%
591-543.000-930.100	MAINTENANCE - WELL #1	905	200	0	0	0	0	0	-
591-543.000-930.200	MAINTENANCE - WELL #2	200	360	0	0	0	0	0	-
591-543.000-930.300	MAINTENANCE - WELL #3	200	200	0	0	0	0	0	-
591-543.000-930.400	MAINTENANCE - WELL #4	655	722	144	0	0	0	0	-
591-543.000-930.500	MAINTENANCE - WELL #5	200	200	0	0	0	0	0	-



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
PRODUCTION - 543		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
591-543.000-930.800	MAINTENANCE - WELL #8	0	200	0	0	1,083	0	0	-
591-543.000-968.000	DEPRECIATION	32,479	40,204	30,733	26,344	17,670	27,000	29,571	9.52%
TOTAL PRODUCTION APPROPRIATIONS		143,531	108,173	94,305	80,733	55,002	92,310	93,123	0.88%
DISTRIBUTION - 544									
591-544.000-702.000	WAGES	83,176	93,674	103,292	88,244	61,096	90,350	103,858	14.95%
591-544.000-703.000	OVERTIME PAY	4,093	20,035	24,597	13,029	10,543	20,000	17,278	-13.61%
591-544.000-710.000	HOLIDAY AND OTHER PAY	0	0	500	1,000	333	0	0	-
591-544.000-715.000	HEALTH AND LIFE INSURANCE	10,334	102	102	0	0	0	0	-
591-544.000-720.000	EMPLOYER'S FICA	3,442	8,155	9,275	7,341	5,804	8,440	9,790	16.00%
591-544.000-721.000	DISABILITY INSURANCE	92	123	92	0	0	0	0	-
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	29,019	81,556	70,770	55,712	39,019	74,500	80,929	8.63%
591-544.000-726.800	SUPPLIES - OPERATIONS	4,034	13,152	6,258	4,675	3,785	10,000	7,500	-25.00%
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	0	0	2,210	801	2,000	2,000	0.00%
591-544.000-740.000	FUEL AND LUBRICANTS	3,446	6,021	6,830	4,717	2,423	6,500	5,000	-23.08%
591-544.000-742.000	CLOTHING / UNIFORMS	4,100	2,605	2,555	1,898	0	2,200	2,750	25.00%
591-544.000-771.000	INVENTORY ADJUSTMENT	9,887	(16,607)	5,039	2,761	(2,652)	0	0	-
591-544.000-801.000	CONTRACTUAL SERVICES	26,883	30,898	16,872	18,484	18,239	30,000	30,000	0.00%
591-544.000-801.200	COMPUTER	0	1,821	4,362	1,732	0	0	0	-
591-544.000-807.100	MAPPING & ENGINEERING	13,758	0	0	0	0	0	0	-
591-544.000-850.000	INSURANCE	13,333	11,554	13,725	14,143	9,656	15,750	14,947	-5.10%
591-544.000-861.000	TRAINING & SEMINARS	2,432	1,032	1,668	1,360	(225)	2,000	1,500	-25.00%
591-544.000-920.100	UTILITIES - SEWER	117	0	0	0	0	0	0	-
591-544.000-920.200	UTILITIES - WATER	48	0	0	0	0	0	0	-



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
DISTRIBUTION - 544		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
591-544.000-920.300	UTILITIES - ELECTRIC	4,184	0	0	0	0	0	0	-
591-544.000-920.400	UTILITIES - GAS	141	0	0	311	0	0	0	-
591-544.000-920.500	UTILITIES - REFUSE	519	414	341	0	0	0	0	-
591-544.000-921.000	INTERDEPARTMENTAL EXPENSE	0	1,815	2,279	2,246	1,641	2,500	2,500	0.00%
591-544.000-925.000	TELEPHONE	2,760	1,194	75	0	0	0	0	-
591-544.000-930.000	REPAIRS & MAINTENANCE	18,862	66,512	74,716	104,093	43,983	75,000	70,000	-6.67%
591-544.000-930.990	REPAIRS & MAINTENANCE - LEAD SERVICES	0	0	1,390	5,346	149,265	125,000	300,000	140.00%
591-544.000-955.000	MISCELLANEOUS	10,666	0	0	0	0	0	0	-
591-544.000-968.000	DEPRECIATION	145,807	125,485	121,208	126,803	86,351	135,500	146,519	8.13%
TOTAL DISTRIBUTION APPROPRIATIONS		391,133	449,541	465,946	456,105	430,062	599,740	794,571	32.49%
PURIFICATION - 545									
591-545.000-702.000	WAGES	30,067	24,245	26,220	45,181	25,506	46,400	62,216	34.09%
591-545.000-703.000	OVERTIME PAY	1,969	4,634	5,250	8,176	4,823	5,000	11,066	121.32%
591-545.000-715.000	HEALTH AND LIFE INSURANCE	6,126	44	44	0	0	0	0	-
591-545.000-720.000	EMPLOYER'S FICA	1,607	2,065	2,217	3,705	2,121	3,935	5,621	42.85%
591-545.000-721.000	DISABILITY INSURANCE	51	51	82	0	0	0	0	-
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	8,636	14,081	19,595	30,288	15,575	34,920	31,068	-11.03%
591-545.000-726.000	SUPPLIES	0	562	0	761	0	0	0	-
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	5,477	14,984	22,476	3,565	3,565	14,000	0	-100.00%
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	10,685	10,141	11,865	15,863	20,953	15,000	40,000	166.67%
591-545.000-727.300	SUPPLIES - FLOURIDE	2,290	4,876	3,356	4,084	1,572	5,000	4,500	-10.00%
591-545.000-727.400	SUPPLIES - PHOSPHATE	10,733	7,806	16,201	21,052	8,524	17,000	18,000	5.88%
591-545.000-801.000	CONTRACTUAL SERVICES	167	2,549	903	2,488	1,629	2,000	2,000	0.00%



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PURIFICATION - 545		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
591-545.000-801.200	COMPUTER	0	0	106	0	0	0	0	-
591-545.000-850.000	INSURANCE	12,567	8,330	6,863	6,334	3,972	8,400	6,121	-27.13%
591-545.000-920.300	UTILITIES - ELECTRIC	72,123	56,824	0	0	0	0	0	-
591-545.000-920.400	UTILITIES - GAS	1,507	2,444	3,414	2,363	249	0	3,000	-
591-545.000-921.000	INTERDEPARTMENTAL EXPENSE	0	0	85,135	74,607	54,172	143,500	100,000	-30.31%
591-545.000-925.000	TELEPHONE	359	492	0	0	0	0	0	-
591-545.000-930.000	REPAIRS & MAINTENANCE	3,118	4,205	10,051	14,874	7,768	15,000	15,000	0.00%
591-545.000-955.000	MISCELLANEOUS	48,542	0	0	0	0	0	0	-
591-545.000-968.000	DEPRECIATION	31,457	60,928	60,926	62,097	44,849	75,000	85,088	13.45%
TOTAL PURIFICATION APPROPRIATIONS		247,481	219,261	274,704	295,438	195,278	385,155	383,680	-0.38%
TOTAL APPROPRIATIONS - FUND 591		1,247,022	1,282,492	1,339,204	1,271,980	968,617	1,640,500	1,749,908	6.67%
NET OF REVENUE / APPROPRIATIONS - FUND 591		(7,489)	101,279	425,579	436,025	205,202	149,970	64,523	-56.98%



FYE 2022 Proposed Electric Capital Projects

Pole Condition Survey / Testing and Replacement

\$100,000

- This project is planned to be a three year process. Insuring the condition of our utility poles for the safety of our employees and the public. After the initial system wide testing we must continue to test a minimum of 10% per year.
- We begin by replacing poles in the worst condition first, thus maximizing our maintenance dollars.

Voltage Upgrade

\$420,949

- The Hillsdale BPU voltage upgrade plan is in motion and will continue through at least 2026. We have engineering underway and plan to spend considerable time on this section of the plan with our crews and personnel.
- This funding includes \$200,000 from the Electric system voltage upgrade plan.

Distribution expansion and upgrade

\$100,000

- This category is the result of combining three past categories into a single fund.
- Underground Lines, Line Extensions, and Replacement of Trans-closures were all ongoing projects that we used to capitalize smaller projects. Upgrading or expanding the distribution system will encompass any new underground or replacement of existing overhead with underground along with any new extension of our lines to serve new customers. As we continue to replace the trans-closures they will be funded here as well.

Substation and Recloser Upgrades

\$60,000

- Replacing aging reclosers and regulators as well as keeping their controls updated has been a major task.
- As we progress with system improvements we want to keep our substations up-to-date and controls working correctly.

Power Plant Air Tank Replacement

\$30,000

- The current air storage tanks at the plant are out of certification and are of age that they cannot be recertified, this requires replacement of two tanks.

Power Plant Intake Air Cooler Replacement

\$55,000

- Intake Air cooler on Engine #6 is leaking water internally, this cooler has been previously been repaired and recommended replacement from our engine repairman.



FYE 2022 Proposed Electric Capital Projects – Continued

<u>Power Plant Electric Room Engineering</u>	\$20,000
<ul style="list-style-type: none"> • This upgrade will involve engineering and field services as well as new mechanical equipment. 	
<u>Moore Rd. Substation Improvement Project</u>	\$1,200,000
<ul style="list-style-type: none"> • The scope of this project has been provided from Consumers Energy. They plan to replace our main feed breakers along with associated relaying. Overall project cost. 	
<u>Industrial Substation Construction</u>	\$900,000
<ul style="list-style-type: none"> • This project will install the needed equipment for the industrial substation upgrades which will provide four (4) new feeders from the industrial substation to join up with feeders from the power plant for redundancy. 	
<u>Construct Four 13.2kv Feeder Circuits to Interface to Existing Feeders</u>	\$800,000
<ul style="list-style-type: none"> • This project will construct the four (4) feeders from the Industrial Substation to the points in town to join the feeders from the power plant. 	



FYE 2022 Proposed Sewer Capital Projects

Garage Roof Replacement

\$15,000

These funds would be for replacement of the old garage roof at the WWTP before any further structural damage can occur due to current leaks.

Trailer Mounted Trash Pump

\$15,000

The last trailer mounted trash pump has been unusable for 2 years. This pump would be used both at the WWTP and in the collection system.

Engineering Lift Station Barber Drive

\$67,000

The lift stations are beginning to reach the end of their recommended life. The Barber Drive lift station was modified from an earlier iteration and needs to be updated. These funds are for engineering of the lift station with an eye to upcoming changes at the College.

Engineering Water Treatment Plant Lift Station Improvements

\$88,000

The lift stations are beginning to reach the end of their recommended life. In the process of updating the lift station, the backwash system may be routed to this lift station instead of the drying ponds currently in use.

Replace MCC in Influent Building

\$30,000

Due to the age and condition of the MCC in the influent building of the WWTP due to environmental conditions, consideration should be given to replacing it.

Aerator Gear Box

\$7,000

These monies would be used to buy/rebuild the gear box to be replaced in FYE2021.



FYE 2022 Proposed Sewer Capital Projects - Continued

Tertiary Pump #2

\$27,000

The tertiary pumps are reaching their end of life and need to be replaced annually for the next four years.

Brick Façade Repair at the WWTP

\$54,000

The brick façade on the WWTP is deteriorating and requires repair.



FYE 2022 Proposed Water Capital Projects

Well Maintenance

\$26,000

Our wells lose capacity over time due to the accumulation of mineral in the well screen and erosion of the pump bowls. This is an annual expense to extend the life of our well infrastructure. From the inspection in 2019, Well #5 requires maintenance.

Replace Backwash Piping WTP

\$25,000

The piping for the backwash has deteriorated so that pinholes have developed in the piping. This would also include a flow meter for accurate measurement of the backwash volume.

Automatic Transfer Switch WTP Generator

\$40,000

An automatic transfer switch will eliminate the hazards of an arc flash when switching power manually.

Rebuild High Service Pump

\$30,000

Refurbishing of the High Service Pumps is required when the annual inspection of the pumps show a need. This allows sufficient monies to repair the drive motor.

Water Tower Fiber Communications Connection

\$9,000

This will allow control communications to the water towers via the fiber network. Taking the towers off the current, less reliable radio system.

Water Meter, Clamp-On WTP

\$10,000

This is so that it verifies raw water flow to control chemical feed.



FYE 2022 Proposed Water Capital Projects - Continued

Case 580 Super N Extend-A-Hoe

\$150,000

The current backhoe was acquired around 2003 as a demo, has had a fire in the cab which was repaired, and is currently experiencing electrical problems in the dash. A new backhoe, set up with a breaker and compactor attachments would facilitate faster more efficient water main repairs.

Water Tower Refurbish Bank

\$40,000

To begin building funds for refurbishment of both towers in 20 years.

Filter Media Replacement Bank

\$25,000

To begin building funds for media replacement in 20 years.



FYE 2022 Proposed Administration Capital Projects

Trimble GPS unit replacement and software upgrade	\$13,000
Power Plant server room AC replacement	\$10,000
AMI Gateway replacement "5 units"	\$11,000
Replace three doors at BPU Warehouse	\$10,000
Replace service vehicle	\$37,000
Electric 50% - \$40,500	
Sewer 25% - \$20,250	
Water 25% - \$20,250	

Department Summary

The Public Services Department is responsible for the maintenance and repair of a large portion of infrastructure found along 20.15 miles of major streets, 3.03 miles of State trunk line, and 24.25 miles of local streets within the City of Hillsdale. These areas of responsibility include surface, right-of-way, forestry, traffic, storm drains, and winter maintenance. Maintenance tasks include street sweeping, asphalt patching, crack sealing, curb & gutter replacement, catch basin repairs, storm sewer repairs, pavement markings, tree trimming, removal and replacement, brush pickup, issuance and inspection of right-of-way permits, road condition surveys, traffic counts, snow removal, and any other work done within the street right-of-way. In addition, this department maintains a state trunk line (M-99) under a state contract where, with few exceptions, the City is reimbursed dollar for dollar for any maintenance work done along this portion of highway.

Department Goals

- An infrastructure system that is designed to be functional is well constructed and properly maintained to serve the people now and into the future.

Department Objectives

- Assist in the completion of the update process of identifying and maintaining a Capital Improvement Plan requested by City Council. This will first require the establishment of a long term funding stream for local streets by City Council and the citizens of Hillsdale. Staff continues to seek grant funding for major streets such as, we have successfully done in the past with the State of Michigan Small Urban Grant. Up to \$375,000 was awarded to the City of Hillsdale, when combined with matching funds, allowed for the rehabilitation or reconstruction of various major streets: \$375,000 for W. Fayette in 20-21 is on schedule for completion in the spring of 2021.
- Future street reconstruction projects will utilize the Special Assessment District process to help offset initial costs and allow all streets within the city to be rehabilitated in a reasonable timeframe.

Budget Summary

1. Personnel consist of 10,007 man-hours plus fringe benefits.
2. Operating expenses include supplies (asphalt, road salt, signs, etc.), equipment rental, and general maintenance activities.
3. Contractual services include lawn maintenance, tree trimming, tree removal, pavement marking, railroad signal maintenance, televising and cleaning storm sewers, traffic signal maintenance and street light maintenance.
4. Capital Outlay requests include; reconstruction of the Lombard, River, Wolcott, Orchard Ridge, Arbor, Hillcrest, Crescent, Arbor View, Riverdale, and Elm Ct subdivisions. Capital outlay items for street reconstruction, paving, etc. are funded through the Capital Improvement Fund.

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	550,657	691,725	704,064	735,586	414,527	660,000	753,000	14.09%
202-000.000-546.048	STATE GRANT-METRO ROW ACT	15,470	15,587	15,621	17,261	0	15,000	15,000	0.00%
202-000.000-547.000	STATE GRANT - TRUNKLINE MAINT	31,929	55,895	45,140	55,223	29,329	30,000	32,726	9.09%
202-000.000-665.000	INTEREST	1,922	4,155	3,922	5,683	2,338	2,500	2,500	0.00%
202-000.000-665.100	CHANGE IN INVESTMENTS	0	0	715	962	(143)	250	0	0.00%
202-000.000-692.000	OTHER REVENUE	7,101	15,291	5,335	5,942	0	5,000	0	0.00%
202-000.000-692.039	OTHER REVENUE - BPU	0	0	1,380	4,878	2,378	5,000	2,500	-50.00%
202-000.000-692.470	OTHER REVENUE - TREES	4,267	5,459	2,395	836	0	1,500	0	0.00%
TOTAL MAJOR STREETS / TRUNKLINE REVENUE		611,346	788,112	778,572	826,371	448,429	719,250	805,726	12.02%

MAJOR STREETS / TRUNKLINE - 202		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE

ADMINISTRATIVE SERVICES - 175

202-175.000-999.101	TRANSFER - GENERAL FUND	55,066	69,173	70,901	73,559	44,174	69,000	75,000	8.70%
202-175.000-999.203	TRANSFER - LOCAL ST.	0	225,000	150,000	0	0	50,000	50,000	100.00%
202-175.000-999.401	TRANSFER - CAPITAL IMPROVEMENT	0	0	0	150,000	125,000	125,000	0	-100.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		55,066	294,173	220,901	223,559	169,174	244,000	125,000	-48.77%

ADMINISTRATIVE SERVICES TRUNKLINE - 175.500

202-175.500-999.101	TRANSFER - GENERAL FUND	3,193	5,589	4,019	5,522	0	3,000	3,000	100.00%
TOTAL ADMINISTRATIVE SERVICES TRUNKLINE APPROPRIATIONS		3,193	5,589	4,019	5,522	0	3,000	3,000	0.00%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL	BUDGETS		% OF CHANGE	
					THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22		
SIDEWALKS - 443									
202-443.000-702.000 WAGES	0	0	0	0	0	0	0	0	-
202-443.000-720.000 FICA	0	0	0	0	0	0	0	0	-
202-443.000-725.000 FRINGE BENEFITS ALLOCATED	0	0	0	0	0	0	0	0	-
202-443.000-801.000 CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	-
TOTAL SIDEWALK APPROPRIATIONS	0	0	0	0	0	0	0	0	-

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
STREET SURFACE - 450									
202-450.000-702.000	WAGES	18,160	23,407	23,310	28,376	15,659	26,145	26,470	1.24%
202-450.000-703.000	OVERTIME PAY	1,602	1,700	2,201	3,581	403	4,500	4,500	0.00%
202-450.000-716.000	RETIREMENT	0	0	116	221	168	0	350	-
202-450.000-720.000	EMPLOYER'S FICA	1,402	1,810	1,815	2,258	1,059	2,345	2,025	-13.65%
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	10,998	14,104	15,745	18,244	8,518	25,050	21,276	-15.07%
202-450.000-726.000	SUPPLIES	9,255	10,644	4,839	67,044	5,587	19,780	19,780	0.00%
202-450.000-801.000	CONTRACTUAL SERVICES	1,781	89,162	187,365	11,524	7,497	6,400	11,650	82.03%
202-450.000-940.000	EQUIPMENT RENTAL	16,128	17,754	13,336	18,622	15,122	15,000	20,000	33.33%
TOTAL STREET SURFACE APPROPRIATIONS		59,326	158,581	248,727	149,870	54,013	99,220	106,051	6.88%
TRUNKLINE SURFACE - 450.500									
202-450.500-702.000	WAGES	4,368	7,576	6,927	4,093	74	9,955	9,920	-0.35%
202-450.500-703.000	OVERTIME PAY	136	293	14	0	0	250	250	0.00%
202-450.500-716.000	RETIREMENT	0	0	31	23	2	0	0	-
202-450.500-720.000	EMPLOYER'S FICA	317	561	488	287	5	780	759	-2.69%
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	2,533	4,455	4,168	2,587	42	835	6,987	736.77%
202-450.500-726.000	SUPPLIES	1,043	8,091	1,790	6,286	8	2,000	2,000	0.00%
202-450.500-801.000	CONTRACTUAL SERVICES	64	447	37	9,442	0	500	500	0.00%
202-450.500-940.000	EQUIPMENT RENTAL	5,318	7,607	5,557	2,558	40	5,000	4,000	-20.00%
TOTAL TRUNKLINE SURFACE APPROPRIATIONS		13,779	29,030	19,012	25,276	171	19,320	24,416	26.38%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
R.O.W. MAINTENANCE - 460									
202-460.000-702.000	WAGES	26,999	24,062	22,254	16,502	10,971	22,745	21,359	-6.09%
202-460.000-703.000	OVERTIME PAY	1,136	598	286	485	0	800	800	0.00%
202-460.000-716.000	RETIREMENT	0	0	55	62	151	0	320	-
202-460.000-720.000	EMPLOYER'S FICA	2,006	1,776	1,579	1,210	791	1,800	1,634	-9.22%
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	14,939	13,934	14,103	9,738	5,517	19,245	15,223	-20.90%
202-460.000-726.000	SUPPLIES	2,460	1,977	1,371	1,349	2,215	3,000	3,000	0.00%
202-460.000-801.000	CONTRACTUAL SERVICES	12,389	21,607	23,839	22,670	5,446	24,950	25,450	2.00%
202-460.000-940.000	EQUIPMENT RENTAL	24,097	21,513	24,092	8,135	7,277	25,000	25,000	0.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		84,026	85,467	87,579	60,151	32,368	97,540	92,786	-4.87%
TRUNKLINE R.O.W MAINTENANCE - 460.500									
202-460.500-702.000	WAGES	943	1,334	703	914	122	1,200	1,212	1.00%
202-460.500-703.000	OVERTIME PAY	0	55	0	19	0	75	75	0.00%
202-460.500-716.000	RETIREMENT	0	0	7	7	2	0	0	-
202-460.500-720.000	EMPLOYER'S FICA	67	99	48	68	9	95	93	-2.11%
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	494	788	428	542	59	1,045	884	-15.41%
202-460.500-726.000	SUPPLIES	0	17	0	40	0	0	0	-
202-460.500-801.000	CONTRACTUAL SERVICES	2,700	2,926	1,725	2,114	4,791	3,550	3,550	0.00%
202-460.500-940.000	EQUIPMENT RENTAL	1,084	1,751	1,204	658	146	1,500	1,500	0.00%
TOTAL TRUNKLINE R.O.W. MAINTENANCE APPROPRIATIONS		5,288	6,970	4,115	4,362	5,129	7,465	7,314	-2.02%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
TREES - 470									
202-470.000-702.000	WAGES	12,127	13,498	13,568	12,884	5,904	12,505	12,680	1.40%
202-470.000-703.000	OVERTIME PAY	447	178	112	371	98	350	350	0.00%
202-470.000-716.000	RETIREMENT	0	0	36	43	39	0	65	-
202-470.000-720.000	EMPLOYER'S FICA	874	956	947	926	420	985	970	-1.52%
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	6,452	7,708	8,616	8,347	3,076	10,510	8,952	-14.82%
202-470.000-726.000	SUPPLIES	1,507	819	356	3,114	130	750	750	0.00%
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	3,004	3,490	0	0	0	0	-
202-470.000-801.000	CONTRACTUAL SERVICES	13,375	8,543	10,546	9,300	9,150	14,700	14,200	-3.40%
202-470.000-940.000	EQUIPMENT RENTAL	2,432	3,322	4,183	2,806	1,181	3,500	3,500	0.00%
TOTAL TREES APPROPRIATIONS		37,214	38,028	41,854	37,791	19,998	43,300	41,467	-4.23%
TRUNKLINE TREES - 470.500									
202-470.500-702.000	WAGES	601	442	283	806	151	620	629	1.45%
202-470.500-703.000	OVERTIME PAY	86	0	0	105	35	150	150	0.00%
202-470.500-716.000	RETIREMENT	0	0	1	8	3	0	0	-
202-470.500-720.000	EMPLOYER'S FICA	48	32	19	64	12	60	48	-20.00%
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	303	271	177	605	93	630	535	-15.08%
202-470.500-726.000	SUPPLIES	185	535	0	11	0	0	0	-
202-470.500-801.000	CONTRACTUAL SERVICES	3,435	56	425	100	50	300	300	0.00%
202-470.500-940.000	EQUIPMENT RENTAL	401	160	132	425	122	350	350	0.00%
TOTAL TRUNKLINE TREES APPROPRIATIONS		5,059	1,496	1,037	2,124	466	2,110	2,012	-4.64%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
DRAINAGE - 480									
202-480.000-702.000	WAGES	10,818	14,208	11,456	18,877	8,442	16,925	17,549	3.69%
202-480.000-703.000	OVERTIME PAY	240	573	489	462	0	500	500	0.00%
202-480.000-716.000	RETIREMENT	0	0	36	67	143	0	275	-
202-480.000-720.000	EMPLOYER'S FICA	790	1,063	838	1,374	610	1,295	1,342	3.63%
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	5,847	8,474	7,134	11,811	3,993	14,245	12,400	-12.95%
202-480.000-726.000	SUPPLIES	404	4,087	10,406	13,856	(5,617)	4,500	6,000	33.33%
202-480.000-801.000	CONTRACTUAL SERVICES	1,911	5,259	12,802	3,633	0	14,500	27,000	86.21%
202-480.000-940.000	EQUIPMENT RENTAL	6,978	11,746	14,236	13,932	3,598	9,000	9,000	0.00%
TOTAL DRAINAGE APPROPRIATIONS		26,988	45,410	57,397	64,012	11,169	60,965	74,066	21.49%
TRUNKLINE R.O.W. DRAINAGE - 480.500									
202-480.500-702.000	WAGES	892	829	669	1,493	1,419	5,990	5,934	-0.93%
202-480.500-703.000	OVERTIME PAY	61	12	0	0	0	100	100	0.00%
202-480.500-716.000	RETIREMENT	0	0	7	0	32	0	75	-
202-480.500-720.000	EMPLOYER'S FICA	68	61	47	108	103	465	454	-2.37%
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	518	478	357	953	640	4,980	4,145	-16.77%
202-480.500-726.000	SUPPLIES	72	50	0	242	156	200	200	0.00%
202-480.500-801.000	CONTRACTUAL SERVICES	30	50	141	2,749	14,374	500	500	0.00%
202-480.500-940.000	EQUIPMENT RENTAL	535	522	317	788	1,558	500	1,000	100.00%
TOTAL TRUNKLINE R.O.W. DRAINAGE APPROPRIATIONS		2,176	2,002	1,538	6,333	18,282	12,735	12,408	-2.57%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
TRAFFIC - 490									
202-490.000-702.000	WAGES	12,657	12,687	13,515	18,001	12,449	19,940	16,302	-18.24%
202-490.000-703.000	OVERTIME PAY	627	2,157	687	1,769	175	2,000	1,000	-50.00%
202-490.000-716.000	RETIREMENT	0	0	67	66	144	0	300	-
202-490.000-720.000	EMPLOYER'S FICA	961	1,071	1,002	1,412	906	1,680	1,247	-25.77%
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	7,486	8,464	8,874	12,458	5,271	17,935	11,886	-33.73%
202-490.000-726.000	SUPPLIES	6,534	5,026	20,305	10,432	8,316	22,000	22,000	0.00%
202-490.000-801.000	CONTRACTUAL SERVICES	14,590	9,451	19,042	10,404	18,730	27,750	68,000	145.05%
202-490.000-920.000	UTILITIES	4,983	5,348	4,500	4,596	2,714	4,500	4,500	0.00%
202-490.000-940.000	EQUIPMENT RENTAL	4,418	4,449	5,770	5,481	4,669	7,000	7,000	0.00%
TOTAL TRAFFIC APPROPRIATIONS		52,256	48,653	73,762	64,619	53,374	102,805	132,235	28.63%
TRUNKLINE TRAFFIC - 490.500									
202-490.500-702.000	WAGES	398	572	478	138	0	7,225	5,871	-18.74%
202-490.500-703.000	OVERTIME PAY	0	73	27	0	0	200	200	0.00%
202-490.500-716.000	RETIREMENT	0	0	10	2	0	0	0	-
202-490.500-720.000	EMPLOYER'S FICA	29	46	36	9	0	570	449	-21.23%
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	220	358	306	103	543	6,070	4,171	-31.29%
202-490.500-726.000	SUPPLIES	212	288	99	32	49	250	250	0.00%
202-490.500-801.000	CONTRACTUAL SERVICES	0	5,236	60	0	62	500	500	0.00%
202-490.500-920.000	UTILITIES	4,991	5,149	5,271	5,064	3,427	4,500	4,500	0.00%
202-490.500-940.000	EQUIPMENT RENTAL	146	215	157	40	0	250	250	0.00%
TOTAL TRUNKLINE TRAFFIC APPROPRIATIONS		5,996	11,937	6,444	5,388	4,081	19,565	16,191	-17.25%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
WINTER MAINTENANCE - 500									
202-500.000-702.000	WAGES	7,371	10,532	9,588	6,970	6,023	10,550	9,897	-6.19%
202-500.000-703.000	OVERTIME PAY	3,002	7,618	4,751	4,184	2,924	5,500	5,500	0.00%
202-500.000-716.000	RETIREMENT	0	0	80	74	240	0	250	-
202-500.000-720.000	EMPLOYER'S FICA	737	1,305	996	794	645	1,225	757	-38.20%
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	5,743	10,079	8,819	6,687	8,093	13,135	10,578	-19.47%
202-500.000-726.000	SUPPLIES	21,975	24,730	17,981	21,335	20,717	22,000	20,000	-9.09%
202-500.000-801.000	CONTRACTUAL SERVICES	231	1,150	1,358	166	0	1,500	1,500	0.00%
202-500.000-940.000	EQUIPMENT RENTAL	13,992	26,939	19,457	16,516	12,173	22,000	20,000	-9.09%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		53,051	82,353	63,030	56,726	50,815	75,910	68,482	-9.79%
TRUNKLINE WINTER MAINTENANCE - 500.500									
202-500.500-702.000	WAGES	1,125	1,628	1,392	1,077	222	1,600	1,620	1.25%
202-500.500-703.000	OVERTIME PAY	735	1,919	870	918	612	1,000	1,000	0.00%
202-500.500-716.000	RETIREMENT	0	0	6	0	7	0	0	-
202-500.500-720.000	EMPLOYER'S FICA	132	254	160	138	59	200	124	-38.00%
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	1,029	1,968	1,394	877	457	2,125	1,800	-15.29%
202-500.500-726.000	SUPPLIES	3,224	6,863	4,543	6,777	6,325	6,500	6,000	-7.69%
202-500.500-801.000	CONTRACTUAL SERVICES	0	194	17	133	0	500	500	0.00%
202-500.500-940.000	EQUIPMENT RENTAL	3,374	6,474	4,520	4,903	1,732	5,000	4,500	-10.00%
TOTAL TRUNKLINE WINTER MAINTENANCE APPROPRIATIONS		9,619	19,300	12,902	14,823	9,414	16,925	15,544	-8.16%
TOTAL APPROPRIATIONS - FUND 202		413,037	828,989	842,317	720,556	428,454	804,860	720,972	-10.42%
NET OF REVENUES / APPROPRIATIONS - FUND 202		198,309	(40,877)	(63,745)	105,815	19,975	(85,610)	84,754	-199.00%

Local Streets



LOCAL STREET - 203 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	181,301	249,264	318,868	241,921	129,483	210,000	279,225	32.96%
203-000.000-546.048	STATE GRANT-METRO ROW ACT	15,470	15,587	38,147	17,261	0	15,000	15,000	0.00%
203-000.000-569.000	STATE GRANT	2,500	0	0	0	0	0	0	-
203-000.000-665.000	INTEREST	0	0	(1)	944	752	500	500	0.00%
203-000.000-665.100	CHANGE IN INVESTMENTS	0	0	238	321	(48)	50	0	-100.00%
203-000.000-692.000	OTHER REVENUE	442	6,079	39,497	1,803	0	2,500	0	-100.00%
203-000.000-692.039	OTHER REVENUE - BPU	0	0	1,922	12,191	2,177	2,000	2,000	0.00%
203-000.000-692.470	OTHER REVENUE - TREES	682	5,497	0	13,826	372	2,000	2,000	0.00%
203-000.000-699.101	TRANSFERS IN - GENERAL FUND	100,000	0	45,440	125,000	0	62,265	0	-100.00%
203-000.000-699.202	TRANSFERS IN - MAJOR STREETS	0	225,000	150,000	0	0	50,000	50,000	0.00%
TOTAL LOCAL STREETS REVENUE		300,395	501,427	594,111	413,267	132,736	344,315	348,725	1.28%

LOCAL STREET - 203
APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

203-175.000-999.101	TRANSFER - GENERAL FUND	18,100	24,926	28,652	24,192	12,948	21,000	27,900	32.86%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		18,100	24,926	28,652	24,192	12,948	21,000	27,900	32.86%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
STREET SURFACE - 450									
203-450.000-702.000	WAGES	15,967	21,640	19,220	30,463	22,097	24,255	34,237	41.15%
203-450.000-703.000	OVERTIME PAY	241	1,789	556	444	0	1,000	1,000	0.00%
203-450.000-716.000	RETIREMENT	0	8	167	220	506	0	900	-
203-450.000-720.000	EMPLOYER'S FICA	1,151	1,685	1,389	2,186	1,589	1,930	1,854	-3.94%
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	8,902	13,127	12,544	16,647	5,387	20,660	24,208	17.17%
203-450.000-726.000	SUPPLIES	12,596	22,154	18,353	70,854	13,979	27,000	27,000	0.00%
203-450.000-801.000	CONTRACTUAL SERVICES	5,825	144,234	76,137	6,957	912	8,250	13,750	66.67%
203-450.000-940.000	EQUIPMENT RENTAL	14,560	15,380	13,481	22,536	12,502	15,000	15,000	0.00%
TOTAL STREET SURFACE APPROPRIATIONS		59,242	220,017	141,847	150,307	56,972	98,095	117,949	20.24%
R.O.W. MAINTENANCE - 460									
203-460.000-702.000	WAGES	23,146	20,368	16,843	12,399	6,705	15,975	16,650	4.23%
203-460.000-703.000	OVERTIME PAY	373	228	349	73	0	400	250	-37.50%
203-460.000-716.000	RETIREMENT	0	(8)	53	73	101	0	215	-
203-460.000-720.000	EMPLOYER'S FICA	1,654	1,473	1,204	893	481	1,255	1,274	1.51%
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	12,820	11,519	10,772	4,620	1,564	13,385	11,610	-13.26%
203-460.000-726.000	SUPPLIES	1,405	1,093	1,042	500	617	2,500	2,000	-20.00%
203-460.000-801.000	CONTRACTUAL SERVICES	11,115	12,576	10,725	27,019	5,129	12,400	12,400	0.00%
203-460.000-940.000	EQUIPMENT RENTAL	23,507	24,469	21,233	7,081	3,659	25,000	10,000	-60.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		74,020	71,718	62,221	52,658	18,256	70,915	54,399	-23.29%

Local Streets



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
TREES - 470									
203-470.000-702.000	WAGES	17,247	17,208	18,605	18,631	6,826	18,225	18,418	1.06%
203-470.000-703.000	OVERTIME PAY	393	8	80	474	385	250	500	100.00%
203-470.000-716.000	RETIREMENT	0	0	14	65	76	0	175	-
203-470.000-720.000	EMPLOYER'S FICA	1,234	1,204	1,298	1,338	507	1,415	1,409	-0.42%
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	9,364	9,636	11,348	11,740	3,568	15,100	12,997	-13.93%
203-470.000-726.000	SUPPLIES	1,573	301	1,827	3,776	211	1,500	1,500	0.00%
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	2,709	500	0	0	0	0	-
203-470.000-801.000	CONTRACTUAL SERVICES	16,211	17,639	10,291	11,557	9,750	22,250	20,000	-10.11%
203-470.000-940.000	EQUIPMENT RENTAL	5,397	4,400	7,744	6,198	1,909	5,500	5,500	0.00%
TOTAL TREES APPROPRIATIONS		51,419	53,105	51,707	53,779	23,232	64,240	60,499	-5.82%
DRAINAGE - 480									
203-480.000-702.000	WAGES	12,688	13,064	18,464	14,395	6,960	11,125	11,863	6.63%
203-480.000-703.000	OVERTIME PAY	534	621	1,690	77	29	1,500	1,500	0.00%
203-480.000-716.000	RETIREMENT	0	0	28	84	63	0	120	-
203-480.000-720.000	EMPLOYER'S FICA	939	981	1,426	1,025	502	965	908	-5.91%
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	7,558	7,643	12,812	7,673	3,805	10,320	9,180	-11.05%
203-480.000-726.000	SUPPLIES	5,244	2,722	5,926	1,445	988	7,500	7,500	0.00%
203-480.000-801.000	CONTRACTUAL SERVICES	364	827	2,906	2,501	0	4,500	13,500	200.00%
203-480.000-920.000	UTILITIES	205	431	631	548	237	550	550	0.00%
203-480.000-940.000	EQUIPMENT RENTAL	9,742	12,938	18,544	10,299	5,136	9,000	9,000	0.00%
TOTAL DRAINAGE APPROPRIATIONS		37,274	39,227	62,427	38,047	17,720	45,460	54,121	19.05%



LOCAL STREET - 203 APPROPRIATIONS	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
TRAFFIC - 490								
203-490.000-702.000 WAGES	3,465	5,281	5,438	3,880	5,116	4,125	2,585	-37.33%
203-490.000-703.000 OVERTIME PAY	302	549	138	180	29	400	300	-25.00%
203-490.000-716.000 RETIREMENT	0	0	19	4	82	0	175	-
203-490.000-720.000 EMPLOYER'S FICA	273	421	394	294	368	350	198	-43.43%
203-490.000-725.000 FRINGE BENEFITS - ALLOCATED	1,913	3,283	2,227	6,059	3,733	3,700	1,982	-46.43%
203-490.000-726.000 SUPPLIES	1,542	5,205	13,819	2,664	8,688	12,000	12,000	0.00%
203-490.000-801.000 CONTRACTUAL SERVICES	3,105	3,131	8,127	4,235	4,020	8,250	3,250	-60.61%
203-490.000-940.000 EQUIPMENT RENTAL	1,071	1,616	2,574	2,075	2,304	2,500	2,600	4.00%
TOTAL TRAFFIC APPROPRIATIONS	11,671	19,486	32,736	19,391	24,340	31,325	23,090	-26.29%
WINTER MAINTENANCE - 500								
203-500.000-702.000 WAGES	6,130	8,778	11,420	6,628	4,100	8,875	8,169	-7.95%
203-500.000-703.000 OVERTIME PAY	641	1,766	1,683	843	672	2,000	1,500	-25.00%
203-500.000-716.000 RETIREMENT	0	0	77	66	124	0	195	-
203-500.000-720.000 EMPLOYER'S FICA	478	757	915	537	343	830	625	-24.70%
203-500.000-725.000 FRINGE BENEFITS - ALLOCATED	3,749	5,857	8,179	4,388	2,538	8,890	6,643	-25.28%
203-500.000-726.000 SUPPLIES	11,226	10,793	11,050	12,257	14,844	15,000	15,000	0.00%
203-500.000-801.000 CONTRACTUAL SERVICES	178	737	681	149	0	250	250	0.00%
203-500.000-940.000 EQUIPMENT RENTAL	8,538	14,713	15,089	9,086	6,317	14,000	10,000	-28.57%
TOTAL WINTER MAINTENANCE APPROPRIATIONS	30,940	43,401	49,094	33,954	28,938	49,845	42,382	-14.97%
TOTAL APPROPRIATIONS - FUND 203	282,666	471,880	428,684	372,328	182,406	380,880	380,340	-0.14%
NET OF REVENUES / APPROPRIATIONS - FUND 203	17,729	29,547	165,427	40,939	(49,670)	(36,565)	(31,615)	-13.54%

Department Summary

Dial-A-Ride provides demand-response public transportation service to City of Hillsdale residents. They transport a wide variety of people to & from school, work, appointments, shopping facilities, and various other sites located within the City limits. The system does not run regular routes; services are provided upon request between the hours of 7:15 a.m. and 4:15 p.m. Monday through Friday. The bus fleet consists of four (4) buses with wheelchair lifts which are purchased with federal and state grant funding. Three (3) of these buses are in use daily and one is used as a standby or back-up bus. Approximately 150-175 people ride our buses each day, except during the summer months of June to August, when school is not in session. Adults pay \$3.00 per ride, with children and senior/disabled passengers paying \$1.50 per ride. Dial-A-Ride is funded from federal sources (18%), state sources (38.66%), fares (13.23%), and a local subsidy from general fund (30.7%). Funding for capital outlay items comes 100% from federal and state grant sources.

Department Goals

- Provide safe and efficient transportation for residents of the City.
- Maintain a courteous and professional attitude at all times.

Department Objectives

- Maintain a well-trained courteous staff.
- Increase operating revenues by 5%.
- Decrease operating costs 5%.

Budget Summary

1. Personnel costs cover wages and benefits for three (3) full-time drivers and one (1) dispatcher.
2. Operating expenses include everything essential for daily operations (supplies, fuel, parts, etc), building utilities/maintenance and administrative services.
3. Contractual services consist of bus repairs not done by the City mechanics.
4. Capital outlay consists of an appropriation for one (1) replacement bus which will be funded through Federal and State grants and Mobility Management Services in partnership with Key Opportunities at no cost to the City, funded by Federal and State grants.

Dial-A-Ride



DIAL-A-RIDE - 588 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
588-000.000-529.000	FEDERAL GRANT	66,118	177,306	71,083	59,532	12,988	97,125	66,753	-31.27%
588-000.000-569.000	STATE GRANT	145,382	134,348	123,132	121,363	84,187	148,290	139,198	-6.13%
588-000.000-569.588	STATE GRANT - CAPITAL	0	19,411	(58)	19,206	0	0	0	-
588-000.000-651.000	USE AND ADMISSION FEES	47,712	47,536	47,216	38,140	22,061	47,000	45,000	-4.26%
588-000.000-673.000	SALE OF CITY PROPERTY	0	0	11,400	0	5,700	0	0	-
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	104,755	50,000	89,665	50,000	0	94,615	119,898	26.72%
TOTAL DIAL-A-RIDE REVENUE		363,967	428,601	342,438	288,241	124,936	387,030	370,849	-4.18%

DIAL-A-RIDE - 588
APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

588-175.000-999.101	TRANSFER - GENERAL FUND	52,826	54,036	61,660	59,573	0	65,000	65,000	0.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		52,826	54,036	61,660	59,573	0	65,000	65,000	0.00%

Dial-A-Ride



DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
DIAL-A-RIDE - 588									
588-588.000-702.000	WAGES	128,358	119,956	130,146	137,022	82,239	135,300	147,261	8.84%
588-588.000-703.000	OVERTIME PAY	99	404	856	1,786	54	1,000	1,000	0.00%
588-588.000-704.000	SICK TIME PAY	2,205	10,147	4,376	4,463	2,320	3,000	4,675	55.83%
588-588.000-705.000	VACATION TIME PAY	7,851	7,860	8,553	10,699	6,325	9,000	10,010	11.22%
588-588.000-706.000	PERSONAL TIME PAY	905	2,260	1,638	1,708	1,718	1,720	1,754	1.98%
588-588.000-707.000	LONGEVITY PAY	2,440	2,560	2,560	2,560	2,560	2,560	2,560	0.00%
588-588.000-710.000	HOLIDAY AND OTHER PAY	10,671	7,008	9,718	7,537	6,147	7,000	6,135	-12.36%
588-588.000-715.000	HEALTH AND LIFE INSURANCE	42,825	36,397	30,359	36,321	28,916	40,000	46,564	16.41%
588-588.000-716.000	RETIREMENT	1,994	3,391	3,636	3,694	2,699	6,365	6,000	-5.73%
588-588.000-717.000	WORKERS' COMPENSATION	4,056	3,503	3,235	2,198	2,010	2,600	2,600	0.00%
588-588.000-718.000	UNEMPLOYMENT INSURANCE	200	100	0	400	0	0	0	-
588-588.000-720.000	EMPLOYER'S FICA	10,409	10,898	11,209	10,533	6,557	12,210	11,265	-7.74%
588-588.000-721.000	DISABILITY INSURANCE	728	731	692	744	511	835	835	0.00%
588-588.000-725.000	FRINGE BENEFITS - ALLOCATED	2,302	2,359	2,906	1,944	1,443	2,790	2,790	0.00%
588-588.000-726.000	SUPPLIES	977	2,046	1,320	1,917	1,724	1,250	1,500	20.00%
588-588.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	2,611	3,450	6,807	7,615	3,018	4,000	5,000	25.00%
588-588.000-740.000	FUEL AND LUBRICANTS	14,209	16,251	20,250	14,665	7,166	16,000	16,000	0.00%

Dial-A-Ride



DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
DIAL-A-RIDE - 588									
588-588.000-742.000	CLOTHING / UNIFORMS	0	0	243	0	0	0	0	-
588-588.000-801.000	CONTRACTUAL SERVICES	39,227	44,893	47,661	35,636	10,892	48,500	12,500	-74.23%
588-588.000-850.000	INSURANCE	2,587	7,514	5,931	18,207	15,319	20,000	20,000	0.00%
588-588.000-861.000	TRAINING & SEMINARS	0	0	0	67	0	0	0	-
588-588.000-900.000	PRINTING	352	26	0	0	0	0	0	-
588-588.000-905.000	PUBLISHING / NOTICES	80	80	80	78	0	100	100	0.00%
588-588.000-920.000	UTILITIES	5,175	4,606	4,755	4,956	3,000	5,500	5,000	-9.09%
588-588.000-925.000	TELEPHONE	1,715	2,772	1,644	283	0	300	300	0.00%
588-588.000-930.000	REPAIRS & MAINTENANCE	402	348	315	1,358	1,076	500	500	0.00%
588-588.000-940.000	EQUIPMENT RENTAL	860	1,084	761	522	504	1,000	1,000	0.00%
588-588.000-955.588	MISC. - CDL LICENSING/TESTING	479	528	779	625	353	500	500	0.00%
588-588.000-968.000	DEPRECIATION	63,731	54,697	57,531	46,894	0	0	0	-
588-588.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	0	-
TOTAL DIAL-A-RIDE EXPENDITURES		347,448	345,869	357,961	354,432	186,551	322,030	305,849	-5.02%
TOTAL EXPENDITURES - FUND 588		400,274	399,905	419,621	414,005	186,551	387,030	370,849	-4.18%
NET OF REVENUE / EXPENDITURES - FUND 588		(36,307)	28,696	(77,183)	(125,764)	(61,615)	0	0	-



Mary Hill - Director

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517-437-6472

Department Summary

The Hillsdale Community Library serves the Hillsdale City, Hillsdale Twp, and half of Jefferson Twp (11,870 total population serves) with a building of 17,060 square feet and 2,496 service hours per year. In 2018/19 the library had 49,213 visits. The library circulated 112,060 physical items, and 11,392 items electronically. We loaned 1,100 items to other libraries, and borrowed 495 items from other libraries for our patrons. Our public computers were used 11,302 times, and our wireless use was 15,695. Our active registered borrowers are 13,752.

Department Goals

- To provide responsive service that meets the community's needs and interests.
- To increase staff productivity and ensure the delivery of library services to the community.
- To update and expand the library's collection both in house and electronically.
- To increase community awareness regarding the vital role of the library and all we have to offer.
- To educate the community on the challenges of funding.
- To seek funding opportunities.
- To increase programming to serve all ages and interests.

Department Objectives

- Continue to update public access computers for greater productivity and patron's ease of use.
- Provide opportunities for staff development.
- Continue to collaborate with the Woodlands Library Cooperative to offer the most up-to-date electronic material available and obtain discounts on vendor services, supplies, and MEL delivery.
- Continue to collaborate with other Hillsdale County libraries.
- Continue our Early Literacy outreach to the community.
- Continue to offer after school and summer reading activities for children of our community.

Budget Summary

1. Personnel services cover the cost of wages and benefits for one (1) full-time, four (4) part-time staff members and three (3) pages (high school students who make minimum wage).
2. Operating expenses include those things essential for operations such as non-print materials, supplies, staff training, and building maintenance.
3. Contractual services include payments for equipment upkeep, computer maintenance, membership payment to Woodlands Library Cooperative and service contracts for the fire alarm system, the library automation system and Sonit for technical help with our computers.
4. Capital outlay items is for a new furnace.



LIBRARY - 271		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
271-000.000-402.000	CURRENT TAXES	117,998	121,747	126,079	129,807	126,233	133,000	133,280	0.21%
271-000.000-412.000	DELINQUENT TAXES	414	168	107	169	426	105	105	0.00%
271-000.000-437.000	SPECIAL ACTS	3,087	2,545	3,113	1,358	1,473	2,000	2,306	15.30%
271-000.000-569.000	STATE GRANT	7,773	8,229	9,095	15,906	0	9,095	9,600	5.55%
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	0	9,518	16,271	7,390	6,400	5,000	-21.88%
271-000.000-574.000	STATE REVENUE SHARING	8,105	8,105	8,105	8,105	0	8,105	8,105	0.00%
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	13,800	0	13,800	8,800	13,800	13,800	0.00%
271-000.000-588.000	SUBSCRIPTION CARD SALES	3,324	3,001	2,709	2,115	1,251	2,710	1,500	-44.65%
271-000.000-629.000	COPIES / DUPLICATING	6,191	4,532	4,813	3,534	1,247	4,900	2,000	-59.18%
271-000.000-656.000	PENAL FINES	39,578	38,982	32,203	29,237	0	28,000	25,000	-10.71%
271-000.000-657.000	BOOK FINES	1,956	2,595	2,803	1,840	301	2,805	500	-82.17%
271-000.000-658.000	ORDINANCE FINES	5,013	3,479	1,481	826	346	1,480	750	-49.32%
271-000.000-665.000	INTEREST	1,874	3,528	4,816	2,096	228	4,815	400	-91.69%
271-000.000-667.000	RENTS	185	279	206	301	124	205	200	-2.44%
271-000.000-667.271	RENTS - MEETING ROOMS	590	1,200	6,450	4,826	100	6,450	2,000	-68.99%
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	1,443	1,761	0	0	1,760	1,760	0.00%
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	47,447	7,367	888	359	0	890	2,300	158.43%
271-000.000-675.002	CONTR. & DONAT. - TECHNOLOGY	4,778	0	401	400	0	400	400	0.00%
271-000.000-675.471	CONTR. & DONAT. - LIBRARY EXPAN	0	0	0	0	0	0	0	-
271-000.000-675.790	CONTR. & DONT. - BOOKS	24,791	1,697	564	326	342	565	565	0.00%
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	1,724	1,662	6,503	69	308	6,505	6,505	0.00%
271-000.000-692.000	OTHER REVENUE	2,250	31,039	33,629	5,185	3,177	3,550	4,600	29.58%
271-000.000-692.003	OTHER REVENUE - E-RATE	0	0	8,869	6,404	0	140	0	-100.00%
271-000.000-692.006	OTHER REVENUE - COFFEE	0	0	123	411	12	400	400	0.00%
271-000.000-692.007	OTHER REVENUE - TRUSTS	0	0	0	22,408	25,083	25,080	25,080	0.00%
271-000.000-692.008	OTHER REVENUES - WOODLAND	0	0	0	0	0	3,400	3,400	0.00%
TOTAL LIBRARY REVENUE		290,878	255,398	264,236	265,753	176,841	266,560	249,556	-6.38%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
LIBRARY - 271									
LIBRARY - 790									
271-790.000-702.000	WAGES	102,466	124,616	125,245	118,130	59,566	118,850	125,395	5.51%
271-790.000-703.000	OVERTIME PAY	347	64	0	1,094	0	0	0	-
271-790.000-704.000	SICK TIME PAY	1,241	0	3,142	3,680	2,445	3,930	3,596	-8.50%
271-790.000-705.000	VACATION TIME PAY	4,304	4,183	5,768	4,914	4,917	5,100	2,204	-56.78%
271-790.000-706.000	PERSONAL TIME PAY	993	324	770	1,187	629	615	2,954	380.33%
271-790.000-707.000	LONGEVITY PAY	480	0	0	0	0	0	0	-
271-790.000-710.000	HOLIDAY AND OTHER PAY	2,542	2,694	3,146	3,192	1,888	2,145	2,204	2.75%
271-790.000-715.000	HEALTH AND LIFE INSURANCE	1,607	17,466	23,434	22,995	238	1,175	1,175	0.00%
271-790.000-716.000	RETIREMENT	2,255	5,435	5,920	5,290	2,539	3,715	3,830	3.10%
271-790.000-717.000	WORKERS' COMPENSATION	308	271	194	203	162	225	225	0.00%
271-790.000-718.000	UNEMPLOYMENT INSURANCE	50	50	0	0	0	0	0	-
271-790.000-720.000	EMPLOYER'S FICA	8,481	10,086	10,428	9,968	5,290	10,040	10,049	0.09%
271-790.000-721.000	DISABILITY INSURANCE	264	268	390	393	202	315	739	134.60%
271-790.000-726.000	SUPPLIES	4,971	5,812	7,068	3,665	2,876	5,500	2,000	-63.64%
271-790.000-726.003	SUPPLIES - TECHNOLOGY GRANT	3,911	5,729	0	0	0	0	0	-
271-790.000-734.000	POSTAGE	173	67	88	68	0	0	0	-
271-790.000-750.000	PERIODICALS / MAGAZINES	1,456	1,848	428	441	0	400	400	0.00%
271-790.000-801.000	CONTRACTUAL SERVICES	18,556	32,792	28,469	25,977	15,138	27,000	20,000	-25.93%
271-790.000-810.000	DUES AND SUBSCRIPTIONS	617	868	661	850	0	500	500	0.00%
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	29	1,649	465	3,131	0	0	0	-
271-790.000-860.000	TRANSPORTATION AND MILEAGE	755	269	598	280	0	750	750	0.00%
271-790.000-861.000	TRAINING & SEMINARS	175	1,021	430	169	60	500	500	0.00%
271-790.000-862.000	LODGING AND MEALS	296	345	37	92	0	0	0	-
271-790.000-865.000	INTEREST EXPENSE	0	0	0	0	0	0	0	-
271-790.000-905.000	PUBLISHING / NOTICES	583	0	0	0	0	0	0	-
271-790.000-920.000	UTILITIES	18,820	19,663	19,981	16,683	9,689	18,775	18,500	-1.46%



LIBRARY - 271		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
LIBRARY - 790									
271-790.000-925.000	TELEPHONE	2,995	2,068	2,388	2,333	448	3,000	2,100	-30.00%
271-790.000-930.000	REPAIRS & MAINTENANCE	25,365	5,787	959	8,017	10,163	13,875	5,000	-63.96%
271-790.000-964.000	REFUNDS AND REBATES	0	28	0	0	0	0	0	-
271-790.000-970.000	CAPITAL OUTLAY	320	28,849	43,663	85,262	0	14,500	0	-100.00%
271-790.000-982.000	BOOKS	12,113	9,358	10,049	8,917	5,104	15,000	9,000	-40.00%
271-790.000-982.001	BOOKS - FROM DONATION MONIES	891	430	1,173	0	0	0	0	-
271-790.000-999.101	TRANSFER - GENERAL FUND	2,000	0	2,000	2,000	0	2,000	2,000	0.00%
TOTAL LIBRARY EXPENDITURES		219,364	282,040	296,894	328,931	121,354	247,910	213,121	-14.03%
LIBRARY CHILDREN'S AREA - 792									
271-792.000-726.000	SUPPLIES	904	1,760	572	(732)	0	1,000	1,000	0.00%
271-792.000-726.001	SUPPLIES - GRANTS	0	2,387	3,065	0	500	0	0	-
271-792.000-726.010	SUPPLIES-SUMMER READING	922	3,554	578	893	(315)	1,000	500	-50.00%
271-792.000-726.792	SUPPLIES-FROM DONATIONS	1,217	23	0	0	0	0	0	-
271-792.000-982.000	BOOKS	6,676	8,384	6,012	4,026	6,635	6,500	6,500	0.00%
TOTAL LIBRARY CHILDREN'S AREA EXPENDITURES		9,719	16,108	10,227	4,187	6,820	8,500	8,000	-5.88%
TOTAL EXPENDITURES - FUND 271		229,083	298,148	307,121	333,118	128,174	256,410	221,121	-13.76%
NET OF REVENUE / EXPENDITURES - FUND 271		61,795	(42,750)	(42,885)	(67,365)	48,667	10,150	28,435	64.30%



Michelle Loren - Director

recreation@cityofhillsdale.org

517-437-6457

Department Summary

The City of Hillsdale Recreation Department provides City and County residents with leisure and competitive recreation programs, activities, and facilities enhancing quality of life for community members. The Recreation Department serves as the events coordinator and planner for recreational programs such as baseball/softball, basketball, football, and volleyball for youth and adults. Parks programming for the various parks and outdoor facilities also falls under the scope of the Recreation Department. Mrs. Stock's Park, Owen Memorial, Sandy Beach, Cold Springs Park, Fields of Dreams, the Baw Beese Trail, and dock slips along Baw Beese Lake are some of the most frequented parks and facilities serving residents throughout the County. The Department continually works to further improve and develop each facility. While maintenance expenses fall within the Parks Maintenance Fund, the Department continues to develop ways for the facilities to generate revenues in order to offset these expenses whenever possible.

Department Goals

- Provide and develop a diverse range of quality programs and facilities to serve the community adding to quality of life in Hillsdale.
- Continually utilize and improve the community's existing resources.
- Create self-sufficiency within the park system.

Department Objectives

- Continue to improve website and social media capabilities in order to provide the community with current program and event information in order to broaden the participation base.
- Continue working with area service organization on community park renovations.
- Continue working collaboratively with community and charter schools and Hillsdale College in order to provide recreational programming for area youth.
- Organize events in parks in order to generate funds for future capital outlay and to assist in offsetting park maintenance expense.

Budget Summary

1. Department Personnel consists of one (1) full-time director and several part-time/seasonal staff (beach staff, referees, program supervisors, officials).
2. Operating expenses include: supplies, concession supplies, dues and subscription and outside program fees.
3. Contractual services include: equipment rental, cleaning services, various maintenance.

Recreation



RECREATION - 208		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	CHANGE
208-000.000-644.000	CONCESSION SALES	6,592	6,830	7,715	4,591	0	8,500	8,500	0.00%
208-000.000-651.000	USE AND ADMISSION FEES	14,103	13,371	17,825	9,269	0	18,000	18,000	0.00%
208-000.000-653.000	TEAM AND EVENT FEES	4,410	5,920	5,800	3,615	90	6,000	6,000	0.00%
208-000.000-653.001	YOUTH PROGRAM FEES	23,790	22,532	28,794	13,453	0	24,000	18,000	-25.00%
208-000.000-667.000	RENTS	16,278	17,875	16,776	19,084	6,074	17,500	20,000	14.29%
208-000.000-675.000	CONTRIBUTIONS AND DONATIONS	(1,455)	0	1,855	200	0	0	0	-
208-000.000-692.000	OTHER REVENUE	5,725	5,907	5,545	3,531	2,815	5,000	4,000	-20.00%
208-000.000-699.101	TRANSFERS IN - GENERAL FUND	59,650	49,500	62,100	77,405	40,000	65,815	56,554	-14.07%
TOTAL RECREATION REVENUE		129,093	121,935	146,410	131,148	48,979	144,815	131,054	-9.50%



RECREATION - 208 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
RECREATION - 751									
208-751.000-702.000	WAGES	68,792	71,134	77,214	66,692	14,966	72,000	70,453	-2.15%
208-751.000-704.000	SICK TIME PAY	1,185	1,209	1,245	1,120	0	1,755	1,759	0.23%
208-751.000-705.000	VACATION TIME PAY	5,319	3,408	4,980	4,106	1,977	5,490	4,946	-9.91%
208-751.000-706.000	PERSONAL TIME PAY	592	604	623	640	659	660	923	39.85%
208-751.000-707.000	LONGEVITY PAY	1,100	1,158	1,100	1,100	1,100	1,100	1,100	0.00%
208-751.000-710.000	HOLIDAY AND OTHER PAY	2,369	2,610	2,574	2,879	2,203	2,310	3,084	33.51%
208-751.000-715.000	HEALTH AND LIFE INSURANCE	14,264	13,387	13,798	14,389	9,598	15,420	11,175	-27.53%
208-751.000-716.000	RETIREMENT	2,702	4,630	4,974	4,955	3,952	7,925	7,300	-7.89%
208-751.000-717.000	WORKERS' COMPENSATION	2,888	2,553	1,867	1,707	1,466	1,875	2,000	6.67%
208-751.000-718.000	UNEMPLOYMENT INSURANCE	50	25	0	100	0	0	0	-
208-751.000-720.000	EMPLOYER'S FICA	5,718	5,815	6,354	5,540	1,389	6,375	3,279	-48.56%
208-751.000-721.000	DISABILITY INSURANCE	271	271	271	274	188	335	335	0.00%
208-751.000-726.000	SUPPLIES	8,929	15,914	20,364	17,402	229	20,000	17,500	-12.50%
208-751.000-726.006	CONCESSION SUPPLIES	7,773	4,716	6,125	2,855	0	6,000	3,500	-41.67%
208-751.000-801.000	CONTRACTUAL SERVICES	2,523	1,609	2,819	2,221	386	1,700	2,500	47.06%
208-751.000-810.000	DUES AND SUBSCRIPTIONS	320	430	550	350	0	550	400	-27.27%
208-751.000-812.000	OUTSIDE PROGRAM FEES	325	180	570	0	0	900	600	-33.33%
208-751.000-861.000	TRAINING & SEMINARS	0	320	0	0	0	220	0	-100.00%
208-751.000-862.000	LODGING AND MEALS	80	87	40	0	0	0	0	-
208-751.000-925.000	TELEPHONE	466	507	227	141	0	200	200	0.00%
TOTAL RECREATION APPROPRIATIONS		125,666	130,567	145,695	126,471	38,113	144,815	131,054	-9.50%
TOTAL APPROPRIATIONS - FUND 208		125,666	130,567	145,695	126,471	38,113	144,815	131,054	-9.50%
NET OF REVENUE / APPROPRIATIONS - FUND 208		3,427	(8,632)	715	4,677	10,866	0	0	-



Department Summary

The Capital Improvement Fund is used to account for most major capital and infrastructure improvements made in the city. The fund depends on grants or transfers from other funds (i.e. General Fund, TIFA, etc.) for revenue as it has no specific revenue source. Projects included in the Capital Improvement Plan (CIP) represent significant investments in organizational and/or community infrastructure. There will not be any impact on future operating budgets from these projects except through non-quantifiable efficiencies.

The 2021-22 presentation includes the following projects which are funded through available cash, grants and contributions and/or donations.

Capital Projects

Capital Improvement Fund (401)

Sidewalk Replacement - \$51,625

The city is looking to once again institute the sidewalk replacement program begun back in 2003. The repairs/reconstruction of the sidewalks is done on a 10-year special assessment to the property owners. The property owner pays 75% of the cost. This budget has set aside a modest amount towards this program however the location of this work has not yet been determined. The City Engineer will assist DPS with rating and program planning.

Major Street Reconstruction - \$250,000

In the spring of 2021, reconstruction will resume on Fayette Street from West Street west to the rail crossing. The City has received a \$375,000 grant to help offset cost of the project, which is expected to be completed by early fall. These funds will likely be combined with a grant, location TBD.



Capital Projects

Local Street Reconstruction - \$840,000

The Board of Public Utilities plans to replace the undersized water mains on Arbor and Elm Courts. Elm Court will also require the replacement of the sanitary sewer. The city will repave and replace curbing on these courts after the underground infrastructure is completed by BPU. Additionally, these funds will be combined with the S.A.D. funds to repave the Hillcrest, Elm, and Arbor View subdivisions.

Staff continues to seek all available grant funding sources for street improvements which continues to be one of Council's top priorities. Along with MEDC Category F, Category A, and Small Urban grants are being explored as other possible funding sources in the future. Decisions regarding future improvements will be driven by the direction of Council and citizens as funding becomes available.

Mill Pond Dam Repair - \$2,000

This expenditure will be used to notch the top of the spillway lowering the level of the mill pond and reducing the city's risk associated with the aging structure. Ultimately, we will remove the dam and spillway returning the river to its natural flow. This is the next step in the process of lowering the level and addressing the contaminants in the pond. The bypass pipe and control structure have been grouted shut and sealed.



Capital Projects

City Hall - \$85,000

The ceiling and wall paint has been peeling and cracking for several years in most of the building. Two years ago we resealed all the windows and mortar joints on the exterior of the building to prevent further damage. With that done, we can move forward with the interior renovations. This budget sets aside \$20,000 to scrape, skim, prime and repaint the entire first floor. Additionally, include \$65,000 for chiller replacement.

Computers - \$10,000

This budget sets aside funding for replacing 5 employee workstations.

Facilities Improvements - \$335,000

During the transition rental of the transfer station from Republic Waste to Modern Waste it was discovered that that facility was in dangerously deplorable condition. This budget provides funding to replace that facility. Most of the steel structure has irreparable damage in addition to the concrete surfaces being worn off exposing the steel rebar in many areas of the floor.

Mill Pond Dam Repair - \$30,000

This expenditure will be used to notch the top of the spillway lowering the level of the millpond and reducing the city's risk associated with the aging structure. Ultimately, we will remove the Dam and spillway returning the river to its natural flow. This is the next step in the process of lowering the level and addressing the contaminants in the pond. The bypass pipe and control structure have been grouted shut and sealed.

Capital Improvements



CAPITAL IMPROVEMENT - 401 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	PROPOSED Fund	% OF CHANGE
401-000.000-529.000	FEDERAL GRANT	0	340,558	532,970	479,991	0	0	0	-
401-000.000-569.000	STATE GRANT	0	0	0	350,000	0	375,000	0	-100.00%
401-000.000-665.000	INTEREST	0	0	0	0	500	0	600	-
401-000.000-672.000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	-
401-000.000-698.000	PROCEEDS - SALE OF BONDS/NOTES	0	0	0	0	0	750,000	0	-100.00%
401-000.000-699.101	TRANSFERS IN - GENERAL FUND	500,000	170,000	615,000	600,000	0	0	0	-
401-000.000-699.202	TRANSFERS IN - MAJOR STREETS	0	0	0	150,000	125,000	125,000	0	-100.00%
401-000.000-699.362	TRANSFER IN - DEBT SERVICE	0	0	0	500,000	0	0	600,000	-
401-000.000-699.244	TRANSFERS IN - EDC FUND	0	0	0	0	0	0	12,000	-
401-000.000-699.471	TRANSFER IN - LIBRARY IMPRVMT	0	8,527	0	0	0	0	0	-
401-000.000-699.590	TRANSFER IN - SEWER	0	0	0	0	0	50,000	0	-100.00%
401-000.000-699.591	TRANSFER IN- WATER FUND	0	0	0	0	0	50,000	0	-100.00%
TOTAL CAPITAL IMPROVEMENT REVENUE		500,000	519,085	1,147,970	2,079,991	125,500	1,350,000	612,600	-54.62%

CAPITAL IMPROVEMENT - 401
APPROPRIATIONS

SIDEWALKS - 433

401-443.000-702.000	WAGES	0	0	0	0	0	580	2,542	338.28%
401-443.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	45	194	331.11%
401-443.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	1,746	-
401-443.000-801.000	CONTRACTUAL SERVICES	0	0	0	0	0	51,000	51,000	0.00%
TOTAL SIDEWALKS EXPENDITURES		0	0	0	0	0	51,625	55,482	0.00%

Capital Improvements



CAPITAL IMPROVEMENT - 401 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
CAPITAL OUTLAY - 900									
401-900.000-975.009	TELEPHONE EQUIPMENT	0	1,878	15,725	0	0	0	0	-
401-900.000-975.018	MILLPOND DAM REPAIRS	0	2,863	0	0	0	0	30,000	-
401-900.000-975.023	SANDY BEACH RENOVATIONS	31,218	9,068	0	0	0	0	10,000	-
401-900.000-975.038	CITY HALL RENOVATION	15,640	0	47,648	6,450	35,749	80,000	85,000	6.25%
401-900.000-975.040	COMPREHENSIVE COMPUTER UPDATE	0	28,912	32,007	17,476	9,984	10,000	10,000	0.00%
401-900.000-975.044	FACILITIES IMPROVEMENT	0	7,033	9,832	2,852	0	335,000	335,000	0.00%
401-900.000-975.056	WEBSITE REDESIGN	0	7,750	0	0	0	0	0	-
401-900.000-975.057	23 & 25 N. BROAD ST BUILDING	0	0	168,835	11,375	0	0	0	-
TOTAL CAPITAL OUTLAY EXPENDITURES		46,858	57,504	274,047	38,153	45,733	425,000	470,000	10.59%
TRANSFERS TO OTHERS - 965									
401-965.000-999.640	TRANSFER - R.M.E.F.	0	0	362,500	0	0	0	0	-
TOTAL TRANSFERS TO OTHERS EXPENDITURES		0	0	362,500	0	0	0	0	-
TOTAL EXPENDITURES - FUND 401		503,590	370,679	1,775,648	1,693,805	814,566	1,865,885	525,482	-71.84%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 401		(3,590)	148,406	(627,678)	386,186	(689,066)	(515,885)	87,118	-116.89%

Municipal Streets



Municipal Streets (204) APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	
204-000.000-402.050	STREET MAINTENANCE	0	0	0	0	0	0	827,450	-
204-000.000-672.000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	100,000	-
204-000.000-699.202	TRANSFER - MAJOR	0	0	0	0	0	0	250,000	-
204-522.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	60,000	-
204-446.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	1,090,000	-
TOTAL NET OF REVENUE / EXPENDITURES - FUND 204		0	0	0	0	0	0	27,450	-

Capital Improvements Fields of Dreams



FIELDS OF DREAMS - 408 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
408-000.000-523.000	FEDERAL GRANTS - REC & CULTURE	0	0	0	0	0	0	0	-
408-000.000-644.000	CONCESSION SALES	0	0	0	0	0	0	0	-
408-000.000-665.000	INTEREST	137	154	380	0	5	0	0	-
408-000.000-675.000	CONTRIBUTIONS AND DONATIONS	2,275	14,134	0	0	0	0	0	-
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	1,596	4,401	8,422	1,031	0	4,500	1,000	-77.78%
408-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	10,000	0	0	0	0	-
TOTAL FIELDS OF DREAMS REVENUE		4,008	18,689	18,802	1,031	5	4,500	1,000	-78%

FIELDS OF DREAMS - 408 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
RECREATION DEPARTMENT - 751									
408-751.000-702.000	WAGES	1,250	0	0	0	0	0	0	-
408-751.000-720.000	EMPLOYER'S FICA	96	0	0	0	0	0	0	-
408-751.000-726.000	SUPPLIES	4,417	(539)	0	0	0	0	0	-
408-751.000-726.006	CONCESSION SUPPLIES	88	68	0	0	0	0	0	-
408-751.000-801.000	CONTRACTUAL SERVICES	2,210	4,118	4,050	0	0	0	0	-
408-751.000-975.408	CAPITAL OUTLAY - FOD STORAGE BLDG	0	4,454	33,391	0	0	0	0	-
TOTAL RECREATION DEPARTMENT EXPENDITURES		8,061	8,101	37,441	0	0	0	0	-
TOTAL EXPENDITURES - FUND 408		8,061	8,101	37,441	0	0	0	0	-
TOTAL NET OF REVENUE / EXPENDITURES - FUND 408		(4,053)	10,588	(18,639)	1,031	5	4,500	1,000	-77.78%

Capital Improvements Mrs. Stock's Park



STOCK'S PARK - 409 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
409-000.000-665.000	INTEREST	267	511	887	872	132	1,000	1,000	0.00%
409-000.000-665.100	CHANGE IN INVESTMENTS	0	0	167	224	(33)	100	100	0.00%
409-000.000-675.000	CONTRIBUTIONS AND DONATIONS	16,665	13,834	10,100	9,908	5,898	10,000	10,000	0.00%
409-000.000-675.409	CONTR. & DONT. - PAVILION	100	0	0	0	0	0	0	-
TOTAL STOCK'S PARK REVENUE		17,032	14,345	11,154	11,004	5,997	11,100	11,100	0.00%
STOCK'S PARK - 409 APPROPRIATIONS									
PARKS - 756									
409-756.000-726.000	SUPPLIES	2,391	1,373	1,092	340	19,705	1,500	1,500	0.00%
409-756.000-801.000	CONTRACTUAL SERVICES	11,719	4,530	5,821	4,060	3,660	6,000	6,000	0.00%
TOTAL PARKS EXPENDITURES		14,110	5,903	6,913	4,400	23,365	7,500	7,500	0.00%
TOTAL EXPENDITURES - FUND 409		4,535	14,110	5,903	6,913	3,910	8,000	7,500	-6.25%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 409		8,286	2,922	8,442	4,241	5,629	5,500	3,600	-34.55%

Capital Improvements Airport



AIRPORT IMPROVEMENT - 481 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
481-000.000-515.000	FEDERAL GRANT - AIRPORT	0	0	0	0	0	0	0	-
481-000.000-569.000	STATE GRANT	69,406	0	0	0	0	0	0	-
481-000.000-665.000	INTEREST	8	0	(2)	1,416	987	1,500	1,000	-33.33%
481-000.000-665.100	CHANGE IN INVESTMENTS	0	0	358	481	(164)	250	100	-60.00%
481-000.000-667.000	RENTS	22,052	21,332	21,332	21,332	15,632	0	21,332	-
481-000.000-667.481	RENTS - AIRPORT HANGARS	5,528	11,844	16,150	22,675	14,465	13,500	13,500	0.00%
481-000.000-667.482	RENTS - GROUND LEASE	600	0	0	0	0	0	0	-
481-000.000-690.481	OTHER REFUNDS-LANDING FEES	0	0	1,165	1,785	1,295	2,000	1,000	-50.00%
481-000.000-692.000	OTHER REVENUE	526	0	115	579	57	0	0	-
481-000.000-692.295	OTHER REVENUES - FUEL SALES	15,632	96,220	133,839	60,789	30,834	115,000	57,500	-50.00%
481-000.000-692.296	OTHER REVENUE-TAX EXEMPT SALES	0	0	49,481	71,462	30,933	50,000	25,000	-50.00%
481-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	160,000	0	0	0	0	0	-
TOTAL AIRPORT IMPROVEMENT REVENUE		113,752	289,396	222,438	180,519	94,039	182,250	119,432	-34.47%

Capital Improvements Airport



AIRPORT IMPROVEMENT - 481 APPROPRIATIONS		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
CAPITAL OUTLAY - 900									
481-900.000-740.295	FUEL AND LUBRICANTS - AVIATIO	0	82,340	140,532	78,549	47,583	130,000	95,166	-26.80%
481-900.000-801.000	CONTRACTUAL SERVICES	514	9,797	6,731	10,842	1,317	4,500	4,000	-11.11%
481-900.000-801.481	CONTRACTUAL SERV- AIRPORT AWO	3,595	2,437	0	0	0	0	0	-
481-900.000-865.000	INTEREST EXPENSE	3,630	4,961	0	0	0	0	0	-
481-900.000-957.000	PROPERTY TAXES	0	0	2,705	0	0	0	0	-
481-900.000-970.000	CAPITAL OUTLAY	7,000	127,000	0	1,075,372	26,997	30,500	0	-100.00%
481-900.000-975.481	AIRPORT RUNWAY PROJECT	74,582	43,337	0	(1,162,849)	(22,893)	0	0	-
481-900.000-991.000	DEBT SERVICE - PRINCIPAL	8,035	91,965	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY EXPENDITURES		97,356	361,837	149,968	1,914	53,004	165,000	99,166	-39.90%
TOTAL EXPENDITURES - FUND 481		97,356	361,837	149,968	1,914	53,004	165,000	99,166	-39.90%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 481		16,396	(72,441)	72,470	178,605	41,035	17,250	20,266	17.48%

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Revolving Mobile Equipment Fund



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

The Revolving Mobile Equipment Fund (RMEF) consists of (1.5) full-time mechanics that are responsible for the maintenance and repair of more than 130 city owned vehicles and pieces of equipment from Public Services, Police, BPU, and Dial-A-Ride. In addition, this fund allocates money used for purchase of vehicles/ equipment used by the Public Services and Police departments, tools and equipment needed to maintain these vehicles, purchase of fuel used by these vehicles, maintenance of the repair facility, as well as funds for the labor costs of our mechanics. This department is self-supporting in that it generates its revenues from rent charged through the use of any equipment, interest and the sale of used vehicles/ equipment.

Department Goals

- Keep City owned vehicles and equipment in a functional and presentable condition that best represents the City of Hillsdale by repairing, maintaining, and replacing these vehicles or equipment when needed.
- Seek grant opportunities to offset the cost of replacing our aged fleet.

Department Objectives

- Make body repairs on various DPS vehicles (rusted out boxes and floors).
- Replace and repair worn out winter maintenance equipment (plows and spreaders).

Budget Summary

1. Personnel consist of (1.5) full-time mechanics totaling 3120 man-hours.
2. Operating expenses are supplies, equipment rental, and general maintenance activities.
3. Contractual Services includes various types of repairs, recycling of waste oil, antifreeze and tires, parts cleaner service, uniforms, and computer software (Fleet Management) maintenance and upgrades.
4. The Capital Equipment requests for RMEF are as follows: Purchase one 4wd 500 series dump truck utilized year round and heavily relied upon for winter maintenance of parking lots, dead ends, cul-de-sacs, and three meadows sub-division.

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	% OF CHANGE
640-000.000-529.000	FEDERAL GRANT	0	0	107,006	0	0	0	0	-
640-000.000-665.000	INTEREST	1,110	1,130	1,869	7,083	1,820	4,000	1,805	-54.88%
640-000.000-667.000	RENTS	210,181	240,970	228,688	177,830	119,082	242,830	215,000	-11.46%
640-000.000-667.301	RENTS - POLICE VEHICLES	76,130	67,247	65,302	62,188	41,932	60,000	0	-100.00%
640-000.000-673.000	SALE OF CITY PROPERTY	34,608	2,000	11,153	0	5,710	6,000	2,000	-66.67%
640-000.000-692.000	OTHER REVENUE	8,604	11,466	16,595	12,018	28,960	10,000	10,000	0.00%
640-000.000-692.039	OTHER REVENUE - BPU	0	0	3,234	7,742	6,081	7,500	7,000	-6.67%
640-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	0	0	0	0	0	-
640-000.000-699.401	TRANSFERS IN - CAPITAL IMPROVE	0	0	362,500	0	0	0	0	-
TOTAL REVOLVING MOBILE EQUIPMENT FUND REVENUE		330,633	322,813	689,341	266,861	203,585	330,330	235,805	-28.62%

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
MOBILE EQUIPMENT MAINTENANCE - 444									
640-444.000-702.000	WAGES	46,025	58,465	51,141	51,985	23,793	44,940	45,392	1.01%
640-444.000-703.000	OVERTIME PAY	118	326	0	174	0	500	500	0.00%
640-444.000-704.000	SICK TIME PAY	4,994	1,421	1,923	1,789	548	2,685	2,737	1.94%
640-444.000-705.000	VACATION TIME PAY	5,292	5,585	4,421	5,338	3,721	6,140	6,428	4.69%
640-444.000-706.000	PERSONAL TIME PAY	918	994	926	999	925	1,005	1,026	2.09%
640-444.000-707.000	LONGEVITY PAY	1,580	1,700	1,700	1,700	0	1,700	1,700	0.00%
640-444.000-710.000	HOLIDAY AND OTHER PAY	3,903	3,349	3,405	3,745	3,059	3,605	3,674	1.91%
640-444.000-715.000	HEALTH AND LIFE INSURANCE	28,404	22,616	23,499	24,522	15,828	26,390	26,941	2.09%
640-444.000-716.000	RETIREMENT	2,002	3,656	3,837	3,843	3,009	6,750	5,700	-15.56%
640-444.000-717.000	WORKERS' COMPENSATION	1,433	1,266	1,866	1,730	1,184	1,525	1,700	11.48%
640-444.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	200	0	0	0	-
640-444.000-720.000	EMPLOYER'S FICA	4,188	4,921	4,477	4,495	2,811	3,440	3,472	0.93%
640-444.000-721.000	DISABILITY INSURANCE	434	435	437	432	302	505	523	3.56%
640-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	17,315	0	-100.00%
640-444.000-726.000	SUPPLIES	3,653	6,446	6,030	2,253	1,515	7,000	6,000	-14.29%
640-444.000-726.005	SUPPLIES - POLICE	0	0	0	0	0	0	0	-
640-444.000-730.000	VEH/EQUIP. MAINT. SUPPLIES	28,142	48,202	41,936	46,046	17,753	40,000	40,000	0.00%
640-444.000-730.039	BPU VEHICLE MAINT/SUPPLIES	255	0	0	0	0	0	0	-
640-444.000-730.301	POLICE VEH/EQUIP MAINT SUPPLIES	1,298	117	29	54	43	1,000	0	-100.00%
640-444.000-730.336	FIRE VEH/EQUIP MAINT SUPPLIES	427	0	0	0	0	0	0	-
640-444.000-740.000	FUEL AND LUBRICANTS	24,788	35,118	35,382	20,697	10,804	37,500	35,000	-6.67%
640-444.000-740.301	FUEL AND LUBRICANTS-POLICE	17,825	21,666	21,509	17,112	8,831	20,000	0	-100.00%
640-444.000-742.000	CLOTHING / UNIFORMS	535	650	681	689	425	750	750	0.00%

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640 APPROPRIATIONS	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	BUDGETS PROPOSED 2021-22	% OF CHANGE
MOBILE EQUIPMENT MAINTENANCE - 444								
640-444.000-801.000 CONTRACTUAL SERVICES	14,481	11,418	11,319	40,597	8,028	19,780	20,200	2.12%
640-444.000-801.301 POLICE VEHICLE REPAIR	9,780	13,970	25,426	8,707	18,069	20,000	0	-100.00%
640-444.000-850.000 INSURANCE	30,127	36,707	33,855	35,557	40,395	0	45,000	-
640-444.000-850.301 INSURANCE - POLICE	7,164	6,175	9,856	7,697	4,016	10,000	0	-100.00%
640-444.000-861.000 TRAINING & SEMINARS	0	0	0	0	0	750	750	0.00%
640-444.000-920.000 UTILITIES	5,750	6,269	6,035	5,207	3,685	7,000	7,000	0.00%
640-444.000-925.000 TELEPHONE	0	0	0	141	0	0	0	-
640-444.000-940.000 EQUIPMENT RENTAL	601	240	301	59	95	300	300	0.00%
640-444.000-955.441 MISCELLANEOUS - SHOE ALLOWANCE	0	0	368	250	131	500	500	0.00%
640-444.000-955.588 MISC. - CDL LICENSING/TESTING	0	135	235	118	100	250	250	0.00%
640-444.000-968.000 DEPRECIATION	65,140	69,107	57,694	104,792	0	0	138,000	-
640-444.000-981.000 CAPITAL OUTLAY - VEHICLES	0	0	0	0	0	0	0	-
640-444.000-981.301 CAPITAL OUTLAY - POLICE VEH.	0	0	0	0	34,675	0	0	-
640-444.000-983.000 CAPITAL OUTLAY-SMALL EQUIP	3,765	3,995	4,478	1,827	0	4,000	850	-78.75%
TOTAL MOBILE EQUIPMENT MAINTENANCE APPROPRIATIONS	313,122	364,999	352,766	392,755	203,745	285,330	394,393	38.22%
TOTAL APPROPRIATIONS - FUND 640	313,122	364,999	352,766	392,755	203,745	285,330	394,393	38.22%
NET OF REVENUE / APPROPRIATIONS - FUND 640	17,511	(42,186)	336,575	(125,894)	(160)	45,000	(158,588)	-452.42%

Fire Vehicle & Equipment Fund



FIRE VEHICLE & EQUIPMENT - 663		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	0	0	0	127,375	123,708	130,000	130,340	0.26%
663-000.000-437.000	SPECIAL ACTS	0	0	0	1,365	1,480	2,000	2,319	15.95%
663-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	0	3,000	0	0	0	0	-
663-000.000-665.000	INTEREST	315	564	0	0	583	0	0	-
663-000.000-673.000	SALE OF CITY PROPERTY	400	3,152	8,300	0	0	0	0	-
663-000.000-690.000	OTHER REFUNDS	0	0	0	1,800	576	0	0	-
663-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	270,000	0	0	0	0	0	-
TOTAL FIRE VEHICLE & EQUIPMENT REVENUE		715	273,716	11,300	130,540	126,347	132,000	132,659	0.50%
FIRE VEHICLE & EQUIPMENT - 663									
APPROPRIATIONS									
FIRE DEPARTMENT - 336									
663-336.000-970.000	CAPITAL OUTLAY	0	308,746	0	45,362	0	0	0	-
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIPMENT	0	0	0	0	0	0	8,000	-
TOTAL FIRE DEPARTMENT EXPENDITURES		0	308,746	0	45,362	0	0	8,000	-
TOTAL EXPENDITURES - FUND 663		0	308,746	0	45,362	0	0	8,000	-
TOTAL NET OF REVENUE / EXPENDITURES - FUND 663		715	(35,030)	11,300	85,178	126,347	132,000	124,659	-5.56%



Special Revenue Funds

Police OWI Enforcement Fund

This fund receives its revenue from fines paid by drivers convicted of Operating While Intoxicated (OWI). The law mandates that these funds be used to further enforce intoxicated driving laws.

Drug Forfeiture/Grant Fund

This fund is used to account for all money and property seized by police during a drug investigation. It must be used to pay expenses of processing the forfeiture and sale, as well as enhance law enforcement efforts pertaining to drug law enforcement.

Internal Service Funds

Public Services Inventory

This fund tracks the purchase and use of inventory items such as salt and asphalt. Departments purchase goods from this fund as necessary to support operations.

DPS Leave & Benefits

This fund accounts for all leave-time pay and other benefits associated with personnel in the Department of Public Safety. Operating funds for which services are rendered pay charges into this fund on a pay-for-use basis.

Unemployment Insurance

The City of Hillsdale is self-insured against unemployment claims rather than pay a third-party insurer. This fund accounts for all unemployment claims and is supported by transfers from the operating funds.

Fiduciary Funds

Cemetery Care

This fiduciary fund is primarily funded by portions of the fees charged for services at the Lakeview and Oak Grove Cemeteries. Funds are used to provide for the perpetual upkeep of the cemeteries.

R.L. Owen Park Memorial

Owen Park was created with donated funds and property and is maintained with the interest and principal in this fiduciary funds.

Stock's Park Perpetual Maintenance

A citizen initiative group has worked to raise money to renovate Mrs. Stock's Park. In 2006 this committee received designated donations for the expressed purpose of establishing an endowment fund to help with future maintenance costs of this park. The earnings from these investments will be used to maintain the park.

Miscellaneous Funds



DRUG FORFEITURE - 265 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 02/28/2021	BUDGETS CURRENT 2020-2021	BUDGETS PROPOSED 2021-2022	% OF CHANGE
265-000.000-659.000	DRUG FORFEITURES	2,412	552	3,078	2,986	1,151	3,000	1,000	-66.67%
	TOTAL DRUG FORFEITURE REVENUE	2,412	552	3,078	2,986	1,151	3,000	1,000	-66.67%
DRUG FORFEITURE - 265 APPROPRIATIONS									
POLICE DEPARTMENT - 301									
265-301.000-726.000	SUPPLIES	2,054	55	1,224	228	215	2,500	2,500	0.00%
	TOTAL POLICE DEPARTMENT APPROPRIATIONS	2,054	55	1,224	228	215	2,500	2,500	0.00%
	TOTAL APPROPRIATIONS - FUND 265	2,054	55	1,224	228	215	2,500	2,500	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 265	358	497	1,854	2,758	936	500	(1,500)	-400.00%

Miscellaneous Funds



POLICE OWM ENFORCEMENT - 274		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU	CURRENT	PROPOSED	CHANGE
						02/28/2021	2020-2021	2021-2022	
274-000.000-692.301	OTHER REVENUES - POLICE DEPT	16,087	2,205	1,616	359	968	1,500	1,000	-33.33%
TOTAL POLICE OWM ENFORCEMENT REVENUE		16,087	2,205	1,616	359	968	1,500	1,000	-33.33%
POLICE OWM ENFORCEMENT - 274									
APPROPRIATIONS									
POLICE DEPARTMENT - 301									
274-301.000-726.000	SUPPLIES	5,821	750	0	1,920	0	3,600	3,600	0.00%
274-301.000-970.000	CAPITAL OUTLAY	0	1,477	0	0	0	0	0	0.00%
TOTAL POLICE DEPARTMENT EXPENDITURES		5,821	2,227	0	1,920	0	3,600	3,600	0.00%
TOTAL APPROPRIATIONS - FUND 274		5,821	2,227	0	1,920	0	3,600	3,600	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 274		10,266	(22)	1,616	(1,561)	968	(2,100)	(2,600)	23.81%

Miscellaneous Funds



PUBLIC SERVICE INVENTORY - 633 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 02/28/2021	BUDGETS CURRENT 2020-2021	BUDGETS PROPOSED 2021-2022	% OF CHANGE
633-000.000-650.000	SALE OF MATERIALS	3,182	5,915	7,195	5,694	850	18,500	2,500	-86.49%
633-000.000-691.000	INVENTORY ADJUSTMENT	0	0	0	(744)	207	0	0	-
633-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	30,000	0	0	0	0	-
TOTAL PUBLIC SERVICE INVENTORY REVENUE		3,182	5,915	37,195	4,950	1,057	18,500	2,500	-86.49%
PUBLIC SERVICE INVENTORY - 633 APPROPRIATIONS									
PUBLIC SERVICES INVENTORY - 233									
633-233.000-702.000	WAGES	2,673	3,572	4,145	474	0	0	0	-
633-233.000-703.000	OVERTIME PAY	0	0	38	0	0	0	0	-
633-233.000-716.000	RETIREMENT	0	0	41	7	0	0	0	-
633-233.000-720.000	EMPLOYER'S FICA	192	258	295	35	0	0	0	-
633-233.000-725.000	FRINGE BENEFITS - ALLOCATED	1,279	2,197	2,849	150	0	0	1,224	-
633-233.000-726.000	SUPPLIES	18,103	6,717	9,383	86,604	137	10,000	10,000	0.00%
633-233.000-771.000	INVENTORY ADJUSTMENT	0	22,119	5,731	(76,353)	0	0	0	-
633-233.000-801.000	CONTRACTUAL SERVICES	6,307	6,404	2,120	43	1,655	5,000	2,650	-47.00%
633-233.000-940.000	EQUIPMENT RENTAL	1,246	2,033	2,964	114	0	3,500	3,500	0.00%
TOTAL PUBLIC SERVICE INVENTORY APPROPRIATIONS		29,800	43,300	27,566	11,074	1,792	18,500	17,374	-6.09%
TOTAL EXPENDITURES - FUND 633		29,800	43,300	27,566	11,074	1,792	18,500	17,374	-6.09%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 633		(26,618)	(37,385)	9,629	(6,124)	(735)	0	(14,874)	-

Miscellaneous Funds



UNEMPLOYMENT INSURANCE - 677		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 02/28/2021	CURRENT 2020-2021	PROPOSED 2021-2022	CHANGE
677-000.000-665.000	INTEREST	602	1,096	1,607	1,355	257	1,600	1,500	-6.25%
677-000.000-665.100	CHANGE IN INVESTMENTS	0	0	238	321	(66)	200	0	-100.00%
677-000.000-692.000	OTHER REVENUE	2,200	1,125	0	8,600	0	0	0	-
TOTAL UNEMPLOYMENT INSURANCE REVENUE		2,802	2,221	1,845	10,276	191	1,800	1,500	-16.67%
UNEMPLOYMENT INSURANCE - 677									
APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
677-175.000-964.000	REFUNDS AND REBATES	422	3,358	93	1,568	9,004	10,000	15,000	50.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		422	3,358	93	1,568	9,004	10,000	15,000	50.00%
TOTAL EXPENDITURES - FUND 677		422	3,358	93	1,568	9,004	10,000	15,000	50.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 677		2,380	(1,137)	1,752	8,708	(8,813)	(8,200)	(13,500)	64.63%

Miscellaneous Funds



DPS LEAVE AND BENEFITS - 699 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2016-17	2017-18	2018-19	2019-20	THRU 02/28/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
699-000.000-690.000	OTHER REFUNDS	135,258	163,058	180,289	194,818	136,402	190,290	187,560	-1.43%
TOTAL DPS LEAVE AND BENEFITS REVENUE		135,258	163,058	180,289	194,818	136,402	190,290	187,560	-1.43%
DPS LEAVE AND BENEFITS - 699 APPROPRIATIONS									
PUBLIC SERVICES DEPARTMENT - 441									
699-441.000-704.000	SICK TIME PAY	3,287	7,497	10,375	17,423	3,148	9,755	9,540	-2.20%
699-441.000-705.000	VACATION TIME PAY	13,263	12,375	12,495	18,485	13,021	16,350	14,655	-10.37%
699-441.000-706.000	PERSONAL TIME PAY	2,735	4,638	3,686	4,079	2,559	3,720	3,805	2.28%
699-441.000-707.000	LONGEVITY PAY	4,080	3,660	4,240	4,240	4,240	4,240	4,240	0.00%
699-441.000-710.000	HOLIDAY AND OTHER PAY	11,507	23,286	13,512	13,949	10,762	13,555	13,875	2.36%
699-441.000-715.000	HEALTH AND LIFE INSURANCE	76,317	88,736	105,608	110,943	88,108	115,065	103,165	-10.34%
699-441.000-716.000	RETIREMENT	1,260	2,024	13,010	4,710	2,611	6,800	19,400	185.29%
699-441.000-717.000	WORKERS' COMPENSATION	17,829	15,439	12,933	15,825	7,609	18,330	13,300	-27.44%
699-441.000-718.000	UNEMPLOYMENT INSURANCE	900	400	175	0	800	800	0	0.00%
699-441.000-720.000	EMPLOYER'S FICA	2,719	3,576	2,860	3,716	2,432	0	3,530	100.00%
699-441.000-721.000	DISABILITY INSURANCE	1,362	1,426	1,395	1,446	1,111	1,675	2,050	22.39%
TOTAL PUBLIC SERVICES DEPARTMENT EXPENDITURES		135,259	163,057	180,289	194,816	136,401	190,290	187,560	-1.43%
TOTAL EXPENDITURES - FUND 699		135,259	163,057	180,289	194,816	136,401	190,290	187,560	-1.43%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 699		(1)	1	0	2	1	0	0	0.00%

Miscellaneous Funds



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CEMETERY PERPETUAL CARE - 711		2016-17	2017-18	2018-19	2019-20	THRU	CURRENT	PROPOSED	CHANGE
REVENUE						02/28/2021	2020-2021	2021-2022	
711-000.000-642.100	SALE OF CEMETERY LOTS-LAKEVIEW	12,579	7,200	10,620	2,135	4,975	2,500	4,000	60.00%
711-000.000-642.200	SALE OF CEMETERY LOTS-OAKGROVE	14,425	11,351	3,520	5,050	7,026	5,000	7,000	40.00%
711-000.000-665.000	INTEREST	14,232	9,552	15,600	14,242	10,113	20,000	20,000	0.00%
711-000.000-665.100	CHANGE IN INVESTMENTS	0	0	0	1,479	1,493	0	0	0.00%
711-000.000-670.000	GAIN (LOSS) ON INVESTMENT	2,639	(8,196)	0	0	0	0	0	0.00%
TOTAL CEMETERY PERPETUAL CARE REVENUE		43,875	19,907	29,740	22,906	23,607	27,500	31,000	12.73%
CEMETERY PERPETUAL CARE - 711									
APPROPRIATIONS									
TRANSFERS TO OTHERS - 965									
711-965.000-999.101	TRANSFER - GENERAL FUND	14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL TRANSFERS TO OTHERS EXPENDITURES		14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL EXPENDITURES - FUND 711		14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 711		29,643	19,057	14,140	7,406	23,607	7,500	11,000	46.67%

Miscellaneous Funds



STOCK'S PARK PERPETUAL MAINTENANCE - 712 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL	BUDGETS		% OF CHANGE
						THRU 02/28/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
712-000.000-665.000	INTEREST	154	285	734	836	989	1,000	1,000	0.00%
712-000.000-665.100	CHANGE IN INVESTMENTS	0	0	0	286	289	0	200	100.00%
712-000.000-675.000	CONTRIBUTIONS AND DONATIONS	8,356	6,708	5,067	6,013	2,707	7,000	6,000	-14.29%
712-000.000-699.409	TRANSFER IN - STOCKS PARK FUN	25	0	0	0	0	0	0	0.00%
TOTAL STOCK'S PARK PERPETUAL MAINTENANCE REVENUE		8,535	6,993	5,801	7,135	3,985	8,000	7,200	-10.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 712		8,535	6,993	5,801	7,135	3,985	8,000	7,200	-10.00%

Miscellaneous Funds



R.L OWEN MEMORIAL - 715 REVENUE		ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL THRU 2/28/2021	BUDGETS CURRENT 2020-21	PROPOSED Fund	% OF CHANGE
715-000.000-665.000	INTEREST	5,883	5,173	5,300	4,069	4,067	5,000	3,500	-30.00%
715-000.000-665.100	CHANGE IN INVESTMENTS	0	0	0	215	217	0	200	100.00%
TOTAL R.L OWEN MEMORIAL REVENUE		5,883	5,173	5,300	4,284	4,284	5,000	3,700	-26.00%
R.L OWEN MEMORIAL - 715 APPROPRIATIONS									
BUILDINGS AND GROUNDS - 265									
715-265.000-970.000	CAPITAL OUTLAY	0	0	15,323	0	0	0	0	0.00%
TOTAL BUILDINGS AND GROUNDS EXPENDITURES		0	0	15,323	0	0	0	0	0.00%
TOTAL EXPENDITURES - FUND 715		0	0	15,323	0	0	0	0	0.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 715		5,883	5,173	(10,023)	4,284	4,284	5,000	3,700	-26.00%



Kelly LoPresto – Staff Liaison

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517-437-6426

Department Summary

The City of Hillsdale Economic Development Corporation (EDC) was incorporated in 1978 to undertake projects relative to the economic development of the City of Hillsdale. The EDC can function much like any private corporation and may make loans, grants, transfers or conveyance of funds and property; it may create subsidiary neighborhood development activities. The EDC currently owns Three Meadows Subdivision and takes an active role in the oversight of the Hillsdale Manufacturing and Technology Park.

Department Goals

- Attract new business to the Hillsdale Manufacturing & Technology Park.
- Promote further development of Three Meadows Subdivision.
- Encourage economic development and community revitalization activities.
- Provide support for existing, expanding or new businesses.
- Market the City of Hillsdale as an attractive place to live, work and play.
- Provide support for workforce training.

Department Objectives

- Promote the new fiber optic network that makes Hillsdale one of the best communities in the country.
- Populate vacant buildings and reduce the number of obsolete properties.
- Pursue funding opportunities for site assessment and remediation of contamination at industrial facilities.
- Work with the City of Hillsdale Office of Economic Development in the implementation of business retention and attraction plans and marketing strategy.
- Partner with other organizations and institutions such as the Tax Increment Finance Authority (TIFA), the Hillsdale City Planning Commission, the Michigan Economic Corporation (MEDC), Hillsdale College and Jackson College in marketing and promotion effort for the City of Hillsdale.

Budget Summary

1. There is no personnel budget within this fund.
2. Operating expenses include fees for permits, applications and real estate transactions along with marketing expenses and materials, including way finding signs.
3. Contractual services include legal, engineering, marketing and planning work necessary to encourage development activities and marketing efforts.
4. No capital outlay planned.



ECONOMIC DEVELOPMENT CORP - 244		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
244-000.000-665.000	INTEREST	1,257	2,143	2,957	2,258	255	1,500	2,200	46.67%
244-000.000-665.100	CHANGE IN INVESTMENTS	0	0	286	385	(57)	300	350	16.67%
244-000.000-673.000	SALE OF CITY PROPERTY	7,000	0	14,416	1	0	20,000	20,000	0.00%
244-000.000-692.000	OTHER REVENUE	0	0	0	0	0	0	18,000	-
TOTAL ECONOMIC DEVELOPMENT CORP REVENUE		8,257	2,143	17,659	2,644	198	21,800	40,550	86.01%
ECONOMIC DEVELOPMENT CORP - 244									
APPROPRIATIONS									
ECONOMIC DEVELOPMENT - 174									
244-174.000-726.000	SUPPLIES	0	0	0	0	0	500	500	0.00%
244-174.000-801.000	CONTRACTUAL SERVICES	15,114	12,706	6,694	5,292	11,240	10,000	15,100	51.00%
244-174.000-806.000	LEGAL SERVICES	778	188	150	591	188	1,000	1,000	0.00%
244-174.000-810.000	DUES AND SUBSCRIPTIONS	500	700	0	800	0	1,000	1,000	0.00%
244-174.000-955.000	MISCELLANEOUS	0	0	80	0	0	0	0	-
244-174.000-957.000	PROPERTY TAXES	0	167	0	9,679	8,417	10,000	0	-100.00%
244-174.000-970.000	CAPITAL OUTLAY	1,625	0	0	0	0	0	0	-
244-174.000-999.401	TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	0	10,000	12,000	20.00%
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		18,017	13,761	6,924	16,362	19,845	32,500	29,600	-8.92%
TOTAL APPROPRIATIONS - FUND 244		18,017	13,761	6,924	16,362	19,845	32,500	29,600	-8.92%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 244		(9,760)	(11,618)	10,735	(13,718)	(19,647)	(10,700)	10,950	202.34%

Department Summary

The City of Hillsdale Tax Increment Finance Authority (TIFA) was established in 1984 to facilitate the redevelopment, re-use and economic viability of Downtown Hillsdale. Financing for projects within the approximate 22 block TIFA district is derived from incremental property taxes that are in excess of a base year amount set when the district was established in 1984. These revenues can only be expended on projects within the geographical boundaries.

Department Goals

- Prevent the further deterioration of the infrastructure within the TIFA district.
- Prevent the further deterioration of the building stock within the TIFA district.
- Encourage building preservation and rehabilitation in keeping with the historic character of the TIFA district, especially the downtown area.
- Encourage economic development of the TIFA district.
- Provide entrepreneurial support for existing, expanding, or new businesses.
- Market the TIFA district as an attractive place to live, work, and play.

Department Objectives

- Provide funds for the acquisition of buildings in order to facilitate redevelopment.
- Continue financial support for long-term infrastructure improvements.
- Encourage the rehabilitation of the building facades through the TIFA Façade Improvement and Historic Building Improvement/Special Project Programs.
- Encourage new full-service restaurants in the downtown through the Restaurant Attraction Program.
- Encourage new businesses to locate in the downtown through the Business Attraction Program.
- Encourage existing businesses to expand through the Business Expansion Program.
- Seek out and apply for funding opportunities that support economic development activities, such as the MEDC Community Assistance programs and the CDBG Blight Elimination program. Develop targeted marketing programs for specific businesses desired in Hillsdale's downtown that would be an asset to the TIFA district.
- Support local beautification, marketing and promotional efforts.
- Implement the projects outlined in the Place Making Study.



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517-437-6449

Budget Summary

1. There is no personnel budgeted within this fund.
2. Staff from the Planning Office provides support for TIFA.
3. Contractual services include legal services.
4. Dawn Theater project finances.



TAX INCREMENT FINANCE AUTHORITY - 247		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED Fund	CHANGE
247-000.000-402.000	CURRENT TAXES	65,389	97,878	73,116	85,427	69,059	92,000	94,008	2.18%
247-000.000-406.000	TAXES - PA 86 SEC. 17 PPT REPLACEMENT	0	0	31,810	26,741	0	36,000	0	-100.00%
247-000.000-529.000	FEDERAL GRANT - CDBG	0	0	83,800	109,175	542,523	1,000,000	397,363	-60.26%
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION AGENCY	0	0	0	0	31,208	0	31,208	-
247-000.000-673.001	GAIN ON SALE OF PROPERTY	0	0	13,002	0	0	0	0	-
247-000.000-675.005	CONTR. & DONAT. - DAWN THEATER	0	0	12	0	0	0	0	-
247-000.000-690.247	OTHER REFUNDS - TIFA GRANTS	0	0	900	400	0	0	0	-
247-000.000-692.000	OTHER REVENUE	22,503	705	0	0	0	0	20,000	-
247-000.000-692.005	OTHER REVENUES - DAWN THEATER	0	0	2,434	0	0	0	0	-
TOTAL TAX INCREMENT FINANCE AUTHORITY REVENUE		87,892	98,583	205,074	221,743	642,790	1,128,000	542,579	-51.90%



TAX INCREMENT FINANCE AUTHORITY - 247		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2016-17	2017-18	2018-19	2019-20	THRU 2/28/2021	CURRENT 2020-21	PROPOSED 2021-22	CHANGE
247-900.000-726.000	SUPPLIES	3,175	5,028	4,033	660	356	5,000	0	-100.00%
247-900.000-801.000	CONTRACTUAL SERVICES	126,666	34,966	24,013	13,205	0	2,000	0	-100.00%
247-900.000-801.006	CONTRACTUAL SERVICES - MEDC GRANT	0	11,985	4,800	425	987,793	1,000,000	421,982	-57.80%
247-900.000-801.007	CONTRACTUAL SERVICES - TIFA GRANT	0	0	0	0	0	30,000	0	-100.00%
247-900.000-801.247	CONTRACTUAL SERV-FACADE GRANT	55,593	20,298	28,169	35,687	10,000	0	0	-
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATTRACTION	0	10,000	0	10,000	0	0	0	-
247-900.000-801.249	CONTRACTUAL SERVICES BUS EXPANSION	0	0	10,000	0	0	0	0	-
247-900.000-801.250	CONTRACTUAL SERVICES - RESTAURANT ATTRAC	0	0	0	0	0	0	0	-
247-900.000-801.251	CONTRACTUAL SERVICES - HISTORIC PROJECTS	0	0	10,000	0	0	0	0	-
247-900.000-806.000	LEGAL SERVICES	2,038	3,435	2,070	750	2,175	2,000	2,000	0.00%
247-900.000-817.000	ECONOMIC DEVELOPMENT GRANT EX	0	14,600	14,511	0	0	0	0	-
247-900.000-850.000	INSURANCE	0	0	(184)	7,424	7,393	0	7,200	-
247-900.000-862.000	LODGING AND MEALS	510	592	0	0	0	0	0	-
247-900.000-920.000	UTILITIES	859	1,084	1,539	1,295	1,063	1,000	1,000	0.00%
247-900.000-930.000	REPAIRS & MAINTENANCE	0	2,020	1,580	0	0	0	0	-
247-900.000-957.000	PROPERTY TAXES	1,291	0	0	0	0	0	0	-
247-900.000-964.000	REFUNDS AND REBATES	4,615	0	0	0	0	0	0	-
247-900.000-968.000	DEPRECIATION	6,007	0	14,226	4,229	0	0	41,575	-
247-900.000-970.000	CAPITAL OUTLAY	0	10,000	0	0	0	264,000	0	-100.00%
247-900.000-995.000	DEBT SERVICE - INTEREST	0	0	0	0	0	0	7,379	-
247-900.000-999.401	TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	0	0	0	-
247-900.000-999.640	TRANSFER - R.M.E.F.	0	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY APPROPRIATIONS		200,754	114,008	114,757	73,675	1,008,780	1,304,000	481,136	-63.10%
TOTAL APPROPRIATIONS - FUND 247		200,754	114,008	114,757	73,675	1,008,780	1,304,000	481,136	-63.10%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 247		(112,862)	(15,425)	90,317	148,068	(365,990)	(176,000)	61,443	-134.91%

“Long-Term” Debt Service



The City of Hillsdale maintains a fairly low debt service relative to the total budget, issued primarily for capital projects such as water and sewer improvements, expansion of the Industrial Park, operating equipment and infrastructure improvements. The City prefers to use dedicated funds to support debt service rather than relying on general obligation debt. State law does not allow the City to issue general obligation debt in excess of 10% of the State Equalized Value (SEV), or \$15,750,040 for 2020. There is no limit on other types of debt. These other debts are financed through specific revenues such as water and sewer rates or a special millage such as the 3 mills levied for the sinking fund and a special millage for Police and Fire capital equipment. Debts with dedicated financing sources are not counted against the 10% of State Equalized Value (SEV) limit.



BOND & INTEREST REDEMPTION - 362 REVENUE		ACTUAL				ACTUAL	BUDGETS		% OF CHANGE
		2016-17	2017-18	2018-19	2019-20	THRU 02/29/2021	CURRENT 2020-2021	PROPOSED 2021-2022	
362-000.000-402.100	SINKING FUND	0	0	373,172	369,411	359,527	379,700	389,000	2.45%
362-000.000-412.000	DELINQUENT TAXES	0	0	0	0	354	0	0	0.00%
362-000.000-437.000	SPECIAL ACTS	0	0	0	0	3,890	0	6,000	100.00%
362-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	0	0	19,815	16,312	0	16,000	100.00%
362-000.000-665.000	INTEREST	0	0	0	(19)	10,693	0	15,400	100.00%
362-000.000-665.100	CHANGE IN INVESTMENTS	0	0	0	3,339	3,371	0	2,500	100.00%
TOTAL BOND & INTEREST REDEMPTION REVENUE		0	0	373,172	392,546	394,147	379,700	428,900	12.96%
BOND & INTEREST REDEMPTION - 362 APPROPRIATIONS									
DEBT SERVICE - 905									
362-905.000-991.000	DEBT SERVICE - PRINCIPAL						300,000	500,000	66.67%
362-905.000-995.000	DEBT SERVICE - INTEREST						32,500	12,500	-61.54%
TOTAL DEBT SERVICE EXPENDITURES		0	0	0	0	0	332,500	512,500	54.14%
TOTAL EXPENDITURES - FUND 362		0	0	0	0	0	332,500	512,500	54.14%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 362		0	0	373,172	392,546	394,147	47,200	(83,600)	-277.12%



Balanced Budget Policy

The City of Hillsdale operates under the fundamental principle of a balanced budget for all funds. This means that projected expenditures match projected revenues. Occasionally a fund will have projects that take more than one year to complete or are accumulating funds to be spent at a later time. In these cases, expenditures and revenues would not be equal. In years where expenditures were larger than the revenues, a decrease in that fund's unrestricted fund balance would occur. In years when revenues were larger than expenditures, an increase would occur in the fund balance.

Any year-end operating surpluses revert to unappropriated balances for use in maintaining reserve levels set by policy.

Budget Document Policy

The operating budget shall serve as the annual financial plan for the city. The budget shall provide staff the resources necessary to accomplish City Council determined goals and objectives.

The City Manager shall annually prepare and present a proposed operating budget to the City Council no later than the first Council meeting in April; a public hearing shall be held in May; and the budget shall be approved at the first Council meeting in June.

Budget Control and Accountability Policy

The City will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts. Budget accountability rests primarily with the operating departments of the City and their expenditures will be monitored on a monthly basis to ensure conformity to budgets and decide on actions to bring the budget into balance, if necessary.

The annual budget will provide for adequate maintenance and replacement of capital assets.

The Enterprise Funds shall be supported by their own rates and not subsidized by the General Fund.

Fund Balance Reserve Policy

In October 1992 City Council passed a motion that set the desired fund balance in its General Fund at 1% of revenues. The purpose of this motion is to insure that the City has adequate reserves on hand should unexpected circumstances require expenditures of an emergency nature.

Accounting, Auditing, and Financial Reporting Policy

The City of Hillsdale will have an independent audit performed annually. The auditing firm will produce comprehensive annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP), the body of accounting and financial reporting standards, conventions, and practices that have authoritative support from standard setting bodies such as the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).



Cash Management Policy

The City of Hillsdale has set numerous cash management policies in place to secure appropriate depositories, ordering and purchasing procedures, bid requirements, payroll and disbursement regulations, and infrastructure replacement guidelines. Many of these cash management policies are mandated by the charter, local ordinance, and/or state law.

Investment Policy

This policy applies to all financial assets of the City of Hillsdale except pension funds. The surplus funds of the City shall be invested in accordance with State of Michigan laws, policies, and written administrative procedures. It is the City's intention to provide safe, diversified, liquid investments that will provide the maximum rate of return possible while meeting its daily cash flow demands.

Debt Management Policy

Although there is no formal written debt management policy, the City of Hillsdale's Council has unofficially adopted the philosophy of "pay-as-you-go." For the past decade or more, the City Council has been unwilling to borrow money for major infrastructure projects. Rather than incurring large debts that need to be repaid, limiting future capital projects, the Council has chosen to fund these projects from existing cash supplies and grants as they become available. Consequently, the City's debt as a percent of SEV is only .62%, with the bulk of that utility revenue bond debt.

Capitalization Policy

This policy is a guideline for management used to track and report fixed assets. Any individual item purchased for \$ 5,000 or more with a useful life of two or more years is recognized as a fixed asset and is capitalized.

Internal Loan Policy

In March 2019, the City Council adopted an internal loan policy to establish guidelines for interdepartmental borrowing (funds being transferred [loaned] from one fund to another for a specific public purpose). The interest rate is to be based on the Federal Funds rate as established by the Federal Reserve. Adequate fund balance must be maintained in the lending fund, and the loan cannot exceed the expected life of the capital improvement project, etc. The proposed borrowing shall be presented in the form of a resolution to the Hillsdale City Council or approved during the annual budget process. All loans from the BPU Funds shall be approved by their board prior to submission to the Council. The resolution must contain the following:

- Purpose of the lending
- Amount to be loaned
- Fund(s) making the loan
- Fund(s) receiving the loan
- Rate of interest
- Loan repayment terms (including start date)

Fee Schedule



<u>Parks</u>			<u>Permits</u>		<u>Cemeteries</u>		
	<u>Resident</u>	<u>Non-Resident</u>			<u>Resident</u>	<u>Non-Resident</u>	
Dock Rentals:			Right-of-Way:		Cemetery Lots	\$500.00	\$750.00
Dock Space	\$200.00	\$325.00	Application	\$10.00	Cremation	\$225.00	\$250.00
Premium Dock Space	\$250.00	\$375.00	Annual Blanket	\$150.00	Single Niche	\$500.00	\$750.00
			Sidewalk over 25'	\$50.00	Double Niche	\$750.00	\$1,000.00
Pavilions:			Storm Sewer Connection	\$150.00	Grave Openings:		
Pavilion #1 w/Electric		\$75.00	Driveway	\$50.00	Adult	\$400.00	\$400.00
Pavilion #2 w/Electric		\$75.00	Street Openings	\$100.00	Child	\$325.00	\$325.00
			Terrace/Curb Cuts	\$50.00	Infant	\$200.00	\$200.00
Mrs. Stock's Park			Zoning:		Niche Openings:		
Pavilion		\$100.00	Fence *	\$25.00	Weekdays	\$200.00	\$200.00
Island Ceremony		\$100.00	Signs - Permanent *	\$50.00	Saturdays	\$275.00	\$275.00
Pavilion & Island		\$400.00	Signs - Temporary *	\$5.00	Sundays	\$500.00	\$500.00
Deposit (refundable)		\$150.00	Awnings *	\$50.00	Shutter Lettering:		
			Other Miscellaneous:		Single Niche	\$275.00	\$275.00
Dial-A-Ride Transportation			<i>Site Plan Review:</i>		Double Niche	\$325.00	\$325.00
Adult	\$3.00		Residential	\$25.00	Date Lettering	\$100.00	\$100.00
Children	\$1.50		Commercial	\$50.00			
Senior/Disabled	\$1.50		Use & Occupancy	\$25.00			
			Zoning Board of Appeals:				
			Filing Fee	\$300.00			
			Rezoning Fee	\$500.00			
			Code Enforcement:				
			Board of Appeals	\$50.00			

* Additional cost may be added dependent upon construction factors.



A

- **Accounting System:** the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.
- **Accrual Basis of Accounting:** basis of accounting that records the financial effects of transactions and other events that have cash consequences in the periods in which those transactions or events occur rather than only in the periods in which cash is received or paid by the enterprise.
- **Adopted Budget:** a budget that has been approved by the City Council.
- **Adoption:** the formal action taken by the City Council to authorize or approve the budget.
- **Allocation:** the distribution of available monies, personnel and equipment among various City functions.
- **American Recovery & Reinvestment Act 2009 (ARRA):** On February 17, 2009 President Barack Obama signed the ARRA of 2009. This act is an unprecedented effort to jumpstart our economy, create or save millions of jobs, and put a down payment on addressing long-neglected challenges so our country can thrive in the 21st century. ARRA is an extraordinary response to a crisis unlike any since the Great Depression. With much at stake, the Act provides for unprecedented levels of transparency and accountability so that you will be able to know how, when, and where your tax dollars are being spent. Spearheaded by a new Recovery Board, this Act contains built-in measures to root out waste, inefficiency, and unnecessary spending. This website,

- **Recovery.gov,** will be the main vehicle to provide each and every citizen with the ability to monitor the progress of the recovery.
 - **Annual Budget:** an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.
 - **Appropriation:** an authorization made by the legislative body of a government that permits officials to incur obligations and to make expenditures of governmental resources.
 - **Assessed Value:** a valuation set upon real or personal property by the City Assessor as a basis for levying taxes.
 - **Audit:** a study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the handling of public funds, including State law and the City Charter.
- ## B
- **Bond:** a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long term debt.
 - **Budget (Operating):** a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.
 - **Budget Calendar:** the schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

- **Budget Message:** a general discussion of the submitted budget and financial conditions of the City presented in writing by the City Administrator as part of the budget document.

C

- **Capital Budget:** a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which includes both capital operating and capital outlays. The capital budget is based on the Capital Improvement Program (CIP).
- **Capital Improvement Program (CIP):** a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year in financing those projects.
- **Capital Outlay:** the purchase of items that cost over \$1,000 and have a useful life of more than one year.
- **Cash Basis of Accounting:** records all revenues and expenditures when cash is either received or disbursed.
- **Cash Flow Budget:** a projection of the cash receipts and disbursements anticipated during a given period.



D

- Department: an organizational and/or budgetary unit established by City Council to carry out specified public services and implement policy directives.
- Depreciation: the portion of the cost of a fixed asset (i.e. a car or treatment plant) charged as an expense during the fiscal year. Eventually the entire cost of the fixed asset will be charged off as an expense.
- Direct Expenses: expenses specifically incurred as the result of providing a product or service (e.g., labor and material used).
- Disbursements: funds actually expended.

E

- Economic Development Corporation (EDC): is a component unit of the City chartered by the Council to enhance commercial and industrial development.
- Encumbrance: an obligation in the form of a purchase order, contract or salary commitment that is chargeable to an appropriation, and for which part of an appropriation is reserved. These obligations become disbursements upon payment.
- Enterprise Funds: a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees, thus removing the expenses from the tax rate.

- Expenditures: the amount of money, cash or checks actually paid or obligated for payment from the treasury.

F

- Fiscal Year: a twelve month period for which an organization plans the use of its funds. In Hillsdale, the fiscal year is July 1 to June 30.
- Fixed Charges: expenses that are generally recurring and constant.
- Full-Time Equivalent (FTE): the amount of funding budgeted for a particular position; expressed in fractions of one year.
- Fund: a set of interrelated accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.
- Fund Balance: the excess of an entity's assets over its liabilities.

G

- General Fund: the major municipally owned fund which is created with city receipts and which is charged with expenditures from such revenues.
- General Obligation (G.O.) Bond: a type of bond that is backed by the full-faith, credit, and taxing power of the city.
- Goal: a broad statement of direction or purpose. A goal is general and often timeless in nature.

- Grant: a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grant monies are usually dedicated for specific purposes.

I

- Infrastructure: Vital facilities such as roads, sewers, bridges, waterlines, public buildings, parks, airports, that are fixed in location.
- Intergovernmental: revenue from another governmental agency such as the State of Michigan or the Federal government. Some revenues from local units are treated as charges for service.
- Internal Transfers: payments from one administrative budget fund to another which result in the recording of a receipt and an expenditure.
- Internal Service Fund: centralized services that serve all or many funds are established in separate funds. The other funds are charged a fee for the services provided by the internal service fund.



L

- Local Development Finance Authority (L.D.F.A.): Public Act 281 of 1986, as amended, allows a city, village, or urban township to utilize tax increment financing to fund public infrastructure improvements. The tool is designed to promote economic growth and job creation. The City of Hillsdale established an LDFA that encompasses a majority of the industrial park in 2006.
- Liability: debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.
- Longevity: monetary payments to permanent full-time employees who have been in the employ of the City for a minimum of one year.

M

- Millage: rate used in calculating taxes based upon the value of the property (SEV), expressed in mills per dollar of property value.
- Materials & Supplies: includes chemicals, office supplies, postage, repair parts, and inventory purchases.
- Modified Accrual: basis of accounting for all governmental funds and expendable trust and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

O

- Objective: desired output oriented accomplishments, which can be measured and achieved within a set time period. Achievement of objectives advances the organization toward a goal.
- Operating Budget: authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)
- Operating Expenses: an expenditure group that includes materials and supplies, charges, equipment and other miscellaneous expenses.
- Ordinance: a law set forth by a governmental authority; a municipal regulation.

P

- Payment in Lieu of Taxes: (PILOT) contributions paid to the local governing unit instead of a property tax.
- Payroll Fringes: the cost of employee benefits including insurances, retirement, uniforms etc.
- Per Capita Cost: cost expressed as an amount per city resident.
- Personnel Services: expenditures that represent the cost of salaries and wages and related benefits.
- Policy: a definite course of action adopted after a review of information and directed at the realization of goals.

- Position: a position is present if an employee is permanent and their duties have been authorized by the City Manager or City Council.
- Priority: a value that ranks goals and objectives in order of importance relative to one another.
- Procedure: a method used in carrying out a policy or plan of action.
- Program: collections of work-related activities initiated to accomplish a desired end.
- Property Tax: a tax levied on real estate as well as commercial and industrial personal property based on the value of the property as determined by the SEV.
- Proposal A: a 1994 Michigan property tax initiative that limits increases in the taxable value assessments on properties to the rate of inflation unless title is transferred.
- Purchase Order: an authorization and incurrence of debt for the delivery of specific goods or services.

R

- Recommended Budget: the proposed budget that has been prepared by the City Administrator and forwarded to the City Council for approval.
- Reimbursements: fees received as payment for the provision of specific municipal services.



- Reserves: an account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.
- Revenue: additions to the City's financial assets (such as taxes and grants) which do not, in themselves, increase the City's liabilities or cancel out a previous expenditure.
- Revenue Bond: a bond that is backed by a particular revenue source such as water user fees.
- Revenue Sharing: State distribution of monies raised through State Sales, Income and Single Business Taxes to local governments.
- Right-of-Way: land dedicated for public use that is primarily for the distribution of infrastructure, i.e. water, sewer, roads, lights, cable (usually 66 feet in width).

S

- Special Revenue Funds: a fund used to account for the revenue and expenditure of special earmarked or legally restricted monies.
- Shared Revenue: money coming into a fund (other than a transfer) such as taxes, user fees, grants, fines and any other source of money.
- Special Assessment: a compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

- State Equalized Valuation (SEV): the value placed on a piece of real or personal property as certified by the State. The value is 50% of market value.

T

- Tax Increment Financing Authority (T.I.F.A.): a component unit of the City that has the responsibility of improving a designated district with revenue generated by the increase value in SEV reserved to pay for certain capital projects within the district.
- Tax Levy: the total amount of revenue raised from general property taxes.
- Taxable Value: the value of real property used to calculate property taxes under the provisions of Proposal A which limits increases in assessments as well as increases in taxes levied upon individual properties.
- Tax Rate: the amount of tax levied for each \$1,000 of assessed valuation which is often called a millage rate.
- Transfer: a transfer is movement of money or assets from one fund to another that is not a payment for service. Sometimes a transfer is one fund subsidizing another fund.
- Trunkline: the State Highway M-99 that goes all the way through the City.

U

- User Fee: revenue paid by a party directly benefiting from the use or receipt of a public service.

Z

- Zoning Board of Appeals (ZBA): refers to the board that governs the City's zoning ordinance.